

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

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

Monday, January 27, 2014

2:00 P.M.

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 December 9, 2013 Special Board Meeting
 - b. Investment of Funds
 - Financial Reports
 - Investment Reports
 - c. Payment of Claims
4. **QUAGGA MUSSEL CONTROL MEASURES AT LAKE CACHUMA – PRESENTATION BY SANTA BARBARA COUNTY PARKS**
Receive verbal information regarding Quagga Mussel Control Measures at Lake Cachuma
5. **VERBAL REPORTS FROM BOARD COMMITTEES**
Receive verbal information regarding the following committee meetings:
 - a. Administrative Committee Meeting held January 15, 2014
6. **PRESENTATION BY BARTLETT PRINGLE AND WOLF, LLP, AUDIT REPORT FOR FISCAL YEAR 2012-2013**
Action: Recommend acceptance by motion and roll call vote of the Board

7. **IMPLEMENTATION OF TWO-TIER EMPLOYEE HEALTH BENEFITS POLICY**
Action: Recommend approval by motion and roll call vote of the Board
 - a. Resolution No. 572
 - b. Resolution No. 573

8. **RESOLUTION NO. 574 ESTABLISHING TIME AND PLACE FOR BOARD MEETINGS**
Action: Recommend approval by motion and roll call vote of the Board

9. **GENERAL COUNSEL REPORT**
Receive information from General Counsel on legal topics pertaining to COMB, including but not limited to the following:
 - New Brown Act Legislation

10. **GENERAL MANAGERS REPORT**
Receive information from the General Manager on topics pertaining to COMB, including but not limited to the following:
 - USBR Site Inspection – COMB Response
 - AVAR Bid Package
 - Quagga Mussel
 - Santa Barbara County Drought Task Force
 - Drought Contingency Planning Project
 - Department of Water Resources
 - Introduction of Project Team
 - Mike Garello, Contract Manager, HDR Engineering, Inc.
 - Dan Ellison, Project Manager, HDR Engineering, Inc.
 - Bruce Thomas, Project Consultant, Environ Strategy

11. **DROUGHT CONTINGENCY PLANNING PROJECT**
Receive verbal information from HDR Engineering Inc. presentation:
Mike Garello, Contract Manager
Dan Ellison, Project Manager
 - Project Schedule
 - Identified issues

12. **REPORT ON QUIOTA CREEK CROSSING 1 FISH PASSAGE IMPROVEMENT PROJECT**
Receive information regarding the Quiota Creek Crossing 1 Project including but not limited to the following:
 - Work Performed
 - Financial Impact
 - Legal Concurrence

13. **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
14. **OPERATIONS DIVISION REPORT**
Receive information regarding Operations Division, including but not limited to the following:
- Lake Cachuma Operations
 - Operation and Maintenance Activities
15. **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
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 NEXT MEETING**
18. **[CLOSED SESSION]:**
- CONFERENCE WITH LEGAL COUNSEL: EXISTING LITIGATION**
[Government Code Section 54956.9(d)(1)]
Name of case: Andrew Brown and Jessica Brown vs. Cachuma Operation & Maintenance Board, Santa Barbara Superior Court Case No. 1438821
19. **RECONVENE INTO OPEN SESSION**
[Government Code Section 54957.7]
Disclosure of actions taken in closed session, as applicable
{Government Code Section 54957.1}
20. **MEETING SCHEDULE**
- **February 24, 2014 at 2:00 P.M., 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 SPECIAL MEETING
of the
CACHUMA OPERATION & MAINTENANCE BOARD
held at
3301 Laurel Canyon Road
Santa Barbara, CA
Monday, December 9, 2013

Note: This is a special meeting of the Governing Board called in accordance with Government Code Section 54956. Other than the listed agenda items, no other business will be conducted by the Governing Board.

1. Call to Order, Roll Call

The meeting was called to order at 2:02 p.m. by President Lauren Hanson, who chaired the meeting. Those in attendance were:

Directors Present:

Lauren Hanson	Goleta Water District
Dale Francisco	City of Santa Barbara
Doug Morgan	Montecito Water District
Alonzo Orozco	Carpinteria Valley Water District
Kevin Walsh	SYR Conservation District ID#1

Others present

Randall Ward	Tony Trembley
Janet Gingras	Ruth Snodgrass
Chris Dahlstrom	Tim Robinson
Tom Fayram	Kelly Dyer
Kyle Harding	Adelle Capponi
Megan Emami	Sarah Horwath
Larry Farmwell	Rebecca Bjork
Phil Walker	

2. Public Comment

Phil Walker commented on the drought, low water levels at Lake Cachuma and siltation issues.

3. Consent Agenda

- a. Minutes:**
October 28, 2013 Regular Board Meeting

- b. Investment Funds**
Financial Report
Investment Report

- c. Payment of Claims**

Director Francisco moved to approve the consent agenda as presented, seconded by Director Morgan, passed 7/0/0.

The Board next considered Item #7

7. Drought Contingency Planning

General Manager Randall Ward highlighted the following topics concerning the Drought Contingency Planning; memos were included in the board packet.

- a. Contingency Planning Project**
- b. Lake Level Forecast**
- c. DWR Long Term Forecast**
- d. Architecture and Engineering Planning Activities**
- e. Drought Questions**
- f. Cachuma North Portal Hydrotopo**
- g. Drought Contingency Plan Budget Information**

During Mr. Ward's presentation and discussion, concerns and questions were generated by the Board. These will be addressed and incorporated into the planning by staff and reported back to the Board.

7-1: Addition to COMB Salary Table a Rate for Hiring Professional Temporary Personnel

Mr. Ward stated that in an effort to contain costs for Professional services on engineers or other consultants, it would be beneficial for the General Manager to have the ability to directly hire the services of individuals. COMB would employ these individuals on a temporary basis which would eliminate the need to pay benefits affiliated with a regular, full time employee. By hiring these individuals as temporary help, the cost savings as compared to engaging a professional consulting firm would be considerable. Mr. Ward proposed a rate of up to \$150/hour with an additional \$25/hour for travel and related expenses.

Director Francisco moved to approve the addition to the COMB salary table a rate for hiring Professional Temporary Personnel as recommended by the Ad Hoc Drought Contingency Committee, seconded by Director Morgan, passed 6/0/1, Director Walsh abstained.

7-2: Drought Contingency Project Funding Options

Mr. Ward reported that the establishment of reserve funds at COMB has been addressed by the Board and the decision to operate without reserve funds had been the accepted practice. If COMB were to require additional funding for an emergency or project implementation, the Member Units would recognize the reserve requirement set forth in the *Cachuma Project Transfer of Operations* agreement. Since entering the third year of a drought, contingency planning has become necessary. In order to prepare financially for this endeavor, Mr. Ward proposed the creation of a drought contingency reserve fund in the amount of \$300,000. The South Coast Member units would be asked to provide these funds by accelerating a portion of their regular FY 2013-14, 4th Quarter Budget assessments.

Director Morgan moved to approve the Ad Hoc Drought Contingency Committee recommendation to create a Drought Contingency Reserve Fund in the amount of \$300,000 by advancing payment of a portion of the regular South Coast Member Units 4th Quarter assessment, seconded by Director Francisco, passed 6/0/1, Director Walsh abstained.

4. Resolution No. 571 Relating to Committees of the Board

The passing of Resolution No. 571 relates to COMB carrying out its duties, utilizing Standing and Ad Hoc Committees. At this time the Board re-characterized the current Ad Hoc Oak Tree Restoration Program to a Standing Committee, Lake Cachuma Oak Tree Committee. The Resolution also acknowledges the current Standing Committees with subject area oversight responsibilities outlined. Currently there is one Ad Hoc Committee, the Ad Hoc Committee for Drought Contingency Planning, formed to work with COMB staff and report to the Board.

Director Morgan moved to approve Resolution No. 571 relating to Committees of the Board, Director Francisco seconded the motion.

Motion passed by a roll call vote:

Ayes: Francisco, Morgan, Orozco, Hanson, Walsh

Nays: None

Abstain/Absent: None

5. Verbal Reports from Board Committees

a. Administrative Committee Meeting, November 26, 2013

President Hanson reported that the committee had discussed retiree health benefits and a budget augmentation for the Cattle Exclusionary Fencing Project.

b. Ad Hoc Drought Contingency Planning Committee Meeting, December 3, 2013

President Hanson reported that the Committee report had been included in Item #7, Drought Contingency Planning discussion and there was nothing more to add.

6. General Managers Report

General Manager Randall Ward highlighted the monthly report that was included in the board packet. Mr. Ward reported on the USBR site inspections, the AVAR project, encroachment policies and the drought contingency planning was covered during Item #7. Director Morgan requested that Mr. Ward also report on the North Portal elevator repairs and amend his General Managers report to reflect this additional information.

7. Drought Contingency Planning

This was considered after Item #3

8. Report on Quiota Creek Crossing 1 Fish Passage Improvement Project

Tim Robinson reported that the project should be completed by the end of the week. The guard rails and bridge rails are near completion, paving of the road should take place on Tuesday, the County will do the punch list on Thursday and the road should be re-opened for the weekend.

9. Progress Report on Cachuma Lake Oak Tree Program

Tim Robinson reported that the yearly inventory of the oak trees is being completed by staff. Once the database is finalized for the year, the Lake Cachuma Oak Tree Committee will receive a status report and will then provide recommendations on maintenance activities for 2014 and report to the Board.

10. Engineering – Operations Division Report

General Manager Randall Ward highlighted the Engineering and Operations Report that was included in the board packet. Mr. Ward updated the Board on the Air Valve replacement project, the process of updating the COMB Encroachment Policy and Procedures and highlighted some of the duties performed by COMB staff during the month.

11. Fisheries Division Report

Tim Robinson highlighted the report on the monthly activities of the Fisheries Division. The thermograph network has been removed, staff continues to measure water quality at Lake Cachuma, snorkel surveys had been conducted in association with the required monitoring for WR 89-18 releases which ended December 1, 2013. The Rancho Salsipuedes Cattle Exclusionary Fencing and Off-Channel Watering project is in the stage of final negotiations with the new managers of the property. Staff continues the outreach program by attending the annual meeting of the California Association of Resource Conservation Districts and a presentation at the Orchard Pre-School on the State of Southern Steelhead in California.

12. Monthly Cachuma Project Reports

a. Cachuma Water Reports

The monthly water reports for October were included in the board packet.

b. Cachuma Reservoir Current Conditions

The Lake Cachuma Daily Operations report for the month of November and through December 4, 2013 was included in the board packet.

c. Lake Cachuma Quagga Survey

The County's summary of Aquatic Invasive Species Inspection Program for October 2013 was included in the board packet.

13. Directors' Requests for Agenda Items for Next Meeting

There were no requests from the Directors'.

14. Closed Session

a. Conference with Legal Counsel: Existing Litigation

Government Code Section 54956.9(d) (1): one case

Name of Case: Andrew Brown and Jessica Brown v. Cachuma Operation & Maintenance Board, Santa Barbara Superior Court Case No. 1438821

b. Conference with Legal Counsel: Anticipated Litigation

Significant exposure to litigation pursuant to Government Code Section 54956.9(d) (2): one case

Counsel Tony Trembley announced that after a 5 minute break the Board would convene into closed session regarding Item 14 a and b. Item 14 b concerns the contract between COMB and Republic Elevator for the maintenance of the North Portal elevator.

The Board went into closed session at 4:20 p.m.

15. 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 5:04 p.m., and in accordance with Government Code Section 54957.1, the following is a report of action taken by the Governing Board of COMB in today's closed session:

Item 14.a. On a vote of 7/0/0 the Board authorized COMB's legal counsel to defend COMB in the referenced action. The substance of the lawsuit pertains to allegations by Andrew and Jessica Brown relating to work performed on their property in early 2012 for the protection of the South Coast Conduit. COMB denies the allegations and will vigorously defend the lawsuit.

Item 14.b. There was no action to report out of closed session.

16. Meeting Schedule

The next regular Board meeting will be held January 27, 2014 at 2:00 p.m.

The Agendas and Board Packets are available on the COMB website, www.cachuma-board.org

17. COMB Adjournment

There being no further business, the meeting was adjourned at 5:06 p.m.

Respectfully submitted,

Randall Ward, Secretary of the Board

APPROVED:

Lauren Hanson, President of the Board

Approved _____
Unapproved _____ ✓

1/20/2013

Accrual Basis

COMB
Statement of Net Assets
As of December 31, 2013

ASSETS

Current Assets

Checking/Savings

TRUST FUNDS

1210 · WARREN ACT TRUST FUND 99,739.24

1220 · RENEWAL FUND 195,644.54

Total TRUST FUNDS 295,383.78

1050 · GENERAL FUND 471,289.83

1100 · REVOLVING FUND 69,984.21

Total Checking/Savings 836,657.82

Other Current Assets

1010 · PETTY CASH 500.00

1200 · LAIF 3,886.23

1303 · Bradbury SOD Act Assmnts Rec 74,323.00

1304 · Lauro Dam SOD Assesmnt Rec 13,216.00

1305 · ACCRUED INTEREST RECEIVABLE 2.36

1400 · PREPAID INSURANCE 18,211.72

Total Other Current Assets 110,139.31

Total Current Assets 946,797.13

Fixed Assets

1500 · VEHICLES 431,604.76

1505 · OFFICE FURN & EQUIPMENT 398,704.81

1510 · MOBILE OFFICES 97,803.34

1515 · FIELD EQUIPMENT 503,755.12

1525 · PAVING 38,351.00

1550 · ACCUMULATED DEPRECIATION -1,271,343.88

Total Fixed Assets 198,875.15

Other Assets

1910 · LT Bradbury SOD Act Assess Rec 5,412,718.07

1920 · LT Lauro SOD Act Assess Rec 968,607.00

Total Other Assets 6,381,325.07

TOTAL ASSETS 7,526,997.35

1/20/2013

Accrual Basis

COMB
Statement of Net Assets
As of December 31, 2013

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

2200 · ACCOUNTS PAYABLE

63,661.50

Total Accounts Payable

63,661.50

Other Current Liabilities

Payroll-DepPrm Admin

52.31

Payroll-DepPrm FD

2.31

Payroll-DepPrm Ops

66.55

2550 · VACATION/SICK

98,242.62

2561 · BRADBURY DAM SOD ACT

74,323.64

2563 · LAURO DAM SOD ACT

13,216.00

2565 · ACCRUED INTEREST SOD ACT

87,008.00

2590 · DEFERRED REVENUE

295,383.78

Total Other Current Liabilities

568,296.72

Total Current Liabilities

631,958.22

Long Term Liabilities

2602 · LT SOD Act Liability-Bradbury

5,412,718.07

2603 · LT SOD Act Liability - Lauro

968,607.00

2604 · OPEB LT Liability

432,462.00

Total Long Term Liabilities

6,813,787.07

Total Liabilities

7,445,745.29

NET POSITION

3901 · Retained Net Assets

281,767.71

Net Income

-200,515.65

Total Net Assets

81,252.06

TOTAL LIABILITIES & NET POSITION

7,526,997.35

comb2
Statement of Revenues and Expenditures
Budget vs. Actuals July 2013 - Jun 2014

3:14 PM
1/20/14
Accrual Basis

	Fiduciaries			Operations			TOTAL		
	Jul-Dec 13	Budget	% of Budget	Jul-Dec 13	Budget	% of Budget	Jul-Dec 13	Budget	% of Budget
Income									
3000 REVENUE	531,745.96	1064780.00	49.9%	1179061.00	2358123.00	50.0%	1710066.96	3422922.00	50.0%
3001 - O&M Budget (City Assessments)	16,089.32	16,555.00	97.2%	0.00	0.00		16,089.32	16,555.00	97.2%
3009 - Warren Act	57,467.00	242,912.00	23.7%	240.26	0.00		57,467.00	242,912.00	23.7%
3007 - Renewal Fund	0.00	0.00		618.71	0.00		618.71	0.00	100.0%
3010 - Interest Income	0.00	0.00		0.00	0.00		0.00	0.00	0.0%
3020 - Misc Income	0.00	150,000.00	0.0%	0.00	0.00		0.00	150,000.00	0.0%
3025 - Quilota CRX-1-CW Cons Bid	0.00	521,141.00	0.0%	0.00	0.00		0.00	521,141.00	0.0%
3027 - Quilota CRX-1-CDPG Grant	75,270.95	60,000.00	83.6%	0.00	0.00		75,270.95	90,000.00	83.6%
3035 - Cuchuma Project Entenment Fund	860,573.23	2,085,407.00	32.6%	1,179,919.87	2,358,123.00	50.0%	1,660,493.20	4,443,530.00	41.9%
Total 3000 REVENUE	660,573.23	2,085,407.00	32.6%	1,179,919.87	2,358,123.00	50.0%	1,660,493.20	4,443,530.00	41.9%
Total Income	660,573.23	2,085,407.00	32.6%	1,179,919.87	2,358,123.00	50.0%	1,660,493.20	4,443,530.00	41.9%
Gross Profit	0.00	0.00		0.00	0.00		0.00	0.00	100.0%
Expense									
PAYROLL	0.02	0.02		0.02	0.02		0.02	0.02	100.0%
Gross-FD	0.02	0.02		0.02	0.02		0.02	0.02	100.0%
Total PAYROLL	0.00	0.00		0.00	0.00		0.00	0.00	0.0%
3100 - LABOR - OPERATIONS	0.00	0.00		40.71	0.00		40.71	0.00	100.0%
3101-B - Bereavement Leave	0.00	44,747.02		44,747.02	0.00		44,747.02	0.00	100.0%
3101-E - Engineer	0.00	8,535.18		8,535.18	0.00		8,535.18	0.00	100.0%
3101-H - Holiday Leave	0.00	597.08		597.08	0.00		597.08	0.00	100.0%
3101-J - Jury Duty	0.00	6,974.00		6,974.00	0.00		6,974.00	0.00	100.0%
3101-S - Sick Leave	0.00	8,219.81		8,219.81	0.00		8,219.81	0.00	100.0%
3101-V - Vacation Leave	0.00	1,910.96		1,910.96	0.00		1,910.96	0.00	100.0%
3102 - Meter Reading	0.00	65,205.44		65,205.44	0.00		65,205.44	0.00	100.0%
3103 - SCC Ops	0.00	951.44		951.44	0.00		951.44	0.00	100.0%
3104 - Veh & Equip Mice	0.00	5,588.94		5,588.94	0.00		5,588.94	0.00	100.0%
3106 - SCADA	0.00	3,785.76		3,785.76	0.00		3,785.76	0.00	100.0%
3107 - NORTH PORTAL	0.00	0.00		0.00	0.00		0.00	0.00	100.0%
3107-NP-INTAKE TOWER	0.00	2,262.82		2,262.82	0.00		2,262.82	0.00	100.0%
3107-1b - Maintenance	0.00	381.70		381.70	0.00		381.70	0.00	100.0%
3107-1c - Cleaning	0.00	108.56		108.56	0.00		108.56	0.00	100.0%
3107-1f - Operations	0.00	933.39		933.39	0.00		933.39	0.00	100.0%
3107-1i - Inspection	0.00	1,133.96		1,133.96	0.00		1,133.96	0.00	100.0%
3107-1j - Rehabilitation	0.00	4,820.43		4,820.43	0.00		4,820.43	0.00	100.0%
Total 3107-1 - NP INTAKE TOWER	0.00	3,814.80		3,814.80	0.00		3,814.80	0.00	100.0%
3107-2 - NP CONTROL STATION	0.00	1,127.17		1,127.17	0.00		1,127.17	0.00	100.0%
3107-2a - Maintenance	0.00	796.84		796.84	0.00		796.84	0.00	100.0%
3107-2f - Operations	0.00	804.96		804.96	0.00		804.96	0.00	100.0%
3107-2i - Inspection	0.00	6,543.77		6,543.77	0.00		6,543.77	0.00	100.0%
Total 3107-2 - NP CONTROL STATION	0.00	98.37		98.37	0.00		98.37	0.00	100.0%
3107-3 - NP TECOLOTE TUNNEL	0.00	11,462.57		11,462.57	0.00		11,462.57	0.00	100.0%
3107-3a - Maintenance	0.00	98.37		98.37	0.00		98.37	0.00	100.0%
Total 3107-3 - NP TECOLOTE TUNNEL	0.00	11,462.57		11,462.57	0.00		11,462.57	0.00	100.0%
Total 3107 - NORTH PORTAL	0.00	11,462.57		11,462.57	0.00		11,462.57	0.00	100.0%
3108 - GLEN ANNE	0.00	0.00		0.00	0.00		0.00	0.00	100.0%
3108-1 - GA SOUTH PORTAL	0.00	116.74		116.74	0.00		116.74	0.00	100.0%
3108-1a - Maintenance	0.00	303.84		303.84	0.00		303.84	0.00	100.0%
3108-1c - Weed Management	0.00	172.15		172.15	0.00		172.15	0.00	100.0%
3108-1f - Operations	0.00	81.42		81.42	0.00		81.42	0.00	100.0%
3108-1g - Road	0.00	65.58		65.58	0.00		65.58	0.00	100.0%
3108-1b - Inspection	0.00	739.73		739.73	0.00		739.73	0.00	100.0%
Total 3108-1 - GA SOUTH PORTAL	0.00	1,495.55		1,495.55	0.00		1,495.55	0.00	100.0%
3108-2 - GA RESERVOIR	0.00	664.48		664.48	0.00		664.48	0.00	100.0%
3108-2a - Maintenance	0.00	200.63		200.63	0.00		200.63	0.00	100.0%
3108-2d - Weed Management	0.00	2,360.66		2,360.66	0.00		2,360.66	0.00	100.0%
3108-2b - Inspection	0.00	138.50		138.50	0.00		138.50	0.00	100.0%
Total 3108-2 - GA RESERVOIR	0.00	101.28		101.28	0.00		101.28	0.00	100.0%
3108-3 - GA PUMP STATION	0.00	239.78		239.78	0.00		239.78	0.00	100.0%
3108-3a - Clearing	0.00	185.76		185.76	0.00		185.76	0.00	100.0%
3108-3d - Weed Management	0.00	202.56		202.56	0.00		202.56	0.00	100.0%
Total 3108-3 - GA PUMP STATION	0.00	388.32		388.32	0.00		388.32	0.00	100.0%
3108-4 - GA TURNOUT	0.00	0.00		0.00	0.00		0.00	0.00	100.0%
3108-4a - Maintenance	0.00	0.00		0.00	0.00		0.00	0.00	100.0%
3108-4d - Weed Management	0.00	0.00		0.00	0.00		0.00	0.00	100.0%
Total 3108-4 - GA TURNOUT	0.00	0.00		0.00	0.00		0.00	0.00	100.0%

comb2
Statement of Revenues and Expenditures
Budget vs. Actuals July 2013 - Jun 2014

