

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

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

Monday, January 26, 2015

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 November 17, 2014 Regular Board Meeting
 - b. Investment of Funds
 - Financial Reports
 - Investment Reports
 - c. Payment of Claims – November and December
- 4. INTRODUCTION OF NEWLY APPOINTED DIRECTORS TO THE COMB BOARD**
 - a. Santa Ynez River Water Conservation District, ID No. 1 – Trustee, Kevin Walsh
 - b. Carpinteria Valley Water District – Director, Polly Holcombe
- 5. AUDIT PRESENTATION FROM BARTLETT, PRINGLE & WOLF, LLP**
Action: Recommend Acceptance by motion and roll call vote of the Board
 - a. Draft Financial Audit / Single Audit - Fiscal Year 2013-14
- 6. APPROVE SINGLE AUDIT EXPENSE BUDGET ADJUSTMENT**
Action: Recommend approval by motion and roll call vote of the Board
- 7. COMB BOARD COMMITTEE APPOINTMENTS**
Action: Recommend that the President of the Board make Board Committee appointments

8. **RESOLUTIONS RELATING TO COMB BANK ACCOUNTS**
Action: Recommend approval by roll call vote on one motion unless member requests separate consideration
- a. Resolution No. 591 Authorizing Signatories for the General Fund Account at Bank of Santa Barbara
 - b. Resolution No. 592 Authorizing Signatories for the Cachuma Project Trust Fund and Renewal Fund Accounts at Bank of Santa Barbara
9. **VERBAL REPORTS FROM BOARD COMMITTEES**
Receive verbal information regarding the following committee meetings:
- a. Administrative Committee Meeting – December 4, 2015 and January 21, 2015
10. **CONSIDER APPROVAL OF HDR PROFESSIONAL SERVICES AGREEMENT CONTRACT AMENDMENT**
Action: Recommend approval by motion and roll call vote of the board
11. **CONSIDER APPROVAL OF CUSHMAN CONTRACTING CHANGE ORDERS**
Action: recommend approval by motion and roll call vote of the Board
- a. Intake Tower Fish Screen Refurbishment
 - b. Emergency Pumping Facility Project Access Road Improvement
12. **INFORMATION ON CAPITAL ELEVATOR CHANGE ORDER FOR LIGHTING – NORTH PORTAL ELEVATOR**
Receive information regarding the change order for lighting at the North Portal Elevator
13. **AUTHORIZE THE GENERAL MANAGER TO EXECUTE A PURCHASE ORDER CONTRACT FOR THE REPLACEMENT OF SERVER SOFTWARE AND HARDWARE**
Action: Recommend approval by motion and roll call vote of the Board
14. **GENERAL MANAGER’S REPORT**
Receive information from the General Manager on topics pertaining to COMB, including but not limited to the following:
- USBR Site Inspection
 - NP Elevator Rehabilitation
 - Santa Barbara County Drought Task Force (DTF)
 - Encroachment
 - Drought Emergency Pumping Facility Project
 1. Construction Status
 2. Grant Funding
 - COMB Buildings
15. **PROGRESS REPORT ON LAKE CACHUMA OAK TREE PROGRAM**
Receive information regarding the Lake Cachuma Oak Tree Program including but not limited to the following:
- Maintenance and Monitoring

16. **OPERATIONS DIVISION REPORT**
Receive information regarding Operations Division, including but not limited to the following:
 - Lake Cachuma Operations
 - Operation and Maintenance Activities

17. **FISHERIES DIVISION REPORT**
Receive information regarding Fisheries Division, including but not limited to the following:
 - LSYR Steelhead Monitoring Elements
 - Tributary Project Updates
 - Status of USBR Repairs and Upgrades for Hilton Creek Watering System
 - Surcharge Water Accounting
 - Reporting/Outreach/Training
 - Consultant Activity Summary

18. **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

19. **DIRECTORS' REQUESTS FOR AGENDA ITEMS FOR NEXT MEETING**

20. **[CLOSED SESSION]: CONFERENCE WITH LEGAL COUNSEL: EXISTING AND POTENTIAL LITIGATION**
 - a. [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

 - b. [Government Code Section 54956.9(d)(4)]
Name of case: California Trout, Inc. v. United States Bureau of Reclamation et al., United States District Court, CDCA, Case No., 2:14-CV-7744

 - c. [Government Code Section 54956.9]
Claim of Nash – Rejection Letter

21. **RECONVENE INTO OPEN SESSION**
[Government Code Section 54957.7]
Disclosure of actions taken in closed session, as applicable
[Government Code Section 54957.1]

22. **MEETING SCHEDULE**
 - **February 23, 2015 at 2:00 P.M., COMB Office**
 - **Board Packages Available on COMB Website**
www.cachuma-board.org

23. **COMB ADJOURNMENT**

NOTICE TO PUBLIC

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

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

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

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

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

**MINUTES OF A REGULAR MEETING
of the
CACHUMA OPERATION & MAINTENANCE BOARD**

held at
3301 Laurel Canyon Road, Santa Barbara, CA
Monday, November 17, 2014

1. Call to Order, Roll Call

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

Directors present:

Lauren Hanson	Goleta Water District
Doug Morgan	Montecito Water District
Dennis Beebe	SYR Water Conservation District, ID No. 1
Dale Francisco	City of Santa Barbara
Alonzo Orozco	Carpinteria Valley Water District

Others present:

Randall Ward	William Carter
Janet Gingras	Tom Fayram
Dave Stewart	Charles Hamilton
Ruth Snodgrass	Tim Robinson
Mitchell White	Phil Walker

2. Public Comment

Phil Walker commented on reservoir levels relating to the drought.

3. Consent Agenda

- a. **Minutes:**
October 27, 2014 Regular Board Meeting
- b. **Investment Funds**
Financial Report
Investment Report
- c. **Payment of Claims**

Director Francisco moved to approve the consent agenda, seconded by Director Beebe, passed 7/0/0

Ayes: Beebe, Morgan, Francisco, Orozco, Hanson,

Nays: None

Abstain/Absent: None

William Carter General Counsel announced that the Board would go into closed session pursuant to California Government Code Section 54956.9 D1 and D4.

The Board went into closed session at 2:08 p.m.

4. [Closed Session]: Conference with Legal Counsel: Existing and Potential Litigation

- a. [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
- b. [Government Code Section 54956.9(d)(4)]
Name of case: California Trout, Inc. v. United States Bureau of Reclamation et al., United States District Court, CDCA, Case No., 2:14-CV-7744
- c. [Government Code Section 54956.9]
Claim of Vicky Ondracek

5. 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 3:16 p.m.

There was nothing to report out of closed session for items 4a and 4b. Item 4c, the Board voted 7/0/0 to reject the claim of Vicky Ondracek.

Ayes: Beebe, Morgan, Francisco, Orozco, Hanson

Nays: None

Absent/Abstain: None

6. Resolution No. 590 Commendation for Water Service Worker III/Lead, David Nageotte, Upon His Retirement

David Nageotte began employment with COMB on December 5, 2002 and will retire effective December 6, 2014. Resolution No. 590 expressed appreciation and gratitude to Mr. Nageotte.

Director Francisco moved to approve Resolution No. 590, seconded by Director Morgan, passed 7/0/0 by a roll call vote:

Aye: Beebe, Morgan, Francisco, Orozco, Hanson

Nays: None

Absent/Abstain: None

7. Reports From Board Committees

a. Administrative Committee Meeting – November 12, 2014

Director Hanson reported on the meeting she and Director Francisco attended. The Committee discussed Health Benefits, Longevity Pay, New Hire Introductory Period, the requested detail on the payment of claims, an update

on the Capital and Operating Budget Process, the IRWMP allocation formula, Member Unit water allocation, Informational requests – Data Format, Title Transfer, and they also discussed Hilton Creek Project.

8. Approval of Drafting A Board Policy For Document Release

Randall Ward, General Manager, reported that COMB does not currently have a Board adopted policy regarding the format for the release of COMB prepared information. COMB provides data and written information to numerous government agencies and outside interests. The information provided often contains data or language that, if altered and/or unintentionally released, could be subject to misinterpretation.

The Administrative Committee reviewed and approved this submittal to the Board of Directors to request the General Manager to develop a standard policy to require document release be restricted to a locked or PDF format.

Director Beebe moved to request the General Manager to develop a standard policy for document release in a locked or PDF format only, unless the General Manager agrees otherwise for reasonable cause, seconded by Director Francisco, passed 7/0/0.

Ayes: Beebe, Morgan, Francisco, Orozco, Hanson

Nayes: None

Absent/Abstain: None

9. General Manager's Report

Randall Ward, General Manager, highlighted his report which was included in the board packet. Mr. Ward reported that the status of the USBR Site inspection regarding cross connections has not changed, the rehabilitation of the North Portal Elevator should be completed by the first of December. Mr. Ward had included the agreements between the County Planning Development staff and COMB regarding encroachments. He also reported on the Santa Barbara County Drought Task Force, the construction status, grant funding and IRWMP grant status for the Drought Emergency Pumping Facility Project. The 2015 Board meeting schedule was included with Mr. Ward's report.

10. Progress Report on Lake Cachuma Oak Tree Program

Tim Robinson, Sr. Resources Scientist, highlighted the report which was included in the board packet. During the month of October staff irrigated, weeded and performed cage maintenance on the trees. The report on the Lakeshore inventory is near completion and the Oak tree inventory will take place later this fall.

11. Operations Division Report

Dave Stewart's report described the activities performed by the Operations field crew staff for the previous month.

12. Fisheries Division Report

Tim Robinson, Sr. Resources Scientist highlighted the report which was included in the board packet.

13. Monthly Cachuma Project Reports

a. Cachuma Reservoir Current Conditions

The Lake Cachuma Daily Operations report through November 13, 2014 was included in the board packet.

b. Lake Cachuma Quagga Survey

The County's summary of Aquatic Invasive Species Inspection Program for October 2014 was included in the board packet.

14. Directors' Requests for Agenda Items for Next Meeting

There were no requests for Agenda items.

15. Resolution No. 589 Commendation For Director Dennis Beebe

Resolution No. 589 was to express appreciation and thanks to Dennis Beebe upon his leaving the office as a Director of the COMB Board. Director Morgan moved to approve Resolution No. 589, seconded by Director Hanson, passed by a roll call vote of the Board:

Ayes: Orozco, Francisco, Morgan, Hanson, Beebe

Nays: None

Absent/Abstain: None

16. Meeting Schedule

- The next regular Board meeting will be held December 15, 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 4:21 p.m.

Respectfully submitted,

Randall Ward, Secretary of the Board

APPROVED:

Lauren Hanson, President of the Board

<i>Approved -</i>
<i>Unapproved - √</i>

1/20/2015

Accrual Basis

COMB
Statement of Net Assets
As of December 31, 2014

ASSETS

Current Assets

Checking/Savings

TRUST FUNDS

1210 · WARREN ACT TRUST FUND	496,379.94	
1220 · RENEWAL FUND	151,178.03	

Total TRUST FUNDS		647,557.97
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1050 · GENERAL FUND		1,486,335.20
1100 · REVOLVING FUND		78,996.02

Total Checking/Savings		2,212,889.19
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Other Current Assets

1010 · PETTY CASH		500.00
1200 · LAIF		3,895.46
1303 · Bradbury SOD Act Assmnts Rec		78,676.00
1304 · Lauro Dam SOD Assesmnt Rec		13,818.00
1400 · PREPAID INSURANCE		18,125.72

Total Other Current Assets		115,015.18
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Total Current Assets		2,327,904.37
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Fixed Assets

1500 · VEHICLES		431,604.76
1505 · OFFICE FURN & EQUIPMENT		405,274.68
1510 · MOBILE OFFICES		97,803.34
1515 · FIELD EQUIPMENT		517,530.41
1525 · PAVING		38,351.00
1550 · ACCUMULATED DEPRECIATION		-1,348,556.82

Total Fixed Assets		142,007.37
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Other Assets

1910 · LT Bradbury SOD Act Assess Rec		5,334,042.07
1920 · LT Lauro SOD Act Assess Rec		954,789.00
1921 · Loan Receivable - EPFP		1,701,317.00

Total Other Assets		7,990,148.07
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TOTAL ASSETS		10,460,059.81
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1/20/2015

Accrual Basis

COMB
Statement of Net Assets
As of December 31, 2014

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

2200 · ACCOUNTS PAYABLE

457,723.80

Total Accounts Payable

457,723.80

Other Current Liabilities

Payroll-DepPrm Admin

129.62

Payroll-DepPrm FD

2.31

Payroll-DepPrm Ops

9.24

2505 · ACCRUED WAGES

28,700.35

2550 · VACATION/SICK

124,333.16

2561 · BRADBURY DAM SOD ACT

78,676.65

2562 · SWRCB - WATER RIGHTS FEE

-41,300.21

2563 · LAURO DAM SOD ACT

13,818.00

2565 · ACCRUED INTEREST SOD ACT

87,008.00

2590 · DEFERRED REVENUE

647,557.97

Total Other Current Liabilities

938,935.09

Total Current Liabilities

1,396,658.89

Long Term Liabilities

2602 · LT SOD Act Liability-Bradbury

5,334,042.07

2603 · LT SOD Act Liability - Lauro

954,789.00

2604 · OPEB LT Liability

595,690.00

2605 · Loan Payable - EPPF

1,701,317.00

Total Long Term Liabilities

8,585,838.07

Total Liabilities

9,982,496.96

NET POSITION

3901 · Retained Net Assets

372,837.14

Net Income

104,725.71

Total Net Assets

477,562.85

TOTAL LIABILITIES & NET POSITION

10,460,059.81

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Statement of Revenues and Expenditures
Budget vs. Actuals July 2014 - Jun 2015

	Fisheries			Operations			TOTAL		
	Jul - Dec 14	Budget	% of Budget	Jul - Dec 14	Budget	% of Budget	Jul - Dec 14	Budget	% of Budget
Income									
3000 REVENUE	562,157.74	1,124,827.00	50.0%	1,224,374.00	2,448,749.00	50.0%	1,786,531.74	3,573,576.00	50.0%
3001 - OAM Budget (Qtrly Assessments)	0.00			0.00	0.00	0.0%	0.00	0.00	0.0%
3002 - Drought Contingency Rsv Fund	104,896.58	113,434.00	92.5%	0.00	0.00	0.0%	104,896.58	113,434.00	92.5%
3006 - Warren Act	18,924.58	159,887.00	11.8%	0.00	0.00		18,924.58	159,887.00	11.8%
3007 - Renewal Fund	0.00			53.63			53.63		100.0%
3010 - Interest Income	0.00			1,701,317.00	3,200,000.00	53.2%	1,701,317.00	3,200,000.00	53.2%
3011 - Emergency Pumping FP-Loan	0.00			889,466.00	1,778,930.00	50.0%	889,466.00	1,778,930.00	50.0%
3012 - Misc Income Pumping FP-City of SB	0.00			403.71			403.71		100.0%
3020 - Misc Income	75,000.00	90,000.00	83.3%	0.00			75,000.00	90,000.00	83.3%
3035 - Cachuina Project Betterment Fund	760,978.90	1,468,148.00	51.1%	3,815,614.34	7,427,679.00	51.4%	4,576,593.24	8,915,827.00	51.3%
Total 3000 REVENUE	760,978.90	1,468,148.00	51.1%	3,815,614.34	7,427,679.00	51.4%	4,576,593.24	8,915,827.00	51.3%
Total Income	760,978.90	1,468,148.00	51.1%	3,815,614.34	7,427,679.00	51.4%	4,576,593.24	8,915,827.00	51.3%
Gross Profit	760,978.90	1,468,148.00	51.1%	3,815,614.34	7,427,679.00	51.4%	4,576,593.24	8,915,827.00	51.3%
Expense									
PAYROLL	0.00			0.00			0.00		0.0%
Gross	0.00			0.00			0.00		0.0%
Gross-FD	0.00			0.00			0.00		0.0%
Total PAYROLL	0.00			0.00			0.00		0.0%
3100 - LABOR - OPERATIONS	0.00			384,266.19	818,736.00	46.9%	384,266.19	818,736.00	46.9%
3200 VEH & EQUIPMENT	0.00			11,156.46	30,000.00	37.2%	11,156.46	30,000.00	37.2%
3201 - Vehicle/Equip Mfce	0.00			2,364.71	35,000.00	6.8%	2,364.71	35,000.00	6.8%
3202 - Fixed Capital	0.00			1,754.58	5,000.00	35.1%	1,754.58	5,000.00	35.1%
3203 - Equipment Rental	0.00			1,477.15	5,000.00	29.5%	1,477.15	5,000.00	29.5%
3204 - Miscellaneous	0.00			16,752.90	75,000.00	22.3%	16,752.90	75,000.00	22.3%
Total 3200 VEH & EQUIPMENT	0.00			16,752.90	75,000.00	22.3%	16,752.90	75,000.00	22.3%
3300 - CONTRACT LABOR	0.00			3,730.00	20,000.00	18.7%	3,730.00	20,000.00	18.7%
3301 - Conduit, Meter, Valve & Misc	0.00			4,363.34	20,000.00	21.8%	4,363.34	20,000.00	21.8%
3302 - Buildings & Roads	0.00			11,705.25	20,000.00	58.5%	11,705.25	20,000.00	58.5%
3303 - Reservoirs	0.00			0.00	10,000.00	0.0%	0.00	10,000.00	0.0%
3304 - Engineering, Misc Services	0.00			19,798.59	70,000.00	28.3%	19,798.59	70,000.00	28.3%
Total 3300 - CONTRACT LABOR	0.00			19,798.59	70,000.00	28.3%	19,798.59	70,000.00	28.3%
3400 - MATERIALS & SUPPLIES	0.00			4,195.95	25,000.00	16.8%	4,195.95	25,000.00	16.8%
3401 - Conduit, Meter, Valve & Misc	0.00			817.01	15,000.00	5.4%	817.01	15,000.00	5.4%
3402 - Buildings & Roads	0.00			84.53	10,000.00	0.8%	84.53	10,000.00	0.8%
3403 - Reservoirs	0.00			5,097.49	50,000.00	10.2%	5,097.49	50,000.00	10.2%
Total 3400 - MATERIALS & SUPPLIES	0.00			5,097.49	50,000.00	10.2%	5,097.49	50,000.00	10.2%
3500 - OTHER EXPENSES	0.00			3,942.84	7,000.00	56.3%	3,942.84	7,000.00	56.3%
3501 - Utilities	0.00			1,016.80	6,000.00	16.9%	1,016.80	6,000.00	16.9%
3502 - Uniforms	0.00			8,653.86	18,000.00	48.1%	8,653.86	18,000.00	48.1%
3503 - Communications	0.00			805.58	4,000.00	20.1%	805.58	4,000.00	20.1%
3504 - USA & Other Services	0.00			3,738.52	8,000.00	46.7%	3,738.52	8,000.00	46.7%
3505 - Miscellaneous	0.00			988.82	3,000.00	33.0%	988.82	3,000.00	33.0%
3506 - Training	0.00			19,146.42	46,000.00	41.6%	19,146.42	46,000.00	41.6%
Total 3500 - OTHER EXPENSES	0.00			19,146.42	46,000.00	41.6%	19,146.42	46,000.00	41.6%
4000 - Reconciliation Discrepancies	0.00			0.06			0.06		100.0%
4100 - LABOR - FISHERIES	44,463.35	74,663.00	59.6%	0.00			44,463.35	74,663.00	59.6%
4101 - Senior Resource Scientist	48,245.46	72,056.00	67.0%	0.00			48,245.46	72,056.00	67.0%
4102 - Project Biologist	40,431.67	61,965.00	65.2%	0.00			40,431.67	61,965.00	65.2%
4103 - Biologist	11,196.40	90,186.00	12.4%	0.00			11,196.40	90,186.00	12.4%
4104 - Oak Tree Program	1,012.50	12,375.00	8.2%	0.00			1,012.50	12,375.00	8.2%
4114 - Seasonal Aide - JG	3,281.27	12,375.00	26.5%	0.00			3,281.27	12,375.00	26.5%
4116 - Seasonal Aide - DR	93.00	12,375.00	0.8%	0.00			93.00	12,375.00	0.8%
4117 - Seasonal Aide - BJ	1,225.25	12,375.00	9.9%	0.00			1,225.25	12,375.00	9.9%
4118 - Seasonal Aide - NS	29.00	12,375.00	0.2%	0.00			29.00	12,375.00	0.2%
4119 - Seasonal Aide - MW	46,796.39	98,937.00	47.3%	0.00			46,796.39	98,937.00	47.3%
4180 - FD Health & WC	27,987.05	56,361.00	49.7%	0.00			27,987.05	56,361.00	49.7%
4181 - FD PERS	10,324.62	22,366.00	46.2%	0.00			10,324.62	22,366.00	46.2%
4182 - FD Co FICA									

