



**RESOLUTION NO. 2024-12**  
**RESOLUTION NO. PFA-01**  
**ORDINANCE NO. 2024-01**

## **AGENDA**

### **OUR MISSION**

**Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.**

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Regular Board Meeting  
Wednesday, March 13, 2024  
1:00 p.m.

[Calaveras County Water District](#)  
120 Toma Court  
San Andreas, California 95249

**Board Chambers are open to the public and the following alternative is available to members of the public who wish to participate in the meeting virtually:**

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### Microsoft Teams meeting

**Join on your computer, mobile app or room device**

[Click here to join the meeting](#)

Meeting ID: 295 957 501 767

Passcode: 922DvY

[Download Teams](#) | [Join on the web](#)

**Or call in (audio only)**

+1 323-647-8603,,278504195#

Phone Conference ID: 278 504 195#

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CCWD for review by the public.

## **ORDER OF BUSINESS**

### **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

#### **1. ROLL CALL**

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### **BOARD OF DIRECTORS**

Russ Thomas, President  
Cindy Secada, Director

Bertha Underhill, Vice President  
Scott Ratterman, Director

Jeff Davidson, Director

2. **PUBLIC COMMENT**

At this time, members of the public may address the Board on any non-agendized item. The public is encouraged to work through staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to three minutes per person.

3. **CONSENT AGENDA**

3a Approval of Minutes for the Board Meeting of January 24 and February 7, 2024  
(Rebecca Hitchcock, Clerk to the Board)

3b Review Board of Directors Monthly Time Sheets for February 2024  
(Rebecca Hitchcock, Clerk to the Board)

3c Ratify Claim Summary #624 Secretarial Fund in the Amount of \$4,895,544.11 for  
February 2024  
(Jeffrey Meyer, Director of Administrative Services) **RES 2024-\_\_\_\_\_**

3d Discussion/Action regarding Calaveras County Water District's letter of support for Utica  
Water and Power Authority's draft applications for small conduit exemptions and surrender  
of FERC licenses P-2019 and P-2699.  
(Michael Minkler, General Manager) **RES 2024-\_\_\_\_\_**

3e Report on the February 2024 Operations Department  
(Damon Wyckoff, Director of Operations)

4. **NEW BUSINESS**

4a Discussion/Action Regarding the Audited Financial Statements for the Fiscal Year Ending  
June 30, 2023, by Richardson & Company, LLP  
(Michael Minkler, General Manager)

4b Discussion/Direction Regarding the Audited Financial Statements and Management Letter for  
the Fiscal Year Ending June 30, 2023, by Richardson & Company, LLP  
(Michael Minkler, General Manager)

4c Discussion/Action Regarding the Mid-Year FY 2023-24 Operating and Capital Improvement  
Program Budgets  
(Michael Minkler, General Manager) **RES 2024-\_\_\_\_\_**

4d Discussion/Action regarding Adoption of Mitigated Negative Declaration for the Jenny Lind  
Water System Tank A-B Water Transmission Pipeline Project, CCWD CIP# 11088  
(Kevin Williams, Senior Civil Engineer) **RES 2024-\_\_\_\_\_**

4e Discussion/Action regarding Contract Award for Jenny Ling A-B  
(Kevin Williams, Senior Civil Engineer) **RES 2024-\_\_\_\_\_**

4f Discussion Regarding Financial Services Consulting Agreement  
(Michael Minkler, General Manager)

5. **REPORTS**

5a\* General Manager's Report  
(Michael Minkler)

6. **BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS**

7. **NEXT BOARD MEETINGS**

- Wednesday, March 27, 2024, 1:00 p.m., Regular Board Meeting
- Wednesday, April 10, 2024, 1:00 p.m., Regular Board Meeting (Possible reschedule)

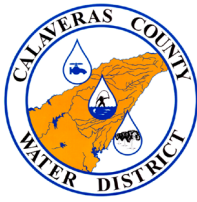
8. **CLOSED SESSION**

8a Government Code § 54957.6 Agency Negotiators: General Manager Michael Minkler, HR Manager Stacey Lollar regarding Negotiations with Employee Organization SEIU Local 1021 and Management and Confidential Unit

8b Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9. - two potential cases

9. **REPORTABLE ACTION FROM CLOSED SESSION**

10. **ADJOURNMENT**



# CALAVERAS COUNTY WATER DISTRICT

## Board of Directors

District 1      Scott Ratterman  
District 2      Cindy Secada  
District 3      Bertha Underhill  
District 4      Russ Thomas  
District 5      Jeff Davidson

## Financial Services

Umpqua Bank  
US Bank  
Wells Fargo Bank

## CCWD Committees

\*Engineering Committee  
\*Finance Committee  
\*Legal Affairs Committee  
\*External Relations Committee  
Real Estate Review Committee (ad hoc)

## Joint Power Authorities

ACWA / JPIA  
CCWD Public Financing Authority  
Calaveras-Amador Mokelumne River Authority (CAMRA)  
Calaveras Public Power Agency (CPPA)  
Eastern San Joaquin Groundwater Authority  
Tuolumne-Stanislaus Integrated Regional Water  
Management Joint Powers Authority (T-Stan JPA)  
Upper Mokelumne River Watershed Authority (UMRWA)

## Other Regional Organizations of Note

Calaveras County Parks and Recreation  
Committee  
Mountain Counties Water Resources  
Association (MCWRA)  
Mokelumne River Association (MRA)  
Tuolumne-Stanislaus Integrated Regional Water  
Mgt. Watershed Advisory Committee to the JPA (WAC)  
Eastern San Joaquin Groundwater Authority-Technical  
Advisory Committee

## Legal Counsel

Matthew Weber, Esq.  
Downey Brand, LLP

## Auditor

Richardson & Company, LLP

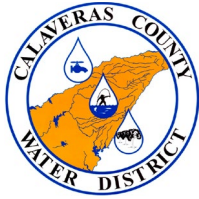
## Membership\*\*

Thomas / Davidson (alt. Secada)  
Secada / Underhill (alt. Thomas)  
Ratterman / Davidson (alt. Thomas)  
Thomas / Secada (alt. Underhill)  
Thomas / Ratterman  
  
Ratterman (alt. Michael Minkler)  
All Board Members  
Ratterman / Secada (alt. Michael Minkler)  
Michael Minkler (alt. Damon Wyckoff)  
Thomas  
Underhill (alt. Thomas)  
  
Davidson (alt. Ratterman)  
  
Thomas (alt. Ratterman)  
  
All Board Members  
  
All Board Members  
Kelly Gerkenmeyer (alt: Juan Maya)  
  
Mark Rincon-Ibarra (alt: Sam Singh)

\* Standing committees, meetings of which require agendas & public notice 72 hours in advance of meeting.

\*\* The 1<sup>st</sup> name listed is the committee chairperson.





## MINUTES

### CALAVERAS COUNTY WATER DISTRICT REGULAR BOARD MEETING

JANUARY 24, 2024

Directors Present: Russ Thomas President  
Bertha Underhill, Vice-President  
Scott Ratterman, Director  
Cindy Secada, Director  
Jeff Davidson, Director

Staff Present: Michael Minkler, General Manager  
Matt Weber Esq, General Counsel  
Rebecca Hitchcock, Clerk to the Board  
Damon Wyckoff, Director of Operations  
Stacey Lollar, Human Resources Manager  
Kate Jesus, Human Resources Technician  
Mark Rincon Ibarra, District Engineer  
Juan Maya, Civil Engineer  
Pat Burkhardt, Construction and Maintenance Manager  
Kelly Richards, Customer Service Supervisor  
Kelly Gerkenmeyer, Water Resources Technician  
Kate Darby, Customer Service  
Kevin Williams, Senior Civil Engineer  
Dylan Smith, IT Technician  
Corinne Skrbina, Customer Service  
Tiffany Burke, Administrative Technician  
Joe Darby, Distribution Worker Sr.  
Mike DuBurg, Distribution Worker

Others Present: Ralph Copeland  
Patrick Roy  
Francisco de la Cruz  
Michael Santos  
Michael Rodgers  
Al Segalla  
Approximately 7 members of the public online

### **ORDER OF BUSINESS**

#### **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

##### **1. ROLL CALL**

President Thomas called the Regular Board Meeting to order at 1:01 p.m. and led the Pledge of Allegiance. All Directors were present.

2. **PUBLIC COMMENT**

There was no public comment.

3. **CONSENT AGENDA**

**MOTION:** Directors Davidson/Underhill-Approved Consent Agenda Item:  
3a and 3b as presented.

3a Report on the Monthly Investment Transactions for December 2023  
(Jeffrey Meyer, Director of Administrative Services)

3b Authorized Signatures on Banking and Investment Accounts  
(Jeffrey Meyer, Director of Administrative Services)

- Umpqua Bank
- Local Agency Investment Fund
- Chandler Asset Management
- Global Payments

**RES 2024-03**  
**RES 2024-04**  
**RES 2024-05**  
**RES 2024-06**

4. **NEW BUSINESS**

4a Discussion regarding the Customer Portal Launch  
(Kelly Richards, Business Services Manager)

**DISCUSSION:** Kelly Richards announced that the Customer Portal was live as of today. She reviewed the information that would be available to customers on their accounts. There was discussion regarding the data and notifications to customers regarding the portal. President Thomas cut a ribbon in honor of the software launch.

**PUBLIC COMMENT:** Pat Roy congratulated CCWD on launching the new software. He asked about the alerts that customers can set up in the software. He also thanked the Board for using community forums such as Nextdoor to communicate with customers. He also asked about the water use standards legislation from the State.

Mike Castro addressed concerns about leak notifications. He would like the District to allow customers to sign a waiver allowing CCWD to shut off their water in case of a leak.