	Fisheries			Operations			TOTAL		
	Jul-Dec 13	Budget	% of Budget	Jul-Dec 13	Budget	% of Budget	Jul-Dec 13	Budget	% of Budget
Total 3108 - GLEN ANNE	0.00	3,728.49	100.0%	3,728.49	0.00	100.0%	3,728.49	0.00	100.0%
3110 - LAURO									
3110-1 - YARD	0.00	4,477.21	100.0%	4,477.21	0.00	100.0%	4,477.21	0.00	100.0%
3110-1a - Maintenance	0.00	4,798.88	100.0%	4,798.88	0.00	100.0%	4,798.88	0.00	100.0%
3110-1b - Cleaning	0.00	98.37	100.0%	98.37	0.00	100.0%	98.37	0.00	100.0%
3110-1c - Landscaping	0.00	131.16	100.0%	131.16	0.00	100.0%	131.16	0.00	100.0%
3110-1d - Inspection	0.00	61.92	100.0%	61.92	0.00	100.0%	61.92	0.00	100.0%
3110-1e - Rehabilitation	0.00	9,567.52	100.0%	9,567.52	0.00	100.0%	9,567.52	0.00	100.0%
Total 3110-1 - YARD	0.00	15,026.06	100.0%	15,026.06	0.00	100.0%	15,026.06	0.00	100.0%
3110-2 - CONTROL STATION									
3110-2a - Maintenance	0.00	831.28	100.0%	831.28	0.00	100.0%	831.28	0.00	100.0%
3110-2b - Engineering	0.00	92.88	100.0%	92.88	0.00	100.0%	92.88	0.00	100.0%
3110-2c - Rehabilitation	0.00	110.80	100.0%	110.80	0.00	100.0%	110.80	0.00	100.0%
Total 3110-2 - CONTROL STATION	0.00	1,034.96	100.0%	1,034.96	0.00	100.0%	1,034.96	0.00	100.0%
3110-3 - RESERVOIR									
3110-3a - Landscaping	0.00	358.68	100.0%	358.68	0.00	100.0%	358.68	0.00	100.0%
3110-3b - Inspection	0.00	186.79	100.0%	186.79	0.00	100.0%	186.79	0.00	100.0%
Total 3110-3 - RESERVOIR	0.00	545.47	100.0%	545.47	0.00	100.0%	545.47	0.00	100.0%
Total 3110 - LAURO	0.00	11,147.95	100.0%	11,147.95	0.00	100.0%	11,147.95	0.00	100.0%
3111 - OFFICE									
3111-1 - CREW OFFICE	0.00	415.50	100.0%	415.50	0.00	100.0%	415.50	0.00	100.0%
3111-1f - Operations	0.00	415.50	100.0%	415.50	0.00	100.0%	415.50	0.00	100.0%
Total 3111-1 - CREW OFFICE	0.00	831.00	100.0%	831.00	0.00	100.0%	831.00	0.00	100.0%
3111-2 - IMPLANTS	0.00	54.28	100.0%	54.28	0.00	100.0%	54.28	0.00	100.0%
3111-2a - Maintenance	0.00	54.28	100.0%	54.28	0.00	100.0%	54.28	0.00	100.0%
Total 3111-2 - IMPLANTS	0.00	54.28	100.0%	54.28	0.00	100.0%	54.28	0.00	100.0%
Total 3111 - OFFICE	0.00	469.78	100.0%	469.78	0.00	100.0%	469.78	0.00	100.0%
3112 - SHEFFIELD									
3112-1 - CONTROL STATION	0.00	3,690.84	100.0%	3,690.84	0.00	100.0%	3,690.84	0.00	100.0%
3112-1a - Maintenance	0.00	498.60	100.0%	498.60	0.00	100.0%	498.60	0.00	100.0%
3112-1f - Rehabilitation	0.00	4,189.44	100.0%	4,189.44	0.00	100.0%	4,189.44	0.00	100.0%
Total 3112-1 - CONTROL STATION	0.00	8,378.88	100.0%	8,378.88	0.00	100.0%	8,378.88	0.00	100.0%
3112-2 - TUNNEL									
3112-2b - Cleaning	0.00	434.24	100.0%	434.24	0.00	100.0%	434.24	0.00	100.0%
3112-2b - Inspection	0.00	3,626.99	100.0%	3,626.99	0.00	100.0%	3,626.99	0.00	100.0%
Total 3112-2 - TUNNEL	0.00	4,061.23	100.0%	4,061.23	0.00	100.0%	4,061.23	0.00	100.0%
Total 3112 - SHEFFIELD	0.00	8,250.67	100.0%	8,250.67	0.00	100.0%	8,250.67	0.00	100.0%
3113 - ORTEGA									
3113-1 - CONTROL STATION	0.00	5,340.79	100.0%	5,340.79	0.00	100.0%	5,340.79	0.00	100.0%
3113-1a - Maintenance	0.00	294.22	100.0%	294.22	0.00	100.0%	294.22	0.00	100.0%
3113-1b - Cleaning	0.00	135.70	100.0%	135.70	0.00	100.0%	135.70	0.00	100.0%
3113-1f - Engineering	0.00	2,419.22	100.0%	2,419.22	0.00	100.0%	2,419.22	0.00	100.0%
3113-1j - Rehabilitation	0.00	8,189.83	100.0%	8,189.83	0.00	100.0%	8,189.83	0.00	100.0%
Total 3113-1 - CONTROL STATION	0.00	16,379.74	100.0%	16,379.74	0.00	100.0%	16,379.74	0.00	100.0%
3113-2 - RESERVOIR									
3113-2a - Weed Management	0.00	144.24	100.0%	144.24	0.00	100.0%	144.24	0.00	100.0%
3113-2f - Operations	0.00	89.62	100.0%	89.62	0.00	100.0%	89.62	0.00	100.0%
3113-2h - Inspection	0.00	675.34	100.0%	675.34	0.00	100.0%	675.34	0.00	100.0%
Total 3113-2 - RESERVOIR	0.00	909.20	100.0%	909.20	0.00	100.0%	909.20	0.00	100.0%
Total 3113 - ORTEGA	0.00	9,099.13	100.0%	9,099.13	0.00	100.0%	9,099.13	0.00	100.0%
3114 - BOUNDARY METER									
3114-1 - VAULT	0.00	560.94	100.0%	560.94	0.00	100.0%	560.94	0.00	100.0%
3114-1a - Maintenance	0.00	799.44	100.0%	799.44	0.00	100.0%	799.44	0.00	100.0%
3114-1f - Operations	0.00	371.52	100.0%	371.52	0.00	100.0%	371.52	0.00	100.0%
3114-1h - Inspection	0.00	1,731.80	100.0%	1,731.80	0.00	100.0%	1,731.80	0.00	100.0%
Total 3114-1 - VAULT	0.00	3,863.60	100.0%	3,863.60	0.00	100.0%	3,863.60	0.00	100.0%
Total 3114 - BOUNDARY METER	0.00	3,863.60	100.0%	3,863.60	0.00	100.0%	3,863.60	0.00	100.0%
3115 - CARPINTERIA									
3115-1 - CONTROL STATION	0.00	624.60	100.0%	624.60	0.00	100.0%	624.60	0.00	100.0%
3115-1a - Maintenance	0.00	624.60	100.0%	624.60	0.00	100.0%	624.60	0.00	100.0%
Total 3115-1 - CONTROL STATION	0.00	624.60	100.0%	624.60	0.00	100.0%	624.60	0.00	100.0%
3116-2 - RESERVOIR	0.00	3,750.45	100.0%	3,750.45	0.00	100.0%	3,750.45	0.00	100.0%
3116-2a - Maintenance	0.00	1,101.04	100.0%	1,101.04	0.00	100.0%	1,101.04	0.00	100.0%
3116-2b - Weed Management	0.00	732.78	100.0%	732.78	0.00	100.0%	732.78	0.00	100.0%
3116-2c - Landscaping	0.00	3,750.45	100.0%	3,750.45	0.00	100.0%	3,750.45	0.00	100.0%

comb2
Statement of Revenues and Expenditures
 Budget vs. Actuals July 2013 - Jun 2014

3:14 PM
 3/12/2014
 Accrual Basis

	Fisheries		Operations		TOTAL		% of Budget	% of Budget
	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget		
3115-2h - Inspection	0.00		231.32		231.32		100.0%	
Total 3115-2 - RESERVOIR	0.00		5,815.59		5,815.59		100.0%	
Total 3115 - CARPINTERIA	0.00		6,440.19		6,440.19		100.0%	
3116 - GOLETA REACH								
3116-1 - STRUCTURES	0.00		11,897.16		11,897.16		100.0%	
3116-1a - Maintenance	0.00		568.26		568.26		100.0%	
3116-1h - Inspection	0.00		92.88		92.88		100.0%	
3116-1j - Engineering	0.00		12,558.30		12,558.30		100.0%	
Total 3116-1 - STRUCTURES	0.00		192.32		192.32		100.0%	
3116-2 - LATERAL METERS	0.00		192.32		192.32		100.0%	
3116-2a - Maintenance	0.00		192.32		192.32		100.0%	
Total 3116-2 - LATERAL METERS	0.00		768.66		768.66		100.0%	
3116-4 - CONDUIT	0.00		768.66		768.66		100.0%	
3116-4h - Inspection	0.00		768.66		768.66		100.0%	
Total 3116-4 - CONDUIT	0.00		13,519.28		13,519.28		100.0%	
Total 3116 - GOLETA REACH	0.00		10,187.16		10,187.16		100.0%	
3117 - CARPINTERIA REACH	0.00		2,507.91		2,507.91		100.0%	
3117-1 - STRUCTURES	0.00		8,421.12		8,421.12		100.0%	
3117-1a - Maintenance	0.00		474.00		474.00		100.0%	
3117-1h - Inspection	0.00		21,590.19		21,590.19		100.0%	
3117-1i - Engineering	0.00		1,012.94		1,012.94		100.0%	
3117-1j - Rehabilitation	0.00		187.38		187.38		100.0%	
Total 3117-1 - STRUCTURES	0.00		1,200.32		1,200.32		100.0%	
3117-2 - LATERAL METERS	0.00		938.10		938.10		100.0%	
3117-2a - Maintenance	0.00		938.10		938.10		100.0%	
3117-2j - Operations	0.00		23,728.61		23,728.61		100.0%	
Total 3117-2 - LATERAL METERS	0.00		104,385.63		104,385.63		100.0%	
3117-4 - CONDUIT	0.00		938.10		938.10		100.0%	
3117-4h - Inspection	0.00		938.10		938.10		100.0%	
Total 3117-4 - CONDUIT	0.00		398,295.37		398,295.37		100.0%	
Total 3117 - CARPINTERIA REACH	0.00		11,334.95		11,334.95		37.8%	
3150 - Health & Workers Comp	0.00		15,000.00		15,000.00		0.0%	
3155 - PIERS	0.00		2,928.38		2,928.38		58.0%	
3158 - Ops Co FICA	0.00		2,753.45		2,753.45		55.1%	
3158 - Ops Co Medicare	0.00		17,016.78		17,016.78		30.9%	
3158 - Ops Co Other	0.00		55,000.00		55,000.00		50.7%	
3100 - LABOR - OPERATIONS - Other	0.00		32,277.28		32,277.28		53.8%	
Total 3100 - LABOR - OPERATIONS	0.00		-422,651.63		-422,651.63		48.6%	
3200 VEH & EQUIPMENT	0.00		30,000.00		30,000.00		37.8%	
3201 - Vehicle/Equip Mice	0.00		15,000.00		15,000.00		0.0%	
3202 - Fixed Capital	0.00		5,000.00		5,000.00		0.0%	
3203 - Equipment Rental	0.00		2,928.38		2,928.38		58.0%	
3204 - Miscellaneous	0.00		2,753.45		2,753.45		55.1%	
Total 3200 VEH & EQUIPMENT	0.00		17,016.78		17,016.78		30.9%	
3300 - CONTRACT LABOR	0.00		20,000.00		20,000.00		50.7%	
3301 - Conduit, Meter, Valve & Misc	0.00		8,607.28		8,607.28		34.0%	
3302 - Buildings & Roads	0.00		10,340.00		10,340.00		103.4%	
3303 - Reservoirs	0.00		5,000.00		5,000.00		50.0%	
3304 - Engineering, Misc Services	0.00		32,277.28		32,277.28		53.8%	
Total 3300 - CONTRACT LABOR	0.00		4,380.77		4,380.77		17.5%	
3400 - MATERIALS & SUPPLIES	0.00		25,000.00		25,000.00		17.5%	
3401 - Conduit, Meter, Valve & Misc	0.00		15,000.00		15,000.00		13.6%	
3402 - Buildings & Roads	0.00		3,842.15		3,842.15		39.4%	
3403 - Reservoirs	0.00		10,357.46		10,357.46		20.7%	
Total 3400 - MATERIALS & SUPPLIES	0.00		3,103.11		3,103.11		44.3%	
3500 - OTHER EXPENSES	0.00		7,000.00		7,000.00		44.3%	
3501 - Utilities	0.00		2,896.02		2,896.02		48.3%	
3502 - Communications	0.00		9,360.86		9,360.86		52.0%	
3503 - Uniforms	0.00		629.58		629.58		20.7%	
3504 - USA & Other Services	0.00		231.66		231.66		18.5%	
3505 - Miscellaneous	0.00		1,970.39		1,970.39		65.7%	
3506 - Training	0.00		28,441.62		28,441.62		57.5%	
Total 3500 - OTHER EXPENSES	0.00		0.00		0.00		0.0%	
4000 - Reconciliation Discrepancies	0.00		46,191.88		46,191.88		44.0%	
4100 - LABOR - FISHERIES	0.00		105,057.00		105,057.00		49.3%	
4101 - Senior Resource Scientist	0.00		46,740.46		46,740.46		49.3%	
4102 - Project Biologist	0.00		38,600.53		38,600.53		50.2%	
4103 - Biologist	0.00		76,859.00		76,859.00		50.2%	

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Statement of Revenues and Expenditures
 Budget vs. Actuals July 2013 - Jun 2014

	Fishes		Operations		TOTAL		% of Budget	% of Budget
	Budget	% of Budget	Budget	% Over Budget	Budget	\$ Over Budget		
4104 - Oak Tree Program	55,000.00	38.5%	0.00	0.00	55,000.00	-33,820.84	38.5%	38.5%
4114 - Seasonal Aide - JG	797.50	18.6%	0.00	0.00	797.50	-3,956.50	18.6%	18.6%
4115 - Seasonal Aide - RK	4,754.00	7.3%	0.00	0.00	4,754.00	-4,406.00	7.3%	7.3%
4116 - Seasonal Aide - DR	290.00	8.1%	0.00	0.00	290.00	-4,493.00	8.1%	8.1%
4117 - Seasonal Aide - BJ	942.50	18.8%	0.00	0.00	942.50	-3,810.50	18.8%	18.8%
4118 - Seasonal Aide	0.00	0.0%	0.00	0.00	0.00	-4,753.00	0.0%	0.0%
4119 - Seasonal Aide	0.00	0.0%	0.00	0.00	0.00	-4,753.00	0.0%	0.0%
4150 - FD Health & WC	42,102.73	45.7%	0.00	0.00	42,102.73	-49,899.27	45.7%	45.7%
4151 - FD PERS	25,862.16	47.9%	0.00	0.00	25,862.16	-28,105.84	47.9%	47.9%
4152 - FD Co FICA	10,468.72	47.0%	0.00	0.00	10,468.72	-11,847.28	47.0%	47.0%
4153 - FD Co Medicare	2,453.22	47.0%	0.00	0.00	2,453.22	-2,770.78	47.0%	47.0%
Total 4100 - LABOR - FISHERIES	235,997.86	44.2%	0.00	0.00	235,997.86	-287,911.14	44.2%	44.2%
4200 - VEHICLES & EQUIP - FISHERIES	13,000.00	36.5%	0.00	0.00	13,000.00	-8,250.82	36.5%	36.5%
4270 - Vehicle/Equip Rnce	6,718.00	12.6%	0.00	0.00	6,718.00	-45,561.00	12.6%	12.6%
4280 - Fleet Capital	179.70	7.2%	0.00	0.00	179.70	-2,320.30	7.2%	7.2%
4290 - Miscellaneous	6,002.30	17.2%	0.00	0.00	6,002.30	-56,132.12	17.2%	17.2%
Total 4200 - VEHICLES & EQUIP - FISHERIES	11,667.86	17.2%	0.00	0.00	11,667.86	-56,132.12	17.2%	17.2%
4230 - CONTRACT LABOR - FISHERIES	3,000.00	0.0%	0.00	0.00	3,000.00	-3,000.00	0.0%	0.0%
4221 - Meters & Valves	13,000.00	0.0%	0.00	0.00	13,000.00	-13,000.00	0.0%	0.0%
4222 - Fish Projects Maintenance	0.00	0.0%	0.00	0.00	0.00	-16,000.00	0.0%	0.0%
Total 4230 - CONTRACT LABOR - FISHERIES	16,000.00	0.0%	0.00	0.00	16,000.00	-16,000.00	0.0%	0.0%
4300 - MATERIALS/SUPPLIES - FISHERIES	15,350.00	2.4%	0.00	0.00	15,350.00	-14,983.80	2.4%	2.4%
4390 - Miscellaneous	366.20	2.4%	0.00	0.00	366.20	-14,983.80	2.4%	2.4%
Total 4300 - MATERIALS/SUPPLIES - FISHERIES	15,716.20	2.4%	0.00	0.00	15,716.20	-14,983.80	2.4%	2.4%
4500 - OTHER EXPENSES - FISHERIES	2,500.00	47.4%	0.00	0.00	2,500.00	-1,314.53	47.4%	47.4%
4502 - Uniforms	1,185.47	47.4%	0.00	0.00	1,185.47	-1,314.53	47.4%	47.4%
Total 4500 - OTHER EXPENSES - FISHERIES	1,185.47	47.4%	0.00	0.00	1,185.47	-1,314.53	47.4%	47.4%
Total 4999 - GENERAL & ADMINISTRATIVE	838,906.00	43.6%	395,959.26	-472,946.74	838,906.00	-472,946.74	43.6%	43.6%
5000 - Director Fees	0.00	0.0%	352.24	-1,647.76	352.24	-1,647.76	17.6%	17.6%
5001 - Director Mileage	0.00	0.0%	4,032.30	-6,987.70	4,032.30	-6,987.70	36.7%	36.7%
5002 - Director Fees - Other	0.00	0.0%	4,384.54	-8,615.46	4,384.54	-8,615.46	33.7%	33.7%
Total 5000 - Director Fees	0.00	0.0%	8,769.08	-15,250.92	8,769.08	-15,250.92	33.7%	33.7%
5100 - Legal	100,000.00	40.2%	40,185.82	-59,804.18	40,185.82	-59,804.18	40.2%	40.2%
5101 - Audit	11,700.00	103.3%	12,082.20	382.20	12,082.20	382.20	103.3%	103.3%
5102 - Employment Tax	25,000.00	0.0%	0.00	-25,000.00	0.00	-25,000.00	0.0%	0.0%
5103 - Insurance	42,705.00	68.8%	29,371.00	-13,334.00	29,371.00	-13,334.00	68.8%	68.8%
5201 - Health & Workers Comp	178,241.00	36.8%	65,617.26	-112,623.74	65,617.26	-112,623.74	36.8%	36.8%
5250 - PERS	58,642.00	44.9%	26,760.43	-32,881.57	26,760.43	-32,881.57	44.9%	44.9%
5260 - Company FICA Admin	18,963.00	48.6%	9,216.26	-9,746.74	9,216.26	-9,746.74	48.6%	48.6%
5265 - Company MCARE Admin	4,435.00	51.5%	2,283.52	-2,151.48	2,283.52	-2,151.48	51.5%	51.5%
5300 - Manager Salary	117,000.00	37.1%	43,350.00	-73,650.00	43,350.00	-73,650.00	37.1%	37.1%
5301 - Administrative Manager	37,447.00	48.0%	34,422.72	-3,024.28	34,422.72	-3,024.28	48.0%	48.0%
5306 - Administrative Secretary	18,968.28	50.7%	18,968.28	-18,478.72	18,968.28	-18,478.72	50.7%	50.7%
5306 - Administrative Assistant	40,302.00	54.0%	21,768.38	-18,533.62	21,768.38	-18,533.62	54.0%	54.0%
5307 - Water Resources Technician	39,338.00	51.0%	20,066.80	-19,271.20	20,066.80	-19,271.20	51.0%	51.0%
5310 - Postage/Office Exp	9,100.00	43.8%	3,991.66	-5,108.34	3,991.66	-5,108.34	43.8%	43.8%
5311 - Office Equip/Leases	9,691.00	48.3%	3,629.24	-6,061.76	3,629.24	-6,061.76	48.3%	48.3%
5312 - Misc Admin Expenses	10,760.00	43.8%	5,215.08	-5,544.92	5,215.08	-5,544.92	43.8%	43.8%
5313 - Communications	7,995.00	98.6%	4,289.09	-3,705.91	4,289.09	-3,705.91	98.6%	98.6%
5314 - Utilities	6,425.00	1.3%	4,260.24	-2,164.76	4,260.24	-2,164.76	1.3%	1.3%
5316 - Membership Dues	4,000.00	50.0%	6,334.50	2,334.50	6,334.50	2,334.50	50.0%	50.0%
5318 - Admin Fixed Assets	16,625.00	4.2%	8,304.64	-8,320.36	8,304.64	-8,320.36	4.2%	4.2%
5325 - Emp Training/Subscriptions	2,000.00	4.2%	83.85	-1,916.15	83.85	-1,916.15	4.2%	4.2%
5330 - Admin Travel/Conferences	2,000.00	42.8%	882.87	-1,117.13	882.87	-1,117.13	42.8%	42.8%
5331 - Public Information	1,000.00	42.8%	427.73	-572.27	427.73	-572.27	42.8%	42.8%
Total 4999 - GENERAL & ADMINISTRATIVE	838,906.00	43.6%	395,959.26	-472,946.74	838,906.00	-472,946.74	43.6%	43.6%
5400 - GENERAL & ADMIN - FISHERIES	44,671.00	47.3%	0.00	-23,560.58	44,671.00	-23,560.58	47.3%	47.3%
5401 - Health & Workers Comp	32,115.00	44.9%	0.00	-17,705.43	32,115.00	-17,705.43	44.9%	44.9%
5402 - CampERS	10,210.00	50.7%	0.00	-5,247.35	10,210.00	-5,247.35	50.7%	50.7%
5404 - Admin Secretary	63,000.00	37.1%	0.00	-39,657.70	63,000.00	-39,657.70	37.1%	37.1%
5405 - GN Salary	2,389.00	51.5%	0.00	-1,159.42	2,389.00	-1,159.42	51.5%	51.5%
5406 - Company MCar	25,000.00	46.3%	0.00	-13,419.00	25,000.00	-13,419.00	46.3%	46.3%
5407 - Legal - FD	11,581.00	54.0%	0.00	-9,979.57	11,581.00	-9,979.57	54.0%	54.0%
5408 - Administrative Manager	38,646.00	42.4%	0.00	-2,824.37	38,646.00	-2,824.37	42.4%	42.4%
5409 - Administrative Assistant	4,900.00	38.5%	0.00	-2,284.63	4,900.00	-2,284.63	38.5%	38.5%
5410 - Postage / Office Supplies	5,218.00	43.8%	0.00	-3,515.37	5,218.00	-3,515.37	43.8%	43.8%
5411 - Office Equipment / Leases	5,810.00	59.6%	0.00	-2,949.04	5,810.00	-2,949.04	59.6%	59.6%
5412 - Misc. Communications	2,543.00	113.1%	0.00	-1,737.77	2,543.00	-1,737.77	113.1%	113.1%
5413 - Communications	2,900.00	43.8%	0.00	-2,898.00	2,900.00	-2,898.00	43.8%	43.8%
5414 - Utilities	2,900.00	0.7%	0.00	-3,971.28	2,900.00	-3,971.28	0.7%	0.7%
5415 - Membership Dues	4,000.00	55.9%	0.00	-4,148.60	4,000.00	-4,148.60	55.9%	55.9%
5418 - Admin Fixed Assets	9,000.00	0.0%	0.00	-4,148.60	9,000.00	-4,148.60	0.0%	0.0%

comb2
Statement of Revenues and Expenditures
 Budget vs. Actuals July 2013 - Jun 2014