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Statement of Revenues and Expenditures
Budget vs. Actuals July 2014 - Jun 2015

	Fishesries			Operations			TOTAL		
	Jul - Dec 14	Budget	% of Budget	Jul - Dec 14	Budget	% of Budget	Jul - Dec 14	Budget	% of Budget
4153 - FD Co Medicare	2,414.63	5,231.00	46.2%	0.00	0.00		2,414.63	5,231.00	46.2%
Total 4100 - LABOR - FISHERIES	237,500.59	543,640.00	43.7%	0.00	0.00		237,500.59	543,640.00	43.7%
4200 - VEHICLES & EQUIP - FISHERIES	4,051.38	13,000.00	31.2%	0.00	0.00		4,051.38	13,000.00	31.2%
4270 - Vehicle/Equip Mtce	7,230.75	75,000.00	9.6%	0.00	0.00		7,230.75	75,000.00	9.6%
4280 - Fixed Capital	0.00	40,000.00	0.0%	0.00	0.00		0.00	40,000.00	0.0%
4280-1 - Fixed Assets C/O Funds FY 2014	119.84	2,500.00	4.8%	0.00	0.00		119.84	2,500.00	4.8%
Total 4200 - VEHICLES & EQUIP - FISHERIES	11,401.97	50,500.00	22.6%	0.00	0.00		11,401.97	50,500.00	22.6%
4220 - CONTRACT LABOR - FISHERIES	757.58	3,000.00	25.3%	0.00	0.00		757.58	3,000.00	25.3%
4221 - Meters & Valves	2,454.50	28,000.00	8.8%	0.00	0.00		2,454.50	28,000.00	8.8%
4222 - Fish Projects Maintenance	3,212.08	31,000.00	10.4%	0.00	0.00		3,212.08	31,000.00	10.4%
Total 4220 - CONTRACT LABOR - FISHERIES	2,713.62	7,000.00	38.8%	0.00	0.00		2,713.62	7,000.00	38.8%
4300 - MATERIALS/SUPPLIES - FISHERIES	48.64	2,500.00	1.9%	0.00	0.00		48.64	2,500.00	1.9%
4380 - Miscellaneous	48.64	2,500.00	1.9%	0.00	0.00		48.64	2,500.00	1.9%
Total 4300 - MATERIALS/SUPPLIES - FISHERIES	0.00	0.00		0.00	0.00		0.00	0.00	
4500 - OTHER EXPENSES - FISHERIES	0.00	2,000.00	0.0%	245.55	2,000.00	12.3%	245.55	2,000.00	12.3%
4502 - Uniforms	0.00	11,000.00	0.0%	2,912.00	11,000.00	26.5%	2,912.00	11,000.00	26.5%
Total 4500 - OTHER EXPENSES - FISHERIES	0.00	13,000.00	0.0%	3,157.55	13,000.00	24.3%	3,157.55	13,000.00	24.3%
4999 - GENERAL & ADMINISTRATIVE	0.00	100,000.00	0.0%	38,952.62	100,000.00	39.0%	38,952.62	100,000.00	39.0%
5000 - Director Fees	0.00	11,700.00	0.0%	7,712.90	11,700.00	65.9%	7,712.90	11,700.00	65.9%
5100 - Legal	0.00	15,000.00	0.0%	337.86	15,000.00	2.3%	337.86	15,000.00	2.3%
5101-1 - Audit	0.00	40,383.76	0.0%	40,383.76	42,705.00	94.6%	40,383.76	42,705.00	94.6%
5150 - Unemployment Tax	0.00	96,361.04	0.0%	31,174.77	197,658.00	15.8%	31,174.77	197,658.00	15.8%
5200 - Liability Insurance	0.00	8,197.96	0.0%	8,197.96	21,597.00	38.0%	8,197.96	21,597.00	38.0%
5201 - Health & Workers Comp	0.00	2,552.88	0.0%	2,552.88	5,052.00	50.5%	2,552.88	5,052.00	50.5%
5250 - PERS	0.00	57,460.00	0.0%	57,460.00	117,000.00	49.1%	57,460.00	117,000.00	49.1%
5265 - Company FICA Admin	0.00	35,325.17	0.0%	18,948.28	37,895.00	50.0%	18,948.28	37,895.00	50.0%
5300 - Manager Salary	0.00	18,948.28	0.0%	18,948.28	18,948.28	100.0%	18,948.28	18,948.28	100.0%
5301 - Administrative Manager	0.00	22,033.35	0.0%	22,033.35	43,844.00	50.3%	22,033.35	43,844.00	50.3%
5304 - Administrative Secretary	0.00	21,328.34	0.0%	21,328.34	42,355.00	50.4%	21,328.34	42,355.00	50.4%
5303 - Admin Assistant I	0.00	2,048.26	0.0%	2,048.26	9,100.00	22.5%	2,048.26	9,100.00	22.5%
5306 - Administrative Assistant	0.00	3,724.38	0.0%	3,724.38	9,691.00	38.4%	3,724.38	9,691.00	38.4%
5307 - Water Resources Technician	0.00	5,821.70	0.0%	5,821.70	10,790.00	54.0%	5,821.70	10,790.00	54.0%
5310 - Postage/Office Exp	0.00	3,721.11	0.0%	3,721.11	7,995.00	46.5%	3,721.11	7,995.00	46.5%
5311 - Office Equip/Leases	0.00	6,495.69	0.0%	6,495.69	9,737.00	66.7%	6,495.69	9,737.00	66.7%
5312 - Misc Admin Expenses	0.00	6,344.00	0.0%	6,344.00	7,000.00	90.6%	6,344.00	7,000.00	90.6%
5313 - Communications	0.00	0.00	0.0%	0.00	4,000.00	0.0%	0.00	4,000.00	0.0%
5314 - Utilities	0.00	7,512.23	0.0%	7,512.23	20,000.00	37.6%	7,512.23	20,000.00	37.6%
5315 - Membership Dues	0.00	105.29	0.0%	105.29	2,000.00	5.3%	105.29	2,000.00	5.3%
5316 - Admin Fixed Assets	0.00	791.50	0.0%	791.50	2,000.00	39.6%	791.50	2,000.00	39.6%
5318 - Computer Consultant	0.00	405.20	0.0%	405.20	1,000.00	40.5%	405.20	1,000.00	40.5%
5325 - Emp Training/Subscriptions	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
5330 - Admin Travel/Conferences	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
5331 - Public Information	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 4999 - GENERAL & ADMINISTRATIVE	0.00	908,943.00	46.3%	420,895.84	908,943.00	46.3%	420,895.84	908,943.00	46.3%
5400 - GENERAL & ADMIN - FISHERIES	23,979.09	52,316.00	45.8%	0.00	0.00		23,979.09	52,316.00	45.8%
5401 - Health & Workers Comp.	16,786.42	38,002.00	44.2%	0.00	0.00		16,786.42	38,002.00	44.2%
5402 - CalPERS	4,414.39	11,630.00	38.0%	0.00	0.00		4,414.39	11,630.00	38.0%
5403 - Company Fica	10,202.92	20,405.00	50.0%	0.00	0.00		10,202.92	20,405.00	50.0%
5404 - Admin Secretary	30,939.98	63,000.00	49.1%	0.00	0.00		30,939.98	63,000.00	49.1%
5405 - GM Salary	1,374.52	2,719.00	50.6%	0.00	0.00		1,374.52	2,719.00	50.6%
5406 - Company MCare	12,610.50	25,000.00	50.4%	0.00	0.00		12,610.50	25,000.00	50.4%
5407 - Legal - FD	19,021.34	40,250.00	47.3%	0.00	0.00		19,021.34	40,250.00	47.3%
5408 - Administrative Manager	11,864.11	23,608.00	50.3%	0.00	0.00		11,864.11	23,608.00	50.3%
5409 - Administrative Assistant	1,253.35	4,900.00	25.6%	0.00	0.00		1,253.35	4,900.00	25.6%
5410 - Postage / Office Supplies									

comb2
Statement of Revenues and Expenditures
 Budget vs. Actuals July 2014 - Jun 2015

	Fisheries			Operations			TOTAL		
	Jul - Dec 14	Budget	% of Budget	Jul - Dec 14	Budget	% of Budget	Jul - Dec 14	Budget	% of Budget
5411 - Office Equipment / Leases	2,005.35	5,218.00	38.4%	0.00	0.00	0.0%	2,005.35	5,218.00	38.4%
5412 - Misc. Admin Expense	2,078.01	5,810.00	35.8%	0.00	0.00	0.0%	2,078.01	5,810.00	35.8%
5413 - Communications	2,271.21	4,305.00	52.8%	0.00	0.00	0.0%	2,271.21	4,305.00	52.8%
5414 - Utilities	3,497.70	5,243.00	66.7%	0.00	0.00	0.0%	3,497.70	5,243.00	66.7%
5415 - Memberships	3,506.00	2,900.00	120.9%	0.00	0.00	0.0%	3,506.00	2,900.00	120.9%
5416 - Admin Fixed Assets	0.00	4,000.00	0.0%	0.00	0.00	0.0%	0.00	4,000.00	0.0%
5418 - Computer Consultant	4,045.03	10,500.00	38.5%	0.00	0.00	0.0%	4,045.03	10,500.00	38.5%
5425 - Employee Education/Subscription	56.70	2,500.00	2.3%	0.00	0.00	0.0%	56.70	2,500.00	2.3%
5426 - Director Fees	1,568.00	6,000.00	26.1%	0.00	0.00	0.0%	1,568.00	6,000.00	26.1%
5427 - Director Mileage	132.21	1,000.00	13.2%	0.00	0.00	0.0%	132.21	1,000.00	13.2%
5430 - Travel	973.85	2,500.00	39.0%	0.00	0.00	0.0%	973.85	2,500.00	39.0%
5431 - Public Information	218.19	1,500.00	14.5%	0.00	0.00	0.0%	218.19	1,500.00	14.5%
5441 - Audit	4,153.10	6,300.00	65.9%	0.00	0.00	0.0%	4,153.10	6,300.00	65.9%
5443 - Liab & Property Ins	21,745.10	21,595.00	100.7%	0.00	0.00	0.0%	21,745.10	21,595.00	100.7%
5450 - Water Resources Technician	11,484.49	22,807.00	50.4%	0.00	0.00	0.0%	11,484.49	22,807.00	50.4%
5451 - Admin Assistant I	0.00	17,500.00	0.0%	0.00	0.00	0.0%	0.00	17,500.00	0.0%
Total 5400 - GENERAL & ADMIN - FISHERIES	190,181.56	401,508.00	47.4%	0.00	0.00	0.0%	190,181.56	401,508.00	47.4%
5510 - Integrated Reg. Water Mgt Plan	0.00	5,000.00	0.0%	546.00	5,000.00	10.9%	546.00	5,000.00	10.9%
6000 - SPECIAL PROJECTS	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
6062 - SCADA	0.00	67,000.00	0.0%	1,780.27	67,000.00	2.7%	1,780.27	67,000.00	2.7%
6062-1 - SCADA C/O Funds FY 2014	0.00	-25,000.00	0.0%	0.00	-25,000.00	0.0%	0.00	-25,000.00	0.0%
6090 - COMB Office Building	0.00	4,000.00	0.0%	772.69	4,000.00	19.3%	772.69	4,000.00	19.3%
6096 - SCC Structure Rehabilitation	0.00	257,985.00	0.0%	7,262.62	257,985.00	2.8%	7,262.62	257,985.00	2.8%
6096-1 - SCC Str Rehab C/O Funds FY 2014	0.00	-107,985.00	0.0%	0.00	-107,985.00	0.0%	0.00	-107,985.00	0.0%
6097 - GIS and Mapping	0.00	10,000.00	0.0%	10,622.00	10,000.00	106.2%	10,622.00	10,000.00	106.2%
6105 - North Management Program	0.00	10,000.00	0.0%	0.00	10,000.00	0.0%	0.00	10,000.00	0.0%
6107 - Row Portal Elevator Rehab	0.00	276,546.00	0.0%	190,620.00	276,546.00	68.9%	190,620.00	276,546.00	68.9%
6107-1 - NP Elev Rehab C/O Funds FY 2014	0.00	-276,546.00	0.0%	0.00	-276,546.00	0.0%	0.00	-276,546.00	0.0%
6108 - Drought Contingency Planning	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
6108-1 - Dr Cont Plan C/O Funds FY 2014	0.00	150,000.00	0.0%	0.00	150,000.00	0.0%	0.00	150,000.00	0.0%
6109 - NP Jet Flow Control Valve	0.00	70,000.00	0.0%	0.00	70,000.00	0.0%	0.00	70,000.00	0.0%
6112 - Open Air Vent Structure	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%
6116 - V-Ditch Clean Up Project-UJR	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%
6117 - Sheffield Paving Project	0.00	250,000.00	0.0%	0.00	250,000.00	0.0%	0.00	250,000.00	0.0%
6119 - Intake Tower Stems & Guides	0.00	4,708,000.00	0.0%	2,871,349.83	4,708,000.00	61.0%	2,871,349.83	4,708,000.00	61.0%
6120 - Emergency Pumping Fac Project	0.00	5,454,000.00	0.0%	3,082,407.41	5,454,000.00	56.5%	3,082,407.41	5,454,000.00	56.5%
Total 6000 - SPECIAL PROJECTS	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
6200 - FISHERIES ACTIVITIES	1,709.41	100,000.00	1.7%	0.00	100,000.00	0.0%	1,709.41	100,000.00	1.7%
6201 - FMP Implementation	8,775.23	10,000.00	87.8%	0.00	10,000.00	0.0%	8,775.23	10,000.00	87.8%
6202 - GIS and Mapping	0.00	-10,000.00	0.0%	0.00	-10,000.00	0.0%	0.00	-10,000.00	0.0%
6204 - Grants Technical Support	478.49	10,000.00	4.8%	0.00	10,000.00	0.0%	478.49	10,000.00	4.8%
6205 - USGS Stream Gauge Program	18,537.50	77,000.00	24.1%	0.00	77,000.00	0.0%	18,537.50	77,000.00	24.1%
6206 - Tri County Fish Team Funding	0.00	5,000.00	0.0%	0.00	5,000.00	0.0%	0.00	5,000.00	0.0%
6207 - Oak Tree Restoration Program	16,934.65	100,000.00	16.9%	0.00	100,000.00	0.0%	16,934.65	100,000.00	16.9%
6211 - SYR RiverWare Model Use	0.00	5,000.00	0.0%	0.00	5,000.00	0.0%	0.00	5,000.00	0.0%
Total 6200 - FISHERIES ACTIVITIES	46,435.28	317,000.00	14.6%	0.00	317,000.00	0.0%	46,435.28	317,000.00	14.6%
6300 - HABITAT ENHANCEMENT	355.64	5,000.00	7.1%	0.00	5,000.00	0.0%	355.64	5,000.00	7.1%
6303 - Tributary Projects Support	0.00	40,000.00	0.0%	0.00	40,000.00	0.0%	0.00	40,000.00	0.0%
6312 - Quiota Creek Crossing 0 (eab)	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%
6314 - Quiota Creek Crossing 3	18,924.58	30,000.00	63.1%	0.00	30,000.00	0.0%	18,924.58	30,000.00	63.1%
6315 - Quiota Creek Crossing 4	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%
6315 - Quiota Creek Crossing 8	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%	0.00	30,000.00	0.0%
Total 6300 - HABITAT ENHANCEMENT	19,280.22	135,000.00	14.3%	0.00	135,000.00	0.0%	19,280.22	135,000.00	14.3%
7007 - INTEREST EXPENSE-EPFF	0.00	0.00	0.0%	12,182.67	0.00	0.0%	12,182.67	0.00	0.0%
Total Expense	510,773.96	1,468,148.00	34.3%	3,961,093.57	7,427,679.00	53.3%	4,472,867.54	8,915,827.00	50.2%
Net Income	250,204.94	0.00	100.0%	-145,479.23	0.00	100.0%	-145,479.23	0.00	100.0%
Total Income	250,204.94	0.00	100.0%	-145,479.23	0.00	100.0%	-145,479.23	0.00	100.0%