Francisco de la Cruz addressed the Board asked about the District's definition of success with the portal and what is a successful rollout for the cost of the program.

**DISCUSSION:** Director Ratterman and Mr. Minkler responded that the portal offers the District necessary reporting capability to report to the State for regulatory compliance and the customer portion of the program is just an added benefit. Damon Wyckoff added details on how the system is being used internally by staff. There was additional discussion about the Customer Portal between the Board and staff.

4b Discussion/Direction regarding Customer Outreach and Communication  
(Kelly Gerkenmeyer, External Affairs Manager)

**DISCUSSION:** Mr. Gerkenmeyer gave a presentation about the external affairs activities including tours, public meetings, and online engagement metrics. He reviewed some of the metrics that have

been requested during the External Relations Committee meeting. Many of the requested items are available to the public in various committee reports at the Engineering, Finance, and External Relations Committee meetings. In addition, he reviewed approximately 100 other agency websites in search of a dashboard to use as a sample and only found one that was not a real time dashboard. Many of these sites did have a transparency page which the District would like to include on the website as industry standard. He discussed the Strategic Plan goals and the creation of the External Relations Committee. He finished with the following outreach priorities: 1) fill key staffing vacancies; 2) rollout the customer portal; 3) website improvements and transparency page certificate; 4) improve the CIP and construction specific outreach; 5) enhance Board and Committee meeting reports and content; 6) continue to advance social media outreach and engagement; and 7) focus on strategic plan objectives.

Director Secada would like to see how the District is measuring progress on the Strategic Plan goals. She explained why she wanted this item on the agenda and feels the District should work on a dashboard that displays various metrics on the performance of the District. She stated the work should be done through the External Relations Committee.

There was significant discussion regarding metrics and how the District currently presents information.

**RECESS** was called at 2:30 p.m. **SESSION RESUMED** at 2:40 p.m.

**PUBLIC COMMENT:** Mike Rodgers stated the Advisory group is looking for measurable items that have a financial impact.

Francisco de la Cruz spoke to the Board regarding the Strategic Plan and measurable items. He recommended a metrics selection workshop to find a priority set of metrics.

Mike Castro would like to see a list of projects for the last 15 years along with the budgeted amount versus actual cost of the project.

**DISCUSSION:** Director Davidson stated that these are complex issues and the District needs to find a way to make them more digestible for the public. He would like to see metric discussions to happen in each of the various committees.

There was discussion regarding what information could be selected for reportable metrics and what meeting would be the best venue for the discussion.

This item was for discussion and direction only; no action was taken.

- 4c Discussion/Action regarding Request to Purchase a Pipehunter Vac-Hunter Dual Axle Hydro-Excavator Trailer  
(Damon Wyckoff, Director of Operations)

**MOTION:** **Directors Ratterman/Underhill-By Minute Entry Approved the Purchase of a Pipehunter Vac-Hunter Dual Axle Hydro-Excavator Trailer**

**DISCUSSION:** Damon Wyckoff explained the purchase of a vac trailer was approved in the 2023/24 Budget. He stated the crew in West Point have to either hand dig to repair leaks or wait for the vac truck to come from the Valley Springs service area. This scheduling can slow down repairs and is cost prohibitive to bring the vac truck several times a week approximately 30 miles at 4-6 miles per gallon.

**PUBLIC COMMENT:** Ralph Copeland asked when the Board was going to stop buying equipment and asked about the expiration of the quote.

Pat Roy stated he is in favor of acquiring long term useful assets and asked about the cost analysis for the trailer.

Francisco de la Cruz stated he was able to see a vac-truck in action. He stated it was easy to see how much faster a crew can work with it and supports the purchase.

**AYES:** Directors Ratterman, Underhill, Secada, Davidson, and Thomas  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None

4d Discussion/Direction regarding Professional Services Agreement with Landstedt Consulting for As-Needed Grant Administration Services  
(Mark Rincon-Ibarra, District Engineer)

**MOTION:** Directors Davidson/Underhill-By Minute Entry Approved Professional Services Agreement with Landstedt Consulting for As-Needed Grant Administration Services

**DISCUSSION:** Mark Rincon-Ibarra addressed the Board regarding the scope of work offered by Landstedt Consulting for as needed grant administration. The scope of work is based on a partnership with the District to work collaboratively to review and consider grant opportunities, provide project information to assist with matching potential funding opportunities to projects, apply for grants with high competitiveness, and manage awarded grants. There was discussion between the Board and staff regarding projects that could be approved for grant funding.

**PUBLIC COMMENT:** Francisco de la Cruz stated he is always in support of finding outside sources of funding and asked for a progress report.

**AYES:** Directors Davidson, Underhill, Ratterman, Secada, and Thomas  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None

4e Discussion/Action regarding Proposal from Crosno Construction for Rehabilitation of Jenny Lind Water Treatment Plant Clearwell #2 CIP 11083J  
(Kevin Williams, Senior Civil Engineer) **RES 2024-07**

**MOTION:** Directors Davidson/Ratterman-Adopted Resolution No. 2024-07 Awarding Construction Contract to Crosno Construction for Rehabilitation of Jenny Lind Water Treatment Plant Clearwell #2 CIP 11083J

**DISCUSSION:** Kevin Williams stated that Crosno Construction provided the District with a proposal to rehabilitate the existing Clearwell #2 at the Jenny Lind Water Treatment Plant. This work included demolition of the existing tank roof, raising the tank walls to meet seismic requirements, reconstructing of the roof and supports, installing new spiral staircase, recoating the entire tank, and

installing new tank appurtenances. The project was budgeted for \$350,000 for blasting and recoating the tank. Under further inspection, the tank also needs a new roof, and the tank walls need to be raised to provide the required freeboard. Crosno Construction had provided an additional bid on the additional items. To complete this project, the project budget must increase from \$350,000 to \$850,000. There was significant discussion regarding the initial tank inspections and why the additional work was not accounted for during the original bid process.

**PUBLIC COMMENT:** Ralph Copeland asked about the original Engineers estimate for this project.

Pat Roy asked about potential process improvements regarding estimates being done before the inspections on the tank.

Mike Castro asked about the cost of a total replacement tank instead of a rehab and the life expectancy of each.

**AYES:** Directors Davidson, Ratterman, Underhill, Secada, and Thomas  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None

4f Discussion/Action regarding Westpoint Water Supply Project Scope of Work  
(Sam Singh, Senior Engineering Tech) **RES 2024-08**

**MOTION:** Directors Davidson/Underhill-Adopted Resolution No. 2024-08  
Authorizing the General Manager to sign Change Orders to the Contract  
for West Point Water Supply Reliability Project, CIP #11106

**DISCUSSION:** Sam Singh gave the Board a recap of the West Point Water Supply Reliability Project. During the design phase, staff had identified some piping around the existing pressure tank to be demolished to create room for storage of additional chemicals and other materials. However, the operations staff suggested the existing filter be removed which will allow additional equipment to be stored on site. Staff recommends having the unutilized pressure tank removed from the building and asked the current contractor for a quote. K.W. Emerson submitted a quote for demolition of pressure tank, concrete posts below slab, and patch concrete for supports for at the additional cost of \$24,064.90.

Mr. Singh added that in addition to that change, the sump for the treatment unit tends to splash during high flow conditions of a backwash which operates at the rate of three times the maximum treatment flows. To eliminate the splashing and reduce the risk of overflow during the process, it is recommended to raise the existing sump by 30 additional inches. The extension will provide support to the filter drain outlet. The quote provided by K.W Emerson for this additional work is \$7,031.73.

There was discussion regarding the funding for the additional work.

**PUBLIC COMMENT:** There was no public comment.

**AYES:** Directors Davidson, Underhill, Ratterman, Secada, and Thomas  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None

## 5. **REPORTS**

5a General Manager's Report  
(Michael Minkler)

**DISCUSSION:** Michael Minkler reported on the following items: 1) the District was awarded a grant from FEMA for standby generators and it will fund 11 new generators for various infrastructure needs; 2) CPPA has approved a rate decrease; 3) the Engineering Coordinator, Haley Airola started on Monday; 4) new Water Resources Manager, John Coleman will join the District in March; 5) Dylan Smith has been promoted to the Information Systems Administrator; 6) public workshop and tour at UTICA; 7) next week there will be a joint board meeting with the UTICA, UPUD, and the City of Angels Camp; 8) productive discussions between UTICA, UPUD, and City of Angels Camp regarding possible joint water resources master plan; 9) UCWRA meeting on Friday; 10) the mid-year budget review has been moved to February; and 11) ongoing work on the CIP and budget development.

**6. BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS**

Director Underhill asked about the credit card surcharges on customer bills.

Director Ratterman reported he will attend the ACWA JPIA meeting will focus on a Strategic Plan, MCWRA on Friday, and the ACWA Federal Affairs Conference. He also asked for President Thomas to create a Property Committee.

Director Davidson he will attend the MCWRA meeting and is thrilled the District has hired John Coleman.

Director Secada reported there will be a Mountain Ranch town hall for the District 2 Supervisor candidates.

Director Thomas made public comment at the Calaveras County Board of Supervisors meeting to promote interagency discussions. He stated that he will present at the Board of Realtors on February 6<sup>th</sup> with Michael Minkler. He stated he would consider the Property Committee.

**PUBLIC COMMENT:** Pat Roy addressed the Board about the credit card surcharges.

**7. NEXT BOARD MEETINGS**

- Wednesday, February 14, 2024, 1:00 p.m., Regular Board Meeting
- Wednesday, February 28, 2024, 1:00 p.m., Regular Board Meeting

**8. CLOSED SESSION**

The meeting adjourned into Closed Session at approximately 4:58 p.m. Those present were Board Members: Scott Ratterman, Cindy Secada, Bertha Underhill, Russ Thomas, and Jeff Davidson; staff members Michael Minkler, General Manager and Stacey Lollar, Human Resources Manager; and Matt Weber, General Counsel.