	Fisheris			Operations			TOTAL		
	Jul-Dec 13	% of Budget	\$ Over Budget	Jul-Dec 13	% of Budget	\$ Over Budget	Jul-Dec 13	% of Budget	\$ Over Budget
5425 - Employee Education/Subscription	45.15	1.8%	-2,454.85	45.15	0.0%	-2,454.85	45.15	1.8%	-2,454.85
5428 - Director Fees	2,240.00	37.3%	-3,760.00	2,240.00	0.0%	-3,760.00	2,240.00	37.3%	-3,760.00
5427 - Director Mileage	1,000.00	20.3%	-795.33	204.67	0.0%	-795.33	204.67	20.5%	-795.33
5430 - Travel	1,077.55	21.3%	-1,422.45	1,077.55	0.0%	-1,422.45	1,077.55	21.3%	-1,422.45
5431 - Public Information	1,173.98	23.3%	-928.04	1,173.98	0.0%	-928.04	1,173.98	23.3%	-928.04
5441 - Audit	6,300.00	103.3%	-528.80	6,300.00	0.0%	-528.80	6,300.00	103.3%	-528.80
5443 - Lib & Property Ins	15,815.00	73.2%	-5,760.00	15,815.00	0.0%	-5,760.00	15,815.00	73.2%	-5,760.00
5450 - Water Resources Technician	10,809.20	51.0%	-10,376.80	10,809.20	0.0%	-10,376.80	10,809.20	51.0%	-10,376.80
Total 5400 - GENERAL & ADMIN - FISHERIES	174,316.52	48.2%	-187,531.48	174,316.52	0.0%	-187,531.48	174,316.52	48.2%	-187,531.48
5510 - Integrated Res. Water Mgt Plan	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6000 - SPECIAL PROJECTS	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6087 - SCADA	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6090 - COMB Office Building	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6092 - SCC Improv Plan & Design	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6092 - 1 - SCC Improv Plan & Design UF	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6098 - SCC Structure Rehabilitation	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6097 - GIS and Mapping	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6105 - ROW Management Program	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6107 - North Portal Elevator Rehab	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6108 - Drought Contingency Planning	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6108-1 - Drought Contingency Planning UF	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6000 - SPECIAL PROJECTS	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6200 - FISHERIES ACTIVITIES	3,731.75	3.6%	-101,268.25	3,731.75	11.2%	-427,314.54	53,955.48	11.2%	-427,314.54
6201 - FMP Implementation	4,406.43	44.1%	-5,593.57	4,406.43	18.2%	-24,544.30	5,455.70	18.2%	-24,544.30
6202 - GIS and Mapping	10,000.00	0.0%	-10,000.00	0.00	4.4%	872.83	872.83	4.4%	872.83
6203 - Grants Technical Support	10,000.00	0.0%	-10,000.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6204 - BYR Hydrology Technical Support	2,487.85	24.9%	-7,512.15	2,487.85	0.0%	-25,000.00	0.00	0.0%	-25,000.00
6205 - USGS Stream Gauge Program	16,537.50	24.7%	-58,462.50	16,537.50	0.0%	-111,270.00	0.00	0.0%	-111,270.00
6206 - TH County Fish Team Funding	5,000.00	0.0%	-5,000.00	0.00	70.1%	7,009.19	7,009.19	70.1%	7,009.19
6207 - Oak Tree Restoration Program	2,078.31	0.0%	-22,821.69	2,078.31	0.0%	-10,000.00	0.00	0.0%	-10,000.00
6211 - YR RiverWare Model Use	5,000.00	0.0%	-5,000.00	0.00	13.1%	39,275.00	39,275.00	13.1%	39,275.00
Total 6200 - FISHERIES ACTIVITIES	31,241.84	12.6%	-213,758.16	31,241.84	11.2%	-427,314.54	53,955.48	11.2%	-427,314.54
6300 - HABITAT ENHANCEMENT	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6301 - Tributary Projects Support	9,040.40	12.9%	-60,859.60	9,040.40	0.0%	-3,000.00	0.00	0.0%	-3,000.00
6304 - Engineering Designs - CC	691,899.39	89.9%	-78,110.61	691,899.39	0.0%	-60,859.60	691,899.39	12.9%	-60,859.60
6309 - Quilota Creek Crossing #1	770,000.00	0.0%	-78,110.61	770,000.00	0.0%	-78,110.61	770,000.00	0.0%	-78,110.61
Total 6300 - HABITAT ENHANCEMENT	700,929.79	83.1%	-142,070.21	700,929.79	38.4%	-142,070.21	700,929.79	83.1%	-142,070.21
Total Expense	1,155,705.56	55.4%	-929,701.42	905,303.27	100.0%	274,616.70	2,358,123.00	100.0%	274,616.70
Net Income	-475,132.35	0.0%	475,132.35	274,616.70	0.0%	0.00	-200,515.65	0.0%	-200,515.65

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

www.treasurer.ca.gov/pmia-laif
December 17, 2013

CACHUMA OPERATION AND MAINTENANCE BOARD

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

PMIA Average Monthly Yields

Tran Type Definitions

November 2013 Statement

Account Summary

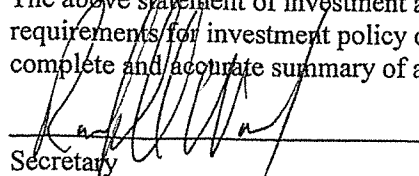
Total Deposit:	0.00	Beginning Balance:	3,886.23
Total Withdrawal:	0.00	Ending Balance:	3,886.23

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Randall Ward, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of November, 2013, 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



STATEMENT OF ACCOUNTS

UNION BANK
LOCAL GOVERNMENT CENTRAL COAST 0986
PO BOX 513840
LOS ANGELES CA 90051-3840

Page 1 of 2
CACHUMA OPERATION & MAINTENANC
Statement Number: 0102335072
11/1/13 - 11/29/13

Customer Inquiries
800-798-6466

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CY30M 210200 0001975-003949 2 371551
CACHUMA OPERATION & MAINTENANCE BOARD
MASTER CONTRACT RENEWAL FUND
3301 LAUREL CANYON RD
SANTA BARBARA CA 93105-2017

BUSINESS ESSENTIALS INTEREST CHK SUMMARY

Table with columns for Date, Description, Amount, and Interest. Rows include Beginning balance on 11/1, Total Credits (Deposits, Other credits), Total Debits (Checks paid), and Ending Balance on 11/29. Interest section shows Paid this period, Paid year-to-date, and Interest Rates.

C R E D I T S

Deposits

Table with columns: including check and cash credits, Date, Description, Reference, Amount. Row: 11/5 OFFICE DEPOSIT, 77706161, \$ 2,359.00

Other credits and adjustments

Table with columns: Date, Description, Reference, Amount. Rows: 11/20 ACCOUNT ANALYSIS DEFICIT REFUND (12.32), 11/20 ACCOUNT ANALYSIS DEFICIT REFUND (12.32), 11/20 ACCOUNT ANALYSIS DEFICIT REFUND (12.40), 11/29 INTEREST PAYMENT (9.20), 4 Other credits and adjustments (Total amount \$ 46.24)

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Randall Ward, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of November, 2013, 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 Union Bank investments of this agency for the period indicated.

Handwritten signature of Randall Ward
Secretary



STATEMENT OF ACCOUNTS

UNION BANK
LOCAL GOVERNMENT CENTRAL COAST 0986
PO BOX 513840
LOS ANGELES CA 90051-3840

Page 1 of 2
CACHUMA OPERATION & MAINTENANC
Statement Number: 0102335080
11/1/13 - 11/29/13

Customer Inquiries
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CACHUMA OPERATION & MAINTENANCE BOARD
CACHUMA PROJECT TRUST FUND
3301 LAUREL CANYON RD
SANTA BARBARA CA 93105-2017

BUSINESS MONEYMARKET ACCOUNT SUMMARY

Days in statement period: 29

Table with columns for balance, credits, debits, and interest. Includes rows for Beginning balance on 11/1, Total Credits, Total Debits, and Ending Balance on 11/29.

C R E D I T S

Other credits and adjustments

Table with columns: Date, Description, Reference, Amount. Row: 11/29 INTEREST PAYMENT \$ 13.17

D E B I T S

Checks paid

Table with columns: Number, Date, Amount, Number, Date, Amount, Number, Date, Amount. Row: 5006 11/18 \$ 16,089.32

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Randall Ward, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of November, 2013, 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 Union Bank investments of this agency for the period indicated.

Handwritten signature of Randall Ward
Secretary

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

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January 02, 2014

CACHUMA OPERATION AND MAINTENANCE BOARD

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

PMIA Average Monthly Yields

Tran Type Definitions

December 2013 Statement

Account Summary

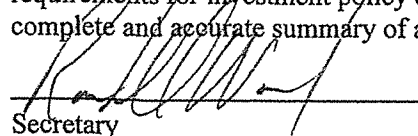
Total Deposit:	0.00	Beginning Balance:	3,886.23
Total Withdrawal:	0.00	Ending Balance:	3,886.23

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Randall Ward, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of December, 2013, 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



STATEMENT OF ACCOUNTS

UNION BANK
LOCAL GOVERNMENT CENTRAL COAST 0986
PO BOX 513840
LOS ANGELES CA 90051-3840

Page 1 of 1
CACHUMA OPERATION & MAINTENANC
Statement Number: 0102335072
11/30/13 - 12/31/13

Customer Inquiries
800-798-6466

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CY30MZOB0000 0171451-198973 377080
CACHUMA OPERATION & MAINTENANCE BOARD
MASTER CONTRACT RENEWAL FUND
3301 LAUREL CANYON RD
SANTA BARBARA CA 93105-2017

BUSINESS ESSENTIALS INTEREST CHK SUMMARY

Days in statement period: 32

Table with columns for balance, credits, debits, and interest. Includes rows for Beginning balance on 11/30, Total Credits, Other credits and adjustments (1), Total Debits, and Ending Balance on 12/31.

CREDITS

Other credits and adjustments

Table with columns: Date, Description, Reference, Amount. Row: 12/31 INTEREST PAYMENT \$ 8.67

DAILY LEDGER BALANCE

Table with columns: Date, Ledger Balance, Date, Ledger Balance, Date, Ledger Balance. Row: 11/30-12/30 \$ 195,635.87 12/31 \$ 195,644.54

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Randall Ward, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of December, 2013, 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 Union Bank investments of this agency for the period indicated.

Handwritten signature of Randall Ward
Secretary



STATEMENT OF ACCOUNTS

UNION BANK
LOCAL GOVERNMENT CENTRAL COAST 0986
PO BOX 513840
LOS ANGELES CA 90051-3840

Page 1 of 1
CACHUMA OPERATION & MAINTENANC
Statement Number: 0102335080
11/30/13 - 12/31/13

Customer Inquiries
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Thank you for banking with us
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CY30MZ0B 0000 0171452-198974 377080
CACHUMA OPERATION & MAINTENANCE BOARD
CACHUMA PROJECT TRUST FUND
3301 LAUREL CANYON RD
SANTA BARBARA CA 93105-2017

BUSINESS MONEYMARKET ACCOUNT SUMMARY

Days in statement period: 32

Table with columns for Beginning balance on 11/30, Total Credits, Total Debits, Ending Balance on 12/31, Interest, and Interest Rates. Values include \$99,725.96, 13.28, 0.00, 99,739.24, and 0.15%.

CREDITS

Other credits and adjustments

Table with columns: Date, Description, Reference, Amount. Entry: 12/31 INTEREST PAYMENT \$ 13.28

DAILY LEDGER BALANCE

Table with columns: Date, Ledger Balance, Date, Ledger Balance, Date, Ledger Balance. Values: 11/30-12/30 \$ 99,725.96, 12/31 \$ 99,739.24

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Randall Ward, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of December, 2013, 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 Union Bank investments of this agency for the period indicated.

Handwritten signature of Randall Ward
Secretary

3:58 PM
01/06/14
Accrual Basis

comb2
Payment of Claims
As of December 31, 2013

Date	Num	Name	Memo	Amount
1050 - GENERAL FUND				
12/02/2013	22302	COMB - Revolving Fund	Replenish 12/6 & 20/13, 1/3/14 payrolls/taxes	-170,623.82
12/02/2013	22303	Department of Public Health	Certification -Grade D3-IV	-90.00
12/04/2013	22304	COMB-Petty Cash	Replenish Petty Cash	-430.31
12/04/2013	22305	Acorn Landscape Management Co.	Scheduled mtce-Lauro yard	-260.77
12/04/2013	22306	Aqua-Flo Supply	Pump/sewer pipe/pvc/couplings	-574.79
12/04/2013	22307	AT&T	Nov charges	-486.19
12/04/2013	22308	Bartlett, Pringle & Wolf, LLP	Auditor services FY 12/13	-11,419.00
12/04/2013	22309	Business Card	Satellite fee/wtr treat-dist training (SK-DF)/webhosting flange/checks-env/American Fish mbrship/Explorer repair/Eng-Ops Mgr-Ops Sup adverts	-2,866.20
12/04/2013	22310	Cardno ENTRIX	AMC Part/Tech supp to 9/27/13	-430.89
12/04/2013	22311	Carpinteria Valley Lumber Company	Truck stock-brooms/shovels/tools	-75.50
12/04/2013	22312	CIO Solutions, LP	Monthly mtce/Microsoft Ofc 2010	-2,841.00
12/04/2013	22313	City of Santa-Barbara	Trash/Recycle-Nov 2013	-212.95
12/04/2013	22314	Coastal Copy, LP	Copier mtce agmt(s)	-95.05
12/04/2013	22315	CONTECH Engineered Solutions	Quiota Creek Xng 1 Bridge	-119,372.01
12/04/2013	22316	Culligan Water	Monthly RO system	-24.95
12/04/2013	22317	ECHO Communications	Monthly answering service	-62.00
12/04/2013	22318	Fugro Consultants, Inc.	Quiota Xng 1 bridge geotech services-Oct	-3,137.50
12/04/2013	22319	GE Capital	Copier lease 4550CI	-355.32
12/04/2013	22320	Golden Gate Bridge Toll	Toll fee (mtg attended by TR)	-6.00
12/04/2013	22321	Harrison Hardware	Oak tree supplies	-135.27
12/04/2013	22322	Home Depot Credit Services	Power tool/misc mat-supp	-57.33
12/04/2013	22323	Hydrex Pest Control Co.	Pest control-Lauro yard buildings	-108.00
12/04/2013	22324	Kenneth A. Knight, Consulting	Consulting Arborist-Oak Tree prog Jul & Sep	-990.00
12/04/2013	22325	MarBorg Industries	Portable toilets	-328.37
12/04/2013	22326	Musick, Peeler & Garrett LLP	General Counsel-Oct	-13,438.60
12/04/2013	22327	Nextel Communications	Cellular-Ops field crew/on-call	-611.43
12/04/2013	22328	Northern Safety Co. Inc.	Tripod step ladder	-276.06
12/04/2013	22329	Orchard Commercial Services	Truck stock-brooms/tools	-58.29
12/04/2013	22330	Peter Lapidus Construction, Inc.	Quiota Creek Xng 1 Bridge installation	-399,598.50
12/04/2013	22331	PG&E	Tecolote tunnel/NP	-214.49
12/04/2013	22332	Praxair Distribution, Inc	Cylinder rental (acetylene for welder)	-67.43
12/04/2013	22333	Prudential Overall Supply	Mats-Oct 31/Nov 14	-104.12
12/04/2013	22334	Santa Ynez River Water Cons. Dist. ID#1	SYR Hydrology supp-Sep	-1,044.07
12/04/2013	22335	SB Home Improvement Center	Truck stock-brushes/tools	-59.43
12/04/2013	22336	SBHRA Treasurer	Membership Dues-1/14-12/14 (JG)	-145.00
12/04/2013	22337	Sherwin Williams Co.	Paint supplies	-57.35
12/04/2013	22338	Smarden-Hatcher Co.	Flange/adapters/bushings	-140.49
12/04/2013	22339	Southern California Edison	Main ofc/outlying stations	-1,284.70
12/04/2013	22340	Staples Contract and Commercial, Inc.	Office Supplies	-501.74
12/04/2013	22341	Underground Service Alert of So. Calif.	48 Ticket charges	-72.00
12/04/2013	22342	Verizon California	Main of/outlying stations/SCADA	-926.00
12/04/2013	22343	Wright Express Fleet Services	Fleet fuel	-1,913.99
12/17/2013	22344	AMI Pipe and Supply, Inc.	Gas detector calibration mix	-310.00
12/17/2013	22345	Big Brand Tire Company	Chevy Silverado 3500 Service	-41.79
12/17/2013	22346	BioResource Consultants, Inc.	Drought Contingency Assistance	-1,342.94
12/17/2013	22347	Cashier, DPR	QAC license/cert fee (JS)	-60.00
12/17/2013	22348	Cashier, DPR	QAC license/cert fee (DN)	-60.00
12/17/2013	22349	Cox Communications	Business internet-Dec	-195.00
12/17/2013	22350	GE Capital	Copier lease 250CI	-133.92
12/17/2013	22351	HDR Engineering, Inc.	BO-FMP Implementation tech supp/eng designs/QC Xng 1 tech support-tasks	-64,217.01
12/17/2013	22352	Krazan & Associates, Inc.	QCX#1 Bridge construction testing/inspection	-2,471.50

3:58 PM
 01/06/14
 Accrual Basis

comb2
Payment of Claims
 As of December 31, 2013

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/17/2013	22353	Lauren W. Hanson	Nov mtg fees	-133.65
12/17/2013	22354	Manzanita Nursery	Trees-Quiota Creek Xng #1	-861.20
12/17/2013	22355	Milpas Rental	Jumping jack/wacker	-119.18
12/17/2013	22356	Pacific Materials Laboratory	Soils testing/inspection-Quiota Creek Xng 1	-4,734.00
12/17/2013	22357	Paychex, Inc.	11/8,22 payrolls/taxes/deliveries	-301.71
12/17/2013	22358	Premiere Global Services	Conf calls-Nov	-86.64
12/17/2013	22359	RCB Elevator Consulting, LLC	Phase II elevator structural engineering/design	-20,925.00
12/17/2013	22360	Salmonid Restoration Federation	2014 Salmonid Restoration Foundation Conference Sponsorship	-1,000.00
12/17/2013	22361	Santa Barbara Concrete Cutting	Asphalt slap core hole (Buena Vista/E Valley Rd)	-195.00
12/17/2013	22362	Santa Ynez River Water Cons. Dist. ID#1	SYR Hydrology supp-Oct	-661.46
12/17/2013	22363	Southern California Edison	Outlying stations	-83.94
12/17/2013	22364	Spatial Wave	Jan-Mar Field Mapplet Software mtce (qtrly)	-900.00
12/17/2013	22365	Staples Contract and Commercial, Inc.	Office Supplies (on-line purchase)	-684.70
12/17/2013	22366	Staples Credit Plan	Office supplies (in-store purchase)	-75.56
12/17/2013	22367	Sturgeon Services Intl.	Hydro excavate to expose gas line	-1,450.00
12/17/2013	22368	The Gas Company	Main ofc	-19.30
12/17/2013	22369	The Wharf	Steel toe boots (DN/SK)/shirts	-432.79
12/17/2013	22370	Tim Robinson	Reimb-camera (Xng#1) rental/RCD conf hotel-meals	-519.53
12/17/2013	22371	Verizon Wireless	Cellular/USB's/modems	-355.65
12/17/2013	22372	W. Douglas Morgan	Nov mtg fees	-139.31
12/18/2013	22373	Association of Ca Water Agencies/JPIA	1/1-2/1/14 coverage	-26,298.24
12/27/2013	22374	Department of Public Health	Exam fee-Grade D4 (IV)	-130.00
Total 1050 · GENERAL FUND				<u>-864,435.93</u>
TOTAL				<u>-864,435.93</u>

1:19 PM
12/30/13
Accrual Basis

comb2
Payment of Claims-Renewal Fund
November 2013

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Nov 13 11/12/2013	3009	Cachuma Oper & Maint Boa...	Jul-Oct Fisheries claims/salaries	-57,467.00
Nov 13				<u>-57,467.00</u>

1:19 PM
12/30/13
Accrual Basis

comb2
Payment of Claims-Warren Act Trust Fund
November 2013

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Nov 13 11/12/2013	5006	Cachuma Oper & Maint Board	Jul-Oct Oak Tree program salaries/claims	-16,089.32
Nov 13				<u>-16,089.32</u>

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 27, 2014
Submitted by:	Janet Gingras
Approved by:	Randall Ward

SUBJECT: Report from the Auditor for Fiscal Year 2013 and 2012

SUMMARY:

For the Boards' consideration, attached are the Draft Financial Statements for the Fiscal Year ending June 30, 2013 and the Independent Auditors Report prepared by COMB's Auditor Bartlett, Pringle & Wolf, LLP. Ms. Danna McGrew and Ms. Nina Pisani will present the audit for discussion and review. There are no management concerns or reportable conditions affiliated with the audit. The substantive portions of the FY 2013 - 2012 Audit and the Notes to the Financial Statement will be brought to your attention during the presentation.