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

www.treasurer.ca.gov/pmia-laif/laif.asp
January 12, 2015

CACHUMA OPERATION AND MAINTENANCE BOARD

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

PMIA Average Monthly Yields

Tran Type Definitions

December 2014 Statem

Account Summary

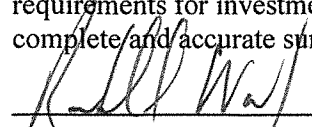
Total Deposit:	0.00	Beginning Balance:	3,895.46
Total Withdrawal:	0.00	Ending Balance:	3,895.46

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, 2014, 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



THE BANK of Santa Barbara

12 East Figueroa Street, Santa Barbara, CA 93101
Tel: 805.730.7860 WWW.BANKOFSANTABARBARA.COM

008 00001 00

PAGE: 1

ACCOUNT: XXXXXXXXXXXX1530

12/31/2014

DOCUMENTS: 0

0



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

30
0
0

Protecting Your Identity The Bank of Santa Barbara will never ask for personal information (such as your account number, social security number, password, or PIN) in an email or send you any email with a link to a website that asks for any such information. For additional information on how to protect yourself from Fraud visit the bank s website www.bankofsantabarbara.com or contact the bank at 805.730.7860

BASIC BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX1530

MINIMUM BALANCE	151,178.03	LAST STATEMENT 11/28/14	151,178.03
AVG AVAILABLE BALANCE	151,178.03	CREDITS	.00
AVERAGE BALANCE	151,178.03	DEBITS	.00
		THIS STATEMENT 12/31/14	151,178.03

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, 2014, 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 Bank of Santa Barbara investments of this agency for the period indicated.

Secretary



12 East Figueroa Street, Santa Barbara, CA 93101
 Tel: 805.730.7860 WWW.BANKOFSANTABARBARA.COM

008 00001 00 PAGE: 1
 ACCOUNT: XXXXXXXXXXXX1543 12/31/2014
 DOCUMENTS: 1



CACHUMA OPERATION AND MAINTENANCE BOARD
 WARREN ACT TRUST FUND ACCOUNT 30
 3301 LAUREL CANYON RD 0
 SANTA BARBARA CA 93105 1

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 Protecting Your Identity The Bank of Santa Barbara will never ask for
 personal information (such as your account number, social security number,
 password, or PIN) in an email or send you any email with a link to a
 website that asks for any such information. For additional information on
 how to protect yourself from Fraud visit the bank s website
 www.bankofsantabarbara.com or contact the bank at 805.730.7860
 =====

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 BASIC BUSINESS CHECKING ACCOUNT XXXXXXXXXXXX1543
 =====

MINIMUM BALANCE	496,379.94	LAST STATEMENT 11/28/14	504,902.10
AVG AVAILABLE BALANCE	498,704.16	CREDITS	.00
AVERAGE BALANCE	498,704.16	1 DEBITS	8,522.16
		THIS STATEMENT 12/31/14	496,379.94

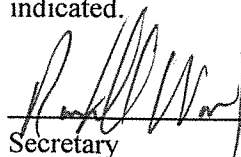
- - - - - CHECKS - - - - -			
CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	
12/08 8,522.16			

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, 2014, 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 Bank of Santa Barbara investments of this agency for the period indicated.



 Secretary

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Payment of Claims
As of November 30, 2014

Date	Num	Name	Memo	Amount
1050 - GENERAL FUND				
11/04/2014	23193	COMB - Revolving Fund	Replenish 11/7, 21, 12/5 payrolls/taxes	-183,120.51
11/06/2014	23194	Acorn Landscape Management Co.	Scheduled mtce-Lauro yard	-260.77
11/06/2014	23195	Alonzo Orozco	Oct mtg fees	-128.00
11/06/2014	23196	AMI Pipe and Supply, Inc.	Gas detector battery pack/sensors/diagnostics/ calibration (Ops Div)	-1,355.00
11/06/2014	23197	Aqua-Flo Supply	Trapping mat/supp-pvc/primer/glue (Fish Div)	-541.80
11/06/2014	23198	Assoc. of California Water Agencies	2015 Agency Dues	-9,460.00
11/06/2014	23199	Association of Ca Water Agencies/JPIA	Dec Health Benefits coverage	-27,747.03
11/06/2014	23200	AT&T	Oct charges	-409.22
11/06/2014	23201	Bartlett, Pringle & Wolf, LLP	Auditor services FY 13/14	-9,201.00
11/06/2014	23202	Cabela's Marketing & Brand Mgt Inc.	Technu-poison oak prevention (Ops Div)	-189.51
11/06/2014	23203	Capitol Elevator Company, Inc.	NP Elev Modernization project-Prog pymt #2	-27,075.00
11/06/2014	23204	CIO Solutions, LP	Maintain IT-Nov services	-1,898.24
11/06/2014	23205	CIRGIS	Aerial imagery data-SB Coastal area/vicinity (Ops/Fish Div)	-10,000.00
11/06/2014	23206	City of Santa-Barbara	Trash/Recycle-Oct 2014	-216.17
11/06/2014	23207	Coastal Copy, LP	Copier mtce agmt	-115.21
11/06/2014	23208	Crocker Refrigeration Heating & Air	HVAC repair-main mobile office	-141.90
11/06/2014	23209	Culligan Water	Monthly RO system	-24.95
11/06/2014	23210	Dale Francisco	Oct mtg fees	-132.64
11/06/2014	23211	Dennis E. Beebe	Oct mtg fees	-319.51
11/06/2014	23212	ECHO Communications	Monthly answering service	-62.00
11/06/2014	23213	GE Capital	Copier lease agmt	-133.92
11/06/2014	23214	Harrison Hardware	Fasteners/gas can	-26.03
11/06/2014	23215	HDR Engineering, Inc.	BO/FMP/Tributary/EI Jaro O&M support-Sep (Fish Div)	-1,571.86
11/06/2014	23216	Home Depot Credit Services	Brush set/towels/shovels/wet-dry vac/misc materials & supplies/hose (Ops Div)	-453.12
11/06/2014	23217	Hydrex Pest Control Co.	Pest service-Lauro yard	-108.00
11/06/2014	23218	J&C Services	Office cleaning services-Oct services	-600.00
11/06/2014	23219	Lauren W. Hanson	Oct mtg fees	-267.20
11/06/2014	23220	Lonestar Actuation, Inc.	30" stem protector clear pvc (Ops Div)	-250.00
11/06/2014	23221	MarBorg Industries	Portable toilets-monthly service	-328.37
11/06/2014	23222	Milpas Rental	Chipper (2 days) (Ops Div)	-811.36
11/06/2014	23223	Musick, Peeler & Garrett LLP	General Counsel-Sep	-6,686.84
11/06/2014	23224	Pacific Coast Jiffy Lube	Oil change/service-06 Ranger/F-150/Chev 3500	-224.54
11/06/2014	23225	Paychex, Inc.	10/10, 10/24 payrolls/taxes/deliveries	-322.84
11/06/2014	23226	Praxair Distribution, Inc	Cylinder rental (acetylene for welder)	-65.25
11/06/2014	23227	Prudential Overall Supply	Mats/scrapers-Lauro Yard-Oct	-109.02
11/06/2014	23228	Reserve Account	Postage refill	-400.00
11/06/2014	23229	Sansum Clinic-Occupational Medicine	Pre-employment physicals (Fish Div)	-618.00
11/06/2014	23230	Santa Ynez River Water Cons. Dist. ID#1	Stetson-BO/FMP-Sep	-1,114.06
11/06/2014	23231	Southern California Edison	Main office/outlying stations	-1,357.33
11/06/2014	23232	Staples Credit Plan	Office supplies	-331.32
11/06/2014	23233	Underground Service Alert of So. Calif.	53 Ticket charges	-79.50
11/06/2014	23234	Verizon California	Main office/outlying stations	-493.86
11/06/2014	23235	W. Douglas Morgan	Oct mtg fees	-139.20
11/06/2014	23236	Wright Express Fleet Services	Fleet fuel	-1,541.46
11/06/2014	22881	Cushman Contracting Corp.	Emerg Pumping System: Pay Req#6-Phase II	-298,000.00
11/18/2014	23237	AMI Pipe and Supply, Inc.	Gas detector battery pack/sensor (Ops Div)	-395.00
11/18/2014	23238	Ben Meadows Company	Water proof paper/storage clipboards (Fish Div)	-138.89
11/18/2014	23239	County of Santa--Barbara	Green waste disposal	-68.25
11/18/2014	23240	Cox Communications	Business internet-Nov	-195.00
11/18/2014	23241	GE Capital	Copier lease agmt	-355.32
11/18/2014	23242	Instrument & Valve Services Company	Replacement venturi meter-Ortega South flow (Ops Div)	-2,665.66

comb2
Payment of Claims
As of November 30, 2014

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
11/18/2014	23243	O'Reilly Automotive, Inc.	Battery for F-350 (Ops Div)	-79.62
11/18/2014	23244	Perimeter Security Systems	Lauro upper yard gate repair	-1,331.97
11/18/2014	23245	Premiere Global Services	Conf calls-Oct	-14.82
11/18/2014	23246	Red Wing Shoe Store	Steel toe safety boots (TC/DS)	-350.00
11/18/2014	23247	Southern California Edison	Outlying stations	-80.28
11/18/2014	23248	State Board of Equalization	Annual Water Rights Fee 7/1/14-6/30/2015	-41,300.21
11/18/2014	23249	The Bank of Santa Barbara	Loan interest pymt #4-Nov	-2,586.74
11/18/2014	23250	Verizon California	SCADA	-505.78
11/18/2014	23251	Verizon Wireless	Cellular/USB's/modems (Ops & Fish Div's)	-787.95
11/19/2014	23252	J&C Services	Office cleaning services-Nov services	-600.00
Total 1050 · GENERAL FUND				<u>-639,887.03</u>
TOTAL				<u>-639,887.03</u>

2:39 PM
12/15/14
Accrual Basis

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Payment of Claims-Warren Act Trust Fund
November 2014

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Nov 14 11/19/2014	5009	Cachuma Oper & Maint Board	Oct Fisheries/Oak tree claims/salaries	-8,522.16
Nov 14				<u><u>-8,522.16</u></u>

comb2
Payment of Claims
As of December 31, 2014

Date	Num	Name	Memo	Amount
1050 · GENERAL FUND				
12/01/2014	23253	COMB - Revolving Fund	Replenish 12/19/14, 1/2/15 payrolls/taxes	-149,291.00
12/09/2014	23254	Acorn Landscape Management Co.	Scheduled mtce-Lauro yard	-260.77
12/09/2014	23255	Alonzo Orozco	Nov mtg fees	-128.00
12/09/2014	23256	Aqua-Flo Supply	AVAR's-concrete valve cans (Ops Div)/PVC-trapping parts & supplies (Fish Div)	-132.17
12/09/2014	23257	AT&T	Nov charges	-562.76
12/09/2014	23258	Bartlett, Pringle & Wolf, LLP	Auditor services FY 13/14	-2,665.00
12/09/2014	23259	Buena Tool Co.	Blades for cutting tool (Ops Div)	-126.36
12/09/2014	23260	Business Card	Business lunches/PAPA training (SK)	-326.29
12/09/2014	23261	California Conservation Corps	Clearing work-Lauro Res	-11,177.54
12/09/2014	23262	California Special Districts Association	Membership due	-300.00
12/09/2014	23263	Capitol Elevator Company, Inc.	NP Elev Modernization project-Progress pymt #3	-81,814.00
12/09/2014	23264	Cashier, DPR	QAC license/certification fee (DF)	-60.00
12/09/2014	23265	CIO Solutions, LP	Maintain IT-Dec services	-1,896.74
12/09/2014	23266	City of Santa-Barbara	Trash/Recycle-Nov 2014	-216.17
12/09/2014	23267	Culligan Water	Monthly RO system	-24.95
12/09/2014	23268	Dale Francisco	Nov mtg fees	-265.29
12/09/2014	23269	Dennis E. Beebe	Nov mtg fees	-159.76
12/09/2014	23270	ECHO Communications	Monthly answering service	-62.00
12/09/2014	23271	Environmental Systems Research Inst.	ArcInfo/ArcGIS/ArcView 1/11/15-1/10/16	-5,844.00
12/09/2014	23272	Famcon Pipe & Supply	Flanges/air cans-AVAR's (Ops Div)	-950.40
12/09/2014	23273	GE Capital	Copier lease agmt	-133.92
12/09/2014	23274	Home Depot Credit Services	Septic system treatment/misc mtce supplies (Ops Div)	-115.78
12/09/2014	23275	Instrument & Valve Services Company	Onsite calibration-Venturi meters (Ops Div)	-1,755.00
12/09/2014	23276	Kenneth A. Knight, Consulting	Consulting Arborist-Oak Tree program-Nov	-600.00
12/09/2014	23277	Lauren W. Hanson	Nov mtg fees	-267.20
12/09/2014	23278	Macro Automatics Corporation	Transnet radio repair/equip testing-SCADA (Ops Div)	-1,193.50
12/09/2014	23279	MarBorg Industries	Portable toilets-monthly service	-338.37
12/09/2014	23280	Musick, Peeler & Garrett LLP	General Counsel-Oct	-11,304.28
12/09/2014	23281	Northwest Hydraulic Consultants	Project reporting/tech support-EI Jaro Creek thru Oct services (Fish Div)	-883.58
12/09/2014	23282	Pacific Coast Jiffy Lube	Colorado service/oil-fluids change (Fish Div)	-58.50
12/09/2014	23283	Paychex, Inc.	11/7, 11/21 payrolls/taxes/deliveries	-335.28
12/09/2014	23284	PG&E	North Portal & Tecolote tunnel electrical service	-493.81
12/09/2014	23285	Praxair Distribution, Inc	Cylinder rental (acetylene for welder)	-67.43
12/09/2014	23286	Prudential Overall Supply	Mats/scrapers-Lauro Yard-Nov	-109.02
12/09/2014	23287	Sansum Clinic-Occupational Medicine	Pre-employment physicals (Fish Div seasonal aides)	-618.00
12/09/2014	23288	Santa Barbara Concrete Cutting	Core hole (Moore Rd & Dawlish Pl) (Ops Div)	-390.00
12/09/2014	23289	Santa Barbara Overhead Door	Diagnostic on Lauro upper gate (Ops Div)	-218.75
12/09/2014	23290	SB Home Improvement Center	Concrete mix/misc supplies-toe drain monitoring (Ops Div)	-86.53
12/09/2014	23291	Southern California Edison	Main office electricity/outlying stations	-1,117.59
12/09/2014	23292	Spatial Wave	Jan-Mar 2015 Field Mapplet Software quarterly mtce	-900.00
12/09/2014	23293	Staples Contract and Commercial, Inc.	Office supplies	-172.12
12/09/2014	23294	Staples Credit Plan	Office supplies	-229.69
12/09/2014	23295	SWRCB Fees	Annual fee-waste discharge permit-Ortega Res	-1,996.00
12/09/2014	23296	Underground Service Alert of So. Calif.	40 Ticket charges	-60.00
12/09/2014	23297	Verizon California	Main office/outlying stations	-507.65
12/09/2014	23298	W. Douglas Morgan	Nov mtg fees	-139.20
12/09/2014	23299	Wright Express Fleet Services	Fleet fuel	-1,334.03
12/10/2014	23300	Association of Ca Water Agencies/JPIA	Jan Health Benefits coverage	-30,432.04
12/10/2014	23301	Coastal Copy, LP	Copier mtce agmt	-325.04
12/10/2014	23302	County of Santa-Barbara	Green waste/dump run (Ops Div)	-166.52
12/10/2014	23303	Tri-County Locksmiths, Inc	Duplicate keys (Ops Div)	-25.92

comb2
Payment of Claims
As of December 31, 2014

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/10/2014	23304	Verizon California	SCADA	-505.78
12/10/2014	23305	Verizon Wireless	Cellular/modems/USB's (Ops & Fish Div's)	-635.91
12/10/2014	23306	Cox Communications	Business internet-Dec	-195.00
12/12/2014	23307	Calif Regional Wtr Quality Control Board	EPFP 401 Permit Access Road	-1,188.00
12/15/2014	23308	Santa Barbara Concrete Cutting	Below grade vault wall core hole (Circle Dr) (Ops Div)	-195.00
12/15/2014	23309	Southern California Edison	Outlying stations	-58.39
12/15/2014	23310	Verizon Wireless	Modem's	-152.04
12/15/2014	23311	Southern California Edison	Foothill Rd	-29.88
12/15/2014	23312	Premiere Global Services	Conf calls-Nov	-50.34
12/15/2014	23313	SWRCB-DWOCP	Dist Certification Renewal D2 (DF)	-80.00
12/17/2014	22884	Cushman Contracting Corp.	Emerg Pumping System: Pay Req#7-Phase II	-298,000.00
12/19/2014	23314	PG&E	EPFP Electricity charges	-17,113.87
12/30/2014	23315	The Bank of Santa Barbara	Loan interest pymt #5-Dec	-2,503.29
Total 1050 · GENERAL FUND				<u>-633,345.45</u>
TOTAL				<u>-633,345.45</u>

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Submitted by:	Janet Gingras
Approved by:	Randall Ward

SUBJECT: Report from the Auditor for Fiscal Year 2014 and 2013

SUMMARY:

For Board consideration, attached are the Draft Financial Statements for Fiscal Year ending June 30, 2014 and the Independent Auditors Report prepared by COMB's Auditor Bartlett, Pringle & Wolf, LLP. During fiscal year 2014, COMB received Federal based grant funding (\$521,141) through the California Department of Fish and Wildlife Grant Program for the Quiota Creek Crossing No. 1 project. Because these funds were generated from Federal based funding and exceeded \$500,000, COMB is required by law to conduct a "single audit", also known as an "A-133 Audit."