8a Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9. - three potential cases

8b Public Employee Performance Evaluation-Government Code §54957  
General Manager

**9. REPORTABLE ACTION FROM CLOSED SESSION**

The Board reconvened into Open Session at approximately 6:30 p.m. There was no reportable action.

**11. ADJOURNMENT**

With no further business, the meeting adjourned at approximately 6:30 p.m.

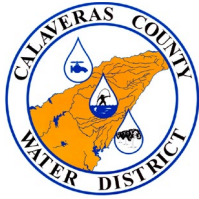
By:

ATTEST:

\_\_\_\_\_  
Michael Minkler  
General Manager

\_\_\_\_\_  
Rebecca Hitchcock  
Clerk to the Board

DRAFT



## MINUTES

### CALAVERAS COUNTY WATER DISTRICT SPECIAL BOARD MEETING

**FEBRUARY 7, 2024**

Directors Present: Russ Thomas President  
Bertha Underhill, Vice-President  
Scott Ratterman, Director  
Cindy Secada, Director  
Jeff Davidson, Director

Staff Present: Michael Minkler, General Manager  
Matt Weber Esq, General Counsel  
Kate Jesus, Human Resources Technician  
Kelly Gerkenmeyer, External Affairs Manager  
Mark Rincon-Ibarra, District Engineer

Others Present: Cass Ferrannini  
D. Gossett, Downey Brand  
John Devine, JJD Consulting

### **ORDER OF BUSINESS**

#### **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

##### **1. ROLL CALL**

President Thomas called the Regular Board Meeting to order at 9:04 a.m. and led the Pledge of Allegiance.

##### **2. PUBLIC COMMENT**

There was no public comment.

##### **3. CLOSED SESSION**

The meeting adjourned into Closed Session at approximately 9:06 a.m. Those present were Board Members: Scott Ratterman, Cindy Secada, Bertha Underhill, Russ Thomas, and Jeff Davidson; staff members Michael Minkler, General Manager, Kelly Gerkenmeyer, External Affairs Manager, and Mark Rincon-Ibarra, District Engineer; and Matt Weber, General Counsel and John Devine, Consultant.



- 3a Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9. - three potential cases

**4. REPORTABLE ACTION FROM CLOSED SESSION**

The Board reconvened into Open Session at approximately 11:15 a.m. There was no reportable action.

**5. NEXT BOARD MEETINGS**

- Wednesday, February 14, 2024, 1:00 p.m., Regular Board Meeting
- Wednesday, February 28, 2024, 1:00 p.m., Regular Board Meeting

**6. ADJOURNMENT**

With no further business, the meeting adjourned at approximately 11:15 a.m.

By:

ATTEST:

\_\_\_\_\_  
Michael Minkler  
General Manager

\_\_\_\_\_  
Rebecca Hitchcock  
Clerk to the Board

# Agenda Item

DATE: March 13, 2024  
TO: Michael Minkler, General Manager  
FROM: Rebecca Hitchcock, Clerk to the Board  
SUBJECT: Review Board of Directors Time Sheets for February 2024

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## **RECOMMENDED ACTION:**

For information only.

## **SUMMARY:**

Pursuant to direction from the Board of Directors, copies of the Board's monthly time sheets, which the Board is compensated from, are included in the monthly agenda package for information. Attached are copies of the Board's time sheets for the month of December 2023.

Board Members can be reimbursed for mileage cost to travel to meetings/conferences and are paid at the current IRS rate.

## **FINANCIAL CONSIDERATIONS:**

Monthly compensation and mileage reimbursement costs are included in the FY 23-24 budget.

*Attachments: Board of Directors Time Sheets for February 2024*

**CALAVERAS COUNTY WATER DISTRICT  
2024 DIRECTOR REIMBURSEMENT FORM**

For Admin Use	Payroll Expense
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Month/Yr Feb-24  
Name Scott Ratterman

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles
		Yes	No	Yes	No	Yes	No	Meeting	Expense	
28-Jan	Fly to San Diego - JPIA Meeting									
29-Jan	JPIA Meeting - San Diego									
30-Jan	JPIA Meeting - San Diego									
31-Jan	ACWA Federal Affairs Comm Meeting									
2-Feb	Mt. Counties Regular Meeting							\$120		
6-Feb	CCWD Legal Affairs Meeting							\$120		
7-Feb	CCWD Special Meeting							\$120		7
14-Feb	CCWD Regular Meeting							\$120		7
21-Feb	CAMRA Meeting							\$120		7
26-Feb	Fly to DC - ACWA DC Conference									75
27-Feb	ACWA DC Conference									
28-Feb	ACWA DC Conference							\$120		
29-Feb	ACWA DC Conference									

<b>Total</b>	<i>For Totals line, multiply miles by the IRS rate:</i>		1/1/2024	\$0.670					0	103
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<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>					<b>Totals</b> (use IRS mileage rate)			\$840.00	\$0.00	\$69.01
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<p>The undersigned, under penalty of perjury states: This claim and the items set forth herein are true and correct; that expenses incurred, meetings attended and business conducted are necessary to District affairs; that this claim is proper and within the scope of California Water Code Section 20200 et seq, and District Ordinance 2015-02; that the service was actually rendered; and that the amount(s) herein are justly true.</p>	<p><b>Signature of Claimant:</b></p>
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Administrative Review:  Date: 2/29/24 Orig to Finance Dept.



**CALAVERAS COUNTY WATER DISTRICT  
2024 DIRECTOR REIMBURSEMENT FORM**

For	Payroll <input checked="" type="radio"/>	Month/Yr	Feb-24
Admin		Name	Bertha Underhill
Use	Expense		

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles
		Yes	No	Yes	No	Yes	No	Meeting	Expense	
7-Feb	CCWD Special Board Meeting	X						120		64
14-Feb	CCWD Regular Board Meeting							120		64
21-Feb	IRWM	X						120		108
22-Feb	UPUD Slurry line meeting							120		24
28-Feb	CCWD Regular Board Meeting							120		64
29-Feb	CCWD Finance Committee Meeting	X						120		64
<b>Total</b>	<i>For Totals line, multiply miles by the IRS rate:</i>	1/1/2024	\$0.670						0	388
<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>				<b>Totals</b> (use IRS mileage rate)				\$720.00	\$0.00	\$259.96
The undersigned, under penalty of perjury states: This claim and the items set forth herein are true and correct; that expenses incurred, meetings attended and business conducted are necessary to District affairs; that this claim is proper and within the scope of California Water Code Section 20200 et seq, and District Ordinance 2015-02; that the service was actually rendered; and that the amount(s) herein are justly true.						<b>Signature of Claimant:</b>  <p style="text-align: center;"><i>Bertha Underhill</i></p>				

Administrative Review: *M. Miller* Date: 2/29/24 Orig to Finance Dept.







**Calaveras County Water District  
Claim Summary #624  
January 2024 vs February 2024**

	<b>Jan 2024</b>	<b>Feb 2024</b>
CCWD Operating Expenditures	1,116,810.37	2,821,196.89
Expenditures to be reimbursed/Fiduciary Payments	2,890.00	5,211.02
Capital Improvement Program Projects	339,519.53	1,360,206.39
Capital Outlay	-	-
Sub-Total Vendor Payments	<b>1,459,219.90</b>	<b>4,186,614.30</b>
Payroll Disbursed	568,245.45	701,307.14
Other EFT Payments	7,148.06	7,622.67
<b>Total Disbursements</b>	<b>2,034,613.41</b>	<b>4,895,544.11</b>