FISCAL IMPACTS:

N/A

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

Reviewed and approved by Administrative Committee for submittal to Board of Directors

RECOMMENDATION:

Recommend approval of the FY 2013 -12 Audited Financial Statements as presented

LIST OF EXHIBITS:

1. FY 2013 – 2012 Draft Audited Financial Statements

January 9, 2014

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, 2013. 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.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities with regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated June 4, 2013.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted 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.

DRAFT

Board of Directors
Cachuma Operations and Maintenance Board
January 9, 2014
Page 2

Adoption of, or Change in, Accounting Policies

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

Government Accounting Standards Board Statement (GASB) No. 62, "Codification of Accounting and Financial Reporting Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements."

This statement improves financial reporting by codifying all sources for state and local governments so that they derive from a single source. In doing so, this will eliminate the need to determine which FASB and AICPA pronouncement provisions are applicable to state and local governments, which will result in more consistent application of applicable guidance in financial statements. The adoption of GASB 62 did not have a material impact to these financial statements.

Governmental Accounting Standards Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position."

This statement incorporates deferred outflows of resources and deferred inflows of resources, as defined by GASB Concepts Statements No. 4, "Elements of Financial Statements" into the definitions of the required components of the new residual measure of net position, formerly net assets. This statement also provides a new Statement of Net Position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

The Statement requires deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities. The financial reporting impact resulting from the implementation of GASB 63 in COMB's financial statements was the renaming of "Net Assets" to "Net Position," including changing the name of the "Statement of Revenues, Expenses, and Changes in Net Assets" to the "Statement of Revenues, Expenses, and Changes in Net Position."

Significant or Unusual Transactions

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.

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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, 2013 financial statements:

- Estimation of the liability to the Bureau of Reclamation for the construction on Bradbury Dam and Lauro Dam under the Safety of Dams Act - The liability at June 30, 2013 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, 2013 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.

Audit Adjustments

There were no audit adjustments.

Uncorrected Misstatements

There were no uncorrected misstatements noted during our audit.

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.

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Board of Directors
Cachuma Operations and Maintenance Board
January 9, 2014
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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.

Letter Communicating Deficiency in Internal Control

We have separately communicated any significant deficiencies and material weaknesses identified during our audit of the financial statements in a separate letter dated January 9, 2014.

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 January 9, 2014.

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.

Very truly yours,

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

DRAFT

January 9, 2014

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

In planning and performing our audit of the financial statements of Cachuma Operation and Maintenance Board (COMB) for the year ended June 30, 2013, we considered COMB's internal control over financial reporting as a basis for designing our auditing procedures 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.

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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A control deficiency 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 deficiency in design exists when a control necessary to meet the control objective is missing, or when an existing control is not properly designed so that even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

Prior Year Comments

The following comment appeared in our prior year letter to you December 8, 2011:

Control Deficiency

Fixed Asset Disposals

During internal control documentation, we noted that there are no formal procedures in place to ensure all current year disposals are removed from the fixed asset listing. We recommend someone who is familiar with fixed assets, such as the Operations Manager or Biologist, review the fixed asset listing at least annually for disposals and notify the Administrative Manager of any discrepancies.

DRAFT

Cachuma Operation and Maintenance Board
January 9, 2014
Page 2

Current Status:

During the audit, we noted that the Operations Manager reviewed the fixed asset listing and notified the Administrative Manager any disposals.

Conclusion

This communication is intended solely for the information and use of the Board, management, and others within COMB, and is not intended to be and should not be used by anyone other than these specified parties. This letter does not affect our report dated January 9, 2014 on the financial statements of Cachuma Operation and Maintenance Board.

We will review the status of the comment during our next audit engagement. We would be pleased to discuss this matter in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We would like to express our appreciation of the cooperation extended to us by COMB's staff during the course of our audit work. If you have any questions regarding the above issue, do not hesitate to call.

Very truly yours,

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

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Item #6
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**CACHUMA OPERATION
AND MAINTENANCE BOARD**

June 30, 2013 and 2012

FINANCIAL STATEMENTS



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

CACHUMA OPERATION AND MAINTENANCE BOARD

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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, 2013 and 2012 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 State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audits 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.

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 financial position of the Cachuma Operation and Maintenance Board, as of June 30, 2013 and 2012, 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's Discussion and Analysis on pages 3 through 9 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 audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the COMB's basic financial statements. The Supplemental Schedule of Operation and Maintenance, General and Administrative and Other Maintenance on pages 33-34 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The Supplemental Schedule of Operation and Maintenance, General and Administrative and Other Maintenance 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Santa Barbara, California
January 9, 2014

**CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FISCAL YEAR ENDED JUNE 30, 2013

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, 2013. 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 Units) 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 Units 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 Units 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.

COMB currently has a staff of 15 full time employees. Of these, five are employed in an administrative capacity and ten are in field operations.

**CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Summary of Organization and Business (Continued)

COMB is presently composed of five Member Units, 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.)

Under the Agreement, each of the five Member Units 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	<u>100.00%</u>	<u>7 votes</u>

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 Units is required for COMB to take action on the following matters:

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 Units.

**CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Operating Assessments

Current operations of COMB are funded by assessment of the Member Units, with the assessments based on the Member Units' 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 Units 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 Units also fund the Santa Ynez River Fisheries Program and related activities.

Four of the Member Units, 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, 2013, COMB conducted and/or completed a number of special studies and projects using revenue provided by these assessments. These included SCC improvements; and rehabilitation and betterment of control stations, valves and structures.

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 Units in accomplishing required fisheries restoration and habitat improvement projects as well as a vital infrastructure improvement project. For fiscal year 2012-13, COMB received a California Department of Fish and Wildlife (CDFW) Fisheries Restoration Grant for \$480,082, a Wildlife Conservation Board (WCB) Habitat Restoration Grant for \$278,129 and a State of California Proposition 50 Grant for \$313,928.

COMB Committees

COMB has four committees: the Administrative Committee (financial, personnel and legal matters), the Operations Division Committee, the Fisheries Division Committee, and the Public Outreach 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.

**CACHUMA OPERATION AND MAINTENANCE BOARD
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		Variance	
	June 30, 2013	June 30, 2012	Dollars	Percent
Current Assets	\$ 913,383	\$ 2,753,747	\$ (1,840,364)	-66.8%
Restricted Assets	38,833	64,603	(25,770)	-39.9%
Property, Plant & Equipment	198,875	243,717	(44,842)	-18.4%
Other Assets	6,381,325	6,468,864	(87,539)	-1.4%
Total Assets	\$ 7,532,416	\$ 9,530,931	\$ (1,998,515)	-21.0%
Current Liabilities	\$ 436,818	\$ 2,984,305	\$ (2,547,487)	-85.4%
Long-Term Liabilities	6,813,787	6,721,512	92,275	1.4%
Total Liabilities	7,250,605	9,705,817	(2,455,212)	-25.3%
Net Position				
Invested in Capital Assets	198,875	243,717	(44,842)	-18.4%
Unrestricted	82,936	(418,603)	501,539	-119.8%
Total Liabilities & Net Position	\$ 7,532,416	\$ 9,530,931	\$ (1,998,515)	-21.0%

Statement of Net Position Analysis

Total assets as of June 30, 2013 are 21% less than the June 30, 2012 amount. The changes are noted below.

- Current assets include all account receivables balances. The current assets for fiscal year ending 2013 are considerably less than the previous year primarily attributable to the non-recordation of any grant receivables for fiscal year ending 2013 as opposed to the prior fiscal year having the large Prop 50 Grant Receivable balance.
- Restricted assets are less as compared to the prior year due to a decrease 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 SWP participants during the previous year.
- The value of property, plant, and equipment is slightly lower than the previous fiscal year due to the sale of equipment and the recording of depreciation expense.

**CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL HIGHLIGHTS (Continued)**Statement of Net Position Analysis (Continued)**

- Other assets are relatively the same as the prior year and represent the Bradbury and Lauro SOD Act assessments receivable.
- Current liabilities are significantly less, although more normal, than the previous fiscal year primarily due to the Modified Upper Reach Reliability Project being constructed in the previous fiscal year.
- Long term liabilities decrease due to current year principal payments and represent the Bradbury and Lauro SOD Act liabilities.
- Unrestricted net position is considerably greater than the previous year primarily due to an increase in net position for the year end June 30, 2013 as opposed to the net loss during the previous fiscal year.

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		Variance	
	June 30, 2013	June 30, 2012	Dollars	Percent
Operating Revenues (Expenses):				
Operating Revenues	\$ 5,492,902	\$ 7,226,322	\$ (1,733,420)	-24.0%
Operating Expenses, excluding Depreciation Expense	(4,718,750)	(7,319,732)	2,600,982	-35.5%
Depreciation	(87,680)	(108,686)	21,006	-19.3%
Operating Income (Deficit)	686,472	(202,096)	888,568	439.7%
Non-operating Revenues	424	511	(87)	-17.0%
Non-operating Expenses	(230,199)	(114,106)	(116,093)	101.7%
Change in Net Position	\$ 456,697	\$ (315,691)	\$ 772,388	244.7%

Statement Analysis

- Operating revenues as of June 30, 2013 show a decrease of 24% primarily due to the collection of lower assessments attributable to a normal operating budget as opposed to the

**CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL HIGHLIGHTS (Continued)**Statement Analysis (Continued)**

previous fiscal year increased revenues which supported the completion of the two year Modified Upper Reach Reliability Project.

- Operating expenses, excluding depreciation and amortization expenses, were considerably less as compared to the prior fiscal year primarily due to the completion of the two year Modified Upper Reach Reliability Project.
- Depreciation expense shows a decrease of 19% as compared to the previous fiscal year due to a large number of assets that have been fully depreciated and no longer have a depreciation expense to record.
- Non-operating revenues were essentially the same as the previous fiscal year.
- Non-operating expenses increased as compared to the prior fiscal year primarily due to assessments returned to the member units.
- The Change in Net Position has increased substantially as compared to the prior fiscal year due to a decrease in actual project expenses. The large decrease in the Change in Net Position affiliated with the prior fiscal year was primarily attributable to the timing of recording the Modified Upper Reach Reliability Project revenues and expenses. The construction contract associated with the MURRP project contained a defined payment schedule. The construction of the project accelerated unintentionally during the first six months which led to the submittal of Proposition 50 grant reimbursements sooner than projected. This also led to the recording of expenses sooner than originally anticipated. Since the MURRP project extended over a two fiscal year period, the deficit and associated change in net position was smoothed out during fiscal year 2012-13.

Capital Assets

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

Capital Assets

	<u>Year Ended</u>		<u>Variance</u>	
	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>Dollars</u>	<u>Percent</u>
Vehicles	\$ 431,605	\$ 444,890	\$ (13,285)	-3.0%
Office Furniture and Equipment	398,705	384,566	14,139	3.7%
Field Equipment	503,755	493,184	10,571	2.1%
Mobile Offices Used for Facilities	97,803	97,803	-	0.0%
Resurfacing	38,351	22,350	16,001	71.6%
Total Capital Assets	<u>1,470,219</u>	<u>1,442,793</u>	<u>27,426</u>	<u>1.9%</u>
Accumulated Depreciation	<u>(1,271,344)</u>	<u>(1,199,076)</u>	<u>(72,268)</u>	<u>6.0%</u>
Net Capital Assets	<u>\$ 198,875</u>	<u>\$ 243,717</u>	<u>\$ (44,842)</u>	<u>-18.4%</u>

**CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Debt Administration

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 Units, these Member Units 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.

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 Units annually to collect the revenue for the payment due that year, with the assessments calculated in accordance with each Member Units' 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 \$6,728,401. The fifteen percent obligation plus interest during construction equates to approximately \$968,607 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.

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CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF NET POSITION
June 30, 2013 and 2012

<u>ASSETS</u>		
	<u>2013</u>	<u>2012</u>
Current Assets		
Cash (Note 3)	\$ 793,837	\$ 615,760
Investments (Note 3)	3,881	3,869
Interest receivable	2	68
Grant receivable	-	2,029,476
Prepaid insurance	18,211	15,192
Other receivables	9,912	-
Deposits	-	6,529
Current portion of SOD Act assessments receivable (Note 6)	87,540	82,853
Total current assets	<u>913,383</u>	<u>2,753,747</u>
Restricted Cash (Note 4)	<u>38,833</u>	<u>64,603</u>
Capital Assets (Note 8)		
Vehicles	431,605	444,890
Office furniture and equipment	398,705	384,566
Field equipment	503,755	493,184
Modular administrative offices	97,803	97,803
Resurfacing	38,351	22,350
Subtotal	1,470,219	1,442,793
Less: accumulated depreciation	<u>(1,271,344)</u>	<u>(1,199,076)</u>
Capital assets, net	<u>198,875</u>	<u>243,717</u>
Other Assets		
Long-term assessments receivable SOD Act (Note 6)	<u>6,381,325</u>	<u>6,468,864</u>
Total other assets	<u>6,381,325</u>	<u>6,468,864</u>
Total assets	<u>\$ 7,532,416</u>	<u>\$ 9,530,931</u>

See accompanying notes

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CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF NET POSITION
June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts payable	\$ 125,194	\$ 2,657,727
Accrued vacation and sick leave benefits	98,243	92,114
Deferred revenue	38,833	64,603
Accrued interest	87,008	87,008
Current portion of SOD Act contract payable (Note 6)	87,540	82,853
Total current liabilities	<u>436,818</u>	<u>2,984,305</u>
Long-Term Liabilities		
Net Other Post Employment Benefit obligation (Note 12)	432,462	252,648
SOD Act contract payable, net of current portion (Note 6)	6,381,325	6,468,864
Total long-term liabilities	<u>6,813,787</u>	<u>6,721,512</u>
Total liabilities	<u>\$ 7,250,605</u>	<u>\$ 9,705,817</u>
Commitments and Contingencies (Note 13)		
Net Position		
Invested in capital assets, net of related debt	\$ 198,875	\$ 243,717
Unrestricted:		
Designated to be constructively returned	82,936	-
Accumulated deficit	<u>-</u>	<u>(418,603)</u>
Total net position	<u>\$ 281,811</u>	<u>\$ (174,886)</u>

See accompanying notes

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CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Operating Revenues		
Operating assessments from member agencies	\$ 4,064,680	\$ 3,267,459
Grant revenue	1,072,139	3,595,540
Warren Act Fund (Note 4)	43,559	76,884
Renewal Fund (Note 4)	219,770	191,210
Cachuma Project Betterment Fund (Note 5)	90,000	90,000
Other revenues	<u>2,754</u>	<u>5,229</u>
Total operating revenues	<u>5,492,902</u>	<u>7,226,322</u>
Operating Expenses		
Operation and maintenance division:		
Operation and maintenance	919,100	961,860
General and administrative	950,851	768,698
South Coast Conduit MURRP	925,951	3,463,797
Fisheries division:		
Operation and maintenance	475,717	468,355
General and administrative	331,226	266,663
Fishery related projects	178,660	252,864
Quiota Creek crossing habitat enhancement	771,070	729,317
Other maintenance and habitat enhancement	166,175	408,178
Depreciation	<u>87,680</u>	<u>108,686</u>
Total operating expenses	<u>4,806,430</u>	<u>7,428,418</u>
Net Operating Gain (Loss)	<u>686,472</u>	<u>(202,096)</u>
Non-Operating Revenues (Expenses)		
Interest income	424	511
Assessments returned to member units	(120,780)	-
Interest expense	<u>(109,419)</u>	<u>(114,106)</u>
Total non-operating expenses	<u>(229,775)</u>	<u>(113,595)</u>
Change in Net Position	456,697	(315,691)
Total Net Position, Beginning of Year	<u>(174,886)</u>	<u>140,805</u>
Total Net Position, End of Year	<u>\$ 281,811</u>	<u>\$ (174,886)</u>

See accompanying notes

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CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
<u>Cash Flows from Operating Activities</u>		
Cash received from member agencies	\$ 4,016,839	\$ 3,487,028
Cash received from other sources	2,754	5,229
Cash received from grantor	3,101,615	1,566,064
Cash received from Cachuma Betterment Fund	90,000	90,000
Cash received from Renewal and Warren Act Funds	263,329	268,094
Cash payments to suppliers for operations	(5,705,566)	(3,618,545)
Cash payments to employees	(1,356,263)	(1,189,254)
Net cash provided by operating activities	<u>412,708</u>	<u>608,616</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Increase (decrease) in restricted assets	(25,770)	(64,568)
(Increase) decrease in deferred revenue	25,770	64,568
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	(42,838)	(117,860)
Interest payments on SOD Act contract payable	(109,419)	(114,108)
Principle payments on SOD Act contract payable	(82,852)	(78,417)
Net cash flows used by capital and related financing activities	<u>(235,109)</u>	<u>(310,385)</u>
<u>Cash Flows From Investing Activities</u>		
Interest received	490	507
Proceeds from redemptions of investments	(12)	50,917
Net cash flows provided by investing activities	<u>478</u>	<u>51,424</u>
Net increase in Cash	178,077	349,655
Cash and Cash Equivalents - Beginning of Year	<u>615,760</u>	<u>266,105</u>
Cash and Cash Equivalents - End of Year	<u>\$ 793,837</u>	<u>\$ 615,760</u>

See accompanying notes

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CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
<u>Reconciliation of net operating loss to net cash provided</u> <u>by operating activities</u>		
Net operating gain (loss)	\$ 686,472	\$ (202,096)
Adjustments to reconcile net operating gain (loss) to net cash provided (used) by operating activities:		
Depreciation expense	87,680	108,686
Changes in operating assets and liabilities		
Receivable from related entity	-	47,072
Other receivables	(9,912)	141,151
Deposits	6,529	
Prepaid insurance	(3,020)	(2,331)
Current portion of SOD Act assessment receivable	82,852	76,472
Accounts payable	(2,532,533)	2,363,240
Accrued vacation and sick leave benefits	6,130	40,873
Amounts constructively returned to members	(120,780)	-
SOD Act liability	-	1,945
OPEB liability	179,814	63,080
Grant receivables	2,029,476	(2,029,476)
	<u>2,029,476</u>	<u>(2,029,476)</u>
Net cash provided by operating activities	<u>\$ 412,708</u>	<u>\$ 608,616</u>

See accompanying notes

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE 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 Units) 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 Units 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.

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.

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 Units 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.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)

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.

F) Unspent Operating Assessments

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

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)

G) Other Post-Employment Benefits (Continued)

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 12 for further details.

H) Net Position

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

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 Trustees 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.

I) 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.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (Continued)

J) 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.

K) Implementation of New Accounting Pronouncements

GASB Statement No. 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement incorporates into the GASB's authoritative literature the applicable guidance previously presented in other professional pronouncements issued before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

GASB Statement No. 63 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This standard establishes a new statement of net position format that reports separately all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements.) The Statement requires deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities. The financial reporting impact resulting from the implementation of GASB 63 in the COMB's financial statements was the renaming of "Net Assets" to "Net Position," including changing the name of the "Statement of Revenues, Expenses, and Changes in Net Assets" to the "Statement of Revenues, Expenses, and Changes in Net Position."

Note 3 - Cash and Investments

Investments 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.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE 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).

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.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 3 - Cash and Investments (Continued)

Credit Risk (Continued)

- 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.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, COMB was not significantly exposed to credit risk.

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, 2013 and 2012 consist of the following:

	2013		Credit Risk Category
	Carrying Amount	Market Value	
Cash in banks and on hand	\$ 832,670	\$ 832,670	1
Local Agency Investment Fund (LAIF)	3,881	3,881	N/A*
Total cash and investments, at fair value	<u>\$ 836,551</u>	<u>\$ 836,551</u>	
	2012		
	Carrying Amount	Market Value	Credit Risk Category
Cash in banks and on hand	\$ 680,363	\$ 680,363	1
Local Agency Investment Fund (LAIF)	3,869	3,869	N/A*
Total cash and investments, at fair value	<u>\$ 684,232</u>	<u>\$ 684,232</u>	

*Not subject to categorization

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 4 - Restricted Cash

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 Units 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.

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 Units. 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 Units 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 as of June 30:

	<u>2013</u>	<u>2012</u>
Trust Fund	\$ 28,658	\$ 54,469
Renewal Fund	10,175	10,134
Total Restricted Cash	<u>\$ 38,833</u>	<u>\$ 64,603</u>

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

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 to 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 Units 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.

Note 6 - SOD Act Assessments Receivable and Contract PayableBradbury 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 Units annually amounts equal to the obligation due Reclamation. The annual payment requirements at June 30, 2013 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.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

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

Bradbury Dam (Continued)

COMB will assess the Member Units annually amounts equal to the obligation due Reclamation. The annual payment requirements at June 30, 2013 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.

	<u>M&I Allocation</u>		<u>Irrigation</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Allocation</u>	
2014	\$ 74,323	\$ 90,547	-	\$ 164,870
2015	78,676	86,194	-	164,870
2016	83,283	81,587	-	164,870
2017	88,160	76,710	96,777	261,647
2018	93,323	71,547	96,777	261,647
2019 - 2023	555,276	269,074	483,887	1,308,237
2024 - 2028	573,183	86,299	483,887	1,143,369
2029 - 2033	-	-	483,887	483,887
2034 - 2038	-	-	483,887	483,887
2039 - 2043	-	-	483,887	483,887
2044 - 2048	-	-	483,887	483,887
2049 - 2052	-	-	387,110	387,110
	<u>\$ 1,546,224</u>	<u>\$ 761,958</u>	<u>\$ 3,483,986</u>	<u>\$ 5,792,168</u>

The interest expense for the Bradbury Dam SOD Act contract payable was \$94,658 and \$98,542 for the years ended June 30, 2013 and 2012, 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, 2013 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, 2013, 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.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

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

Bradbury Dam (Continued)

Reclamation can also reevaluate the ability of COMB's Member Units 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.

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 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 \$454,573, and forty nine and twenty eight hundredths percent (49.28%) to municipal and industrial (M&I) uses (M&I Allocation) or \$441,667. 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 \$15,798.