Ms. Danna McGrew and Ms. Nina Pisani will present the audit for discussion and review. The substantive portions of the FY 2014 - 2013 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

COMMITTEE STATUS:

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

RECOMMENDATION:

Recommend approval of the FY 2014 -13 Audited Financial Statements as presented.

LIST OF EXHIBITS:

1. FY 2014 - 2013 Audited Financial Statements

**CACHUMA OPERATION
AND MAINTENANCE BOARD**

June 30, 2014 and 2013

FINANCIAL STATEMENTS



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

Item 5
Page 2

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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, 2014 and 2013 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 net financial position of the Cachuma Operation and Maintenance Board, as of June 30, 2014 and 2013, 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 4 through 10 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 audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise COMB's basic financial statements. The supplemental schedule of operation and maintenance, general and administrative and other maintenance on pages 44 through 45 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.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2015, on our consideration of Cachuma Operation and Maintenance Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cachuma Operation and Maintenance Board's internal control over financial reporting and compliance.

Santa Barbara, California
January 15, 2015

CACHUMA OPERATION AND MAINTENANCE BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS

FISCAL YEAR ENDED JUNE 30, 2014

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, 2014. 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 14 full time employees. Of these, five are employed in an administrative capacity and nine 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	100.00%	7 votes

Votes representing a majority of the number of votes authorized under the Agreement are required for the approval of any decision, other than adjournment, which requires action of the Board of Directors. Also, the affirmative vote of at least three representatives to the Board of Directors is necessary for the approval of such a decision. The unanimous consent of the representatives of all the Member 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, 2014, 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 2013-14, COMB received a California Department of Fish and Wildlife (CDFW) Fisheries Restoration Grant for \$521,141, a Wildlife Conservation Board (WCB) Habitat Restoration Grant for \$150,000 and a Fish America Grant for \$17,935.

COMB Committees

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

**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			2014 -2013 Variance		2013-2012 Variance	
	June 30, 2014	June 30, 2013	June 30, 2012	Dollars	Percent	Dollars	Percent
				Change	Change	Change	Change
Current Assets	\$ 2,065,857	\$ 913,383	\$ 2,753,747	\$ 1,152,474	126.2%	\$ (1,840,364)	-66.8%
Restricted Assets	315,731	38,833	64,603	276,898	713.0%	(25,770)	-39.9%
Property, Plant & Equipment	142,007	198,875	243,717	(56,868)	-28.6%	(44,842)	-18.4%
Other Assets	6,288,831	6,381,325	6,468,864	(92,494)	-1.4%	(87,539)	-1.4%
Total Assets	\$ 8,812,426	\$ 7,532,416	\$ 9,530,931	\$ 1,280,010	17.0%	\$ (1,998,515)	-21.0%
Current Liabilities	\$ 1,555,068	\$ 436,818	\$ 2,984,305	\$ 1,118,250	256.0%	\$ (2,547,487)	-85.4%
Long-Term Liabilities	6,884,521	6,813,787	6,721,512	70,734	1.0%	92,275	1.4%
Total Liabilities	8,439,589	7,250,605	9,705,817	1,188,984	16.4%	(2,455,212)	-25.3%
Net Position							
Invested in Capital Assets	142,007	198,875	243,717	(56,868)	-28.6%	(44,842)	-18.4%
Unrestricted	230,830	82,936	(418,603)	147,894	178.3%	501,539	-119.8%
Total Liabilities & Net Position	\$ 8,812,426	\$ 7,532,416	\$ 9,530,931	\$ 1,280,010	17.0%	\$ (1,998,515)	-21.0%

Statement of Net Position Analysis

Total assets as of June 30, 2014 are 17% more than the June 30, 2013 amount. The changes are noted below.

- Current assets include all account receivables balances. The current assets for fiscal year ending 2014 are considerably more than the previous year primarily attributable to the recording of the Board approved budget augmentation assessments affiliated with the Emergency Pumping Facility Project.
- Restricted assets are greater as compared to the prior year due to an increase in deposits into the Warren Act Trust Fund. The Warren Act Trust Fund deposits are variable in nature and are directly tied to the amount of State Water Project Water delivered to the lake on behalf of the SWP participants during the previous year.
- The value of property, plant, and equipment is slightly lower than the previous fiscal year primarily due to the recording of depreciation expense.
- Other assets are relatively the same as the prior year and represent the Bradbury and Lauro SOD Act assessments receivable.



CACHUMA OPERATION AND MAINTENANCE BOARD
MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL HIGHLIGHTS

Statement of Net Position Analysis (Continued)

- Current liabilities are significantly greater than the previous fiscal year primarily due to an increase in deferred revenue and the recognition of accrued expenses affiliated with the Emergency Pumping Facility Project.
- Long term liabilities are essentially the same as the prior year and represent the Bradbury and Lauro SOD Act liabilities.
- The Invested in Capital Assets is slightly less than the previous year primarily due to the recording of depreciation expense.
- Unrestricted net position is slightly greater than the previous year primarily due to the increase in the general fund account attributable to budget augmentation assessments.

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			2014-2013 Variance		2013-2012 Variance	
	June 30, 2014	June 30, 2013	June 30, 2012	Dollars	Percent	Dollars	Percent
				Change	Change	Change	Change
Operating Revenues (Expenses):							
Operating Revenues	\$ 5,470,764	\$ 5,492,902	\$ 7,226,322	\$ (22,138)	-0.4%	\$ (1,733,420)	-24.0%
Operating Expenses, excluding Depreciation Expense	(5,198,460)	(4,718,750)	(7,319,732)	(479,710)	10.2%	2,600,982	-35.5%
Depreciation	(77,213)	(87,680)	(108,686)	10,467	-11.9%	21,006	-19.3%
Operating Income (Deficit)	195,091	686,472	(202,096)	(491,381)	71.6%	888,568	439.7%
Non-operating Revenues	399	424	511	(25)	-5.9%	(87)	-17.0%
Non-operating Expenses	(104,464)	(230,199)	(114,106)	125,735	-54.6%	(116,093)	101.7%
Change in Net Position	\$ 91,026	\$ 456,697	\$ (315,691)	\$ (365,671)	80.1%	\$ 772,388	244.7%

Statement Analysis

- Operating revenues as of June 30, 2014 are essentially the same as the previous fiscal year.
- Operating expenses, excluding depreciation and amortization expenses, were slightly more than the prior fiscal year primarily due to the expenses associated with the Emergency Pumping Facilities Project.
- Depreciation expense shows a decrease of 12% 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.



CACHUMA OPERATION AND MAINTENANCE BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL HIGHLIGHTS (Continued)

Statement Analysis (Continued)

- Non-operating expenses decreased, although normal, as compared to the prior fiscal year primarily due to assessments returned to the member units during the previous fiscal year.
- The Change in Net Position has decreased substantially as compared to the prior fiscal year due to an increase in actual project expenses affiliated with the Emergency Pumping Facilities Project.

Capital Assets

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

	Capital Assets			2014-2013 Variance		2013-2012 Variance	
	Year Ended			Dollars	Percent	Dollars	Percent
	June 30, 2014	June 30, 2013	June 30, 2012	Change	Change	Change	Change
Vehicles	\$ 431,605	\$ 431,605	\$ 444,890	\$ -	0.0%	\$ (13,285)	-3.0%
Office Furniture and Equipment	405,275	398,705	384,566	6,570	1.6%	14,139	3.7%
Field Equipment	517,530	503,755	493,184	13,775	2.7%	10,571	2.1%
Mobile Offices Used for Facilities:	97,803	97,803	97,803	-	0.0%	-	0.0%
Resurfacing	38,351	38,351	22,350	-	0.0%	16,001	71.6%
Total Capital Assets	1,490,564	1,470,219	1,442,793	20,345	1.4%	27,426	1.9%
Accumulated Depreciation	(1,348,557)	(1,271,344)	(1,199,076)	(77,213)	6.1%	(72,268)	6.0%
Net Capital Assets	\$ 142,007	\$ 198,875	\$ 243,717	\$ (56,868)	-28.6%	\$ (44,842)	-18.4%

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.

CACHUMA OPERATION AND MAINTENANCE BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS

Debt Administration (Continued)

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.

CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF NET POSITION
June 30, 2014 and 2013

<u>ASSETS</u>		
	<u>2014</u>	<u>2013</u>
Current Assets		
Cash (Note 3)	\$ 1,921,242	\$ 793,837
Investments (Note 3)	3,893	3,881
Interest receivable	-	2
Grant receivable	17,935	-
Prepaid insurance	18,125	18,211
Other receivables	12,167	9,912
Current portion of SOD Act assessments receivable (Note 6)	92,495	87,540
Total current assets	<u>2,065,857</u>	<u>913,383</u>
Restricted Cash (Note 4)	<u>315,731</u>	<u>38,833</u>
Capital Assets (Note 8)		
Vehicles	431,605	431,605
Office furniture and equipment	405,275	398,705
Field equipment	517,530	503,755
Modular administrative offices	97,803	97,803
Resurfacing	38,351	38,351
Subtotal	1,490,564	1,470,219
Less: accumulated depreciation	<u>(1,348,557)</u>	<u>(1,271,344)</u>
Capital assets, net	<u>142,007</u>	<u>198,875</u>
Other Assets		
Long-term assessments receivable SOD Act (Note 6)	<u>6,288,831</u>	<u>6,381,325</u>
Total other assets	<u>6,288,831</u>	<u>6,381,325</u>
Total assets	<u>\$ 8,812,426</u>	<u>\$ 7,532,416</u>

See accompanying notes



CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF NET POSITION
June 30, 2014 and 2013

<u>LIABILITIES</u>		
	2014	2013
Current Liabilities		
Accounts payable	\$ 935,500	\$ 125,194
Accrued vacation and sick leave benefits	124,333	98,243
Deferred revenue	315,732	38,833
Accrued interest	87,008	87,008
Current portion of SOD Act contract payable (Note 6)	92,495	87,540
Total current liabilities	1,555,068	436,818
Long-Term Liabilities		
Net other post employment benefit obligation (Note 12)	595,690	432,462
SOD Act contract payable, net of current portion (Note 6)	6,288,831	6,381,325
Total long-term liabilities	6,884,521	6,813,787
Commitments and Contingencies (Note 13)		
Total liabilities	\$ 8,439,589	\$ 7,250,605
<u>NET POSITION</u>		
Invested in capital assets, net of related debt	\$ 142,007	\$ 198,875
Unrestricted:		
Designated to be constructively returned	230,830	82,936
Total net position	\$ 372,837	\$ 281,811

See accompanying notes



CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Operating Revenues		
Operating assessments from member agencies	\$ 4,430,079	\$ 4,064,680
Grant revenue	689,076	1,072,139
Warren Act Fund (Note 4)	16,555	43,559
Renewal Fund (Note 4)	242,912	219,770
Cachuma Project Betterment Fund (Note 5)	90,000	90,000
Other revenues	2,142	2,754
	<u>5,470,764</u>	<u>5,492,902</u>
Operating Expenses		
Operation and maintenance division:		
Operation and maintenance	831,722	919,100
General and administrative	971,094	950,851
South Coast Conduit MURRP	-	925,951
Drought contingency planning	307,649	
Emergency pumping facility project	1,138,483	
Fisheries division:		
Operation and maintenance	524,767	475,717
General and administrative	343,852	331,226
Fishery related projects	123,248	178,660
Quiota Creek crossing habitat enhancement	799,225	771,070
Other maintenance and habitat enhancement	158,420	166,175
Depreciation	77,213	87,680
	<u>5,275,673</u>	<u>4,806,430</u>
Net Operating Gain	<u>195,091</u>	<u>686,472</u>
Non-Operating Revenues (Expenses)		
Interest income	399	424
Assessments returned to member units	-	(120,780)
Interest expense	(104,464)	(109,419)
	<u>(104,065)</u>	<u>(229,775)</u>
Change in Net Position	91,026	456,697
Total Net Position, Beginning of Year	<u>281,811</u>	<u>(174,886)</u>
Total Net Position, End of Year	<u>\$ 372,837</u>	<u>\$ 281,811</u>

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See accompanying notes

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CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<u>Cash Flows from Operating Activities</u>		
Cash received from member agencies	\$ 4,515,362	\$ 4,016,839
Cash received from other sources	2,142	2,754
Cash received from grantor	671,141	3,101,615
Cash received from Cachuma Betterment Fund	90,000	90,000
Cash received from Renewal and Warren Act Funds	259,467	263,329
Cash payments to suppliers for operations	(2,862,447)	(5,705,566)
Cash payments to employees	(1,336,302)	(1,356,263)
Net cash provided by operating activities	<u>1,339,363</u>	<u>412,708</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Increase (decrease) in restricted assets	276,899	(25,770)
(Increase) decrease in deferred revenue	(276,899)	25,770
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	(20,345)	(42,838)
Interest payments on SOD Act contract payable	(104,464)	(109,419)
Principle payments on SOD Act contract payable	(87,538)	(82,852)
Net cash flows used by capital and related financing activities	<u>(212,347)</u>	<u>(235,109)</u>
<u>Cash Flows From Investing Activities</u>		
Interest received	401	490
Proceeds from redemptions of investments	(12)	(12)
Net cash flows provided by investing activities	<u>389</u>	<u>478</u>
Net increase in Cash	1,127,405	178,077
Cash and Cash Equivalents - Beginning of Year	<u>793,837</u>	<u>615,760</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,921,242</u>	<u>\$ 793,837</u>

See accompanying notes

CACHUMA OPERATION AND MAINTENANCE BOARD
STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<u>Reconciliation of net operating gain to net cash provided</u>		
<u>by operating activities</u>		
Net operating gain	\$ 195,091	\$ 686,472
Adjustments to reconcile net operating gain to net cash provided by operating activities:		
Depreciation expense	77,213	87,680
Changes in operating assets and liabilities		
Other receivables	(2,255)	(9,912)
Deposits	-	6,529
Prepaid insurance	85	(3,020)
Current portion of SOD Act assessment receivable	87,539	82,852
Accounts payable	810,306	(2,532,533)
Accrued vacation and sick leave benefits	26,091	6,130
Amounts constructively returned to members	-	(120,780)
OPEB liability	163,228	179,814
Grant receivables	(17,935)	2,029,476
	<u>\$ 1,339,363</u>	<u>\$ 412,708</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. 65 - *Items Previously Reported as Assets and Liabilities—an amendment of Concept Statement No. 4, Elements of Financial Statements*. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This statement also provides other reporting guidance related to the impact of the financial statements elements deferred outflows of resources and deferred inflows of resources, such as the change in the determination of the major fund classifications and limiting the use of the term deferred in the financial statement presentations. The adoption of this statement did not have a material impact on COMB's financial statements.

GASB Statement No. 66 *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*. This Statement removes the provision that limits fund-based reporting of a state and local government's risk financing activities to the general fund and the internal service fund type. The adoption of this statement did not have a material impact on COMB's financial statements.

GASB Statement No. 67 *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*. This Statement replaces the requirements of Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans and Statement 50 as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement 67 enhances note disclosures and required supplementary information (RSI) for both defined benefit and defined contribution pension plans. Statement 67 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The adoption of this statement did not have a material impact on COMB's financial statements.

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

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.

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).

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 3 - Cash and Investments (Continued)

Custodial Credit Risk (Continued)

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

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

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

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, 2014 and 2013 consist of the following:

	2014		
	Carrying Amount	Market Value	Credit Risk Category
Cash in banks and on hand	\$ 2,236,973	\$ 2,236,973	1
Local Agency Investment Fund (LAIF)	3,893	3,893	N/A*
Total cash and investments, at fair value	<u>\$ 2,240,866</u>	<u>\$ 2,240,866</u>	



CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 3 - Cash and Investments (Continued)

Foreign Currency Risk (Continued)

	Carrying Amount	2013 Market Value	Credit Risk Category
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>	

*Not subject to categorization

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.



CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 4 - Restricted Cash (Continued)

Summary of restricted cash as of June 30:

	<u>2014</u>	<u>2013</u>
Trust Fund	\$ 305,516	\$ 28,658
Renewal Fund	10,215	10,175
Total Restricted Cash	<u>\$ 315,731</u>	<u>\$ 38,833</u>

Note 5 - Cachuma Project Betterment Fund

Since the Cachuma Project was completed in the mid-1950s, the Santa Barbara County Water Agency has collected \$100,000 per year in taxes for the betterment of the Cachuma Project. For the first 40 years, these funds were used to pay down the capital cost of constructing the Cachuma Project. The authorized uses of these funds were broadened in 1995 pursuant to the Renewal Master Contract. The County Water Agency was still obligated to provide \$100,000 annually to the Cachuma Project. However, under Article 8 (b), the funds could 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 Payable

Bradbury Dam

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

COMB entered into a repayment contract with Reclamation when the project was deemed to be substantially complete. The repayment contract, as executed, calls for a repayment of 15% of a total cost of \$45,276,008 or approximately \$6,791,000 plus interest, as appropriate, over a 50-year period. The repayment obligation has been allocated fifty-one and three tenths percent (51.3%) to irrigation uses (Irrigation Allocation) or \$3,483,989, and forty eight and seven tenths percent

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

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

Bradbury Dam (Continued)

(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, 2014 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.

COMB will assess the Member Units annually amounts equal to the obligation due Reclamation. The annual payment requirements at June 30, 2014 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.

	M&I Allocation		Irrigation Allocation	Total
	Principal	Interest		
2015	\$ 78,677	\$ 86,194	\$ -	\$ 164,871
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	98,788	66,082	96,777	261,647
2020 - 2024	587,793	236,557	483,887	1,308,237
2025 - 2029	441,875	52,734	483,887	978,496
2030 - 2034	-	-	483,887	483,887
2035 - 2039	-	-	483,887	483,887
2040 - 2044	-	-	483,887	483,887
2045 - 2049	-	-	483,887	483,887
2050 - 2052	-	-	290,335	290,335
	<u>\$ 1,471,899</u>	<u>\$ 671,411</u>	<u>\$ 3,483,988</u>	<u>\$ 5,627,298</u>

The interest expense for the Bradbury Dam SOD Act contract payable was \$94,658 and \$98,542 for the years ended June 30, 2014 and 2013, respectively.



CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

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

Bradbury Dam (Continued)

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, 2014 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, 2014, an additional liability of \$456,831 was recorded for construction costs incurred in excess of the original repayment agreement. This is an estimate based on management's best judgment which may be adjusted as more current information becomes available.

Reclamation can also reevaluate the ability of COMB's Member 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		
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	16,513	15,575	10,823	42,911
2020 - 2024	94,561	66,739	54,115	215,415
2025 - 2029	118,157	42,284	54,115	214,556
2030 - 2034	112,619	12,928	54,115	179,662
2035 - 2039	-	-	54,115	54,115
2040 - 2044	-	-	54,115	54,115
2045 - 2049	-	-	54,115	54,115
2050 - 2054	-	-	54,115	54,115
2055 - 2057	-	-	43,299	43,299
	<u>\$ 401,015</u>	<u>\$ 206,716</u>	<u>\$ 454,573</u>	<u>\$ 1,062,304</u>

The interest expense for the Lauro Dam SOD Act contract payable was \$19,448 and \$19,999 for the years ended June 30, 2014 and 2013, 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, 2014 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, 2014, 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, 2014 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, 2014</u>	<u>June 30, 2013</u>
Bradbury Dam repayment contract:		
M&I principal	\$ 1,471,899	\$ 1,546,224
Irrigation principal	<u>3,483,988</u>	<u>3,483,986</u>
Total Bradbury Dam repayment contract obligation excluding interest	4,955,887	5,030,210
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	5,412,718	5,487,041
Lauro Dam repayment contract:		
M&I principal	\$ 401,015	\$ 414,231
Irrigation principal	<u>454,573</u>	<u>454,573</u>
Total Lauro Dam repayment contract obligation interest	855,588	868,804
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	968,608	981,824
Total SOD Act Liability	<u>6,381,326</u>	<u>6,468,865</u>
Less current portion	<u>(92,495)</u>	<u>(87,540)</u>
Long-term portion of SOD Act liability	<u><u>\$ 6,288,831</u></u>	<u><u>\$ 6,381,325</u></u>

Note 7 - Long-Term Debt

Changes in long term debt amounts for years ended June 30, 2014 and 2013 were as follows:

	<u>Beginning Balance 2014</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance 2014</u>
SOD Act Liabilities	\$ 6,468,865	-	\$ (87,539)	\$ 6,381,326
	<u>\$ 6,468,865</u>	<u>-</u>	<u>\$ (87,539)</u>	<u>\$ 6,381,326</u>



CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 7 - Long-Term Debt (Continued)

	<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>

Note 8 - Capital Assets

The following is a summary of capital assets which include property, plant and equipment at June 30, 2014 and 2013.

	<u>Beginning Balance 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Ending Balance 2014</u>
Vehicles	\$ 431,605	\$ -	\$ -	\$ -	\$ 431,605
Office furniture and equipment	398,705	6,570	-	-	405,275
Field equipment	503,755	13,775	-	-	517,530
Mobile offices used for facilities	97,803	-	-	-	97,803
Resurfacing	38,351	-	-	-	38,351
Total capital assets	1,470,219	20,345	-	-	1,490,564
Less: accumulated depreciation and amortization	(1,271,344)	(77,213)	-	-	(1,348,557)
Net capital assets	\$ 198,875	\$ (56,868)	\$ -	\$ -	\$ 142,007

	<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	\$ 243,717	\$ (44,842)	\$ -	\$ -	\$ 198,875

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 2014 and 2013 were 12.487% and 12.007% 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, 2014 and 2013, COMB’s annual pension cost (APC) of \$208,652 and \$152,899 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, 2011
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Level percentage of payroll
Remaining Amortization Period	20 Years as of the valuation date
Asset Valuation Method	15 Year smoothed market
Actuarial Assumptions:	
Investment rate of return	7.50%, net of administrative expenses
Projected salary increases	3.30% to 14.20% depending on age, service, and type of employment
Inflation	2.75%
Payroll Growth	3.00%
Individual salary growth	A metric scale varying by duration of employment coupled with an assumed annual inflation growth of 2.75% 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	\$ 194,346	100%	-
2012	152,899	100%	-
2013	208,652	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)
06/30/09	\$ 3,104,798,222	\$ 2,758,511,101	\$ 346,287,121	88.9%	\$ 742,981,488	46.6%
06/30/10	3,309,064,934	2,946,408,106	362,656,828	89.0%	748,401,352	48.5%
06/30/11	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, 2014 and 2013 were and \$119,627 and \$127,701, 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
ARC Adjustment	(14,415)
Interest on net OPEB obligation	<u>20,542</u>
Annual OPEB cost (expense)	241,610
Contributions made	<u>(78,382)</u>
Increase in net OPEB obligation	163,228
Net OPEB obligation, beginning of year	<u>432,462</u>
Net OPEB obligation, end of year	<u><u>\$ 595,690</u></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, 2014 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 (Continued)

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2012	\$ 130,528	52%	\$ 252,648
6/30/2013	247,484	27%	432,462
6/30/2014	241,610	32%	595,690

Funded Status and Funding Progress

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

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

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.

Emergency Drought Pumping Contingency

Due to the severe California drought, water levels in Lake Cachuma fell below required minimum to carry water to the south coast member units through the Tecolote Tunnel. As a result, COMB will be required establish and maintain pumps to assist with transporting the water. Anticipated costs are expected to approximate \$3 million in fiscal year 2015 and will be funded by member assessments and the Bank of Santa Barbara loan as described in Note 14.

CACHUMA OPERATION AND MAINTENANCE BOARD

NOTES TO THE FINANCIAL STATEMENTS

Note 13 - Commitments and Contingencies (Continued)

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

On July 25, 2014, COMB entered into two loan agreements with the Bank of Santa Barbara totaling approximately \$3.2 million.

Subsequent events have been evaluated through January 15, 2015 the date that the financial statements were available to be issued.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cachuma Operation and Maintenance Board ("COMB") as of and for the year ended June 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated January 15, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COMB's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, material weaknesses may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness (2014-1).

Compliance and Other Matters

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

COMB's Response to the Finding

COMB's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. COMB's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

Santa Barbara, California
January 15, 2015

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Cachuma Operation and Maintenance Board's ("COMB") compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the COMB's major federal programs for the year ended June 30, 2014. COMB's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the COMB's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about COMB's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Cachuma Operation and Maintenance Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the COMB is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered COMB's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COMB's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Santa Barbara, California
January 15, 2015

CACHUMA OPERATION AND MAINTENANCE BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract/ Grant Number</u>	<u>Federal Expenditures</u>
US Department of Commerce CA Department of Fish and Wildlife Fish Passage Improvement on Crossing 1, Quiota Creek	11.438	P1250007	\$521,141
US Department of Commerce Fish America Foundation Cattle Exclusionary Fencing Project	11.463	FAF-12040	<u>17,935</u>
Total Federal Awards Expended			<u>\$539,076</u>



CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Cachuma Operation and Maintenance Board is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Program Descriptions

California Department of Fish and Wildlife

Construction project to build a bridge on Refugio Road in Santa Ynez, California at Quiota Creek Crossing No. 1.

Fish America Foundation

Construction project to build a fence along the Quiota Creek in Santa Ynez, California in order prevent local cattle operations from entering the watershed.

CACHUMA OPERATION AND MAINTENANCE BOARD
SCHEDULE OF FINDINGS OF QUESTIONED COSTS
For the Year Ended June 30, 2014

I. AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

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

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

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

Identification of Major Programs:

Grant Number(s) Name of Federal Program

P1250007 California Department of Fish and Wildlife

Dollar threshold used to distinguish between type A and type B programs \$ 300,000

Auditee qualified as low-risk auditee? Yes X No

CACHUMA OPERATION AND MAINTENANCE BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2014

II. FINANCIAL STATEMENT FINDINGS

2014-1 Accounts Payable

Finding

Criteria

Expenses should be recorded in the same period as incurred.

Condition, Context, and Cause:

During our search for unrecorded liabilities, we noted two invoices related to services performed prior to the year-end that were not recorded as payables in the proper period. Proper cutoffs are critical for the accuracy of the accrual basis of accounting.

Effect:

An audit adjustment of approximately \$528,000 was recorded to properly state accounts payable at year-end.

Recommendation:

We recommend that all expenses be carefully scrutinized to ensure inclusion in the proper period.

Views of Responsible Officials and Planned Corrective Action:

The Administrative Manager will review all invoices near year-end in the future to ensure all are recorded in the proper period.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

No matters were reported.

SUPPLEMENTAL SCHEDULE



CACHUMA OPERATION AND MAINTENANCE BOARD
SUPPLEMENTAL SCHEDULE OF OPERATION AND MAINTENANCE,
GENERAL AND ADMINISTRATIVE AND OTHER MAINTENANCE EXPENSE
For the Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Operation and Maintenance Division		
Operation and Maintenance Expense		
Salaries and benefits	\$ 652,965	\$ 760,400
Contract labor	58,466	37,295
Equipment	5,009	5,303
Equipment rental	4,551	1,902
Materials and supplies	31,829	36,147
Vehicle maintenance	29,266	37,175
Other expenses	49,636	40,878
Total operation and maintenance expense	<u>\$ 831,722</u>	<u>\$ 919,100</u>
General and Administrative Expense		
Administration salaries	\$ 290,319	\$ 304,684
Accrued wages and vacation	24,285	(3,165)
Directors fees and expense	10,349	11,425
Legal and audit	93,362	113,793
Liability insurance	33,016	36,807
Health insurance and workers compensation	121,213	72,793
Retirement plan contributions	297,617	292,653
Payroll tax expense	32,381	23,283
Office supplies and expense	41,455	39,484
Administrative travel and conferences	1,863	625
Membership dues	6,455	5,870
Employee training	322	600
Public information	630	517
Refund of unspent FEMA Award	-	33,072
Other expenses	17,827	18,410
Total general and administrative expense	<u>\$ 971,094</u>	<u>\$ 950,851</u>
Fisheries Division		
Operation and Maintenance Expense		
Salaries and benefits	\$ 488,508	\$ 449,673
Contract labor	15,743	11,422
Vehicles and equipment	15,235	11,533
Materials and supplies	3,429	766
Other expenses	1,852	2,323
Total operation and maintenance expense	<u>\$ 524,767</u>	<u>\$ 475,717</u>



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, 2014 and 2013

Fisheries Division (Continued)	<u>2014</u>	<u>2013</u>
General and Administrative Expense		
Administration salaries	\$ 161,975	\$ 170,185
Health insurance and workers compensation	41,261	34,573
Retirement plan contributions	30,158	24,322
Payroll tax expense	13,317	12,495
Office supplies and expense	22,236	23,576
Administrative travel and conferences	1,596	1,295
Membership dues	3,343	3,028
Legal and audit	32,317	30,490
Accrued wages and vacation	7,289	(1,704)
Liability insurance	17,732	21,445
Other expenses	12,628	11,521
Total general and administrative expense	<u>\$ 343,852</u>	<u>\$ 331,226</u>
Fishery related projects		
FMP implementation	\$ 24,742	\$ 50,559
GIS and mapping	7,771	4,351
Grants technical support	-	3,950
SYR hydrology technical support	7,510	6,033
USGS stream gauge program	74,150	74,150
Tri county fish team funding	5,000	5,000
Oak tree restoration program	4,075	25,904
Santa Ynez River model peer review	-	5,413
Santa Ynez River model use	-	3,300
Total fishery related projects	<u>\$ 123,248</u>	<u>\$ 178,660</u>
Other Maintenance Expense and Habitat Enhancement		
Flow meter upgrades and SCADA system	\$ 415	\$ 18,677
COMB building / grounds repair	873	9,764
Intergraded regional water management plan	4,952	1,961
SCC structure rehabilitation	3,285	-
GIS and mapping	10,544	11,168
Quiota Creek Crossing engineering designs	67,798	74,963
Tributary projects support	2,962	3,021
SCC emergency pipeline repairs	-	(1,487)
Cattle Fencing	19,138	-
North Portal elevator rehabilitation	48,453	-
Lower reach boundary meter	-	20,998
NP/Lake Intake Tower Phase I	-	27,110
Total other maintenance expense and habitat enhancement	<u>\$ 158,420</u>	<u>\$ 166,175</u>



CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Submitted by:	Janet Gingras
Approved by:	Randall Ward

SUBJECT: **Single Audit Expense Budget Adjustment**

SUMMARY:

During fiscal year 2014, COMB received Federal based grant funding (\$521,141) through the California Department of Fish and Wildlife Grant Program for the Quiota Creek Crossing No. 1 project. Because these funds exceeded \$500,000 and were generated through Federal based funding, COMB is required by law to conduct a "single audit", also known as an "A-133 Audit." This audit requirement was conducted as a component of COMBs annual audit by Bartlett, Pringle & Wolf, LLP.

The single audit expense is an addition to the funds available for current year audit expenses and exceeds the amount allocated in the approved budget. Underutilized funds in the unemployment insurance line item can be transferred to the audit expenditure line item for this purpose.

FISCAL IMPACTS:

Utilize general and administrative funds previously assessed.

LEGAL CONCURRENCE:

N/A

COMMITTEE STATUS:

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

RECOMMENDATION:

The Board is requested to approve a budget adjustment for the single audit expense in an amount not-to-exceed \$10,000 to be transferred from the unemployment insurance line item to the audit expense line item in the current fiscal year budget.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Submitted by:	Randall Ward

SUBJECT: Board Committee Appointments

SUMMARY:

The COMB Board has five committees which consist of two Board Directors and an alternate Director on each committee. The committees meet during the course of the fiscal year, on an as-needed basis, together with COMB staff and Member Unit staff, to discuss various subjects and make recommendations to the Board.

The COMB Board recognizes a recent change in the Directors appointed from the Santa Ynez River Water Conservation District, ID No.1 and the Carpinteria Valley Water District. Kevin Walsh has replaced Dennis Beebe from ID No. 1 and Polly Holcombe has replaced Al Orozco from Carpinteria Valley Water District. The Board President will outline changes to the committees if needed.

FISCAL IMPACTS:

N/A

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

N/A

RECOMMENDATION:

It is recommended that the President of the Board consider committee appointments for the remainder of Fiscal Year 2014-2015.

LIST OF EXHIBITS:

1. Chart of COMB Committee appointments

**COMMITTEE APPOINTMENTS
FISCAL YEAR 2014-2015**

January 26, 2015 Appointments

COMMITTEE NAME	COMMITTEE CHAIR/MEMBER	COMMITTEE MEMBER	ALTERNATE MEMBER
Administrative (Finance, Personnel, Legal)	Chair Lauren Hanson	Dale Francisco	
Operations	Chair Dale Francisco	Doug Morgan	
Fisheries	Chair		
Public Outreach	Chair		
Lake Cachuma Oak Tree	Chair		

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Submitted by:	Randall Ward

SUBJECT: Resolutions No. 591 and No. 592 Relating to COMB Bank Accounts

SUMMARY:

As part of their appointment to the COMB Board, each Director is eligible for signature authority for the Renewal Fund and Trust Fund Accounts and the COMB General Fund Account at The Bank of Santa Barbara. Effective January 2015, the change in Directors appointed by Santa Ynez River Water Conservation District, ID No.1 and Carpinteria Valley Water District requires the adoption of a formal resolution to provide signature authority to the aforementioned bank accounts. Chosen by Santa Ynez River Water Conservation District, ID No.1, Kevin Walsh replaces Dennis Beebe and Carpinteria Valley Water District has selected Polly Holcombe to replace Al Orozco as their representative. Attached are resolutions to change signature authorizations, if accepted, on the COMB Bank Accounts.