CCWD - AP DISBURSEMENTS

February 1-29, 2024

Vendor	Description	Date	Check Number	Amount
49er WATER SERVICES	Lab Samples 10/23	02/14/2024	144088	13,180.00
49er WATER SERVICES	Lab Samples 11/23	02/21/2024	144119	19,320.00
49er WATER SERVICES	Lab Samples 12/23	02/28/2024	144161	13,735.00
A T & T	Lease Acct#232584106903335 02/24	02/14/2024	144089	63.15
A T & T	Acct#287318536357 IT Phone 02/24	02/14/2024	144090	130.96
A T & T	Internet Service LC Acct#129469186 01/24	02/14/2024	144091	95.59
A T & T	Acct#9391064579 SA Warehouse	02/28/2024	144162	57.15
A T & T	Ref#2097850520 Long Distance Copper Reclaim 02/24	02/28/2024	144163	93.46
A T & T CALNET 3	Acct#9391067346 Camp Connell Tower 01/24	02/14/2024	144092	213.90
A T & T CALNET3	Acct#9391029200 Dorrington 02/24	02/21/2024	144120	29.39
A T & T CALNET3	Acct#9391029201 District Wide 02/24	02/21/2024	144121	1,549.32
A T & T CALNET3	Acct#9391032215 T Line 02/24	02/21/2024	144122	155.55
A T & T CALNET3	Acct#9391032214 JLTC 02/24	02/28/2024	144164	146.63
A T & T CALNET3	Acct#9391029194 OP HQ Long Distance	02/28/2024	144165	407.92
A T & T CALNET3	Acct#9391029198 Hunters 02/24	02/28/2024	144166	29.35
A T & T CALNET3	Acct#9391032216 Azalea L/S 02/24	02/28/2024	144167	27.79
A T & T CALNET3	Acct#9391029197 CC Whse 02/24	02/28/2024	144168	1.09
A T & T CALNET3	Acct#9391029199 JLTC 02/24	02/28/2024	144169	7.92
A T & T CALNET3	Acct#9391029199 JLTC 02/24	02/28/2024	144169	21.43
A TEEM ELECTRICAL ENG INC	Electrical Engineering Construction Services for CC Lift Station	02/14/2024	144093	720.00
A TEEM ELECTRICAL ENG INC	Materials and Supplies for CIP 15111 - Vallecito WWTP Improvement	02/28/2024	144170	980.00
A TEEM ELECTRICAL ENG INC	Mobile MMS Water Production Integration	02/28/2024	144170	2,510.47
ACWA/JPIA	Dental Insurance, Employee's 03/24	02/07/2024	144026	6,563.20
ACWA/JPIA	EAP 03/24	02/07/2024	144026	166.16
ACWA/JPIA	Dental Insurance, Retiree's 03/24	02/07/2024	144026	3,391.28
ACWA/JPIA	Vision Insurance, Retiree's 03/24	02/07/2024	144026	946.56
ACWA/JPIA	Vision Insurance, Emnployee's 03/24	02/07/2024	144026	1,354.88
ADAM, SNIDER	Snow Removal - EP December/January	02/21/2024	144149	1,125.00
AFLAC	Acct#JJ325 01/24	02/21/2024	144123	1,583.02
ANGELS HEATING AND AIR CONDITIONING	HVAC Repair - CC	02/21/2024	144124	150.50
ANGELS HEATING AND AIR CONDITIONING	HVAC Repair - Collections Trailer	02/21/2024	144124	1,328.45
ANGELS HEATING AND AIR CONDITIONING	HVAC Repair - JLTC	02/21/2024	144124	1,025.96
AQUA BEN CORPORATION	Hydrofloc - FMWWTP	02/28/2024	144171	13,383.32
ARNOLD AUTO SUPPLY	Repair Parts	02/07/2024	144027	125.68
ARNOLD TIRE AND AUTO CARE	(4) Mount and Balance Tires V762	02/21/2024	144125	87.96
BOETTO, BRETT	UB Refund 170 Campbell Lane	02/07/2024	144028	118.00
BRANN, SCOTT	UB Refund 3740 Fairway Drive	02/07/2024	144029	50.63
BURKE, WILLIAMS, & SORENSON, LLP	AD 604 New Hogan 12/23	02/21/2024	144127	288.00
BURKHARDT, PATRICK	Safety Boot Reimbursement FY 23/24	02/07/2024	144030	150.81
C/O M&T Bank NEW YORK LIFE	Life Insurance 02/24	02/14/2024	144110	1,800.24

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CALAVERAS AUTO SUPPLY	Batteries - G 43	02/07/2024	144032	572.83
CALAVERAS AUTO SUPPLY	Booster Pac - SA Shop	02/07/2024	144032	191.98
CALAVERAS AUTO SUPPLY	Brake Spreader - SA Shop	02/07/2024	144032	10.70
CALAVERAS AUTO SUPPLY	Brakes - V529	02/07/2024	144032	112.83
CALAVERAS AUTO SUPPLY	Hitch - SA Shop	02/07/2024	144032	240.74
CALAVERAS AUTO SUPPLY	LED Light License Kit - SA Shop	02/07/2024	144032	44.95
CALAVERAS AUTO SUPPLY	License Kit - SA Shop	02/07/2024	144032	14.52
CALAVERAS AUTO SUPPLY	Lift Support - V531	02/07/2024	144032	74.60
CALAVERAS AUTO SUPPLY	Materials - SA Shop	02/07/2024	144032	6.68
CALAVERAS AUTO SUPPLY	Spin On Filter - SA Shop	02/07/2024	144032	101.51
CALAVERAS AUTO SUPPLY	Tools - SA Shop	02/07/2024	144032	402.24
CALAVERAS AUTO SUPPLY	Trailer Hitch - SA Shop	02/07/2024	144032	194.08
CALAVERAS AUTO SUPPLY	Zep - SA Shop	02/07/2024	144032	240.10
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001950 JL E Tank	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001951 JL L/S (Huckleberry)	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001952 Six Mile L/S	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001953 Larkspur P/S	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001954 CC L/S #22	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001955 CC B Tank	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001956 CC L/S#15	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001957 CC L/S#16	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001958 CC L/S#18	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001959 Raw Water P/S Copper	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001960 CC L/S#20	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001961 CC L/S#21	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001962 SC L/S #1	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001963 SC L/S #2	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001964 SC L/S #3	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001965 PF L/S #1	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001966 PF L/S #2	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001967 PF L/S #3	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz MatResponse/CUPA AR0001968 PF L/S #6	02/07/2024	144033	331.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002339 Arnold CR L/S#1	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002340 FM Lakeside L/S	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002341 Arnold L/S #2	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002343 CC C Tank	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002345 AP MF P/S	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002346 Dorrington P/S	02/21/2024	144128	584.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002347 OP HQ	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002348 WP L/S	02/21/2024	144128	358.00

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CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002349 BT Tank #1	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002350 Tank 4 & 5	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002351 Wilseyville P/S	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002352 Mountain Retreat L/S	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002353 Lakemont Pressure Station	02/21/2024	144128	358.00
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA AR0002354 Avery L/S#1	02/21/2024	144128	358.00
CALAVERAS COUNTY PUBLIC WORKS	Services Rendered Aug, Sept & Nov 2023	02/07/2024	144034	1,627.35
CALAVERAS COUNTY PUBLIC WORKS	Services Rendered Sept, Oct & Dec 2023	02/07/2024	144034	374.26
CALAVERAS LUMBER CO INC	3" Pipe Heating Cable - DF VCTO	02/07/2024	144035	60.86
CALAVERAS LUMBER CO INC	Angle Iron Huckleberry L/S	02/07/2024	144035	90.48
CALAVERAS LUMBER CO INC	Batteries	02/07/2024	144035	47.92
CALAVERAS LUMBER CO INC	Drill Bit Set , Hole Saw Blades & Wire Cutter - V 721	02/07/2024	144035	147.36
CALAVERAS LUMBER CO INC	Materials to Fix Leaking Roof - DF VCTO	02/07/2024	144035	72.97
CALAVERAS LUMBER CO INC	Plug Outlet - Upper Cross Country	02/07/2024	144035	14.00
CALAVERAS LUMBER CO INC	PVC Parts - FMWWTP	02/07/2024	144035	90.21
CALAVERAS LUMBER CO INC	Various Bolts - Grit Tank	02/07/2024	144035	47.36
CALAVERAS MINI-STORAGE	Tenant 197673 Storage 03/24	02/28/2024	144172	200.00
CALPERS - RETIREMENT	CalPERS Retirement Disbursement 1/15/24 Payroll	02/09/2024	EFT	55,532.19
CALPERS - RETIREMENT	Retirement Disbursement 1/31/24 Payroll	02/16/2024	EFT	54,674.79
CALPERS - RETIREMENT	Retirement Disbursement 2/15/24 Payroll	02/16/2024	EFT	53,940.32
CALPERS (Def Comp)	Deferred Cmp Disb 01/15/24 Payroll-Corr ADP ER Match Calculation	02/09/2024	EFT	4,896.01
CALPERS (Def Comp)	Deferred Comp Disbursement 01/15/24 Payroll	02/09/2024	EFT	5,905.31
CALPERS (Def Comp)	Deferred Comp Loan Repay Disbursement 01/15/24 Payroll	02/09/2024	EFT	773.98
CALPERS (Def Comp)	Deferred Comp Disbursement 1/31/24 Payroll	02/20/2024	EFT	12,581.32
CALPERS (Def Comp)	Deferred Comp Disbursement 2/15/24 Payroll	02/20/2024	EFT	10,645.32
CALPERS (Def Comp)	Deferred Comp Loan Repay Disb 2/15/24 Payroll	02/20/2024	EFT	1,088.53
CALPERS (Def Comp)	Deferred Comp Loan Repay Disbursement 1/31/24 Payroll	02/20/2024	EFT	773.98
CAMPORA	Acct#5075516 2.756 Gallon Propane Wallace	02/14/2024	144094	10.34
CARBON COPY INC	Copies 01/24	02/07/2024	144036	81.89
CARBON COPY INC	Ink (2)	02/07/2024	144036	12.50
CDK SUPPLY	Grit Tank Supplies	02/07/2024	144037	122.95
CED CREDIT	Conduit Seal	02/07/2024	144038	71.23
CED CREDIT	Electrical Parts - Stock	02/07/2024	144038	1,975.79
CED CREDIT	Materials & Supplies for CIP 15111	02/07/2024	144038	1,836.46
CHECK PROCESSING INC	Lock Box Processing 09/23	02/07/2024	144039	981.34
CHECK PROCESSING INC	Lock Box Processing 01/24	02/21/2024	144129	1,081.38
CLARK PEST CONTROL INC	Pest Control Acct#1505308 Hunters	02/07/2024	144040	114.00
CLARK PEST CONTROL INC	Pest Control Acct#2120969 Wallace	02/07/2024	144040	145.00
CLARK PEST CONTROL INC	Pest Control Acct#807360 La Contenta	02/07/2024	144040	100.00
CLARK PEST CONTROL INC	Pest Control Acct#807549 JLWTP	02/07/2024	144040	76.00