COMB will assess the South Coast Member Units annually amounts equal to the obligation due January 4, 2057, including interest payments at 4.886%, are presented in the following table. This table does not include adjustments that will be made to the Lauro Dam repayment contract due to additional incurred costs or for payments that will be required under the Lauro Dam repayment contract.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

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

Lauro Dam (Continued)

	M&I Allocation		Irrigation Allocation	Total
	Principal	Interest		
2014	\$ 13,216	\$ 18,872	\$ -	\$ 32,088
2015	13,818	18,270	-	32,088
2016	14,447	17,641	-	32,088
2017	15,106	16,985	10,823	42,914
2018	15,794	16,294	10,823	42,911
2019 - 2023	90,441	70,859	54,115	215,415
2024 - 2028	113,008	47,432	54,115	214,555
2029 - 2033	138,401	19,234	54,115	211,750
2034 - 2038	-	-	54,115	54,115
2039 - 2043	-	-	54,115	54,115
2044 - 2048	-	-	54,115	54,115
2049 - 2053	-	-	54,115	54,115
2054 - 2057	-	-	54,122	54,122
	<u>\$ 414,231</u>	<u>\$ 225,587</u>	<u>\$ 454,573</u>	<u>\$ 1,094,391</u>

The interest expense for the Lauro Dam SOD Act contract payable was \$19,448 and \$19,999 for the years ended June 30, 2013 and 2012, respectively.

The total costs of the Lauro Dam SOD Act project is to be reevaluated and repayment agreement amended as necessary by Reclamation and COMB when all phases of work are completed. The total project costs as of June 30, 2013 were \$6,728,401, \$753,467 higher than the total costs authorized by the repayment contract. It is management's opinion that COMB will be responsible for reimbursing Reclamation 15% of the total construction cost incurred in excess of the original repayment contract. As of June 30, 2013, an additional liability of \$113,020 is recorded for construction costs incurred in excess of the original repayment agreement.

Management deems the assessments receivable related to the Bradbury and Lauro Dams SOD Act projects to be fully collectable. The total SOD Act liability at June 30, 2013 is composed of the following:

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

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

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Bradbury Dam repayment contract:		
M&I principal	\$ 1,546,224	\$ 1,616,433
Irrigation principal	<u>3,483,986</u>	<u>3,483,989</u>
Total Bradbury Dam repayment contract obligation excluding interest	5,030,210	5,100,422
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	5,487,041	5,557,253
Lauro Dam repayment contract:		
M&I principal	\$ 414,231	\$ 426,871
Irrigation principal	<u>454,573</u>	<u>454,573</u>
Total Lauro Dam repayment contract obligation interest	868,804	881,444
Lauro Dam liability for 15% of additional costs incurred over repayment contract	<u>113,020</u>	<u>113,020</u>
Total Lauro SOD Act liability	981,824	994,464
Total SOD Act Liability	<u>6,468,865</u>	<u>6,551,717</u>
Less current portion	<u>(87,540)</u>	<u>(82,853)</u>
Long-term portion of SOD Act liability	<u>\$ 6,381,325</u>	<u>\$ 6,468,864</u>

Note 7 - Long-Term Debt

Changes in long term debt amounts for years ended June 30, 2013 and 2012 were as follows:

	<u>Beginning Balance 2013</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance 2013</u>
SOD Act Liabilities	\$ 6,551,717	-	\$ (82,852)	\$ 6,468,865
	<u>\$ 6,551,717</u>	<u>-</u>	<u>\$ (82,852)</u>	<u>\$ 6,468,865</u>

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 7 - Long-Term Debt (Continued)

	<u>Beginning Balance 2012</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance 2012</u>
SOD Act Liabilities	\$ 6,628,187	\$ 1,945	\$ (78,415)	\$ 6,551,717
	<u>\$ 6,628,187</u>	<u>\$ 1,945</u>	<u>\$ (78,415)</u>	<u>\$ 6,551,717</u>

Note 8 - Capital Assets

The following is a summary of capital assets which include property, plant and equipment at June 30, 2013 and 2012.

	<u>Beginning Balance 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Ending Balance 2013</u>
Vehicles	\$ 444,890	\$ 2,127	\$ (15,412)	\$ -	\$ 431,605
Office furniture and equipment	384,566	14,139	-	-	398,705
Field equipment	493,184	10,571	-	-	503,755
Mobile offices used for facilities	97,803	-	-	-	97,803
Resurfacing	22,350	16,001	-	-	38,351
Total capital assets	1,442,793	42,838	(15,412)	-	1,470,219
Less: accumulated depreciation and amortization	(1,199,076)	(87,680)	15,412	-	(1,271,344)
Net capital assets	<u>\$ 243,717</u>	<u>\$ (44,842)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,875</u>

	<u>Beginning Balance 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Ending Balance 2012</u>
Vehicles	\$ 412,962	\$ 31,928	\$ -	\$ -	\$ 444,890
Office furniture and equipment	346,249	38,317	-	-	384,566
Field equipment	447,613	47,616	(2,045)	-	493,184
Mobile offices used for facilities	97,803	-	-	-	97,803
Resurfacing	22,350	-	-	-	22,350
Total capital assets	1,326,977	117,861	(2,045)	-	1,442,793
Less: accumulated depreciation and amortization	(1,092,435)	(108,686)	2,045	-	(1,199,076)
Net capital assets	<u>\$ 234,542</u>	<u>\$ 9,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,717</u>

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 9 - 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 10 - Defined Benefit Pension Plan

Plan Description

COMB contributes to the California Public Employees Retirement System Miscellaneous 2% at 55 Risk Pool, a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees Retirement System ("CalPERS"). A menu of benefit provisions, as well as other requirements, is established by State statutes within California Public Employee Retirement Law. COMB selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through the Board of Directors' (the "Board") authorization.

CalPERS issue a separate comprehensive annual financial report for the Miscellaneous 2% at 55 Risk Pool. Copies of the annual financial report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, California 95814.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 10 - Defined Benefit Pension Plan (Continued)

Funding Policy

Active plan members in the COMB defined benefit plan (the "Plan") are required to contribute 7% of their annual covered salary. COMB pays this amount to CalPERS on behalf of its employees. The required employer contribution rates for 2013 and 2012 were 12.007% and 11.621% respectively. The contribution requirements of the Plan's members are established by State statute, and the employer contribution rate is established and may be amended by CalPERS.

Annual Pension Cost

For the years ended June 30, 2013 and 2012, COMB's annual pension cost (APC) of \$152,899 and \$194,346 respectively, was equal to COMB's required and actual contributions. The following is a summary of the actuarial assumptions and methods:

Valuation Date	June 30, 2010
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Level percentage of payroll
Remaining Amortization Period	18 Years as of the valuation date
Asset Valuation Method	15 Year smoothed market
Actuarial Assumptions:	
Investment rate of return	7.75%
Projected salary increases	3.55% to 14.45% depending on age, service, and type of employment
Discount Rate	5.00%
Inflation	3.00%
Payroll Growth	3.25%
Individual salary growth	A metric scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%

The actuarial value of the Plan's assets was determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a fifteen-year period. CalPERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis over 20 years.

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 10 - Defined Benefit Pension Plan (Continued)Annual Pension Cost (Continued)

Three-year trend information for CalPERS:

Fiscal Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 140,647	100%	-
2012	194,346	100%	-
2013	152,899	100%	-

Required Supplementary Information

Effective for the June 30, 2003 valuation, PERS requires mandatory pooling for plans with less than 100 active members. The schedule for funding progress below represents the recent history of the risk pool's actuarial value of assets, accrued liability, their relationship, and the relationship of the unfunded liability.

	(A)	(B)	(C)	(D)	(E)	(F)
Actuarial Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Liability (A) - (B)	Funded Ratio (B)/(A)	Annual Covered Payroll	UL as a % of Payroll (C)/(E)
06/30/08	\$ 3,104,798,222	\$ 2,758,511,101	\$ 346,287,121	88.8%	\$ 742,981,488	46.6%
06/30/09	3,309,064,934	2,946,408,106	362,656,828	89.0%	748,401,352	48.5%
06/30/10	3,619,836,876	3,203,214,889	416,621,987	88.5%	759,263,518	54.9%

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 administered by State Street Bank and Trust. 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, 2013 and 2012 were and \$127,701 and \$115,310, respectively.

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 12 - 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 ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortized any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. 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:

Annual required contribution	\$ 235,483
Interest on net OPEB obligation	<u>12,001</u>
Annual OPEB cost (expense)	247,484
Contributions made	<u>(67,670)</u>
Increase in net OPEB obligation	179,814
Net OPEB obligation, beginning of year	<u>252,648</u>
Net OPEB obligation, end of year	<u>\$ 432,462</u>

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, 2013 and the two preceding fiscal years were as follows:

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 12 - Post-retirement Health Care Benefits (Conclusion)

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2011	\$ 125,856	26%	\$ 96,113
6/30/2012	130,528	52%	252,648
6/30/2013	247,484	27%	432,462

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2013, was as follows:

	(A)	(B)	(C)	(D)	(E)	(F)
	Actuarial					UAAL as
Actuarial Valuation Date	Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded AAL (UAAL) (A) - (B)	Funded Ratio (B)/(A)	Annual Covered Payroll	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%

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.

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:

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS

Note 12 - Post-retirement Health Care Benefits (Continued)

Valuation Date	December 1, 2012
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Level percentage of payroll
Remaining Amortization Period	30 years as of the valuation date
Asset Valuation Method	Not applicable
Actuarial Assumptions:	
Discount Rate	4.75%
Inflation	2.75%
Healthcare Cost Trend	4.00%
Payroll Growth	2.75%

Note 13 - 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 Units are obligated under Joint Participation Agreements to make the principal and interest payments on behalf of COMB.

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 Units. 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.

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.

Note 14 - Subsequent Events

Subsequent events have been evaluated through January 9, 2014, the date that the financial statements were available to be issued.

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SUPPLEMENTAL SCHEDULE

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**CACHUMA OPERATION AND MAINTENANCE BOARD
SUPPLEMENTAL SCHEDULE OF OPERATION AND MAINTENANCE,
GENERAL AND ADMINISTRATIVE AND OTHER MAINTENANCE EXPENSE
For the Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Operation and Maintenance Division		
Operation and Maintenance Expense		
Salaries and benefits	\$ 760,400	\$ 773,634
Contract labor	37,295	58,349
Equipment	5,303	4,324
Equipment rental	1,902	5,646
Materials and supplies	36,147	43,712
Vehicle maintenance	37,175	30,614
Other expenses	40,878	45,581
Total operation and maintenance expense	<u>\$ 919,100</u>	<u>\$ 961,860</u>
General and Administrative Expense		
Administration salaries	\$ 304,683	\$ 258,826
Accrued wages and vacation	(3,164)	15,853
Directors fees and expense	11,425	13,941
Legal and audit	113,793	118,953
Liability insurance	36,807	39,715
Health insurance and workers compensation	72,793	30,299
Retirement plan contributions	292,653	178,991
Payroll tax expense	23,283	22,017
Office supplies and expense	39,484	41,846
Administrative travel and conferences	625	3,258
Membership dues	5,870	5,776
Employee training	600	1,734
Public information	517	1,197
Refund of unspent FEMA Award	33,072	
Other expenses	18,410	36,292
Total general and administrative expense	<u>\$ 950,851</u>	<u>\$ 768,698</u>
Fisheries Division		
Operation and Maintenance Expense		
Salaries and benefits	\$ 449,673	\$ 431,801
Contract labor	11,422	16,606
Vehicles and equipment	11,533	16,338
Materials and supplies	766	1,118
Other expenses	2,323	2,492
Total operation and maintenance expense	<u>\$ 475,717</u>	<u>\$ 468,355</u>

See accompanying notes

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CACHUMA OPERATION AND MAINTENANCE BOARD
SUPPLEMENTAL SCHEDULE OF OPERATION AND MAINTENANCE,
GENERAL AND ADMINISTRATIVE AND OTHER MAINTENANCE EXPENSE (CONTINUED)
For the Years Ended June 30, 2013 and 2012

Fisheries Division (Continued)	2013	2012
General and Administrative Expense		
Administration salaries	\$ 170,185	\$ 111,517
Health insurance and workers compensation	34,573	24,790
Retirement plan contributions	24,322	20,618
Payroll tax expense	12,495	9,368
Office supplies and expense	23,576	18,791
Administrative travel and conferences	1,295	4,492
Membership dues	3,028	2,478
Legal and audit	30,490	31,361
Accrued wages and vacation	(1,704)	8,537
Liability insurance	21,445	18,020
Other expenses	11,521	16,691
Total general and administrative expense	<u>\$ 331,226</u>	<u>\$ 266,663</u>
Fishery related projects		
FMP implementation	\$ 50,559	\$ 45,857
GIS and mapping	4,351	8,814
Grants technical support	3,950	3,032
SYR hydrology technical support	6,033	7,352
USGS stream gauge program	74,150	74,000
Tri county fish team funding	5,000	5,000
Oak tree restoration program	25,904	79,439
Santa Ynez River model peer review	5,413	29,370
Santa Ynez River model use	3,300	-
Total fishery related projects	<u>\$ 178,660</u>	<u>\$ 252,864</u>
Other Maintenance Expense and Habitat Enhancement		
Flow meter upgrades and SCADA system	\$ 18,677	\$ 1,105
COMB building / grounds repair	9,764	19,268
SCC improvement plan and design	-	50,571
Intergraded regional water management plan	1,961	-
SCC structure rehabilitation	-	20,010
GIS and mapping	11,168	6,544
Quiota Creek Crossing engineering designs	74,963	26,991
Tributary projects support	3,021	1,975
SCC emergency pipeline repairs	(1,487)	204,482
Lauro Debris Basin maintenance	-	77,232
Lower reach boundary meter	20,998	-
NP/Lake Intake Tower Phase 1	27,110	-
Total other maintenance expense and habitat enhancement	<u>\$ 166,175</u>	<u>\$ 408,178</u>

See accompanying notes

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 27, 2014
Submitted by:	Janet Gingras
Approved by:	Randall Ward

SUBJECT: Proposed Two Tier Health Benefits Policy

SUMMARY:

Active Employees Hired after February 1, 2014

Offered as part of our employee benefits package, COMB pays for health benefit premiums for active employees and their dependents, to the extent needed, with the difference contributed to a deferred compensation plan. In order to reduce future health benefit costs, the suggestion is to adopt a two tier Health Benefits Policy for new employees hired after February 1, 2014. This second tier policy would provide those employees hired after February 1, 2014 employee only health, dental and vision insurance coverage paid by COMB as part of their compensation package. If a newly hired employee requires dependent coverage, the premium for the dependent coverage would be paid by the employee. A deferred compensation plan is available for contribution by the employee only.

Active Employees Hired after February 1, 2014 who become eligible to retire

COMB provides post-retirement health care benefits to eligible retirees and their spouses/registered domestic partners. Eligible retired employees include those that have twelve years of service with COMB or twelve years of credited service with previous PERS covered employment.

In an effort to reduce Other Post Employment Benefit (OPEB) costs while still maintaining competitive post retirement benefits, the implementation of a two tier retiree Health Benefits Policy is necessary to maximize this effort. This two tier program would be applicable to those individuals who are hired after February 1, 2014 and eventually become eligible to retire. The eligibility criteria on qualifying for post-retirement benefits for new participants would be as follows:

50% premium coverage

- Twelve years of continuous service with COMB
- Is receiving a monthly retirement benefit from CalPERS
- Was employed by COMB immediately prior to becoming eligible to receive benefits under CalPERS
- COMB will provide 50% health insurance premium for eligible retiree only
- Upon retiree reaching medicare eligible age, COMB will provide supplemental health insurance coverage for retiree only
- A monthly retiree contribution premium may be established by the Board at any time

100% premium coverage

- Twenty years of continuous service with COMB
- Is receiving a monthly retirement benefit from CalPERS
- Was employed by COMB immediately prior to becoming eligible to receive benefits under CalPERS
- COMB will provide 100% health insurance premium for eligible retiree only
- Upon retiree reaching medicare eligible age, COMB will provide supplemental health insurance coverage for retiree only
- A monthly retiree contribution premium may be established by the Board at any time
-

An additional 6.25% per year pro-rated agency contribution will apply from years twelve through twenty. For example, if an employee obtains 16 years of service, COMB would contribute 75% to the retirees' health benefits premium.

Approving this policy will reduce the long term unfunded liability associated with this benefit.

FISCAL IMPACTS:

Substantial long term and considerable short term employee benefits cost savings

LEGAL CONCURRENCE:

Resolutions reviewed by legal counsel

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

Reviewed and approved by Administrative Committee for submittal to Board of Directors

RECOMMENDATION:

Approve amendment to the Employee Handbook by approving Resolution's No. 572 and No. 573 establishing a two tier Health Benefits Policy for employees hired after February 1, 2014.

LIST OF EXHIBITS:

1. Resolution No. 572
2. Resolution No. 573

RESOLUTION NO. 572

**RESOLUTION OF THE CACHUMA OPERATION AND MAINTENANCE BOARD
ADOPTING A TWO TIER HEALTH BENEFIT PROGRAM
FOR EMPLOYEES HIRED AFTER FEBRUARY 1, 2014**

WHEREAS, Cachuma Operation and Maintenance Board (COMB) currently provides full time active employees hired prior to February 1, 2014 health insurance benefits for the employee and their dependents, to the extent needed, with the difference contributed to a deferred compensation plan; and

WHEREAS, on or about April 18, 1994, by Resolution No. 198, COMB joined the Association of California Water Agencies-Health Benefits Authority (ACWA-HBA); and

WHEREAS, in July 2012, ACWA-HBA transitioned all employee health benefits coverage into ACWA-Joint Powers Insurance Authority (JPIA) for the purpose of pooling its purchasing needs with other public agencies; and

WHEREAS, in an effort to reduce future health benefit costs, COMB wishes to establish a two tier Health Benefit Program for employees hired after February 1, 2014 wherein the following will apply:

- Health, dental and vision insurance coverage paid by COMB for employee only
- Any dependent coverage would be paid by the employee
- Deferred compensation plan is available for contribution by employee only

NOW, THEREFORE, BE IT RESOLVED, the Board adopts the two tier employee health benefit program applicable for employees hired after February 1, 2014.

BE IT FURTHER RESOLVED, that this Resolution No. 572 shall become effective immediately.

ADOPTED this 27th day of January, 2014, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

President of the Board

ATTEST:

Secretary of the Board

RESOLUTION NO. 573

**RESOLUTION OF THE CACHUMA OPERATION AND MAINTENANCE BOARD
ADOPTING A TWO TIER RETIREE HEALTH BENEFIT PROGRAM FOR
EMPLOYEES HIRED AFTER FEBRUARY 1, 2014 WHO RETIRE AND BECOME
ELIGIBLE FOR POST RETIREMENT HEALTH BENEFITS COVERAGE**

WHEREAS, Cachuma Operation and Maintenance Board (COMB) currently provides eligible retirees and eligible employees hired prior to February 1, 2014 who eventually retire, post retirement health insurance benefits; and

WHEREAS, on or about April 18, 1994, by Resolution No. 198, COMB joined the Association of California Water Agencies-Health Benefits Authority (ACWA-HBA); and

WHEREAS, in July 2012, ACWA-HBA transitioned all employee health benefits coverage into ACWA-Joint Powers Insurance Authority (JPIA) for the purpose of pooling its purchasing needs with other public agencies; and

WHEREAS, in an effort to reduce Other Post Employment Benefit costs while still maintaining competitive retirement benefits, COMB wishes to establish a two tier retiree Health Benefit Program for employees hired after February 1, 2014 who retire and become eligible for agency paid post retirement Health Benefits Coverage wherein the following will apply:

50 % Premium Coverage

- Twelve years of continuous service with COMB
- Are receiving a monthly retirement benefit from Cal PERS and whose final employment immediately prior to receiving the PERS monthly benefit was with COMB
- COMB will provide health insurance coverage for eligible retiree only - dependent coverage must be purchased separately
- Upon retiree reaching Medicare eligible age, COMB will provide supplemental health insurance coverage for retiree only
- A monthly retiree contribution premium may be established by the Board at any time

100 % Premium Coverage

- Twenty years of continuous service with COMB
- Are receiving a monthly retirement benefit from Cal PERS and whose final employment immediately prior to receiving the PERS monthly benefit was with COMB
- COMB will provide health insurance coverage for eligible retiree only - dependent coverage must be purchased separately
- Upon retiree reaching Medicare eligible age, COMB will provide supplemental health insurance coverage for retiree only
- A monthly retiree contribution premium may be established by the Board at any time
- An additional 6.25% per year pro-rated agency contribution will apply from years thirteen through twenty

NOW, THEREFORE, BE IT RESOLVED, the Board adopts the two tier retiree health benefit program applicable for employees hired after February 1, 2014.

BE IT FURTHER RESOLVED, that this Resolution No. 573 shall become effective immediately.

ADOPTED this 27th day of January, 2014, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

President of the Board

ATTEST:

Secretary of the Board

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 27, 2014
Submitted by:	Randall Ward

SUBJECT: Approve Resolution No. 574 Establishing a Time and Place for Regular Board Meetings

SUMMARY:

The COMB Board establishes regular meeting dates by passing a Resolution each year. Normally, the regular COMB Board meetings are held on the fourth Monday of each month. However, due to occasions where a holiday falls on or near the fourth Monday, the regular meeting has historically been moved to the third Monday instead of the fourth Monday for that particular month. The attached schedule outlines the regular Board meeting dates for calendar year 2014 and is submitted for your approval.

FISCAL IMPACTS:

N/A

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

N/A

RECOMMENDATION:

Staff recommends the Board pass Resolution No. 574 establishing the regular Board meeting dates and times for calendar year 2014

LIST OF EXHIBITS:

1. Resolution No. 574
2. 2014 Board meeting schedule

RESOLUTION NO. 574

**A RESOLUTION OF THE CACHUMA OPERATION AND
MAINTENANCE BOARD ESTABLISHING THE TIME AND
PLACE OF REGULAR BOARD MEETINGS**

WHEREAS, the Cachuma Operation and Maintenance Board ("COMB") maintains its offices and mailing address at 3301 Laurel Canyon Road, Santa Barbara, CA 93105-2017.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of COMB that the following policy be adopted:

Unless otherwise noted, the regular meetings of the COMB Board of Directors shall be held each fourth Monday of the month, at 2:00 p.m., at the above address. A list of the regular Board meeting dates will be provided for each calendar year and adopted by the Board.