Adoption of Resolution Numbers 591 and 592 will add those Directors who choose to be a signatory on the COMB Renewal Fund and Trust Fund Accounts and the COMB General Fund Account at The Bank of Santa Barbara.

FISCAL IMPACTS:

N/A

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

N/A

RECOMMENDATION:

It is recommended the Board of Directors adopt Resolutions No. 591 and 592 as presented.

LIST OF EXHIBITS:

1. Resolutions No. 591 and 592

RESOLUTION NO. 591

**A RESOLUTION OF THE
CACHUMA OPERATION AND MAINTENANCE BOARD AUTHORIZING
SIGNATORIES FOR GENERAL FUND ACCOUNT AT
THE BANK OF SANTA BARBARA**

WHEREAS, the Cachuma Operation and Maintenance maintains a separate checking account at The Bank of Santa Barbara for the payment of bills and claims presented to the Board herein called the General Fund, and

WHEREAS, the checks issued on the General Fund require two (2) authorized signatures; and

WHEREAS, the Board of Directors reviews and approves the payment of claims for all checks issued on the General Fund at the Board's monthly meeting.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cachuma Operation and Maintenance Board that the following persons are authorized signatories on said account subject to those conditions as specified in Resolution No. 583 adopted by this Board on June 23, 2014

President of the Board

Vice-President of the Board

Director

Director

Director

General Manager/Secretary of the Board

Administrative Manager

PASSED, APPROVED AND ADOPTED this 26th day of January 2015, by the following vote:

AYES:

NAYES:

ABSENT/ABSTAIN:

ATTEST:

President of the Board

Secretary of the Board

RESOLUTION NO. 592

**A RESOLUTION OF THE
CACHUMA OPERATION AND MAINTENANCE BOARD AUTHORIZING
SIGNATORIES FOR THE CACHUMA PROJECT TRUST FUND AND THE
CACHUMA MASTER CONTRACT RENEWAL FUND ACCOUNTS AT
THE BANK OF SANTA BARBARA**

WHEREAS, the Cachuma Operation and Maintenance Board (COMB) by Resolution No. 249 of January 27, 1997 assumed responsibility for managing the Cachuma Project Trust Fund and the Cachuma Master Contract Renewal Fund (Renewal Fund), and

WHEREAS, COMB has identified The Bank of Santa Barbara as the most favorable institution with which to establish these accounts; and

WHEREAS, the checks issued on the Renewal Fund and Cachuma Project Trust Fund require two (2) authorized signatures; and

WHEREAS, the Board of Directors reviews and approves the payment of claims for all checks issued on the Renewal Fund and Cachuma Project Trust Fund accounts at the Board's monthly meeting,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cachuma Operation and Maintenance Board that the following persons are authorized signatories on said account subject to those conditions as specified in Resolution No. 585 adopted by this Board on June 23, 2014.

President of the Board

Vice-President of the Board

Director

Director

Director

General Manager/Secretary of the Board

Administrative Manager

PASSED, APPROVED AND ADOPTED this 26th day of January 2015, by the following vote:

AYES:

NAYES:

ABSENT/ABSTAIN:

ATTEST:

President of the Board

Secretary of the Board

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Approved by:	Randall Ward

SUBJECT: EPFP - HDR Professional Services Agreement Contract Amendment

SUMMARY

In December 2013, the COMB Board authorized the General Manager to enter into a Professional Services Agreement with HDR Engineering, Inc. to perform engineering / project management related services on the Emergency Pumping Facilities Project. This scope of work included the development of a project definition, preparing and administering the RFQ process, developing the DBOM RFP package, design oversight, project management and construction administration.

To continue the engineering / project management services related to the facility operation and maintenance of the EPFP, staff is proposing to amend and extend the existing Professional Services Agreement through the end of FY 2014-15. The cost of the additional professional services provided by HDR Engineering totals \$51,516. The scope of work will include technical support as requested by COMB relative to ongoing operations and maintenance goals. For example, included but not limited to, support regarding the purchase and options to store the pipe upon project conclusion, issues regarding moving the pipe and pump barge if necessary and ongoing regular oversight of contractor operation and maintenance, and ongoing contractor issues, project management and engineering services. The current fiscal year approved budget (2014-15) contains authorized funding for this line item.

FISCAL IMPACTS:

The amended contract amount is included in the FY 2014-15 adopted budget.

LEGAL CONCURRENCE:

N/A

COMMITTEE STATUS:

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

RECOMMENDATION:

Recommend the Board approve an amendment and extension to the existing HDR Professional Services Agreement up to \$52,000 through FY 2014-15 for ongoing engineering / project management services related to the EPFP.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION & MAINTENANCE BOARD

MEMORANDUM

Date:	January 26, 2015
Submitted by:	Dave Stewart
Approved by:	Randall Ward

SUBJECT: Cushman Contracting Change Order - Intake Tower Fish Screen Refurbishment

SUMMARY:

Five fish screens protect each of the intake tower gates from the intrusion of debris and fish. Three of these fish screens are badly corroded and unable to meet protection obligations and should be repaired. Project completion will take advantage of the low lake level to execute a change order for the replacement and installation of refurbished fish screens with a new epoxy coated screen. Using the existing contractor is the most cost effective option because it avoids the mobilization of equipment that would be required if another contractor was solicited.

FISCAL IMPACTS:

\$47,000 to refurbish three fish screens.

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

This change order request has been reviewed and recommended by the Administrative Committee.

RECOMMENDATION:

Grant the COMB General Manager authority to issue a contract change order to Cushman Contracting Corporation (CCC) to refurbish three fish screens in an amount not to exceed \$47,000. This cost is offset with corresponding savings from the approved and budgeted stem and guide replacement and therefore will not increase overall project cost.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Approved by:	Randall Ward

SUBJECT: **Emergency Pumping Facility Project - Access Road Improvement**

SUMMARY

The Emergency Pumping Facility Project (EPFP) yard and access road requires all-weather access for operations. Recent storms compromised the vehicle and equipment access and will require a solution to provide access for fuel trucks, vehicles and emergency equipment. After losing access to the Emergency Pumping Facility Yard, COMB and HDR determined a rock based all-weather access road is the most cost effective solution to enable continuous access to the facility.

The original CEQA permit did not consider the use of crushed rock to improve the access road. After the storms in mid-December, COMB staff obtained an amendment to the CEQA permit to allow permanent placement of imported crushed rock.

FISCAL IMPACTS:

\$20,000 - This change order will not exceed the amount included in the adopted EPFP budget.

LEGAL CONCURRENCE:

N/A

COMMITTEE STATUS:

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

ENVIRONMENTAL IMPACT:

The necessary permit for installation of described material has been obtained from the Regional Water Quality Control Board.

RECOMMENDATION:

Authorize the General Manager to issue a change order to Cushman Contracting Corporation (CCC) to place up to 500 tons of 2 ½ inch crushed rock under COMB's direction in an amount not to exceed \$20,000.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION & MAINTENANCE BOARD

MEMORANDUM

Date:	January 26, 2015
Submitted by:	Dave Stewart
Approved by:	Randall Ward

SUBJECT: Information on Capital Elevator Change Order for Lighting – North Portal Elevator

BACKGROUND:

The North Portal Shaft and Gate Chamber were constructed in the 1950's. The Gate shaft is approximately 125 feet below the control house. The shaft is lit with seven lights that extend from the top to the bottom of the elevator shaft. Seepage into the elevator shaft has corroded the existing electrical conduit and lighting fixtures requiring replacement. Replacement of this equipment was necessary to meet state permit obligations.

FISCAL IMPACTS:

\$19,300

LEGAL CONCURRENCE:

N/A

ENVIRONMENTAL COMPLIANCE:

N/A

COMMITTEE STATUS:

The Administrative Committee was briefed on this project.

RECOMMENDATION:

This is an information item and requires no Board action. The General Manager has issue a change order to Capital Elevator in an amount not to exceed \$19,300. This expenditure will not increase the approved budgeted project cost of elevator rehabilitation.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Submitted by:	Randall Ward

SUBJECT: Server System Hardware and Operating Systems Replacement

SUMMARY:

As discussed during spring budget development, the existing COMB computer support infrastructure is largely obsolete and has reached the end of useful life. As approved in the adopted budget, hardware and software will be replaced in the budget-year. The obsolete Windows operating platform is no longer supportable. Combined, this obsolete infrastructure inhibits upgrades and security protection.

As referenced in the June 2014 General Manager report and approved in the adopted 2014-15 Budget, unexpended funds carried forward from the past year will be utilized for the purchase of these assets. The funds will be used to acquire the necessary hardware and software for updating the COMB servers to a virtual server environment, stabilize security vulnerabilities, provide the necessary backup system for the SCADA system, and update the XP workstations to current software standards. These expenditures are intended to bring COMB's IT Infrastructure into current generation technology and provide a stable, secure environment for several years.

FISCAL IMPACTS:

Utilization of previous fiscal year carryover funds in an amount not to exceed \$30,000.

LEGAL CONCURRENCE:

N/A

COMMITTEE STATUS:

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

RECOMMENDATION:

Authorize General Manager to execute a purchase order for acquisition and installation of server system hardware and operating systems replacement not-to-exceed \$30,000 as presented.

LIST OF EXHIBITS:

N/A



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 23, 2015

General Manager Report

- **USBR Site Inspection**

COMB is routinely requested by USBR to provide a status update to USBR Category 1 recommendations. The cross connection to the SCC is the single Category 1 recommendation outside the control of COMB. As previously noted, USBR requested the impacted Member Units (MU) prepare surveys of cross connections and take corrective action to ensure the existence backflow protection. One MU has responded and the other has contracted with a certified cross connection inspector to conduct the survey and prepare a report.

COMB staff has completed modifications of four Air Vacuum Release Valves on the SCC. Staff is currently developing a project planning and completion schedule that will be presented to the Operations Committee.

- **NP Elevator Rehabilitation**

The North Portal Elevator rehabilitation is complete. Final inspection of contracted work by COMB's design contractor is complete and Cal/OSHA has issued a temporary operating permit.

- **Santa Barbara County Drought Task Force (DTF)**

COMB continues to provide project and grant status updates to the DTF.

- **Encroachment**

Communication and resulting written inspection protocols between COMB and the County of Santa Barbara have produced the coordination necessary to ensure a timely and appropriate response to encroachments. Staff has initiated internal procedures for recording and tracking encroachments that will ultimately be incorporated in the Operations Division computerized record system (Field Mapplet).

The Right of Way Program effort has obtained information from USBR to enable the research of Easement Deeds maintained by the County Clerk Recorder Office to determine specific information contained within individual easements. It is anticipated the collection of Easement Deeds (property owner information) to be complete within the next 90 days.

- **Drought Emergency Pumping Facility Project**

1. Construction Status

- The pumping system is operational and is in a standby mode until operation becomes necessary. The most recent estimate of factors impacting lake elevation indicate the system may not be required until late April or early May. The system is tested monthly by the contractor.
- The PG&E transformer and electrical switch gear remains protected by fencing and security personnel is on site.

2. Grant Funding

Grant funding agreement documents have been completed and formalized between the participating Member Units, the Department of Water Resources and the State Water Resources Control Board. The combined grant amount across the four participating Member Units is \$2.0 million (\$500k each).

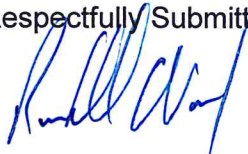
- As previously indicated, the DWR Integrated Regional Water Management Plan grant selections (Prop. 84) included the COMB Emergency Pumping Facility Project. The amount awarded to the COMB project is approximately \$1.0 million.
- Final grant documents from USBR have been received to result in the payment of electrical power costs attributable to the Emergency Pumping Facility Project in an amount up to \$300k beginning on January 23, 2015.

• COMB Buildings

Recent storms exposed non-reversible structural problems with the Administration building. The Administration Committee was briefed on the initial findings and a replacement effort. When complete, decision ready information will be reviewed by the Administration Committee.

See Attachment (A) for Emergency Pumping Facility Project expenditure detail.

Respectfully Submitted,



General Manager

EMERGENCY PUMPING FACILITY PROJECT FY 2014/2015

AS OF: 12/31/2014

FY 14/15 APPROVED BUDGET

Drought Contingency Planning	ACCT #6108	-
Emergency Pumping Facility Project	ACCT #6120	4,708,000.00

Total Budget Approved **\$ 4,708,000.00**

FY 13/14 Unexpended funds (*unapproved projected*) 7,649.44 *Acct #6108

\$ 4,715,649.44 Total funds available FY 14/15

FY 13/14 DROUGHT CONTINGENCY-EMERGENCY PUMPING FACILITY PROJECT				
CONSULTANTS	BUDGET	EXPENDED	BALANCE	Description
Environ Strategy	60,000.00	9,191.50	50,808.50	Project Management Services
HDR Engineering	198,748.00	178,645.48	20,102.52	Develop proj def; assist w/RFQ-RFP, etc
MPG - Environmental/Legal	50,000.00	80,622.32	(30,622.32)	Environmental / Legal fees
Permits	8,045.25	8,045.25	-	CDFW-\$4,912.25 / RWQCB-\$3,133
PG&E	7,000.00	7,000.00	-	On-going project electrical charges
Smith, Watts & Martinez	20,000.00	20,000.00	-	Lobbyist-drought relief funding
SYRWCD ID#1 (Stetson)	5,000.00	4,025.17	974.83	Work authorized by RW/TR
Miscellaneous	33,206.75	119.72	33,087.03	Non-Contract Incidental charges
Cushman Contracting	350,000.00	350,000.00	-	Phase I designs/mobilization/site prep
HDR Engineering	50,000.00	-	50,000.00	Project Management fees
Contractor	54,000.00	-	54,000.00	Evaluation of NP gates, stems, guides
VAG	150,000.00	152,272.44	(2,272.44)	Stems for gates 1-5
PG&E	-	107,370.37	(107,370.37)	Electrical Installation contract
Cushman Contracting**		528,840.00	(528,840.00)	JE of Phase II Jun work from FY 14/15
FY 2013/2014 Totals				
	\$ 986,000.00	\$ 1,446,132.25	\$ (460,132.25)	

FY 14/15 EMERGENCY PUMPING FACILITY PROJECT				
CONSULTANTS	BUDGET	EXPENDED	BALANCE	Description
Cushman Contracting	3,568,000.00	2,675,019.98	892,980.02	Construction - Phase II/Operations
Contract Management	150,000.00	-	150,000.00	
PGE Construction	750,000.00	20,631.00	729,369.00	
PGE Monthly Costs	240,000.00	111,907.00	128,093.00	
PGE Electricity charges		17,901.55		
RMC Water & Environment	-	19,763.00	(19,763.00)	
Rodney Hunt-Fontaine	-	540.00	(540.00)	
SY Band of Chumash	-	1,914.30	(1,914.30)	
Bank of Santa Barbara	-	22,485.00	(22,485.00)	
Misc	1,188.00	1,188.00	-	
	\$ 4,709,188.00	\$ 2,871,349.83	\$ 1,855,739.72	

** This entry/amount is representative of the JE as required by the Auditors to expense Phase II Inv#2B, worked performed in June 13/14, to proper Fiscal Year. This Phase II work was included in FY 14/15 budget.

COMBINED FY 13/14 & 14/15 Totals			
	<u>BUDGET</u>	<u>EXPENDED</u>	<u>BALANCE</u>
	\$ 5,695,188.00	\$ 4,317,482.08	\$ 1,395,607.47

QB Reconciliation	1,446,132.25	QB Total Expenditures FY 13/14
	2,871,349.83	QB Total Expenditures FY 14/15
	\$ 4,317,482.08	

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	January 26, 2015
Submitted by:	Tim Robinson and Scott Volan
Approved by:	Randy Ward

SUBJECT: Lake Cachuma Oak Tree Restoration Program

SUMMARY:

This memorandum on the Lake Cachuma Oak Tree Restoration Program reflects maintenance completed since the beginning of this Fiscal Year (7/1/14 – 1/23/15, Table 1). Labor and expenses for the entire fiscal year (July 2014 - June 2015) as well as water usage will be tracked separately but not reported as recommended by the COMB Board Lake Cachuma Oak Tree Committee. COMB staff continues to rely on the Fisheries Division seasonal employees to conduct the majority of oak tree work in the field. The annual oak tree inventory began in November and continues to date.

Table 1: Cachuma Oak Tree Program completed tasks since 7/1/14.

	July 2014 *	August*	Sept 2014**	Oct 2014	Nov 2014***	Dec 2014***	Jan 2015***
Year 7 Oaks (2014-2015)						New Trees Gopher Baskets Fertilizer/Compost Deer Cages Mulched/Irrigated	New Trees Gopher Baskets Fertilizer/Compost Deer Cages Mulched/Irrigated
Year 6 Oaks (2010-2011)			Irrigated Hand weeded Cage maint.				
Year 5 Oaks (2009-2010)				Irrigated		Cage maint.	
Year 4 Oaks (2008-2009)	Cage maint.			Irrigated			
Year 3 Oaks (2007-2008)	Cage maint.			Irrigated			
Year 2 Oaks (2006-2007)			Irrigated Hand weeded Cage maint.				
Year 1 Oaks (2005-2006)			Irrigated Hand weeded Cage maint.				