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CLARK PEST CONTROL INC	Pest Control Acct#1365831 Arnold WWTP	02/14/2024	144095	104.00
CLARK PEST CONTROL INC	Pest Control Acct#1768120 Wilseyville WWTP	02/21/2024	144130	154.00
CLARK PEST CONTROL INC	Pest Control Acct#190086855 FM WWTP	02/21/2024	144130	104.00
CLARK PEST CONTROL INC	Pest Control Acct#9328727 OP HQ	02/21/2024	144130	183.00
COLEMAN ENGINEERING, INC.	Engineering and Design Contract for the Jenny Lind A-B Transmiss	02/07/2024	144041	13,424.23
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 01/24	02/07/2024	144042	780.00
CONDOR EARTH TECHNOLOGIES INC	FY 23/24 Groundwater Monitoring - District Wide	02/14/2024	144096	9,096.00
CONFIDENTIAL	Reimburse Bank Fees For Payroll Issue	02/07/2024	144031	36.00
CONFIDENTIAL	50 Hours CTO Pay Out	02/07/2024	144044	2,149.75
CONFIDENTIAL	Reimburse Bank Fees For Payroll Issue	02/07/2024	144046	250.65
CONFIDENTIAL	Retiree Medical Reimbursement 03/24	02/21/2024	144126	2,558.31
CONFIDENTIAL	Payroll 01/01/24 - 01/15/24	02/28/2024	144174	2,146.32
CONFIDENTIAL	24 Hours CTO Pay Out	02/28/2024	144184	1,023.20
CONFIDENTIAL	Reimburse DMV Physcial	02/28/2024	144189	110.00
CPPA	Power District Wide 01/24	02/07/2024	144043	145,397.27
CPPA	Power OP HQ 01/24	02/07/2024	144043	1,800.00
CPUD	Water Service Corp Yard 02/24	02/28/2024	144173	115.36
CPUD	Water Service OP HQ 02/24	02/28/2024	144173	365.16
CUSTOM ROOF CRAFTERS	Roof Repair - CCWWTP	02/21/2024	144132	3,610.00
CV DEVELOPMENT PARTNERS LLC	UB Refund 258 Quail Creek Dr	02/07/2024	144045	631.89
DATAPROSE	UB Statement Processing 01/24	02/07/2024	144047	5,221.13
DAVIDSON, JEFF	Travel 01/24	02/07/2024	144048	65.66
DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease	02/29/2024	EFT	294.71
DIETLE, KURT	UB Refund 7433 Leslie Court	02/28/2024	144175	1,767.80
DOUBLE U ENTERPRISES	Cutback - LC Whse	02/07/2024	144049	3,950.34
DOWNEY BRAND ATTORNEYS LLP	Legal Services 31348.00000 12/23	02/07/2024	144050	4,822.00
EBBETTS PASS GAS SERVICE	Fuel EP 01/24	02/14/2024	144097	2,803.29
EMPLOYMENT DEVELOPMENT DEPT	Acct#932-0252-1 Media #8838326440 Period End 12/23	02/14/2024	144098	11,650.00
ENTERPRISE FM TRUST	Vehicle Lease 02/24	02/14/2024	144099	31,558.23
ERS INDUSTRIAL SERVICES, INC.	Construction Contract for Jenny Lind Filter Rehab Project (CIP 11131)	02/21/2024	144133	56,879.09
FASTENAL	Safety Supplies	02/14/2024	144100	372.55
FASTENAL	Supplies - District	02/21/2024	144134	715.27
FINANCIAL PACIFIC LEASING	Principal & Interest Payment VacCon #1	02/29/2024	EFT	30,983.57
FINANCIAL PACIFIC LEASING	Principal & Interest Payment VacCon #2	02/29/2024	EFT	31,269.08
FIRST FOUNDATION BANK	CIP Sewer Loan Principal & Interest Payment	02/22/2024	EFT	583,584.00
FOOTHILL MATERIALS	Road Repair Materials - JLWTP	02/21/2024	144135	3,968.06
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control ( Hunters) Acct#29388	02/14/2024	144101	131.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Hogan Dam Tank) Acct#35116	02/14/2024	144101	125.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (LCWWTP) Acct#28094	02/14/2024	144101	2,060.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Wilseyville Pond) Acct#31153	02/14/2024	144101	630.00

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FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Wilseyville) Acct#31155	02/14/2024	144101	87.00
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control (Winton Rd) Acct#31149	02/14/2024	144101	170.00
FOREST MEADOWS OWNERS ASSOC	2024 Road Access Fee	02/28/2024	144176	265.00
FULLER, RONALD	UB Refund 8193 Pardini Place	02/28/2024	144177	182.07
GAMBI DISPOSAL INC.	Bio-Solids Removal - 01/24	02/07/2024	144051	3,843.75
GENERAL PLUMBING SUPPLY CO INC	Meter Gaskets - District	02/21/2024	144137	63.57
GENERAL PLUMBING SUPPLY CO INC	Pressure Gauges - District	02/21/2024	144137	32.69
GENERAL PLUMBING SUPPLY CO INC	Water Vault - Distribution	02/28/2024	144178	708.42
GENERAL SUPPLY COMPANY	Electrical Parts - JL Huckleberry LS	02/07/2024	144052	616.45
GENERAL SUPPLY COMPANY	Circuit Breaker - WPWWTP	02/28/2024	144179	90.27
GLOBAL PAY	Merchant Fees 24728 Jan 2024	02/29/2024	EFT	16,811.49
GLOBAL PAY	Merchant Fees 7167 Jan 2024	02/29/2024	EFT	3,682.10
GRAINGER	Degreaser - Collections Crew	02/07/2024	144053	712.50
GRAINGER	Electrical Supplies	02/07/2024	144053	674.55
GRAINGER	PRV Gauges - Water Distribution	02/07/2024	144053	31.62
GRAINGER	TSTAT - FMWWTP	02/07/2024	144053	78.60
GRAINGER	Electrical Parts - Hunters WTP	02/21/2024	144138	369.01
GRAINGER	Lifting Straps - Collections Crew	02/21/2024	144138	79.54
GRAINGER	Water Heater, Switch - WPWTP	02/28/2024	144180	421.80
GSM ENGINEERED FABRICS LLC	Beltpress - LCWWTP	02/28/2024	144181	3,518.71
HACH COMPANY	Credit Lab Supplies - JLWTP	02/07/2024	144054	(1,033.89)
HACH COMPANY	Lab Supplies - JLWTP	02/07/2024	144054	2,414.25
HADRONEX	Smart Floe Hardware - Collections Copper	02/14/2024	144102	1,778.00
HAMER, CINDY	Claim Settlement 106 Glen View Court	02/28/2024	144182	235.89
HEINLE, WILLIAM	Class A Application Reimbursement	02/14/2024	144103	100.06
HERD'S MACHINE & WELD SHOP	Metal - Mech Shop	02/07/2024	144055	311.03
HERD'S MACHINE & WELD SHOP	Welding Supplies - Mech Shop	02/07/2024	144055	219.42
HOBGOODS CLEANING	Janitorial Services JLTC 02/24	02/21/2024	144139	50.00
HOBGOODS CLEANING	Janitorial Services OP HQ 02/24	02/21/2024	144139	1,935.00
HOBGOODS CLEANING	Janitorial Services Shop 02/24	02/21/2024	144139	37.00
HOLT OF CALIFORNIA	Parts - BH5/420	02/07/2024	144056	1,403.82
HOLT OF CALIFORNIA	Parts - BH5/420 - WP Dist	02/07/2024	144056	493.32
HOLT OF CALIFORNIA	Window - BH4/416E	02/28/2024	144183	607.42
HUNT & SONS, INC	Fuel - CC	02/07/2024	144057	1,501.58
HUNT & SONS, INC	Fuel - SA Shop	02/07/2024	144057	1,245.56
HUNT & SONS, INC	Grease - Mech Shop	02/07/2024	144057	220.99
HUNT & SONS, INC	Lubricants - SA Shop	02/07/2024	144057	821.00
HUNT & SONS, INC	Oil - SA Shop	02/07/2024	144057	394.20
HUNT & SONS, INC	Reverse Invoice 461319	02/07/2024	144057	(1,940.41)
INDUSTRIAL ELECTRICAL CO	Aerator Pump - FMWWTP	02/07/2024	144059	13,740.63