Special meetings of the COMB Board of Directors may be called at any time by the presiding officer or by a majority of the Directors, in accordance with the provisions of Government Code Section 54956.

This Resolution supersedes Resolution No. 555 dated December 19, 2012 and all resolutions preceding it pertaining to establishing a time and place for regular meetings of the COMB Board of Directors.

PASSED, APPROVED AND ADOPTED this 27th day of January 2014, by the following roll call vote:

AYES:

NAYES:

ABSENT/ABSTAIN:

President of the Board

ATTEST:

Secretary

Memorandum

TO: COMB Board of Directors
FROM: Randall Ward, General Manager
SUBJECT: COMB Regular Board Meeting Dates

The following is the scheduled Board meeting dates for calendar year 2014:

Board Meeting Date	Day
January 27	4 th Monday
February 24	4 th Monday
March 24	4 th Monday
April 28	4 th Monday
May 19	3 rd Monday*
June 23	4 th Monday
July 28	4 th Monday
August 25	4 th Monday
September 22	4 th Monday
October 27	4 th Monday
November 17	3 rd Monday*
December 15	3 rd Monday*

**May meeting is on the 3rd Monday, due to the Memorial Day Holiday*

**November meeting is on the 3rd Monday, due to the Thanksgiving Holiday*

**December meeting is on the 3rd Monday, due to the Christmas Holiday*

MUSICK, PEELER & GARRETT LLP
ATTORNEYS AT LAW

ANTHONY H. TREMBLEY
a.trembley@mpglaw.com
(805) 418-3123

2801 TOWNSGATE ROAD, SUITE 200
WESTLAKE VILLAGE, CALIFORNIA 91361

TELEPHONE: (805) 418-3100
FACSIMILE: (805) 418-3101
WWW.MUSICKPEELER.COM

LOS ANGELES
ORANGE COUNTY
SAN DIEGO
SAN FRANCISCO
SANTA BARBARA
WESTLAKE VILLAGE

FILE NO.: 13487.001

December 16, 2013

RECEIVED

DEC 18 2013

CACHUMA O&M BOARD

VIA U.S. MAIL

Randall Ward
General Manager
Cachuma Operation and Maintenance Board
3301 Laurel Canyon Road
Santa Barbara, CA 93105

Re: New Brown Act Legislation Effective January 1, 2014

Dear Randy:

Although you may already be aware of a recent addition to the Brown Act, I thought a brief summary of SB 751 (Chapter 257, Statutes of 2013) might be helpful. A copy of the chaptered legislation is enclosed for your reference.

Beginning January 1, 2014, legislative bodies of local public entities, will be required to "publicly report any action taken and the vote or abstention on that action of each member present for the action." [Government Code Section 54953(c)(2)] Please note that although the examples in this letter only mention the Board of Directors, the same statute also applies to all legislative bodies, including standing committees.

As you know, existing law ensures that in teleconferenced meetings (via roll call) and in closed sessions (by post-closed session report), the public has the opportunity to learn how each Board member votes on a matter. SB 751 applies this same requirement to votes taken by Board members on open session items.

If your Board typically use a "voice vote" procedure (as opposed to a roll call) for open session votes, the Board may continue that practice as long as the Board clerk publicly announces the vote of each member after the vote is concluded. Another way to comply (and perhaps an easier method) is to employ roll call votes for all open session items.

I also recommend that Board meeting minutes reflect the item and vote, the names of each Board member voting, and how each member voted.

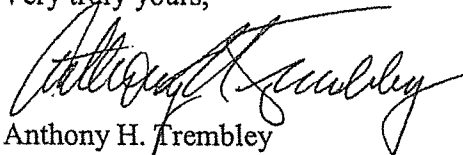
MUSICK, PEELER & GARRETT LLP
ATTORNEYS AT LAW

Randall Ward
December 16, 2013
Page 2

Simply as additional information, the Brown Act was also amended via other legislation to: (1) allow local agency boards to meet with the Governor in closed session when there exists a threat to the security of facilities or public services; and (2) allow documents containing information on certain alternative investments to be exempt from disclosure (consistent with the Public Records Act) when provided to the Governing Board.

Should you have any questions, please contact me.

Very truly yours,



Anthony H. Trembley
for MUSICK, PEELER & GARRETT LLP

AHT:yfd
Enclosure

877015.1

Senate Bill No. 751

CHAPTER 257

An act to amend Section 54953 of the Government Code, relating to local government.

[Approved by Governor September 6, 2013. Filed with
Secretary of State September 6, 2013.]

LEGISLATIVE COUNSEL'S DIGEST

SB 751, Yee. Meetings: publication of action taken.

The Ralph M. Brown Act requires all meetings of the legislative body of a local agency, as defined, to be open and public and prohibits the legislative body from taking action by secret ballot, whether preliminary or final.

This bill would additionally require the legislative body of a local agency to publicly report any action taken and the vote or abstention on that action of each member present for the action, thereby imposing a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

The people of the State of California do enact as follows:

SECTION 1. Section 54953 of the Government Code is amended to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivision (d). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, "teleconference" means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), when a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and that number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article I (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county sponsored health plan licensed pursuant to Chapter

2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(4) This subdivision shall remain in effect only until January 1, 2018.

SEC. 2. No reimbursement is required by this act under Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district under this act are the costs of complying with Chapter 9 (commencing with Section 54950) of Part 1 of Division 3 of Title 5 of the Government Code. Subdivision (c) of Section 36 of Article XIII of the California Constitution provides that costs of this type are not reimbursable.

CORRECTIONS:

Date—Page 1.

O



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."*

DATE: January 27, 2014

General Manager Report

- **USBR Site Inspection**
The COMB response to the USBR site inspection recommendations was submitted to USBR following a final review by the Member Units.
- **AVAR Bid Package**
The AVAR design drawings are currently under review for certification and will be submitted to the USBR for approval following receipt of certification. It is likely this USBR recommendation will require further discussion with the Operations Committee.
- **Quagga Mussel**
The COMB Chair and staff met with Santa Barbara County staff regarding actions and planning processes underway following the discovery of the Quagga Mussel in Lake Piru. Under a separate agenda item the County will provide a presentation on this issue to the Board.
- **Santa Barbara County Drought Task Force**
My participation on this task force was requested by the County pursuant to directives included within the drought declaration by the Chief Executive Officer. The first meeting was conducted on Wednesday, January 22, at the County's Emergency Operations Center. The Director of the County Office of Emergency Services conducted the meeting and provided a brief overview of activities emulating from the Governor's declaration last week. In short, the State's initial direction is to ensure the following priorities are addressed: 1) Issues related to Life and Safety, 2) Issues related to Health and Medical Services and, 3) Issues related to Agriculture.

At this point there are no state funds being made available for these or any other drought related activities. However, we have been asked to track drought related costs.

It was stated the County intends to involve all water purveyors in a larger effort under the direction of the County Office of Emergency Services.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Randall M. Ward', is written over the typed name.

General Manager

Attachment A Team Roles and Responsibilities

Name	Role	Affiliation	Location
Randy Ward	General Manager	COMB	Santa Barbara, CA
Role: General Manager for COMB with ultimate responsibility for successful implementation and completion of the EPS project. Provides overall guidance and direction to the entire team.			
Bruce Thomas	COMB Project Manager	Kennedy Jenks	Irvine, CA
Role: COMB Project Manager responsible for guiding and coordinating the day to day activities under the direction of COMB General Manager, Randy Ward.			
Mike Garello	Contract Manager	HDR	Gig Harbor, WA
Role: Initial primary point of contact for the HDR consultant team responsible for passing guidance from COMB to the HDR consultant team members. Responsible for the overall coordination of consultant activities. Responsible for ensuring that the HDR consultant team has the available resources to accomplish project objectives.			
Dan Ellison	Project Manager	HDR	Irvine, CA
Role: Sr. level expert in water supply planning, design, and management. Secondary point of contact for the HDR consultant team. Responsible for coordinating among various team members to accomplish specific project activities and providing technical expertise related to a variety of project elements.			
Mike McGowan	Sr. Technical Advisor	HDR	Gig Harbor, WA
Role: Sr. technical advisor responsible for the review and approval of all major deliverables that will be passed along to COMB. Assists in the development of the technical approach to completing tasks.			
Larry Johnson	Sr. Technical Advisor	HDR	Walnut Creek, CA
Role: Sr. technical advisor responsible for the development and technical review of design-build materials.			
Matt Thomas	Lead Designer	HDR	Irvine, CA
Role: Lead engineering designer responsible for the development of various technical aspects of the project related to alternative assessment and design during preparation of RFP materials.			
Richard Glassen	Cost Estimator	HDR-Constructors	Charlotte, NC
Role: Lead Sr. construction cost estimator from the HDR-Constructor's group. Will be responsible for developing construction implementation costs at various stages of the project.			
Gary Binger	Construction Engineer	HDR-Constructors	Pheonix, AZ
Role: Will provide technical input on construction sequencing, scheduling, and availability of materials/equipment.			
Saik Poh	Civil Engineer	HDR	Los Angeles, CA
Role: Civil engineer responsible for carrying out engineering related tasks under the direction of Matt Thomas, HDR's Lead Designer.			
Sam Plank	Sr. Structural Engineer	HDR	Folsom, CA
Role: Sr. technical expert in structural application of dam and intake related infrastructure and hydraulic controls. Leads HDR's National Dam Inspection Team.			
Larry Smithey	Sr. Electrical Engineer	HDR	Folsom, CA
Role: Sr. electrical engineer responsible for conducting activities related to power access, power infrastructure, power supply, and on-board electrical and control systems.			
Roxanne Follis	Civil EIT	HDR	Irvine, CA
Role: Jr. level engineering support staff responsible for performing miscellaneous activities under the direction of Matt Thomas and Saik Poh.			

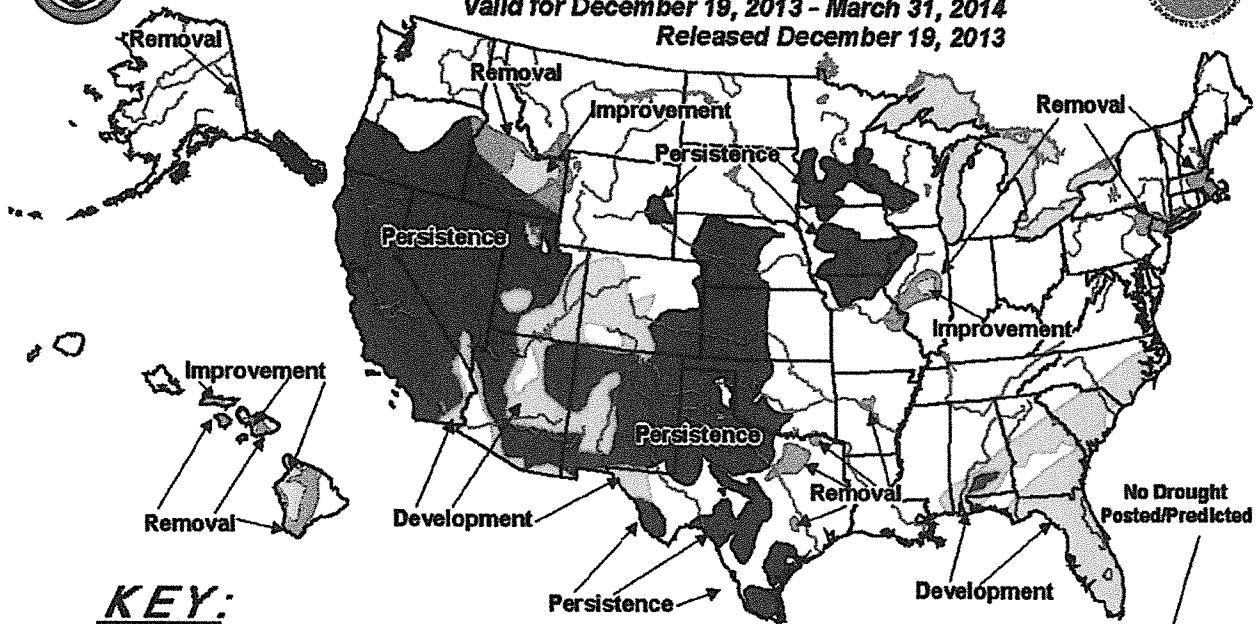


U.S. Seasonal Drought Outlook





Drought Tendency During the Valid Period

Valid for December 19, 2013 - March 31, 2014

Released December 19, 2013



KEY:

-  Drought persists or intensifies
-  Drought remains but improves
-  Drought removal likely
-  Drought development likely

Author: Rich Tinker, Climate Prediction Center, NOAA
http://www.cpc.ncep.noaa.gov/products/expert_assessment/season_drought.html

Depicts large-scale trends based on subjectively derived probabilities guided by short- and long-range statistical and dynamical forecasts. Short-term events – such as individual storms – cannot be accurately forecast more than a few days in advance. Use caution for applications – such as crops – that can be affected by such events. "Ongoing" drought areas are approximated from the Drought Monitor (D1 to D4 intensity).

For weekly drought updates, see the latest U.S. Drought Monitor.

NOTE: The tan area areas imply at least a 1-category improvement in the Drought Monitor intensity levels by the end of the period although drought will remain. The Green areas imply drought removal by the end of the period (D0 or none)

**CACHUMA OPERATION AND MAINTENANCE BOARD
EMERGENCY PUMPING SYSTEM PROJECT
PROJECT BASELINE SCHEDULE**

ID	Task Name	Duration	Start	Finish	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
1	PHASE 1 - PROPOSAL DEVELOPMENT, CONCEPTUAL DESIGN, AND PRECONSTRUCTION	161 days	Mon 1/13/14	Mon 8/25/14									
2	Alternatives Assessment and Final Project Definition	32 days	Mon 1/13/14	Tue 2/25/14									
3	Perform Initial Meetings With Member Units	10 days	Mon 2/13/14	Fri 2/14/14									
4	RFQ Solicitation and DBOM Contractor Short List	23 days	Thu 1/23/14	Mon 2/24/14									
5	Advertise / Issue Request for Qualifications	17 days	Thu 1/23/14	Fri 2/14/14									
6	Receive Contractor SOQs	1 day	Fri 2/14/14	Fri 2/14/14									
7	Review Contractor SOQs	5 days	Mon 2/17/14	Fri 2/21/14									
8	Select Contractor Short List	1 day	Mon 2/24/14	Mon 2/24/14									
9	RFP Solicitation and DBOM Contractor Selection	57 days	Mon 1/13/14	Tue 4/1/14									
10	Prepare RFP and 30 Percent Design	32 days	Mon 1/13/14	Tue 2/25/14									
11	Issue DBOM RFP to Short List	1 day	Tue 2/25/14	Tue 2/25/14									
12	Receive DBOM Proposals	1 day	Tue 3/25/14	Tue 3/25/14									
13	Review DBOM Proposals/ Perform Interviews	6 days	Tue 3/25/14	Tue 4/1/14									
14	Select Preferred Contractor / Begin Final Negotiations	1 day	Tue 4/1/14	Tue 4/1/14									
15	PHASE 2 - FINAL DESIGN AND CONSTRUCTION	109 days	Wed 4/2/14	Mon 9/1/14									
16	Contract Preparation	10 days	Wed 4/2/14	Tue 4/15/14									
17	NTP For Design	1 day	Tue 4/15/14	Tue 4/15/14									
18	Complete Approved 60 Percent Design	22 days	Wed 4/16/14	Thu 5/15/14									
19	NTP for Construction	0 days	Thu 5/15/14	Thu 5/15/14									
20	Complete Approved 90 and 100 Percent Design	35 days	Fri 5/16/14	Thu 7/3/14									
21	Construction	77 days	Fri 5/16/14	Mon 9/1/14									
22	In-Service Date	1 day	Mon 9/1/14	Mon 9/1/14									

Wed 1/22/14

HDR ENGINEERING, INC.

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 27, 2014
Submitted by:	Tim Robinson
Approved by:	Randall Ward

SUBJECT: Quiota Creek Crossing 1 Fish Passage Improvement Project, Update

SUMMARY:

Project Description: A 60-foot prefabricated bottomless arched culvert with four wing walls and one rock riffle for grade-control are planned to replace a concrete low flow crossing at Quiota Creek Crossing 1. The project removed that fish passage barrier and opened up unimpeded juvenile and adult fish passage for the endangered southern steelhead to NMFS designated critical habitat upstream. The project improved road safety and accessibility for the landowners and the public along Refugio road. Project construction started on 10/8/13 and successfully completed on 1/3/15 (Figures 1-4).

Project Location: The nearest town is Santa Ynez. Quiota Creek Crossing 1 is located off of Hwy 246 via Refugio Road 4 miles south of Hwy 246. The road is closed at the project site.

Contractor: Peter Lapidus Construction (PLC).

Design Engineer: Michael Garello, HDR Fisheries Design Center.

Resident Engineer: Tom Evans, Goleta Water District in collaboration with COMB.

County Engineers: Dave Luis, Eric Pearson, Bert Johnson, and Jemmi Irabon.

Project Status and Timetable (as of the Board meeting date):

Status	Time
Notice to Proceed	9/27/2013
Construction start	10/8/2013
Refugio Road closure	10/8/2013
Contract Time (approximate to complete all work)	2 months
Refugio Road opened	1/3/2014
Completion Date	1/3/2014
Number of construction work days (WD*)	52
Elapsed Time (WD)	52
Remaining Time (WDs to complete all work)	0
Time Elapsed to Date (%)	100%

*Working days as of the COMB Board meeting.

Work Performed to Date: PLC completed all clearing and grubbing, bridge foundation excavation, forming and pouring the bridge foundation, installed the arch-bridge system, constructing the one rock riffle and the rock slope protection. ConTech fabricated the arch-bridge system at Bethlehem Construction in Shafter CA, delivered the bridge on-time and facilitated the installation on 10/24/13. All stream work was completed on 11/5/13. The cattle exclusionary fence under the bridge has been installed and approved by the landowners. The arch system has

been back filled, road and embankments rebuilt and road paved. Guardrails and bridge rails were installed and stained brown. The exposed concrete of the bridge was stained brown and given an anti-graffiti treatment. Site re-vegetation (tree planting and hydro-mulching/seeding) was completed on 1/3/14. The County approved the finished product and allowed us to open the road on 1/3/14 at 2:00 PM. As-Built drawings and all the final paper work and accounting are under way and should be completed by mid-February.

Work Projected for Next Month: The project is complete.

FINANCIAL IMPACT:

A summary of the revenues, estimated costs and expenses to date are as follows:

	Amount
Revenues:	
CDFW grant	\$521,141
WCB grant	\$150,000
COMB construction match	\$50,000
COMB operations match	\$48,859
Total:	\$770,000
Estimated Costs:	
COMB operations match	\$32,631
Engineering oversight - Resident Engineer, estimated	\$16,228
Engineering oversight - bridge fabrication, estimated	\$25,000
Construction Contractor amount	\$537,235
Contech prefabricated arch-bridge system	\$179,978
Total:	\$791,072
Construction:	
Construction Contract (PLC) + Match (COMB):	\$611,094
ConTech Contract Amount:	\$179,978
Approved Change Orders:	\$0
Adjusted Construction Contract Amount:	\$791,072
Total Expenditures to Date*:	
	FY14
ConTech - Invoice 1 (deposit):	\$56,117
ConTech - Invoice 2 (shipping):	\$23,000
ConTech - Invoice 3 (final):	\$96,372
Peter Lapidus Construction - Invoice 1:	\$255,280
Peter Lapidus Construction - Invoice 2:	\$165,350
Peter Lapidus Construction - Invoice 3:	\$116,605
Peter Lapidus Construction - Invoice 4:	
Fugro (Geotech):	\$3,138
Krazan (material testing) - Invoice 1:	\$2,012
Krazan (material testing) - Invoice 2:	\$2,472
Pacific Materials Laboratory - Invoice 1:	\$1,864
Pacific Materials Laboratory - Invoice 2:	\$2,220
Pacific Materials Laboratory - Invoice 3:	\$650
Prober Land Surveying:	\$1,904
Ken Knight - arborist services - Invoice 1:	\$1,250
Ken Knight - arborist services - Invoice 2:	
Manzanita Nursery:	\$876
County Encroachment Permit initial fee:	\$19,445
RWQCB 401 Permit:	\$203
CDFW 1600 Permit:	\$4,483
Total Paid:	\$753,239
Balance to Finish, Plus Retention:	\$37,833
% Spent of Estimated Costs:	95%
*As on COMB Board meeting.	

LEGAL CONCURRENCE:

COMB legal counsel has reviewed and approved the project.

ENVIRONMENTAL COMPLIANCE:

All permits have been obtained and are being followed.

COMMITTEE STATUS:

N/A

RECOMMENDATION:

N/A

LIST OF EXHIBITS:

Construction photos:

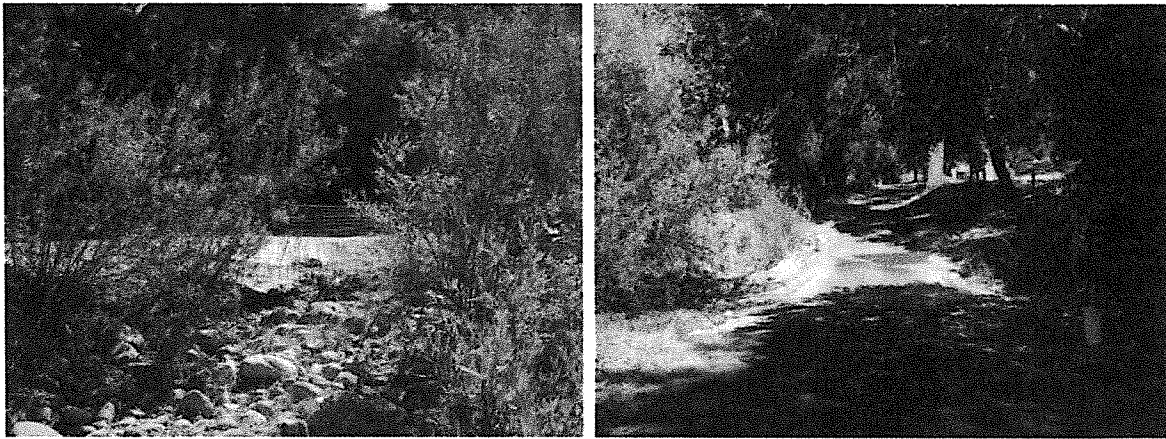


Figure 1: Pre-project condition.



Figure 2: Completed project on 1/3/14.