*Lakeshore inventory began in July and continued into August

**Sept and Oct watering at Year 1 and Year 2 included trees under 3' in height and all valley oaks

***November, December and January work included annual oak tree inventory

The planting of new oak trees (Year 7 Oaks) began in December and will continue through early February, weather permitting. Trees are planted at a ratio of 90% Coast Live Oaks and 10% Valley Oaks. The planting procedure includes marking out a minimum distance of 20 feet between trees, excavating each hole with a backhoe, inserting a gopher cage, mixing compost and a bit of fertilizer with the soil that is backfilled into the hole, and planting the new tree. Once this process is completed, tree stakes and hog

wire deer protection fencing is placed around each tree. Then the area is mulched and irrigated as needed. New trees are being planted at Storke Flat but will also be planted near Bradbury Dam over time. Oak trees are being provided by Manzanita Nursery in Solvang. As of Wednesday prior to the Board meeting, 125 new oak trees have been planted and an additional 225 holes have been prepared for new plantings. (See Exhibit A and Exhibit B).

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:



Exhibit A: Lake Cachuma Oak Tree Restoration Program at Storke Flat showing a) arborist-led training on measuring new oak tree distances, b) California Conservation Core assisting with tree planting, c) close-up of newly planted trees, and d) overview of newly planted trees.

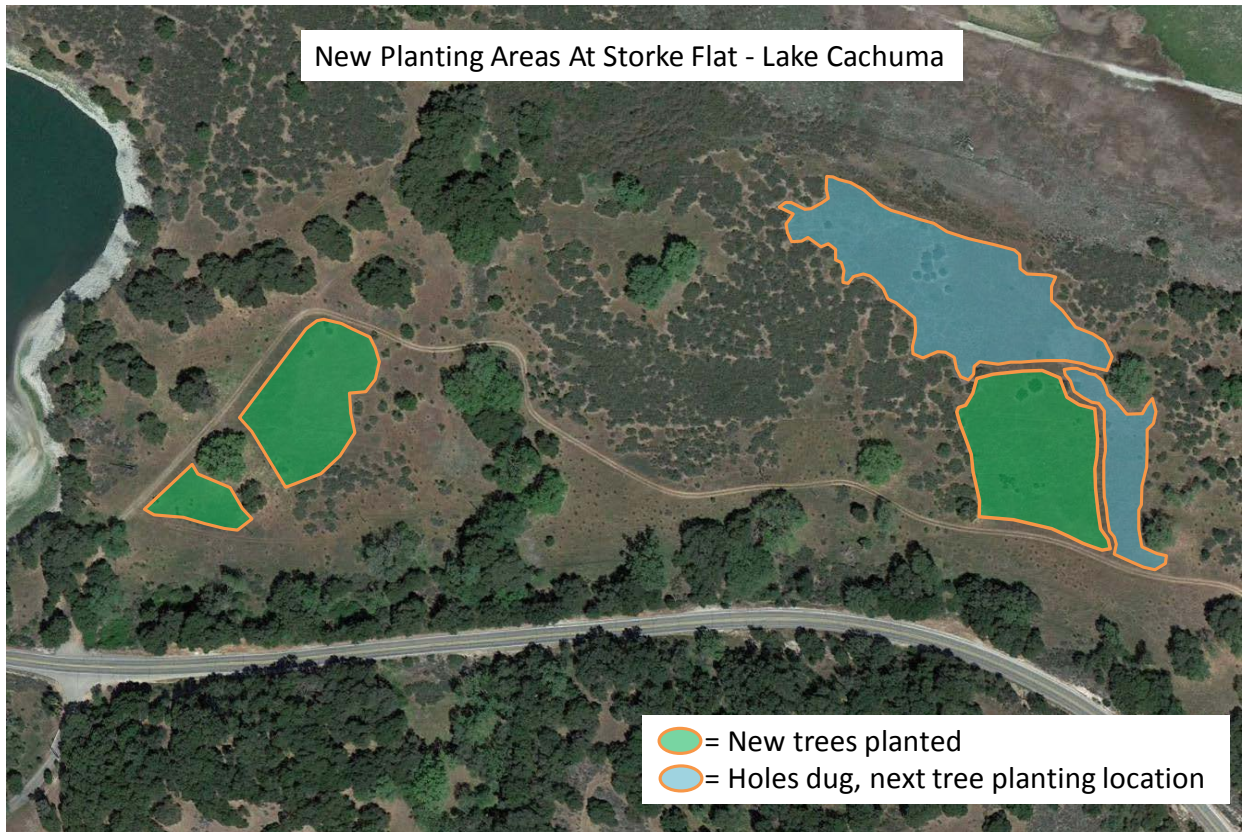


Exhibit B: Aerial view of designated planting locations at Storke Flat-Lake Cachuma.

CACHUMA OPERATION AND MAINTENANCE BOARD

MEMORANDUM

DATE: January 26, 2015
TO: Randall Ward, General Manager
FROM: Dave Stewart, Operations Division Manager
RE: **MONTHLY OPERATIONS DIVISION REPORT**

Operations

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

Lake Cachuma Operations

The total flow from Lake Cachuma into the Tecolote Tunnel for December, 712.2 acre-feet for an average daily flow of 22.9 acre-feet. The lake elevation was 688.34 feet at the beginning of the month and 688.37 feet at the end. The storage change increased 28 acre-feet. CCWA wheeled 294 acre-feet of water to Cachuma Project facilities.

Operation and Maintenance Activities

COMB Staff regularly performs the following duties:

- Weekly Safety Meetings
- Weekly Rodent Bait (All Reservoirs)
- Weekly Toe Drain and Piezometer reads at Ortega (L23)
- Dam inspection and reports (All Reservoirs)
- Structure Maintenance per Work Plan
- Staff responded to 119ea USA dig alerts, 7ea SB County development notifications
- Pesticide report to County of Santa Barbara
- Operational tests of generators at the North Portal and at Lauro Yard
- Inspection of Fire Extinguishers
- Read Anodes and Rectifier Data
- Water Samples taken at Lake Cachuma
- Meter Calibration performed on all Venturi Meters

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.

- ✓ Crane Stability and Tipping
- ✓ PPE
- ✓ Working in the Rain
- ✓ Ramik Oats
- ✓ Job Hazardous Analysis
- ✓ JHA Review/Revised
- ✓ How to use “Let’s Talk Safety”
- ✓ Confined Spaces- Don’t be a Dead Hero
- ✓ Shaken Up Living in Earthquake County

COMB Crew specifically performed the following activities:

- Two Water Service Workers attended a Pesticide Applicators Professional Association Seminar.
- Three Air Vacuum Air Release (AVAR) Valves were rehabilitated to meet updated standards and USBR Categorical Recommendations at Stations 254+66, 244+30, and 755+84. This is a USBR Category 1 Recommendation. (Photo Below).
- A new Venturi Meter was installed at Ortega Reservoir.
- COMB conducted the annual renewal with the County of Santa Barbara “Usage Permit” allowing staff to apply various pesticides.
- COMB staff removed old chain hoists at Ortega and Carpinteria Reservoir; these hoists were no longer utilized and were not certified by the State of California. This was a USBR Category 2 Recommendation. (Photo Below)
- Staff cleaned Valve pits at Ortega Reservoir, Lauro Reservoir, Carpinteria Reservoir, and Sheffield Control Station in preparation of the storms.
- Storm Damage with fallen trees and debris build up in storm drains were cleaned and repaired at Glen Anne, Lauro, Ortega, and Carpinteria Reservoirs.
- The deteriorating concrete on the Glen Anne Spillway was repaired as a USBR Category 2 Recommendation.
- All fallen rocks were cleared from the concrete swales on the Glen Anne Dam face; this was a USBR Category 2 Recommendation.
- The Annual Glen Anne Ball Valve Exercise maintenance was performed.
- COMB Operations Staff assisted COMB Fisheries Division with the Oak Tree program by digging holes for new oak trees.
- COMB Operations Staff assisted COMB Fisheries Division in Water Hyacinth Removal along the Santa Ynez River.
- Structure Maintenance at Lower Reach Stations 27+80 BO, 38+72 AV, 67+86 AV, 74+02 BO, 83+90 BO, 87+70 TO, 147+60 TO, 197+85 BO, 199+63 AV, 223+40 BO, 225+98 AV, 227+20 BO, 230+57 AV, 245+70 BO, 257+36 BO, 295+50 MH, 352+07 AV, 318+50 BO, 388+10 BO, 427+25 BO, 432+63 TO, 455+25 MH, 475+20 BO 499+65 TO, 504+65 BO, 495+30 BO, 510+20 AV, 522+06 AV, 552+45 BO, 563+50 TO, 574+35 AV, 592+80 BO, 598+20, AV, 598+44 AV, 598+48 AV, 627+74 TO, 627+75 TO, 643+47 TO, 643+92 AV, 655+68 TO, 661+70 TO, 670+80 TO, 679+80 BO, 682+11 AV, 691+50 TO, 698+55 BO, 708+12 TO, 715+60 TO, 720+09 TO, 729+60 TO, 732+72 BO, 740+65 TO.

Additionally, Operations staff has been involved in activities related to the EPFP, the Elevator Rehabilitation contract and investigation of the Lower Reach AVAR conditions.

Pictures

AVAR 254+66 Rehabilitation (Before, During, and After) USBR Category 1 Recommendation



AVAR 755+84 Rehabilitation USBR Category 1 Recommendation



AVAR 244+30 Rehabilitation (Before and After) USBR Category 1 Recommendation



Turnout 691+50 Rehabilitation (Before and After) USBR Category 2 Recommendation



Carpinteria Reservoir Hoist Removal USBR Category 2 Recommendation



CACHUMA OPERATION AND MAINTENANCE BOARD
BOARD MEMORANDUM

DATE: January 26, 2015
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 ((NMFS, 2000) and as described in the 2004 Lower Santa Ynez River Fish Management Plan (SYRTAC, 2000) and the Monitoring Program in the 2000 Revised Biological Assessment (BA), the Cachuma Project Biology Staff (CPBS) conducts routine monitoring of steelhead/rainbow trout and their habitat on the Lower Santa Ynez River (LSYR) below Bradbury Dam. The following is a list of activities carried out by CPBS since the last COMB Board 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. All thermographs were picked up in December within the LSYR basin. 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 need to carefully monitor Lake Cachuma, lake profiles will be taken monthly throughout the year for the unforeseeable future.

Cachuma Lake Oak Tree Restoration Program: COMB staff, with guidance from the hired professional arborist, continues to implement the Program and has successfully conducted all management actions as required. An update of the project is provided in a separate Board memo. The 2015 Lakeshore Survey was completed in July and August of last year and the results of that survey will be reviewed by the Lake Cachuma Oak Tree Restoration Committee during their next meeting.

WR 89-18 Release Monitoring: BO required monitoring for the WR 89-18 releases started in the middle of August as requested by USBR and was completed at the beginning of December, 2014. WR 89-18 releases are conducted by the Santa Ynez River Water Conservation District in collaboration with US Bureau of Reclamation (USBR). The releases began on 8/18/14 at 8 AM and ended on 11/11/14 at 8:00 AM.

Tributary Project Updates:

Quiota Creek Crossing 0: Staff submitted a CDFW-FRGP Grant on 3/17/14 with a revised design and a \$50,000 construction landowner cost match. Submitting the proposal was

approved during the February COMB Board meeting. Grant awards will be announced in January, 2015.

Quiota Creek Crossing 3: Staff submitted a CDFW-FRGP Grant on 3/17/14 with a COMB construction match of \$50,000 that was approved during the February COMB Board meeting. Grant awards will be announced in January, 2015.

Quiota Creek Crossing 4: Staff submitted a CDFW-FRGP Forest and Drought Grant on 8/12/14 with a COMB construction match of \$50,000 that was approved by the Board (8/25/14) and recommended during the COMB Board Fisheries Committee meeting on 7/28/14. Grant awards will be announced in January, 2015.

Quiota Creek Crossing 8: There has been no action on this project these past 2 months.

Salsipuedes Creek – Jalama Road Fish Ladder: There has been no action on this project.

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

Hilton Creek Watering System (HCWS) Repairs and Upgrades

The HCWS is owned, operated and maintained by USBR. The following repairs and upgrades have been identified by USBR with the status of each (Table 1).

Table 1: List of HCWS repairs and upgrades as reviewed by USBR Management on 11/12/14.

#	Tasks	Status:
1	Run a watering truck to LRP for 10 hrs/day until Pumps #1+2 are operational	Completed - 5/30/14 thru 6/10/14
2	Replace failed Pump #1 on HCWS Pumping Barge	Completed - 6/9/14
3	Conduct repairs on Pump #2 on HCWS Pumping Barge	Completed - 6/10/14
	Install temporary HC Emergency Backup System (HCEBS) at Bradbury Dam Outlet Works:	
4	Receive contractor bids	Completed (2 rounds)
5	Issue a contract and a Notice to Proceed letter	Completed - contract issued on 9/3/14
6	Install steel riser pipe off of the 10" release valve at Outlet Works (USBR)	Completed - 6/20/14
7	Construct the HCEBS	Pending (started 12/1/14 + estimated completion 2/13/15)
	Work to be completed once the HCEBS is installed:	
8	Provide low flow delivery (~1.5 cfs) to HC to accommodate < 30,000 af of storage	Pending (completion of the HCEBS)
9	Finalize all needed modifications to Pumps #1+2	Pending (completion of the HCEBS)
10	Upgrade current Motor Control (electrical panel) to assure no power interruption to Pumping Barge	Pending (completion of the HCEBS)
11	General top of Dam electrical and SCADA upgrades	Pending (completion of the HCEBS)
12	Repair the 3 leaky valves at the Outlet works	Valve sealing done in December, improved not perfect, work in progress
13	Negotiate a solution for independent CCWA delivery without connecting to the Outlet	CCWA, USBR, MUs +SYRWCD to address
14	Install permanent Hilton Creek Backup Delivery System (HCBDs) from the Outlet Works	In preliminary design phase (2016 +/-)

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 2). All numbers come from USBR's Daily Operations Report. The start time for the use of the Surcharge Water Accounts was 5/27/11, or the last day of full surcharge. As of May 2012, all of the Fish Rearing Account waters have been used and 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 and another WR 89-18 release began on 8/18/14 and ended on 11/11/14 at 8:00 AM. During these releases, no Fish Rearing releases are debited as WR 89-18 releases are used conjunctively with fish flows under the Cachuma Project Settlement Agreement. The Adaptive Management Committee (AMC) called for two release from the Adaptive Management Account (AMA), 35 acre-feet in October 2012 and 114 acre-feet in June 2013. What remains of the AMA is 351 acre-feet.

Table 2: 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	149	351
Fish Rearing***	5,484	5,484	0
Project Yield		11,484	
Total:	9,184	17,117	3,551
* Originally was 9,200 af, 8,942 af in 2008 and 9,184 af in 2013.			
** Values as of 12/31/14.			
*** 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) was vastly modified by USBR and then submitted to NMFS. The COMB report was requested by NMFS and USBR sent that report as prepared. The COMB report was then renamed, 2011 Annual Monitoring Summary (AMS), and was then posted on the COMB webpage. Staff is now working on the 2012 and 2013 AMRs that will be sent to the Science Review Team as soon as possible.

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. Fisheries Division (FD) Manager participated in a Bioengineering Stream Bank Stabilization Workshop in Santa Ynez where during the field trip several of our projects were visited.

Consultant Activity Summary

HDR Fisheries Design Center (Mike Garelo) – Design work for the Quiota Creek Crossings 0, 3, 4 and 8 projects.