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IRON MOUNTAIN	Document Destruction 01/24	02/07/2024	144060	178.80
JACKSON TIRE SERVICE, INC	(2) Tires - West Point	02/07/2024	144061	1,438.95
JACKSON TIRE SERVICE, INC	Tires - T601	02/07/2024	144061	672.25
JARNAGIN, MATTHEW	Safety Boot Reimbursement FY 23/24	02/14/2024	144104	187.10
JOHNSON, DARREN	1 Year Membership	02/21/2024	144140	221.00
JOHNSON, DARREN	Reimburse Mechanic Technologist Test I	02/21/2024	144140	192.00
JS WEST PROPANE GAS	108.1 Gallons Propane - JLTC	02/14/2024	144105	360.29
KW EMERSON, INC	Construction Contract for West Point Water Supply 11/23	02/14/2024	144106	63,277.15
KW EMERSON, INC	Construction Contract for West Point Water Supply 12/23	02/14/2024	144106	28,994.95
KW EMERSON, INC	Construction Contract for Site Improvement's WP Wilseyville 12/23	02/28/2024	144185	250,033.18
KW EMERSON, INC	Construction Contract for the West Point Wilseyville 01/24	02/28/2024	144185	359,268.02
LOLLAR, STACEY	Supply Reimbursement	02/14/2024	144107	18.88
MARTIN MARIETTA MATERIALS	Base Rock - JLWTP	02/21/2024	144141	573.04
MATHESON TRI-GAS, INC	Liquid Oxygen - JLWTP	02/07/2024	144062	4,394.41
MAXAM, JAMES	UB Refund 911 St. Andrews Drive	02/21/2024	144142	22.47
Mission Square	RHI Disbursement 1/31/24 Payroll	02/06/2024	EFT	2,125.00
Mission Square	RHI Disbursement 2/15/24 Payroll	02/16/2024	EFT	2,000.00
MODESTO AIRCO GAS & GEAR	Cylinder Rental 01/24	02/14/2024	144108	104.00
MOTHER LODGE ANSWERING SERVICE	Answering Service 01/24 Acct#6106	02/21/2024	144143	887.00
MOUNTAIN OASIS PURIFIED WATER	Water Cooler & Supplies 01/24	02/07/2024	144063	181.45
MOZINGO CONSTRUCTION, INC.	Construction Contract for CC Lift Stations 15 & 18 11/23	02/14/2024	144109	60,325.00
MUTUAL OF OMAHA	Life, AD&D Acct#G000AWXB	02/07/2024	144064	7,640.35
NORTHSTAR CHEMICAL	Sodium Hypochlorite - CCWTP	02/21/2024	144144	1,919.17
NORTHSTAR CHEMICAL	Sodium Hypochlorite - JLWTP	02/21/2024	144144	4,241.35
OCCU-MED, LTD	Pre- Employment Screening	02/07/2024	144065	417.15
OCCU-MED, LTD	Pre Employment Screening	02/28/2024	144186	263.95
O'CONNELL & DEMPSEY, LLC	Lobbyist Washington DC 02/24	02/21/2024	144145	6,000.00
O'REILLY AUTO PARTS	Battery - Tow Behind Air Compressor	02/07/2024	144066	194.34
O'REILLY AUTO PARTS	Gasket Maker	02/07/2024	144066	154.40
O'REILLY AUTO PARTS	Wiper Blades, Cleaning Supplies V 751	02/07/2024	144066	116.33
P G & E	Power - CC Water Tank	02/29/2024	EFT	67.47
P G & E	Power - District Wide	02/29/2024	EFT	3,167.22
P G & E	Power - OP HQ	02/29/2024	EFT	409.82
P G & E	Power - Silver Rapids/JLTC	02/29/2024	EFT	164.83
P G & E	Power - Silver Rapids/VS House	02/29/2024	EFT	14.06
P G & E	Power - Wallace Spray Fields	02/29/2024	EFT	27.11
P G & E	Power - Warmwood L/S	02/29/2024	EFT	33.65
P G & E	Power - Woodgate L/S	02/29/2024	EFT	32.95
PAC MACHINE CO INC.	Motor - FMWWTP	02/28/2024	144187	1,047.40
PACE SUPPLY CORP	Hydrant - Parts	02/07/2024	144067	285.94

CCWD - AP DISBURSEMENTS

February 1-29, 2024

Vendor	Description	Date	Check Number	Amount
PACE SUPPLY CORP	Fittings - Distribution	02/14/2024	144111	1,222.65
PACE SUPPLY CORP	Hydrant Repair Kit - LC WHse	02/14/2024	144111	637.22
PACE SUPPLY CORP	Fittings - Utility Crew	02/21/2024	144146	464.61
PACE SUPPLY CORP	Tracer Wire - Utility Crew	02/21/2024	144146	482.63
PETERSON BRUSTAD INC	Contract Amendment #1 - Prepare Ops Plan Update 09/203	02/07/2024	144068	2,712.38
PETERSON BRUSTAD INC	Contract for Engineering Services for Lake Tulloch 12/23	02/07/2024	144068	42,620.57
PETERSON BRUSTAD INC	Contract Amendment #1 - Prepare Ops Plan Update 01/24	02/28/2024	144188	3,572.63
POTRERO HILLS LANDFILL	Bio-Solids Disposal - FMWWTP	02/07/2024	144069	731.65
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	02/07/2024	144069	410.31
POTRERO HILLS LANDFILL	Bio-Solids Disposal - AWWTP	02/21/2024	144147	571.13
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	02/21/2024	144147	871.28
PRE-CONSTRUCTION SERVICE GROUP	Amendment #1 Pre-Construction Services Related to Cost	02/07/2024	144070	1,400.00
RATTERMAN, SCOTT	Travel 01/24	02/07/2024	144071	9.38
RATTERMAN, SCOTT	Director Travel Reimbursement Feb 2024	02/29/2024	EFT	69.01
RICHARDSON & COMPANY	Audit Service FY 2023	02/14/2024	144112	775.00
SECADA, CINDY	Travel 01/24	02/07/2024	144073	51.86
SEIU LOCAL 1021	COPE 01/24	02/21/2024	144148	40.00
SEIU LOCAL 1021	SEIU 01/24	02/21/2024	144148	2,850.00
SENDERS MARKET INC	Materials & Supplies - Electric Crew	02/07/2024	144074	52.08
SENDERS MARKET INC	Vinegar - Huckelberry Clean Up	02/07/2024	144074	26.99
SHAPE INC	Pump - Upper Xcountry	02/07/2024	144075	77,387.06
SHEP ENTERPRISES LLC	Parts - Mechanics	02/14/2024	144113	130.63
SLAKEY BROS	Water Heater - CCWTP	02/28/2024	144190	703.61
SWRCB	SWRCB Annual Waste Discharge Fee CIP 11085 EP Reach 1	02/14/2024	144114	2,509.00
SWRCB	Waste Water Treatment Plant Operator Grade 5 - Hampton	02/21/2024	144150	110.00
SWRCB	Water Treatment Operator Grade 2 (T2)- Gerkenmeyer	02/21/2024	144151	60.00
SWRCB	Water Distribution Grade 3 (D3) Exam Application - Chimente	02/28/2024	144191	100.00
SWRCB	Water Distribution Grade 4 (D4) Exam Application - Darby	02/28/2024	144191	130.00
T&S CONSTRUCTION CO., INC.	Construction Contract Copper Cove Phase 1 & 2 Tanks 12/23-1/24	02/14/2024	144115	385,747.50
TENNYSON, MICHAEL & CATHLEEN	UB Refund 1698 Lightning Lane	02/14/2024	144116	75.29
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR Radio Read 2023	02/21/2024	144158	450.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR Water System 2022	02/21/2024	144158	450.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR CalPers 2019 Refi	02/21/2024	144158	450.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR Dalee/Cassidy 2021	02/21/2024	144158	153.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR Fly In Acres 2021	02/21/2024	144158	297.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR Radio Read 2023	02/21/2024	144158	450.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses ADTR Waste Water System 2022	02/21/2024	144158	450.00
THE WEIST LAW FIRM	Bond Counsel Fees/Expenses CDIAC ADTR Marks Roos 2022	02/21/2024	144158	450.00
THOMAS, RUSS	Travel 01/24	02/07/2024	144077	116.28
THOMAS, RUSS	Director Travel Reimbursement Feb 2024	02/29/2024	EFT	162.81

CCWD - AP DISBURSEMENTS

February 1-29, 2024

Vendor	Description	Date	Check Number	Amount
TREATS GENERAL STORE INC	Seal - Mech Shop	02/07/2024	144078	25.28
TROUTMAN PEPPER HAMILTON SANDERS LLP	North Fork Stanislaus 12/23	02/07/2024	144079	4,760.00
TYLER TECHNOLOGIES, INC.	Financials Prorated Saas Fees	02/22/2024	144160	10,129.67
TYLER TECHNOLOGIES, INC.	Financials Saas Fees	02/22/2024	144160	68,494.00
U.S. BANK	.7mm Lead End Erasers	03/04/2024	EFT	17.04
U.S. BANK	ACWA Parking	03/04/2024	EFT	7.50
U.S. BANK	ACXWA Registration - Gerkenmeyer	03/04/2024	EFT	840.00
U.S. BANK	ACXWA Registration - Secada, Thomas	03/04/2024	EFT	1,680.00
U.S. BANK	Alhambra 01/24	03/04/2024	EFT	114.27
U.S. BANK	Apple Storage	03/04/2024	EFT	0.99
U.S. BANK	Aramark 01/24	03/04/2024	EFT	3,156.07
U.S. BANK	Arnold Auto Supply - Dec	03/04/2024	EFT	390.21
U.S. BANK	ASUS Computer Monitor - Edens	03/04/2024	EFT	118.68
U.S. BANK	ATC - Electricians	03/04/2024	EFT	994.95
U.S. BANK	Boadroom IT Supplies	03/04/2024	EFT	279.52
U.S. BANK	BOD SUpplies	03/04/2024	EFT	123.73
U.S. BANK	Bulbs, Lights & Storage Totes	03/04/2024	EFT	66.28
U.S. BANK	CA Custom Power	03/04/2024	EFT	33.12
U.S. BANK	Cal.Net 01/24	03/04/2024	EFT	62.04
U.S. BANK	CalTel 01/24	03/04/2024	EFT	1,344.17
U.S. BANK	Cal-Waste 01/24	03/04/2024	EFT	1,878.21
U.S. BANK	Case, Laptop, Internet Eq., Routers, Mounting Brackets	03/04/2024	EFT	2,471.98
U.S. BANK	Comcast 01/24	03/04/2024	EFT	474.42
U.S. BANK	Computer Supplies - Adapter, Charge Cord, Battery B/U	03/04/2024	EFT	299.54
U.S. BANK	Concrete - Pad DF VCTO	03/04/2024	EFT	105.06
U.S. BANK	Conifer	03/04/2024	EFT	649.95
U.S. BANK	Control Relays - Electricians	03/04/2024	EFT	629.20
U.S. BANK	Cordless Batteries DF VCTO	03/04/2024	EFT	68.53
U.S. BANK	CPUD 01/24	03/04/2024	EFT	490.95
U.S. BANK	Crust Buster - Collections Crew	03/04/2024	EFT	1,655.00
U.S. BANK	CSMFO Recruitment - Accountants	03/04/2024	EFT	400.00
U.S. BANK	CWEA Membership	03/04/2024	EFT	221.00
U.S. BANK	CWEA Study Course, NEC Code Book, AWWA 3rd Edition	03/04/2024	EFT	750.93
U.S. BANK	Door & Flooring - FM UV Room	03/04/2024	EFT	357.13
U.S. BANK	Drive Belt - Polaris	03/04/2024	EFT	202.78
U.S. BANK	E&I 2 Application Fee	03/04/2024	EFT	207.00
U.S. BANK	Exhaust Fan - Shipping	03/04/2024	EFT	108.64
U.S. BANK	Fire Extinguishers - District Vehicles	03/04/2024	EFT	512.81
U.S. BANK	Flw Meter - CCWTP	03/04/2024	EFT	5,955.63
U.S. BANK	Gov Accounting Class - Richards	03/04/2024	EFT	805.00