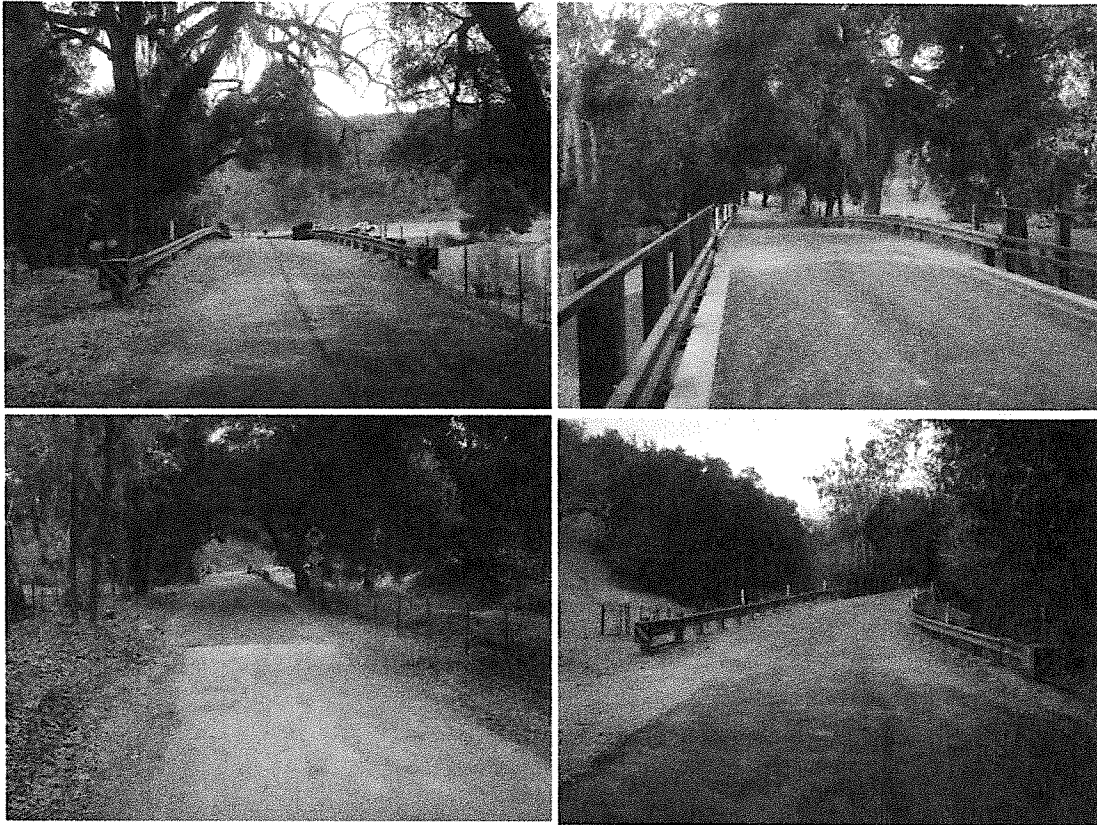


Figure 3: Completed project on 1/3/14.

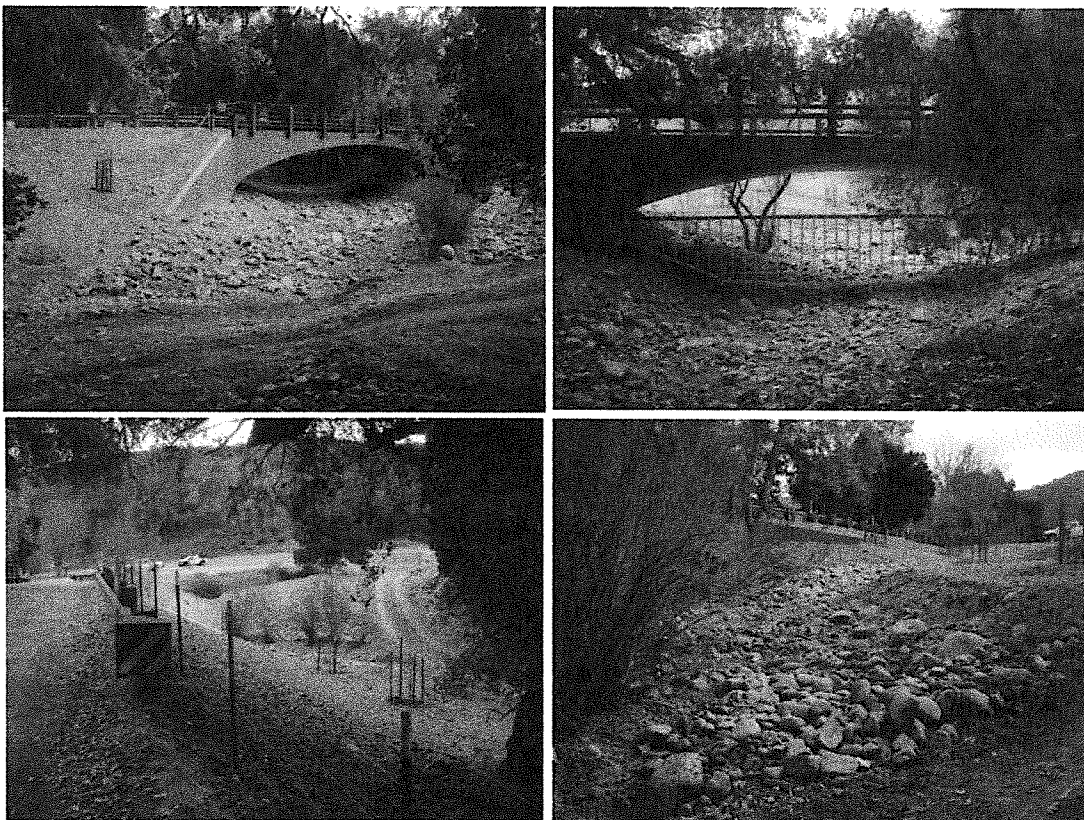


Figure 4: Completed project on 1/3/14.

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 27, 2014
Submitted by:	Tim Robinson and Scott Volan
Approved by:	Randy Ward

SUBJECT: Lake Cachuma Oak Tree Restoration Program

SUMMARY:

This oak tree memorandum reflects maintenance completed since the beginning of this Fiscal Year (7/1/13); tasks completed in June (2013) were included for reference (Table 1). Labor and expenses for the entire fiscal year (July 2013 - June 2014) as well as water usage will be tracked separately but not reported as recommended by the COMB Board Oak Tree Program Committee. COMB staff continues to rely on the Fisheries Division seasonal employees to conduct the majority of oak tree work in the field. For the month of December, staff finished the annual fall inventory of all oak trees (Year 1 through Year 6) in the field and began the process of entering the data. Once the database and GIS layers are complete, the Oak Tree Program Committee will receive a status report on the number of alive/dead trees and staff will provide recommendations on where the focus of maintenance activities should be in 2014.

Table 1: Cachuma Oak Tree Program completed tasks since 7/1/13; June tasks were included for reference.

Oak Year Class	Completed Tasks						
	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013
Year 6 Oaks (2010-2011)	Cage maintenance Irrigated	Irrigated Hand weeded	Cage maintenance Road maintenance	Cage maintenance Mulching	Irrigated	Inventory	Inventory
Year 5 Oaks (2009-2010)	Irrigated	Irrigated		Cage maintenance Irrigated Mulching	Irrigated Mulching	Inventory	Inventory
Year 4 Oaks (2008-2009)	Irrigated			Cage maintenance Irrigated* Mulching	Irrigated* Mulching	Inventory Cage maintenance	Inventory
Year 3 Oaks (2007-2008)	Irrigated			Cage maintenance Irrigated* Mulching	Irrigated* Mulching	Inventory Cage maintenance	Inventory
Year 2 Oaks (2006-2007)	Irrigated	Irrigated*	Irrigated* Cage maintenance Road maintenance	Cage maintenance Mulching		Inventory	Inventory
Year 1 Oaks (2005-2006)	Irrigated	Irrigated*	Irrigated* Cage maintenance Road maintenance	Cage maintenance Mulching		Inventory Mulching	Inventory

*Valley oaks and trees under 4' in height

FINANCIAL IMPACT:

Tracked but not included.

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

N/A

RECOMMENDATION:

For Board information only.

LIST OF EXHIBITS:

CACHUMA OPERATION AND MAINTENANCE BOARD

MEMORANDUM

DATE: January 27, 2014
TO: Board of Directors
FROM: Randall Ward, General Manager
RE: OPERATIONS REPORT

Operations

To ensure reliability, the Operation and Maintenance staff performs routine maintenance on COMB's Distribution and Storage System. Staff continually works to improve the system as well as making sure any deficiencies are addressed.

Lake Cachuma Operations

The total flow from Lake Cachuma into the Tecolote Tunnel for December was 2603.7 acre-feet for an average daily flow of 86.79 acre-feet. The lake elevation was 706.86 feet at the beginning of the month and 704.39 feet at the end. The storage change decreased 4,264 acre-feet. CCWA 114.6 acre-feet water was wheeled through to Cachuma Project facilities

Operation and Maintenance Activities

COMB Staff continues to perform these duties as outlined:

- Weekly Safety Meetings
- Clean intake tower fish screens and perform Quagga Mussel Inspection (None Detected)
- Rodent Bait
- Toe Drain and Piezometer reads at Ortega (L23)
- Dam inspection and reports (All Reservoirs)
- Structure maintenance
- USA Dig Alert
- Pesticide report to County of Santa Barbara
- Weekly Safety Meeting
- Weed Abatements at Lauro and Ortega

Weekly Safety Meetings:

The purpose of the weekly safety meetings is to continue education of Staff on safe practices in the field and on-site. In these safety meetings Staff is urged to ask questions about the topic being discussed and share some incidences related to the topic. Discussion includes how the incident could have been prevented. Regular safety meetings help Staff to constantly have safety on their mind. The following topics were reviewed this past month.

- ✓ You May Think You Are Multi-Tasking But: Hang Up and Drive
- ✓ Hypothermia: A Winter Safety Hazard

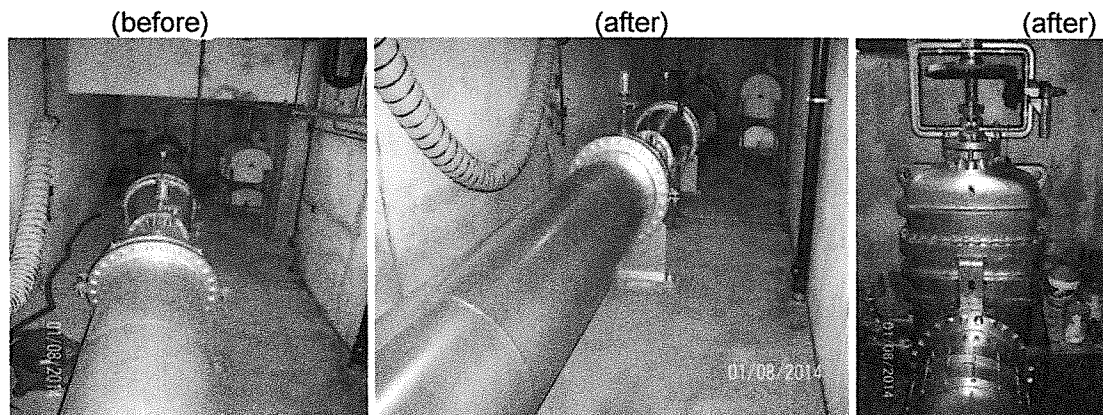
- ✓ Quick Equipment Check Equals Safety
- ✓ Review of Procedural Safety Issues for the weeks activities

COMB Crew performed other activities such as:

- Install Flap Valve on Blow-off 378+48 (see below)



- Repair Sheffield drain system, due to a clog in the 8" clay sewer line
- Monitored Caltrans attempt to pothole the SCC at Arroyo Paredon Creek
- Pipe Painting at Lauro Valve Pit
- Conducted a move of piping from the lower yard into storage at Lauro Reservoir
- Coordinated a walk through with GWD and reviewed procedures to exercise the original and new 48" pipeline at Glen Anne Canyon
- Pipe Painting at Ortega Valve Pits (see below)



- Performed a fix on the SCADA modem
- COMB staff has been monitoring Boundary Meter reads weekly for one month to determine the meter met the AWWA standard
- Lauro Tunnel Inspection for hydraulic line repair
- Painting Ortega Reservoir upper gate (see below)



CACHUMA OPERATION AND MAINTENANCE BOARD
BOARD MEMORANDUM

DATE: January 27, 2014
TO: Randy Ward, General Manager
FROM: Tim Robinson, Fisheries Division Manager
RE: MONTHLY FISHERIES DIVISION REPORT

In compliance with the 2000 Cachuma Project Biological Opinion (BO) and as described in the 2004 Lower Santa Ynez River Fish Management Plan (FMP) 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 meeting that has been broken out by categories.

LSYR Steelhead Monitoring Elements

Thermograph Network:

The thermograph network is deployed at the beginning of April and picked up at the end of December to record water temperatures at all designated locations within the LSYR mainstem and several tributaries. Most thermographs have been removed from the LSYR mainstem and its tributaries for the wet season; a selected few remain due to a low threat of stormflow and an interest in gathering the data. Thermographs are downloaded monthly and the results are summarized in the Annual Monitoring Report.

Lake Profiles:

Lake Cachuma water quality measurements (temperature, dissolved oxygen concentration and total dissolved solids) at one meter intervals from the surface to the bottom of the lake (Lake Profile) are taken once a month normally from April through December at the Hilton Creek Watering System (HCWS) intake barge. This is considered to be at or 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 careful monitoring of Lake Cachuma, lake profiles will be taken monthly throughout the year for the unforeseeable future.

Snorkel Surveys:

Snorkel surveys are conducted at the end of the spring, summer and fall each year. The spring survey was completed in June 2013 and the summer survey was completed in September 2013. The fall survey was completed in early December. The full results will be presented in the Annual Monitoring Report. Snorkel surveys are being conducted in association with the required monitoring for WR 89-18 releases.

Cachuma Lake Oak Tree Restoration Program:

COMB staff, with guidance from the hired professional arborist, continues to implement the Program and have successfully conducted all management actions as required. An update of the project is provided in a separate Board memo.

Tributary Project Updates

Quiota Creek Crossing 1: Project construction began on 10/8/13 and was completed on 1/3/14; Refugio Road was opened that day. All parties involved were very pleased with the results of the project. See the specific Board memo for details.

Quiota Creek Crossing 0: No further progress has been made. Results of the CDFW-FRGP Grant application to fund the construction of the project should be known by the end of January.

Quiota Creek Crossing 8: No further progress has been made.

Rancho Salsipuedes Cattle Exclusionary Fencing and Off-Channel Watering: The ranch cattle operation has been recently leased to a new company who are willing to work with us on implementing this project. Staff is in final negotiations with the managers of the property to clarify details and implement the project. COMB has received a \$16,703 grant for the project through the Fish America Foundation. The project was approved and the grant accepted by the COMB Board (Resolution 561) on 3/25/13 after review and recommendation for approval by the COMB Board Fisheries Committee. The project was also reviewed by the COMB Board Administrative Committee on 11/26/13. We hope to implement the project by the end of February, 2014.

Salsipuedes Creek – Jalama Road Fish Ladder: No further progress has been made.

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 Reclamation'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 we are now using Project Yield to meet BO target flows. A WR 89-18 release began on 7/15/13 at 8:15 AM and ended on 12/2/13 at 2:00 PM; during these releases, no Fish Rearing releases are debited as WR 89-18 releases exceed required target flows. Subtracted from the Project Yield total was the Adaptive Management Account (AMA) release of 35 acre-feet in October 2012 that was called for by the Adaptive Management Committee (AMC). A second AMA release was called for by the AMC and began in June of 2013 that ran until the beginning of the WR 89-18 releases; the release amounts will be reflected in next month's Fisheries Report once Reclamation determines the amount of AMA water used.

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	3,200	0	3,200
Adaptive Management	500	35	465
Fish Rearing***	5,242	5,242	0
Project Yield		9,100	
Total:	8,942	14,377	3,665
* Originally was 9,200 and as of 2008 it is 8,942.			
** Values as of 12/31/13.			
*** 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: The 2011 Annual Monitoring Report (AMR) has been submitted to Reclamation and they will be submitting their comments to CPBS by the end of January. Staff continues to work on the 2012 Annual Monitoring Report that will be sent to the Science Review Team upon receiving comments from Reclamation on the 2011 AMR.

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 work for Quiota Creek Crossings 0+1.

Stetson Engineers (Ali Shahroody) – Santa Ynez River hydrological analyses.

CardnoENTRIX (Jean Baldrige) – BO compliance tasks and support.

13-14 ENTITLEMENT

**CACHUMA OPERATION AND MAINTENANCE BOARD
WATER PRODUCTION AND WATER USE REPORT
FOR THE MONTH OF DECEMBER 2013 AND THE WATER YEAR TO DATE**

(All in rounded Acre Feet)

	MONTH				YTD	
	TOTAL				TOTAL	
WATER PRODUCTION:						
Cachuma Lake (Tec. Diversion)	2,442				8,389	
Tecolote Tunnel Infiltration	19				342	
Glen Anne Reservoir	0				0	
Cachuma Lake (County Park)	2				11	
State Water Diversion Credit	146				1,123	
Bishop Ranch Diversion	0				0	
Meter Reads	2,252				7,466	
So. Coast Storage gain/(loss)	(56)				(73)	
Total Production	2,463				8,742	
Total Deliveries	2,342				8,517	
Unaccounted-for	122				225	
% Unaccounted-for	4.95%				2.57%	
	GWD	SB CITY	MWD	CVWD	SYRWCD	TOTAL
					I.D. #1	
WATER USE:						
M&I	564	904	287	110	2	1,867
Agricultural	250		34	103		387
TOTAL FOR MONTH	814	904	320	214	2	2,254
Same Mo/prev. yr	558	392	81	41	6	1,078
M&I Yr to date	2,025	3,212	624	373	10	6,245
Ag. Yr to date	785	0	80	385	0	1,250
TOTAL YTD	2,810	3,212	704	759	10	7,495
USAGE % YTD	29.9%	28.2%	21.7%	25.0%	0.7%	25.1%
Previous Year/YTD	2,785	1,862	835	588	14	6,084
Evaporation	0	1	2	0	2	5
Evaporation, YTD	2	33	13	2	9	59
Entitlement	9,322	8,277	2,651	2,813	2,651	25,714
Carryover	216	2,677	782	179	475	4,329
Carryover Balances Spilled YTD	0	0	0	0	0	0
Surplus^^	0	0	0	0	0	0
State Water Exchange^	121	0	162	54	(337)	0
Transfers/Adjustment #	(241)	534	(293)	0	0	0
Passthrough H2O**	0	0	0	0	0	0
TOTAL AVAILABLE	9,418	11,488	3,302	3,046	2,789	30,043
REMAINING BALANCE	6,606	8,243	2,585	2,285	2,770	22,489

** City is operating under pass through mode declared November 2008.

State Water Deliveries for December to Lake Cachuma were: MWD 0 AF; CVWD 109 AF

GWD 12 AF (Morehart 0 AF); City of S.B. 0 AF; and LaCumbre 25 AF; (Ratheon 0 AF).

^ Per SWP Exchange Agrmt GWD received 0 AF; MWD received 1 AF;

City of SB received 0 AF; and CVWD received 0 AF from ID#1 in December 2013.