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

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

CACHUMA OPERATION AND MAINTENANCE BOARD
METERED USE REPORT FOR DECEMBER 2014 revised

LATERAL/ STATION	NAME	ACRE FEET METERED	LATERAL/ STATION	NAME	ACRE FEET METERED
CARPINTERIA WATER DISTRICT			GOLETA WATER DISTRICT		
Ortega South Flow		45.70	18+62	G. WEST	4.23
Asegra Road		(1.86)	78+00	Corona Del Mar FILTER Plant	163.20
Lambert Road		0.00	122+20	STOW RANCH	0.00
Toro Canyon		0.00		Bishop Ranch (Wynmark)(Water Rights)	0.00
				Raytheon (SWP) (Warren Act Contract)	(22.00)
				Morehart (SWP) (Warren Act Contract)	0.00
				GWD SWP CREDIT (Warren Act Contract)	0.00
			TOTAL		145.44
			MONTECITO WATER DISTRICT		
			260+79	BARKER PASS	35.95
			386+65	MWD YARD	0.15
			487+07	VALLEY CLUB	0.00
			499+65	E. VALLEY-ROMERO PUMP	40.61
			599+27	TORO CANYON	0.00
			510+95	ORTEGA CONTROL	3.21
			510+95	MWD PUMP (SWD)	2.74
			526+43	ASEGRA RD	1.86
			555+80	CO. YARD	0.00
			583+00	LAMBERT RD	0.00
				MWD SWP CREDIT (Warren Act Contract)	(84.50)
			TOTAL		0.00
			CITY OF SANTA BARBARA		
			CATER	INFLOW	683.56
			"	SO. FLOW	(262.71)
			Gibraltar	PENSTOCK	(43.08)
			Sheffield	SHEF.LIFT	117.54
				STANWOOD MTR TO SCC-credit	0.00
				City SWP(Warren Act)	(249.00)
				La Cumbre Mutual (SWP)(Warren Act)	(36.38)
			TOTAL		209.93
			SANTA YNEZ RIVER WATER CONSERVATION DISTRICT, ID#1		
				COUNTY PARK, ETC	1.08
			TOTAL		1.08
			BREAKDOWN OF DELIVERIES BY TYPE:		
				STATE WTR DELIVERED TO LAKE	271.00
				STATE WATER TO SOUTH COAST (including from storage)	(391.88)
				BISHOP RANCH DIVERSION	0.00
			METERED DIVERSION		400.30
			STATE WTR CRD 0.00		
			TOTAL		43.85
Note: COMB meter reads were taken on 12/31/2014					

14-15 ENTITLEMENT

**CACHUMA OPERATION AND MAINTENANCE BOARD
WATER PRODUCTION AND WATER USE REPORT
FOR THE MONTH OF DECEMBER 2014 AND THE WATER YEAR TO DATE**

Revised

(All in rounded Acre Feet)

	MONTH					YTD
	TOTAL					TOTAL
WATER PRODUCTION:						
Cachuma Lake (Tec. Diversion)	717					4,542
Tecolote Tunnel Infiltration	107					383
Glen Anne Reservoir	0					0
Cachuma Lake (County Park)	1					5
State Water Diversion Credit	392					1,964
Bishop Ranch Diversion	0					0
Meter Reads	400					2,763
So. Coast Storage gain/(loss)	35					(18)
Total Production	825					4,929
Total Deliveries	827					4,709
Unaccounted-for	(2)					221
% Unaccounted-for	-0.23%					4.47%
	GWD	SB CITY	MWD	CVWD	SYRWCD	TOTAL
					I.D. #1	
WATER USE:						
M&I	110	210	0	25	1	346
Agricultural	35	0	0	18	0	54
TOTAL FOR MONTH	145	210	0	44	1	400
Same Mo/prev. yr	814	904	320	214	2	2,254
M&I Yr to date	1,100	740	0	215	5	2,060
Ag. Yr to date	443	0	0	259	0	703
TOTAL YTD	1,543	740	0	475	5	2,763
USAGE % YTD	23.0%	11.5%	2.2%	26.5%	1.8%	13.7%
Previous Year/YTD	2,810	3,212	704	759	10	7,495
Evaporation	5	10	10	0	5	30
Evaporation, YTD	70	88	81	11	42	292
Entitlement ***	4,195	3,725	1,193	1,266	1,193	11,572
Carryover	2,819	3,188	2,778	564	1,457	10,806
Carryover Balances Spilled YTD	0	0	0	0	0	0
Surplus^^	0	0	0	0	0	0
State Water Exchange^	0	0	0	0	0	0
Transfers/Adjustment #	0	297	(297)	0	0	0
Passthrough H2O**	0	0	0	0	0	0
TOTAL AVAILABLE	7,014	7,210	3,674	1,830	2,650	22,378
REMAINING BALANCE	5,401	6,382	3,593	1,344	2,603	19,323

*** MU's agreed to 55% reduction of normal (25,714 AF) entitlement

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

State Water Deliveries for December to Lake Cachuma were: MWD 0 AF; CVWD 0 AF
GWD 0 AF(Morehart 0 AF); City of S.B. 249 AF; and LaCumbre 0 AF: (Ratheon 22 AF).

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

City of SB received 0 AF; and CVWD received 0 AF from ID#1 in December 2014.

Juncal transfer to City per annual agreement

CACHUMA OPERATION AND MAINTENANCE BOARD
WATER STORAGE REPORT

MONTH: **December 2014**

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	547.50 Feet
Water in Storage	560.07 Acre Feet

ORTEGA RESERVOIR

Capacity at 460' elevation:	65 Acre Feet
Capacity at outlet at elevation 440':	0 Acre Feet
Stage of Reservoir Elevation	449.60 Feet
Water in Storage	27.96 Acre Feet

CARPINTERIA RESERVOIR

Capacity at 384' elevation:	45 Acre Feet
Capacity at outlet elevation 362':	0 Acre Feet
Stage of Reservoir Elevation	376.20 Feet
Water in Storage	26.14 Acre Feet

TOTAL STORAGE IN RESERVOIRS

Change in Storage	34.73 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	688.37 Feet
Water in Storage	57,171 AF
Surface Area	1,385
Evaporation	125.7 AF
Inflow	157.2 AF
Downstream Release WR8918	0.0 AF
Fish Release (Hilton Creek)	260.5 AF
Outlet	0.0 AF
Spill/Seismic Release	0 AF
State Project Water	294 AF
Change in Storage	28 AF
Tecolote Diversion	717.2 AF

Rainfall: Month: 5.88 Season: 6.75 Percent of Normal: 116%

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

Contract Year: 10/1/14 to: 9/30/15

Revised

Contract Entity: Carpinteria Valley Water District
 Last updated by C.O.M.B. 12/31/14

Month	Approved Schedule Current Year		Carryover Previous Year	TOTAL WATER USED			WATER USED CHARGED TO CARRYOVER BALANCES			WATER USED CHARGED TO CURRENT ENTITLEMENT		
	1266	564		M & I	Agr	Total	Evap	Div	Total	M & I	Agr	Total
Oct			116	160	276	9	276	285	120	165	0	0
Nov			74	81	155	3	155	158	75	82	0	0
Dec			25	18	43	0	43	43	25	18	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			215	259	474							

STORAGE WATER		CONVERSIONS		SCHEDULE AND REVISIONS		
M & I	Agr	M & I	Agr	Total	M&I	AG
108	-108	0	0	564	12	552
75	-75	0	0			
25	-25	0	0			
				Begin Bal		
					633	633
						1,266

REMAINING BALANCES			
Month	Total	M&I	AG
Oct	279	0	279
Nov	121	0	122
Dec	78	0	79
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total			

TOTAL 1,344

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

Contract Year: 10/1/14 to: 9/30/15

Contract Entity: **Goleta Water District**
 Last updated by **C.O.M.B. 12/31/14**

Month	Approved Schedule		Carryover Previous Year	TOTAL WATER USED				WATER USED CHARGED TO CARRYOVER BALANCES				WATER USED CHARGED TO CURRENT ENTITLEMENT				
	Current Year	4195		2819	M & I	Agr	Total	Evap	Div	Total	M & I	Agr	Total	M & I	Agr	Total
Oct				567	236	803	47	803	850	600	250	0	0	0	0	0
Nov				423	172	596	18	596	613	436	178	0	0	0	0	0
Dec				110	35	145	5	145	150	114	37	0	0	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				1,100	444	1,544										

STORAGE WATER		CONVERSIONS		SCHEDULES AND REVISIONS			
M & I	Agr	M & I	Agr	M & I	AG	M & I	AG
0	0	0	0	2,819	2,142	2,935	1,260
0	0	0	0	Begin Bal			
0	0	0	0	Total	2,142	2,935	1,260
0	0	0	0	Month			
0	0	0	0	Oct			
0	0	0	0	Nov			
0	0	0	0	Dec			
0	0	0	0	Jan			
0	0	0	0	Feb			
0	0	0	0	Mar			
0	0	0	0	Apr			
0	0	0	0	May			
0	0	0	0	Jun			
0	0	0	0	Jul			
0	0	0	0	Aug			
0	0	0	0	Sep			
				Total	2,819	2,142	677

REMAINING BALANCES			
Month	M & I	AG	Total
Oct	1542	427	1969
Nov	1106	249	1356
Dec	992	212	1206
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	2935	1260	4195

TOTAL 5,401

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

Contract Year: 10/1/14 to: 9/30/15

Contract Entity: **City of Santa Barbara**
 Last updated by **C.O.M.B. 12/31/14**

Month	Approved Schedule		Carryover Previous Year	WATER USE CHARGED TO CARRYOVER BALANCES				WATER USE CHARGED TO CURRENT ENTITLEMENT		
	Current Year	3725		3188	Evap	Div	Total	M & I	Agr	Total
Oct	0	0	337	53	337	390	390	0	0	0
Nov	0	0	193	25	193	218	218	0	0	0
Dec	0	0	210	10	210	220	220	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	740							

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								
Feb								
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Total	0	0	0	0	0	0	3,188	3,188

Month	REMAINING BALANCES		TOTAL	
	M & I	Agr	M & I	Agr
Oct	3725	0	3725	0
Nov	4022	0	4022	0
Dec	4022	0	4022	0
Jan				
Feb				
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Total	3725	0	3725	0

TOTAL 6,383

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

MONTH	DELVRD TO LAKE	CVWD		MWD		S.B.		GWD		LCMWC		RSYS		MLC		
		Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to SC
2013																
Bal. Frwd	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
February	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
April	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
May	216	0	136	0	0	0	0	0	0	0	0	0	0	0	0	0
June	217	0	57	0	0	0	0	0	0	0	131	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	91	0	0	0	0	0
August	641	0	81	0	0	0	0	500	0	60	91	0	0	0	0	0
September	922	50	525	0	0	0	0	297	0	50	50	0	0	0	0	0
October	901	200	601	38	0	0	0	0	0	100	81	0	0	0	0	0
November	115	115	0	0	0	0	0	0	0	0	81	0	0	0	0	0
December	146	109	0	0	0	0	0	12	0	25	24	0	0	0	0	0
Total	3213	474	1400	0	0	0	0	809	0	530	24	0	0	0	0	0

Revised

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

MONTH	DELVRD TO LAKE	CVWD		MWD		S.B.		GWD		LCMWC		RSYS		MLC		
		Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to Lake	Stored	Delvd to SC
2014																
Bal. Frwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January	875	54	82	0	0	82	0	615	0	42	0	0	0	0	0	0
February	1368	133	200	0	0	200	0	749	181	86	21	0	0	0	0	0
March	1362	105	245	83	0	286	0	335	493.6	78	85	0	0	0	0	0
April	486	0	93	0	0	178	0	176	0	39	105	1	18	0	0	0
May	1265	30	362	81	0	362	0	388	0	120	172	1	52	0	0	0
June	1268	50	318	142	1	348	0	432	0	115	254	1	31	0	0	0
July	1302	158	275	149	1	317	0	441	0	105	285	2	72	0	0	0
August	1297	121	314	237	1	314	0	437	0	105	375	2	13	0	0	0
September	1257	110	308	291	2	308	0	423	0	103	418	2	58	0	0	0
October	1296	0	443	455	5	570	0	113	0	170	580	7	1	0	0	0
November	1249	0	707	962	4	399	0	0	0	143	647	5	71	0	0	0
December	271	0	874	4	4	249	0	0	0	0	609	2	36	0	0	0
Total	13296	761	3347	874	19	2454	0	3613	4422	1106	609	25	496	22	25	0

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

JANUARY 2015

LAKE CACHUMA DAILY OPERATIONS

RUN DATE: January 22, 2015

DAY	ELEV	STORAGE		COMPUTED* INFLOW AF.	CCWA INFLOW AF.	PRECIP ON RES. SURF. AF.	RELEASE - AF.				EVAP		PRECIP INCHES	
		ACRE-FEET IN LAKE	CHANGE				TUNNEL	HILTON CREEK	OUTLET	SPILLWAY	AF.	INCH		
1	688.37	57,171												
1	688.33	57,115	-56	-31.1	6.5	.0	15.4	8.5	.0	.0	7.5	.100	.00	
2	688.33	57,115	+0	20.7	6.5	.0	18.7	8.5	.0	.0	.0	.000	.00	
3	688.29	57,060	-55	-31.6	6.4	.0	17.5	8.5	.0	.0	3.8	.051	.00	
4	688.28	57,046	-14	9.7	6.5	.0	19.3	8.4	.0	.0	2.5	.033	.00	
5	688.26	57,018	-28	-4.6	6.4	.0	18.4	8.4	.0	.0	3.0	.040	.00	
6	688.24	56,991	-27	7.7	6.5	.0	21.5	8.5	.0	.0	11.2	.150	.00	
7	688.24	56,991	+0	19.7	26.5	.0	29.2	8.5	.0	.0	8.5	.114	.00	
8	688.23	56,977	-14	-26.5	27.4	.0	5.8	8.4	.0	.0	.7	.010	.00	
9	688.22	56,963	-14	40.9	27.4	.0	62.6	8.5	.0	.0	11.2	.150	.00	
10	688.20	56,935	-28	-7.3	27.4	.0	38.4	8.4	.0	.0	1.3	.018	.00	
11	688.25	57,005	+70	17.4	27.5	72.6	36.8	8.5	.0	.0	2.2	.030	.63	
12	688.25	57,005	+0	2.2	27.5	2.3	22.1	8.4	.0	.0	1.5	.020	.02	
13	688.23	56,977	-28	-7.6	27.4	1.2	30.7	8.4	.0	.0	9.9	.132	.01	
14	688.22	56,963	-14	20.3	7.6	1.2	33.2	8.3	.0	.0	1.6	.022	.01	
15	688.19	56,921	-42	-11.0	7.5	.0	21.2	7.0	.0	.0	10.3	.138	.00	
16	688.17	56,894	-27	-5.8	7.5	.0	21.5	7.2	.0	.0	.0	.000	.00	
17	688.15	56,866	-28	-3.1	7.8	.0	20.9	7.3	.0	.0	4.5	.060	.00	
18	688.15	56,866	+0	11.2	30.2	.0	21.5	7.2	.0	.0	12.7	.170	.00	
19	688.16	56,880	+14	2.1	43.7	.0	21.5	7.3	.0	.0	3.0	.040	.00	
20	688.17	56,894	+14	4.1	43.7	.0	21.8	7.3	.0	.0	4.7	.063	.00	
21	688.18	56,907	+13	6.2	43.8	1.2	21.8	7.4	.0	.0	9.0	.120	.01	
22	688.19	56,921	+14	7.4	43.7	.0	27.3	7.3	.0	.0	2.5	.033	.00	
TOTAL (AF)			-250	41.0	465.4	78.5	547.1	176.2	.0	.0	111.6	1.494	.68	
(AVG)		56,969												

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 2014****

CACHUMA LAKE BOAT LAUNCH DATA:

Cachuma Lake Recreation Area Boat Launch Data -- NOVEMBER 2014		
Inspection Data		
Total Vessels entering Park	99	
Total Vessels launched	93	
Total Vessels Quarantined	6	6%
Returning with Boat Launch Tag	69	74%
New: Removed from Quarantine	1	1%
Kayak/Canoe: Inspected, launched	23	25%
4-stroke Engines	19	20%
2-strokes, w/CARB star ratings	22	24%
2-strokes, NO emissions ratings	29	31%
Quarantine Data		
Total Vessels Quarantined	6	
Quarantined 7 days	0	
Quarantined 14 days	0	
Quarantined 30 days	6	
Quarantine Reasons -- Can be several for 1 boat		
Water on vessel*	*	
Debris on hull*	*	
Plug installed*	*	
From infected county	0	
Ballast tanks*	*	
Boat longer than 24 feet*	*	
Out-of-state	0	
Unspecified*	*	
Mandatory Quarantine All Untagged Boats		
Demographic Data		
Quarantined from infected county	0	
Quarantined from SB County	5	
Quarantined from uninfected co	1	

*These conditions will not be tracked while the mandatory 30-day quarantine is adopted

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, 2014.

CACHUMA LAKE QUAGGA SURVEY:

Summary: No Dreissenid mussels were detected
 Inspection site: Cachuma Lake Marina, Santa Barbara County, California
 Inspection Date and Time : 2014.11.17; 12:00 – 16:00 PDT
 Method: 7 PVC/Cement Sampling Stations; 152 linear feet of line
 Surveyors: Liz Gaspar (Parks Division, CSD), Keith Yaeger (Sea Grant).
 Lake elevation: Max feet: 753.00, current: 688.69; Max acre-feet: 193,000, current af: 57,614;
 Current capacity: 30%



**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 2014****

CACHUMA LAKE BOAT LAUNCH DATA:

Cachuma Lake Recreation Area Boat Launch Data -- DECEMBER 2014		
Inspection Data		
Total Vessels entering Park	54	
Total Vessels launched	45	
Total Vessels Quarantined	9	17%
Returning with Boat Launch Tag	35	78%
New: Removed from Quarantine	0	0%
Kayak/Canoe: Inspected, launched	10	22%
4-stroke Engines	11	24%
2-strokes, w/CARB star ratings	16	36%
2-strokes, NO emissions ratings	8	18%
Quarantine Data		
Total Vessels Quarantined	9	
Quarantined 7 days	-	
Quarantined 14 days	-	
Quarantined 30 days	9	
Quarantine Reasons -- Can be several for 1 boat		
Water on vessel*	*	
Debris on hull*	*	
Plug installed*	*	
From infected county	4	
Ballast tanks*	*	
Boat longer than 24 feet*	*	
Out-of-state	0	
Unspecified*	*	
Mandatory Quarantine All Untagged Boats	9	
Demographic Data		
Quarantined from infected county	4	
Quarantined from SB County	5	
Quarantined from uninfected co	0	

*These conditions will not be tracked while the mandatory 30-day quarantine is adopted.

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, 2014.

CACHUMA LAKE QUAGGA SURVEY:

Summary: No Dreissenid mussels were detected
 Inspection site: Cachuma Lake Marina, Santa Barbara County, California
 Inspection Date and Time : 2014.12.18; 13:00 – 16:00 PDT
 Method: 7 PVC/Cement Sampling Stations; 152 linear feet of line
 Surveyors: Liz Gaspar (Parks Division, CSD), Keith Yaeger, Miles Trevelyan (Sea Grant).
 Lake elevation*: Max feet: 753, current: 688.64; Max acre-feet: 193,000, current: 57545;
 Current capacity: 30%
 *Water data origin: <http://cdec.water.ca.gov/cgi-progs/queryDaily?CCH>