CCWD - AP DISBURSEMENTS

February 1-29, 2024

Vendor	Description	Date	Check Number	Amount
U.S. BANK	Greenhorn Creek Recruiting Meeting	03/04/2024	EFT	106.80
U.S. BANK	Headlamps - District	03/04/2024	EFT	379.50
U.S. BANK	Heaters - Hunters WTP	03/04/2024	EFT	1,100.94
U.S. BANK	Hotel - CRWA Conference	03/04/2024	EFT	134.52
U.S. BANK	Hotstart - Sa Shop	03/04/2024	EFT	128.69
U.S. BANK	Hour Meters - Electricians	03/04/2024	EFT	1,022.31
U.S. BANK	Hydroranger - JLWTP	03/04/2024	EFT	583.06
U.S. BANK	Led Light Bulbs - District	03/04/2024	EFT	45.59
U.S. BANK	Lock, Shop Vac Nozzle & Door Hasp	03/04/2024	EFT	59.60
U.S. BANK	Monitor Controls for Integrated System	03/04/2024	EFT	186.58
U.S. BANK	O&M Enrollment Water Dist, Traffic Control, Basic Math Water	03/04/2024	EFT	1,352.74
U.S. BANK	Office Supplies	03/04/2024	EFT	2,382.04
U.S. BANK	Parts - Polaris EB Pass	03/04/2024	EFT	40.34
U.S. BANK	Pipe, Pipe Fittings, Ball Valve, Sight Guage	03/04/2024	EFT	213.27
U.S. BANK	Piping Labels	03/04/2024	EFT	207.22
U.S. BANK	RCI Renewal - Gravette	03/04/2024	EFT	600.00
U.S. BANK	Redi Mix 60 LBS	03/04/2024	EFT	59.97
U.S. BANK	Rign Cebtral, Microsoft, Adobe	03/04/2024	EFT	4,091.71
U.S. BANK	Shipping to Return Probe	03/04/2024	EFT	55.25
U.S. BANK	Spectrophotometer	03/04/2024	EFT	2,145.00
U.S. BANK	Starlink - Hunters Internet	03/04/2024	EFT	120.00
U.S. BANK	Straps - V 761	03/04/2024	EFT	16.15
U.S. BANK	Timer Switches - Electricians	03/04/2024	EFT	230.59
U.S. BANK	Tool Box - V760	03/04/2024	EFT	614.14
U.S. BANK	Tool Boxes - V761. V762	03/04/2024	EFT	971.52
U.S. BANK	Tool Boxes - V763	03/04/2024	EFT	549.49
U.S. BANK	Tools - CCWTP	03/04/2024	EFT	96.51
U.S. BANK	Tools - Electricians	03/04/2024	EFT	122.00
U.S. BANK	Tools - Facilities Maintenance	03/04/2024	EFT	122.92
U.S. BANK	Towels - District	03/04/2024	EFT	218.24
U.S. BANK	UPUD 01/24	03/04/2024	EFT	225.02
U.S. BANK	Verizon 01/24	03/04/2024	EFT	3,134.98
U.S. BANK	Volcano Telephone 01/24	03/04/2024	EFT	601.08
U.S. BANK	Water Code Updates	03/04/2024	EFT	27.26
U.S. BANK	Welding Cabinet - SA Shop	03/04/2024	EFT	301.01
U.S. BANK	Wienhoff Webinar - Jesus	03/04/2024	EFT	10.00
U.S. BANK	Work Light - Sa Shop	03/04/2024	EFT	197.31
ULINE	Safety Cones - District	02/21/2024	144152	724.33
UMPQUA BANK	CalPERS UAL Principal and Interest Loan Payment	02/21/2024	144153	240,935.80
UNDERHILL, BERTHA	Travel 01/24	02/07/2024	144080	85.76

CCWD - AP DISBURSEMENTS

February 1-29, 2024

Vendor	Description	Date	Check Number	Amount
UNION DEMOCRAT	Recruitment Ad - Acct I/II	02/21/2024	144154	150.40
UNITED PARCEL SERVICE	Shipping Week End 01/27	02/14/2024	144117	9.90
UNITED PARCEL SERVICE	Shipping Week End 02/03/24	02/21/2024	144155	17.60
UNITED PARCEL SERVICE	Shipping Week End 02/10/24	02/21/2024	144155	9.90
UNITED PARCEL SERVICE	Shipping Week End 07/17 Acct# 9X5040	02/28/2024	144192	200.15
URBAN FUTURES, INC.	Capital Finance Planning 10/21/21-03/23/22	02/21/2024	144156	8,856.25
US GEOLOGICAL SURVEY	Streamgaging Program 10/1/23-9/30/24 (3000002080)	02/14/2024	144118	37,960.00
USA BLUE BOOK	Fiber wiper - Hunter WTP	02/07/2024	144081	43.01
USA BLUE BOOK	Lab Supplies - FMWWTP	02/07/2024	144081	247.53
USA BLUE BOOK	Lab Supplies - Hunters WTP	02/07/2024	144081	1,128.30
USA BLUE BOOK	Lab Supplies - JLWTP	02/07/2024	144081	719.30
USA BLUE BOOK	Spinning Bar - DF VCTO	02/07/2024	144081	48.13
USA BLUE BOOK	Chemical Pump - JLWTP	02/21/2024	144157	2,027.40
VALIC	Deferred Comp Disbursement 1/15/24 Payroll	02/09/2024	EFT	3,600.00
VALIC	Deferred Comp Disbursement 1/31/24 Payroll	02/20/2024	EFT	3,000.00
VALIC	Deferred Comp Disbursement 2/15/24 Payroll	02/20/2024	EFT	3,000.00
VALLEY SPRINGS NEWS	Recruitment Ad - Accountant	02/07/2024	144082	55.00
VERIFIED FIRST, LLC	New Hire Background Investigation (3)	02/07/2024	144083	153.42
VOYA FINANCIAL	Deferred Comp Disbursement 01/15/24 Payroll	02/09/2024	EFT	1,468.00
VOYA FINANCIAL	Deferred Comp Disbursement 1/31/24 Payroll	02/20/2024	EFT	1,468.00
VOYA FINANCIAL	Deferred Comp Disbursement 2/15/24 Payroll	02/20/2024	EFT	1,468.00
WAGeworks	FSA Admin 01/24	02/07/2024	144084	205.00
WAGeworks	FSA Admin 07/23	02/07/2024	144084	230.00
WAGeworks	FSA Admin 02/24	02/28/2024	144193	205.00
WAINWRIGHT, KURTIS	Safety Boot Reimbursement FY 23/24	02/07/2024	144085	200.00
WEBSOFT DEVELOPERS, INC.	Mobile MMS, GIS, Comm, Sentryx, Water Loss, Dashboard 07/23-01/24	02/28/2024	144194	23,115.00
WEBSTER BANK	CIP Water Loan Principal & Interest Payment	02/22/2024	EFT	1,037,770.80
WEST POINT LUMBER INC	Parts - Collections Crew	02/07/2024	144086	76.27
WEST POINT LUMBER INC	Ready Mix - WPWTP	02/07/2024	144086	89.96
WEX BANK	Fuel 01/24	02/29/2024	EFT	23,278.35
WIENHOFF DRUG TESTING	Drug Screening 01/24	02/21/2024	144159	280.00
WSP USA ENVIRONMENT & INFRASTRUCTURE INC	Local Hazard Mitigation Plan Update 12/23	02/07/2024	144087	3,939.31
				<b>4,186,614.30</b>

**RESOLUTION NO. 2024-**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**RATIFYING CLAIM SUMMARY NO. 624**

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT has reviewed and considered Claim Summary Number 624 at the Regular Meeting held on March 13, 2024; and

**WHEREAS**, Board Members have resolved questions, issues, or concerns by consultation with District staff during said meeting.

**NOW, THEREFORE, BE IT RESOLVED** that the CALAVERAS COUNTY WATER DISTRICT Board of Directors hereby ratifies Claim Summary Number 624 in the amount of \$4,895,544.11 for the month of February 2024.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of March 2024 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

ATTEST:

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Rebecca Hitchcock  
Clerk to the Board

# Agenda Item

DATE: March 13, 2024

TO: Board of Directors

FROM: Michael Minkler, General Manager

SUBJECT: Discussion/Action regarding Calaveras County Water District's letter of support for Utica Water and Power Authority's draft applications for small conduit exemptions and surrender of FERC licenses P-2019 and P-2699.

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_/\_\_\_\_\_ adopting Resolution No. 2024 - \_\_\_\_ Supporting UWPA's efforts to reduce costs and eliminate redundant regulatory compliance burdens

## SUMMARY:

The Utica Water and Power Authority (UWPA) is the owner and licensee of two Federal Energy Regulatory Commission (FERC) Hydropower Projects, the Utica Project, and the Angels Project. On December 20, 2023, UWPA circulated Draft Applications for Small Conduit Exemptions and Surrender of Licenses for both projects. UWPA then held a Joint Agency Public Meeting on January 25, 2024, to present and discuss their effort to convert their licenses to exemptions.