Transfer per Juncal agreement October 2013 / GWD transfer to City November 2013 - 240.81 AF per overlap agreement

**CACHUMA OPERATION AND MAINTENANCE BOARD
WATER STORAGE REPORT**

MONTH: **December 2013**

GLEN ANNIE RESERVOIR

Capacity at 385' elevation:	518 Acre Feet
Capacity at sill of intake at 334' elevation:	21 Acre Feet
Stage of Reservoir Elevation	347.00 Feet
Water in Storage	87.85 Acre Feet

LAURO RESERVOIR

Capacity at 549' elevation:	600 Acre Feet
Capacity at sill of intake at 512' elevation:	84.39 Acre Feet
Stage of Reservoir Elevation	543.90 Feet
Water in Storage	488.46 Acre Feet

ORTEGA RESERVOIR

Capacity at 460' elevation:	65 Acre Feet
Capacity at outlet at elevation 440':	0 Acre Feet
Stage of Reservoir Elevation	451.10 Feet
Water in Storage	32.97 Acre Feet

CARPINTERIA RESERVOIR

Capacity at 384' elevation:	45 Acre Feet
Capacity at outlet elevation 362':	0 Acre Feet
Stage of Reservoir Elevation	375.20 Feet
Water in Storage	23.93 Acre Feet

TOTAL STORAGE IN RESERVOIRS

Change in Storage	-55.54 Acre Feet
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CACHUMA RESERVOIR*

Capacity at 750' elevation:	186,636 Acre Feet
Capacity at sill of tunnel 660' elevation:	25,668 Acre Feet

Stage of Reservoir Elevation	702.75 Feet
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Water in Storage	79,001 AF
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Area	1,663
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Evaporation	222.3 AF
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Inflow	22 AF
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Downstream Release WR8918	10.0 AF
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Fish Release (Hilton Creek)	273.9 AF
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Outlet	0.0 AF
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Spill/Seismic Release	0 AF
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State Project Water	145.5 AF
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Change in Storage	-2,756 AF
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Tecolote Diversion	2,441.9 AF
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Rainfall: Month: 0.18 Season: 1.68 Percent of Normal: 29%

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

Contract Year: 10/1/13 to: 9/30/14

Contract Entity: Carpinteria Valley Water District
 Last updated by C.O.M.B. 12/31/13

Approved Schedule Current Year 2813
 Carryover Previous Year 179

Month	TOTAL WATER USED		WATER USED CHARGED TO CARRYOVER BALANCES				WATER USED CHARGED TO CURRENT ENTITLEMENT		
	M & I	Agri	Evap	Div	Total	M & I	Agri	M & I	Agri
Oct	129	147	2	177	179	84	95	46	52
Nov	134	135	0	0	0	0	0	134	135
Dec	110	103	0	0	0	0	0	110	103
Jan									
Feb									
Mar									
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Total	373	385			758				

STORAGE WATER

Month	M & I	Agri
Oct	84	-84
Nov	0	0
Dec	0	0
Jan	0	0
Feb	0	0
Mar	0	0
Apr	0	0
May	0	0
Jun	0	0
Jul	0	0
Aug	0	0
Sep	0	0

CONVERSIONS

Month	M & I	Agri
Oct	0	0
Nov	0	0
Dec	0	0
Jan	0	0
Feb	0	0
Mar	0	0
Apr	0	0
May	0	0
Jun	0	0
Jul	0	0
Aug	0	0
Sep	0	0

SCHEDULE AND REVISIONS

Month	M & I	AG
Begin Bal	179	179
ID#1 Ex+53		
ID#1 Ex+1		
Total	179	179

SCHEDULE AND REVISIONS

Month	M & I	AG
Oct	0	0
Nov	0	0
Dec	0	0
Jan	0	0
Feb	0	0
Mar	0	0
Apr	0	0
May	0	0
Jun	0	0
Jul	0	0
Aug	0	0
Sep	0	0
Total	1,013	1,800

REMAINING BALANCES

Month	M & I	AG
Oct	0	0
Nov	0	0
Dec	0	0
Jan	0	0
Feb	0	0
Mar	0	0
Apr	0	0
May	0	0
Jun	0	0
Jul	0	0
Aug	0	0
Sep	0	0
Total	967	1801

TOTAL 2,287

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

Contract Year: 10/1/13 to: 9/30/14

Contract Entity: **Goleta Water District**
 Last updated by **C.O.M.B. 12/31/13**

Approved Schedule Current Year: 9322
 Carryover Previous Year: 216

Month	TOTAL WATER USED		WATER USED CHARGED TO CARRYOVER BALANCES			WATER USED CHARGED TO CURRENT ENTITLEMENT		
	M & I	Acre-feet Agr	Evap	Div	Total	M & I	Acre-feet Agr	Total
Oct	822	315	2	214	216	60	256	923
Nov	639	220	0	0	0	0	220	859
Dec	564	250	0	0	0	0	250	814
Jan								
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Total	2,025	785			2,810			

CONVERSIONS

STORAGE WATER	CONVERSIONS
M & I	M & I
156	0
0	0
0	0
0	0

SCHEDULES AND REVISIONS

Month	M & I	AG	Total
Oct	0	216	216
Nov	0	0	0
Dec	0	0	0
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Total	216	2,460	2,676

REMAINING BALANCES

Month	M & I	AG	Total
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Total	0	0	0

TOTAL 6,606

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

Contract Year: 10/1/13 to: 9/30/14

Contract Entity: City of Santa Barbara
 Last updated by C.O.M.B. 12/31/13

Approved Schedule Current Year 8277
 Carryover Previous Year 2677

Month	TOTAL WATER USED		WATER USE CHARGED TO CARRYOVER BALANCES			WATER USE CHARGED TO CURRENT ENTITLEMENT	
	M & I	Agr	Evap	Acre-feet Div	Allocation M & I	Agr	Total
Oct	1,168	0		1,168	1,191	0	0
Nov	1,140	0	9	1,140	1,148	0	0
Dec	904	0	1	336	337	0	568
Jan		0					
Feb		0					
Mar		0					
Apr		0					
May		0					
Jun		0					
Jul		0					
Aug		0					
Sep		0					
Total	3,212	0			2,677		8,277

Month	STORAGE WATER		CONVERSIONS		CURRENT SCHEDULE	
	M & I	Agr	M & I	Agr	M & I	Agr
Oct	0	0	0	0	0	0
Nov	0	0	0	0	0	0
Dec	0	0	0	0	0	0
Jan						
Feb						
Mar						
Apr						
May						
Jun						
Jul						
Aug						
Sep						
Total						

Month	SCHEDULE AND REVISIONS	
	M & I	Total
Oct	293	8,277
Nov	241	293
Dec	0	241
Jan		0
Feb		0
Mar		0
Apr		0
May		0
Jun		0
Jul		0
Aug		0
Sep		0
Total	8,277	8,277

Begin Bal
 ID#1 Ex+0 = see CCWA report/+293 Juncal
 ID#1 Ex+0 = see CCWA report/+240.81 from GWD per over-lap agreement

Month	REMAINING BALANCES	
	M & I	Total
Oct	1486	8570
Nov	337	8811
Dec	0	8242.81
Jan	1	0
Feb		0
Mar		0
Apr		0
May		0
Jun		0
Jul		0
Aug		0
Sep		0
Total	1486	8570

TOTAL 8,243

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

Contract Entity: Santa Ynez River Water Conservation District, ID#1
 Last updated by C.O.M.B. 12/31/13

Contract Year: 10/1/13 to: 9/30/14

Month	Approved Schedule		Canyover	Previous Year	TOTAL WATER USED			WATER USE CHARGED TO CARRYOVER BALANCES			WATER USE CHARGED TO CURRENT ENTITLEMENT		
	Current Year	Schedule			M & I	Agr	Total	Evap	Div	Total	M & I	Agr	Total
Oct	2651		475		6	0	4	6	11	0	0	0	
Nov					2	0	3	2	5	0	0	0	
Dec					2	0	2	2	4	0	0	0	
Jan					0	0	0	0	0	0	0	0	
Feb					0	0	0	0	0	0	0	0	
Mar					0	0	0	0	0	0	0	0	
Apr					0	0	0	0	0	0	0	0	
May					0	0	0	0	0	0	0	0	
Jun					0	0	0	0	0	0	0	0	
Jul					0	0	0	0	0	0	0	0	
Aug					0	0	0	0	0	0	0	0	
Sep					0	0	0	0	0	0	0	0	
Total	2651		475		11	0	11	11	16	459	1,788	2,651	

Month	STORAGE WATER		CONVERSIONS		CURRENT SCHEDULE		SCHEDULE AND REVISIONS	
	M & I	Agr	M & I	Agr	M & I	Agr	M & I	Agr
Oct	0	0	0	0	0	0	0	0
Nov	0	0	0	0	0	0	0	0
Dec	0	0	0	0	0	0	0	0
Jan	4	-4	0	0	0	0	0	0
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Total	4	-4	0	0	0	0	863	1,788

Month	COUNTY PARKS		REMAINING BALANCES	
	A.F. Used	Total	M & I	Agr
Oct	6.37	464	5	459
Nov	2.24	460	0	459
Dec	2.21	455	0	455
Jan				
Feb				
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Total		464	5	459

Month	STORAGE WATER		CONVERSIONS		CURRENT SCHEDULE		SCHEDULE AND REVISIONS	
	M & I	Agr	M & I	Agr	M & I	Agr	M & I	Agr
Oct	0	0	0	0	0	0	0	0
Nov	0	0	0	0	0	0	0	0
Dec	0	0	0	0	0	0	0	0
Jan	4	-4	0	0	0	0	0	0
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Total	4	-4	0	0	0	0	863	1,788

*NOTE:

Item #16a
Page 8

SUMMARY OF WATER USED

CACHUMA PROJECT - CONTRACT #175R-1802

Contract Year: 10/1/13 to: 9/30/14

Contract Entity: Santa Barbara Co. Water Agency
Last updated by C.O.M.L.B. 12/31/13

Month	TOTAL WATER USED			WATER USED CHARGED TO CARRYOVER BALANCES			WATER USED CHARGED TO CURRENT ENTITLEMENT			
	Use %	M & I	Agri	Evap	Div	Total	Allocation	M & I	Agri	Total
Oct	8.74%	2,125	462	38	1,566	1,604	1,449	713	308	1,021
Nov	8.88%	2,253	401	16	1,525	1,541	1,494	773	355	1,128
Dec	7.52%	1,867	387	5	659	664	629	1,242	353	1,595
Jan		0	0							
Feb		0	0							
Mar		0	0							
Apr		0	0							
May		0	0							
Jun		0	0							
Jul		0	0							
Aug		0	0							
Sep		0	0							
Total		6,245	1,250			7,495				

Approved Schedule Current Year: 25714
Carryover Previous Year: 4329

Total: 25714 4329

CONVERSIONS

STORAGE WATER	M & I	Agri
	240	-240
	341	-341
	292	-292

SCHEDULE AND REVISIONS

Begin Bal	Total		M & I		Agri		M & I		Agri	
	M & I	Agri	M & I	Agri	M & I	Agri	M & I	Agri	M & I	Agri
4,329	0	0	3,014	1,324	19,401	6,313	212	(212)	6,313	25,714
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0

COUNTY PARKS

A.F. Used	Total		M & I		Agri		M & I		Agri	
	M & I	Agri	M & I	Agri	M & I	Agri	M & I	Agri	M & I	Agri
6.37	2725	1491	1491	459	16648	5528	16648	5528	24693	24693
2.24	1184	338	338	72	15874	5174	15874	5174	23565	23565
2.21	520	1	1	-254	14632	4821	14632	4821	21970	21970

REMAINING BALANCES

Month	Total		M & I		Agri	
	M & I	Agri	M & I	Agri	M & I	Agri
Oct	2725	1491	1491	459	16648	5528
Nov	1184	338	338	72	15874	5174
Dec	520	1	1	-254	14632	4821
Jan						
Feb						
Mar						
Apr						
May						
Jun						
Jul						
Aug						
Sep						

TOTAL 22,490

COMB STATE WATER PROJECT ACCOUNTING - SOUTH COAST ONLY (Does not include SYRWCD, ID#1 or exchange water)

MONTH	DELVRD TO LAKE	Delv'd CVWD		Delv'd Transf		Delv'd MWD		Evap/Spill		Delv'd S.B.		Delv'd GWD		Delv'd LCMWC		Delv'd RsYS		Delv'd MLC			
		to Lake	to SC	to SC	to MW	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC
2012																					
Bal. Fw'd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
March	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
April	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
May	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
June	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
August	64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
September	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
November	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

COMB STATE WATER PROJECT ACCOUNTING - SOUTH COAST ONLY (Does not include SYRWCD, ID#1 or exchange water)

MONTH	DELVRD TO LAKE	Delv'd CVWD		Delv'd Transf		Delv'd MWD		Evap/Spill		Delv'd S.B.		Delv'd GWD		Delv'd LCMWC		Delv'd RsYS		Delv'd MLC			
		to Lake	to SC	to SC	to MW	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC	to Lake	to SC
2013																					
Bal. Fw'd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
March	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
April	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
May	216	0	0	0	0	136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
June	217	0	0	0	0	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
August	641	0	0	0	0	81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
September	922	50	0	50	0	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
October	901	200	0	200	0	601	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0
November	115	115	0	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
December	146	109	0	109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3213	474	0	474	0	1400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

UNITED STATES DEPARTMENT OF THE INTERIOR
U.S. BUREAU OF RECLAMATION-CACHUMA PROJECT-CALIFORNIA

JANUARY 2014

LAKE CACHUMA DAILY OPERATIONS

RUN DATE: January 21, 2014

DAY	ELEV	STORAGE		COMPUTED* INFLOW AF.	CCWA INFLOW AF.	PRECIP ON RES. SURF. AF.	RELEASE - AF.				EVAP		PRECIP INCHES	
		IN LAKE	CHANGE				TUNNEL	HILTON CREEK	OUTLET	SPILLWAY	AF.	INCH		
	702.75	79,001												
1	702.67	78,869	-132	-14.8	5.7	.0	107.5	9.2	.0	.0	6.2	.069	.00	
2	702.62	78,786	-83	23.7	5.6	.0	91.2	9.2	.0	.0	11.9	.132	.00	
3	702.55	78,669	-117	-1.2	15.1	.0	112.4	9.2	-0.0	.0	9.3	.104	.00	
4	702.49	78,570	-99	-1.3	15.2	.0	97.3	9.2	.0	.0	6.4	.071	.00	
5	702.45	78,504	-66	22.4	15.1	.0	89.0	9.2	.0	.0	5.3	.059	.00	
6	702.40	78,421	-83	-8.1	15.2	.0	71.8	9.1	.0	.0	9.2	.103	.00	
7	702.34	78,321	-100	-11.2	15.1	.0	85.0	9.2	.0	.0	9.7	.108	.00	
8	702.30	78,255	-66	36.4	15.2	.0	102.9	9.2	.0	.0	5.5	.061	.00	
9	702.22	78,122	-133	-23.8	15.2	.0	111.4	9.2	.0	.0	3.8	.042	.00	
10	702.17	78,039	-83	19.0	15.1	.0	95.8	9.2	.0	.0	12.1	.135	.00	
11	702.12	77,956	-83	21.7	15.2	.0	100.4	9.2	.0	.0	10.3	.115	.00	
12	702.06	77,857	-99	-2.7	15.1	.0	95.8	9.2	.0	.0	6.4	.072	.00	
13	702.01	77,774	-83	10.5	15.2	.0	87.8	9.2	.0	.0	11.7	.131	.00	
14	701.95	77,675	-99	20.8	15.1	.0	112.7	9.2	.0	.0	13.0	.146	.00	
15	701.87	77,544	-131	-0.4	15.2	.0	124.6	9.2	.0	.0	12.0	.135	.00	
16	701.80	77,429	-115	6.2	15.0	.0	113.6	9.2	.0	.0	13.4	.150	.00	
17	701.72	77,298	-131	5.3	15.1	.0	129.6	9.2	.0	.0	12.6	.142	.00	
18	701.65	77,184	-114	14.5	15.3	.0	121.3	9.2	.0	.0	13.3	.150	.00	
19	701.58	77,069	-115	0.4	6.9	.0	102.5	9.1	.0	.0	10.7	.120	.00	
20	701.54	77,004	-65	-11.1	46.3	.0	82.5	9.0	.0	.0	8.7	.098	.00	
21	701.51	76,954	-50	26.2	48.5	.0	105.6	9.1	.0	.0	10.0	.113	.00	
TOTAL (AF)			-2,047	132.5	355.4	.0	2,140.7	192.7	.0	.0	201.5	2.256	.00	
(AVG)		77,919												

COMMENTS:

* COMPUTED INFLOW IS THE SUM OF CHANGE IN STORAGE, RELEASES, AND EVAPORATION MINUS PRECIP ON THE RESERVOIR SURFACE AND CCWA INFLOW.

DATA BASED ON 24-HOUR PERIOD ENDING 0800.

INDICATED OUTLETS RELEASE INCLUDE ANY LEAKAGE AROUND GATES.



**Santa Barbara County Community Services Department
Parks Division, Cachuma Lake Recreation Area**

**Summary of Aquatic Invasive Species Vessel Inspection Program
and Early Detection Monitoring Program: NOVEMBER 2013**

CACHUMA LAKE BOAT LAUNCH DATA:

Cachuma Lake Recreation Area Boat Launch Data -- NOVEMBER 2013		
Inspection Data		
Total Vessels entering Park	310	
Total Vessels launched	308	
Total Vessels Quarantined	2	1%
Returning with Boat Launch Tag	207	67%
Arriving new: Inspected, washed	64	21%
Kayak/Canoe: Inspected	37	12%
4-stroke engines	99	32%
2-strokes, w/CARB star ratings	84	27%
2-strokes, NO emissions ratings	88	29%

Boat Launch Tags: Boats with Cachuma Lake Boat Launch Tags attached to boat and trailer. These boats have not been removed from trailer since last visit to lake and are not subject to inspection or decontamination.

No mussel species have been located on any vessel entering Cachuma Lake as of NOVEMBER 30, 2013.

Quarantine Data		
Total Vessels Quarantined	2	
Quarantined 7 days	0	
Quarantined 14 days	2	

Quarantine Reasons -- May be several for 1 boat		
Water on vessel	0	
Debris on hull	0	
Plug installed	0	
From infected county	1	
Ballast tanks	0	
Boat longer than 24 feet	1	
Out-of-state	0	
Unspecified	0	

Demographic Data		
Quarantined from infected county	1	
Quarantined from SB County	0	

CACHUMA LAKE QUAGGA SURVEY:

Summary: No Dreissenid mussels were detected
 Inspection site: Cachuma Lake Marina, Santa Barbara County, California
 Inspection Date and Time : 2013.11.21; 1330 – 1700 PDT
 Method: 11 PVC/Cement Sampling Stations; 256 linear feet of line
 Surveyors: Liz Gaspar (Parks Division, CSD), Carrie Culver, Heather Liu (Sea Grant).
 Lake Elevation: 704.89 from maximum of 753 feet



Santa Barbara County Community Services Department
Parks Division, Cachuma Lake Recreation Area



Summary of Aquatic Invasive Species
Vessel Inspection Program and Early Detection
Monitoring Program: DECEMBER 2013

CACHUMA LAKE BOAT LAUNCH DATA:

Cachuma Lake Recreation Area Boat Launch Data -- December 2013		
Inspection Data		
Total Vessels entering Park	235	
Total Vessels launched	223	
Total Vessels Quarantined	12	5%
Returning with Boat Launch Tag	168	75%
Arriving new: Inspected, washed	21	9%
Kayak/Canoe: Inspected	34	15%
4-stroke engines	70	31%
2-strokes, w/CARB star ratings	35	16%
2-strokes, NO emissions ratings	84	38%
Quarantine Data		
Total Vessels Quarantined	12	
Quarantined 7 days	0	
Quarantined 14 days	12	
Quarantine Reasons -- May be several for 1 boat		
Water on vessel	0	
Debris on hull	0	
Plug installed	0	
From infected county	1	
Ballast tanks	0	
Boat longer than 24 feet	0	
Out-of-state	0	
Mandatory all untagged boats	11	
Demographic Data		
Quarantined from infected county	1	
Quarantined from SB County	6	
Quarantine of all untagged boats as of 12/27/13	11	

Boat Launch Tags: Boats with Cachuma Lake Boat Launch Tags attached to boat and trailer. These boats have not been removed from trailer since last visit to lake and are not subject to inspection or decontamination.

No mussel species have been located on any vessel entering Cachuma Lake as of December 31, 2013.

CACHUMA LAKE QUAGGA SURVEY:

Summary: No Dreissenid mussels were detected
 Inspection site: Cachuma Lake Marina, Santa Barbara County, California
 Inspection Date and Time : 2013.12.18; 1300 – 1600 PDT
 Method: 10 PVC/Cement Sampling Stations; 177 linear feet of line
 Surveyors: Liz Gaspar (Parks Division, CSD), Carrie Culver, Marissa Bills, Tanner Yould (Sea Grant).
 Lake Elevation: 703.58 from maximum of 753 feet

Quagga discovered - December 20, 2013

Press Release - December 23, 2013

FOR IMMEDIATE RELEASE

Contact Person: Mike Solomon
Contact Number: (805) 525-4431

Invasive Species Discovered at Lake Piru

United Water Conservation District officials are reporting the discovery of an invasive species of mussels at Lake Piru. Lake Piru personnel discovered what appears to be suspicious aquatic bivalve mollusks attached to settling and monitoring devices placed at various monitoring locations on Lake Piru

Samples of the suspicious findings were collected by California Department of Fish and Wildlife staff and sent to the Bodega Bay marine laboratory for analysis to determine if the samples might be one of two invasive species from the *Dreissena* family including the quagga and or the zebra mussel.

Invasive species of mussels have long been a concern of water agencies throughout the Western United States, including agencies such as United Water, because of their impact on water system infrastructures, including piping and pumps. Invasive mussels such as the quagga mussel (*Dreissena rostriformis bugensis*) colonize rapidly on hard surfaces and can damage boat motors and clog water intake structures, such as pipes and screens.

Since 2008 United Water has been proactively conducting vessel inspections at Lake Piru to prevent the introduction of invasive aquatic species, particularly that of Dreissenid mussels. Lake Piru staff has conducted tens of thousands of vessel inspections and implemented various monitoring practices, including that of below-surface settling devices as part of their effort to stop the introduction of such species.

Pending lab analysis will reveal if in fact the findings are that of the dreissenid mussels. As a precaution, officials are advising all boaters visiting the lake that it could be infested with an invasive aquatic species and is asking that all boaters who visit lake Piru to conduct specific measures upon departure of Lake Piru and before entering a another body of water.

Those measures include inspecting all exposed surfaces, washing the hull of all watercraft thoroughly with hot water, cleaning and drying all live-wells and waiting at least five days in hot weather and up to 30 days in cool, moist weather before launching a vessel in another body of water.

Additionally, until further notice Lake Piru has suspended their joint aquatic invasive species tagging program with Castaic and Pyramid lakes and will not be tagging any vessels leaving Lake Piru.

United Water General Manager Michael Solomon said, "While the discovery is not pleasant news, we do not anticipate that this will impact our ability to provide recreation services to our visiting public. We recognize that operational and environmental concerns exist with such a discovery and upon confirmation, United Water will be working with the California Department of Fish and Wildlife to comply with and implement any eradication and management practices necessary. As more information becomes available, we will keep our visitors apprised. We apologize for this inconvenience and ask for the public's help in preventing the spread of invasive species and ask for your continued assistance in protecting our water resources".

For more information on this matter please call the Lake Piru Park Service Officers station at (805) 317-8990.

January 10, 2014

Update from Clayton Strahan, Senior Park Service Officer at Piru Lake:

1. The United Water General Manager authorized funding to hire a consultant to perform diving and to establish the extent of the infestation. This will be Carrie Culver at UCSB. Once this has been conducted Carrie will assist us in developing our Control Plan.
2. United Water has ordered signs and rack cards to provide all boaters with information about the infestation and requesting decontaminating upon departure. In the interim, United Water is using materials from the Department of Fish and Wildlife (CDFW).
3. Next month we will be going to our board to discuss QID, Decontamination measures, discharges from the lake and the possibility of Post vessel inspections when a boat leaves the lake.
4. United Water is purchasing a few GO pro cameras and staff will conduct shallow water surveys (photo and video) to go along with Carrie's underwater survey.
5. United Water is sending out CF#s for all boats that entered the lake between August to December 2013 to those who have requested it (Casitas, Cachuma, and Castaic).
6. United Water is sending members from our staff and our concessions staff to WIT Level II training at Lake Mead and plan to continue to inspect all boats coming into the facility.
7. United Water will be evaluating our effluent (discharge from the lake) to determine if the velocities are significant enough to kill quagga veligers.
8. Piru water quality measures demonstrate that the water quality is conducive to dreissenid mussel infestations.
9. United Water is educating all visitors of the quagga infestation, and recommends all boaters wash, clean, drain and dry their vessels prior to exiting the lake's launch ramp.
10. Piru has cancelled their tag-sharing program with plans in the near future to launch a red Piru tag for repeat Piru customers. This tag would note that the boat was on Piru and would contain a warning about the quagga infestation.

FYI

President's Special Recognition Award

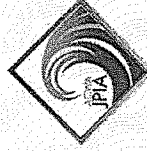
*The President of the
ACWA Joint Powers Insurance Authority
hereby gives Special Recognition to*

Cachuma Operation & Maintenance Board

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Liability Program for the period 10/01/09 – 09/30/12
announced at the Board of Directors' Meeting in Los Angeles.*

E. G. "Jerry" Gladbach

E. G. "Jerry" Gladbach, President



December 02, 2013