UWPA is pursuing the conversion to exemptions to reduce costs and decrease redundant regulatory compliance burdens. The Calaveras County Water District (CCWD) is supportive of our partner agency's efforts to reduce costs and is committed to collaborating with UWPA if it elects to pursue the small conduit exemptions. The process to convert licenses to exemptions will take at least two years and will require significant engagement with regulatory agencies and other stakeholders to determine the operating conditions of the Projects once the licenses are surrendered. n-stream flow requirements and other operating conditions could have impacts on CCWD so the District will remain actively engaged throughout the process.

UWPA has demonstrated its commitment to an open and transparent process and CCWD looks forward to working with UWPA as it seeks to optimize its operations.

## **STRATEGIC PLAN GOALS and OBJECTIVES:**

Consistent with the Strategic Plan, this Agenda Item supports the following goals and objectives:

**PEOPLE & PARTNERSHIPS:** Goal: Engage our stakeholders and partners to best protect our water resources and infrastructure and further our shared interests.

- **PP-02**, Engage and facilitate partnerships to best utilize the District's assets and promote the District's legislative positions.

- **PP-04**, Continue to develop relationships with local, regional, state, and federal partners to manage our District's risk and leverage our assets.

## **FINANCIAL CONSIDERATIONS:**

None at this time.

### *Attachments:*

Calaveras County Water District comments on Utica Water and Power Authority's draft applications for small conduit exemptions and surrender of FERC licenses P-2019 and P-2699.



**CALAVERAS COUNTY WATER DISTRICT**

120 Toma Court O San Andreas, CA 95249 O Main Line (209) 754-3543

March 8, 2024

Joel Metzger  
General Manager  
Utica Water and Power Authority  
PO Box 358  
Angels Camp, CA 95222

**Subject: Calaveras County Water District comments on Utica Water and Power Authority's draft applications for small conduit exemptions and surrender of FERC licenses P-2019 and P-2699**

Dear Mr. Metzger:

The Calaveras County Water District ("CCWD") submits this comment letter in response to Utica Water and Power Authority's ("UWPA") draft Conduit Exemption Applications and License Surrender Applications for FERC Projects P-2019 ("Utica Project") and P-2699 ("Angels Project"). CCWD understands that UWPA seeks to convert its licenses to exemptions to reduce costs and eliminate unnecessary regulatory compliance burdens, while still meeting relevant health, safety, and environmental protection requirements.

CCWD has Countywide water resource planning jurisdiction and is the owner and licensee of the North Fork Stanislaus River Hydroelectric Project (FERC Project No. 409 or "North Fork Project"), which shares a water supply with UWPA's Utica and Angels Projects. In fact, UWPA's water supply from the North Fork Stanislaus River is wheeled through CCWD's Mckays Reservoir and Collierville Tunnel. CCWD is also a founding member of UWPA, a joint powers authority, and while CCWD is no longer a UWPA member agency, the agencies have common interests in developing and protecting local watersheds and maximizing the generation of carbon free hydroelectric energy. CCWD and UWPA are partners in resource management and in serving our local communities.

CCWD supports UWPA's efforts to reduce operating costs and eliminate redundant regulatory compliance burdens. CCWD agrees with UWPA that a waiver of 18 CFR 4.30(b)(30)(iv) is appropriate in this instance. The Utica and Angels Projects are undoubtedly water conveyance projects with only incidental and secondary hydropower benefits. The towns of Murphys and Angels Camp, and the communities and irrigators in between, rely on UWPA's infrastructure as their sole source of water for consumptive use. Accordingly, 18 CFR 4.30(b)(30)(iv) should not preclude UWPA from eligibility for small conduit exemptions in the Utica or Angels Projects.

CCWD applauds the quality and clarity of UWPA's Initial Consultation Documents and the presentations that were provided at the January 25<sup>th</sup>, 2024, Joint Agency Public Meeting. This is the beginning of a significant undertaking with many issues yet to be resolved. It involves important resource management questions and diverse stakeholders. As such, transparency and candor are crucial for successful stakeholder engagement and positive outcomes. UWPA has already demonstrated its intent to conduct an open and honest process as it pursues these small conduit exemptions and is clearly motivated by the best interests of our shared

communities. As partners in the management of our inter-connected resources and infrastructure, CCWD appreciates UWPA's dedication to serving our communities and is committed to collaborate to that end.

Please see the attached Resolution of Support of UWPA's Efforts to Reduce Costs and Eliminate Redundant Regulatory Compliance Burdens that was adopted by CCWD's Board of Directors. Whether UWPA decides to seek small conduit exemptions, or not, CCWD looks forward to collaborating with UWPA, FERC, and the other stakeholders to optimize resource management in the Stanislaus River watershed.

Sincerely,

Michael Minkler  
General Manager  
Calaveras County Water District

cc: Rebecca Callen, City of Angels Camp  
Jessica Self, Union Public Utilities District

# Draft

**RESOLUTION NO. 2024-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT SUPPORTING UWPA'S EFFORTS TO  
REDUCE COSTS AND ELIMINATE REDUNDANT REGULATORY COMPLIANCE  
BURDENS**

**WHEREAS**, the Calaveras County Water District (CCWD) understands that Utica Water & Power Authority (UWPA) seeks to convert its Federal Energy Regulatory Commission (FERC) licenses to exemptions to reduce costs and eliminate unnecessary regulatory compliance burdens while still meeting all relevant health, safety, and environmental protection requirements; and

**WHEREAS**, CCWD is supportive of our partner agency's efforts to reduce costs and is committed to collaborating with UWPA if it elects to pursue the small conduit exemptions; and

**WHEREAS**, UWPA has demonstrated its commitment to an open and transparent process; and

**WHEREAS**, CCWD looks forward to collaborating with UWPA, FERC, and the other stakeholders to optimize resource management in the Stanislaus River watershed.

**NOW, THEREFORE BE IT RESOLVED**, the Board of Directors of THE CALAVERAS COUNTY WATER DISTRICT authorizes General Manager Michael Minkler to sign the attached comment letter regarding UWPA's exemption applications and submit said letter prior to the March 25, 2024, comment deadline.

**PASSED AND ADOPTED** this 13th of March 2024 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

ATTEST:

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Rebecca Hitchcock  
Clerk to the Board



# Agenda Item

DATE: March 13, 2024

TO: Michael Minkler, General Manager

FROM: Damon Wyckoff, Director of Operations

RE: Report on the February 2024 Operations Department

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## **RECOMMENDED ACTION:**

Report on the Operations Departments Report for Districts 1 through 5.

## **SUMMARY:**

Attached is the monthly Operations Department Report for January 2024. The report will review the operational status and work completed by departmental administration and each of the five Districts. The report will cover the following:

- Administration
- Water treatment plants
- Wastewater treatment plants
- Distribution
- Collections
- Construction
- Electrical
- Mechanical

Staff will be present to report to the Board of Directors and will be available for questions.

## **FINANCIAL CONSIDERATIONS:**

None.

*Attachment: February 2024 Operations Department Reports for Districts 1 through 5*

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# Operations Departments Report

February 1<sup>st</sup> thru February 29<sup>th</sup>, 2024

## **Director of Operations:**

1. On-going coordination and management of multiple District Operations projects and work efforts.
2. Conducted and all Operations Staff meeting. Discussed various operational items.
3. Participated in the kick-off meeting for the Districts Critical Facility Generator Replacement Project. This project installs generators at 11 sites currently without standby power. \$543K in grant funding.
4. Site visits to multiple in-construction District projects.
5. Continued to work with District Staff and the consultant to ensure the effective resolution of punch list items for the AMI Project.
6. Participated in the District's All Hands Meeting.
7. Participated in multiple onsite project progress meetings.
8. On-going FEMA coordination related to DR-4683 and DR-4699. Received \$14K for the restoration of a fence on a property in Valley Springs, \$184K for staff overtime, material expense, and equipment use as reimbursement for the District's efforts during the 2023 atmospheric river emergency (DR-4683). Received \$143K to restore the road to the Indian Rock WWTF and to improve the road address future accessibility issues.
9. Responded to the Shop building fire at the West Point WTP and worked with Staff from multiple disciplines to assess the damage and plan for restoration.
10. On-going CARB related work with MCWRA and ACWA.
11. Coordinated and participated in a meeting with the District, our Contractor, and the Poker Flat HOA to acknowledge, and prepare for the District's project pushing through construction during the busy period in Poker Flat.
12. On-going work with Staff and the District's Consultant to glean any additional operational options to improve Disinfection Byproduct reduction in the Ebbetts Pass Service Area.
13. Conducted a site visit to the Bear Creek Diversion with an environmental consultant to better understand potential constraints as the District works to restore the facility damaged by debris from the 2023 Atmospheric River Storms.
14. Attended the Tour of the Copper Cove WTP and WWTP Primary Ponds.

## **Administrative Technician:**

1. Maintained Field Calendar
2. Received/Tracked All USA North Line 811 Locates – Handled Associated Calls –238 Received District Wide
3. Facilitated with Employee Reimbursements
4. Facilitated with Employee Certification – Applications, Exams, Renewals, Trainings, Resources
5. Field Training Course Ordering/Registrations/Travel Arrangements
6. Process Operations Purchase Order Batches
7. On Call Reminders, Transfers, Logs
8. Electronic Lab Report Filing
9. Organizing and Archiving Operations Department Documents
10. Safety Tailgate Meetings: Create, Track, & Archive
11. Attended Various Meetings
12. Attended Webinar Trainings:
  - Sanitary Survey, eAR Trainings, Get the Lead Out, Cross Connection Handbook Overview
13. Permit Renewals

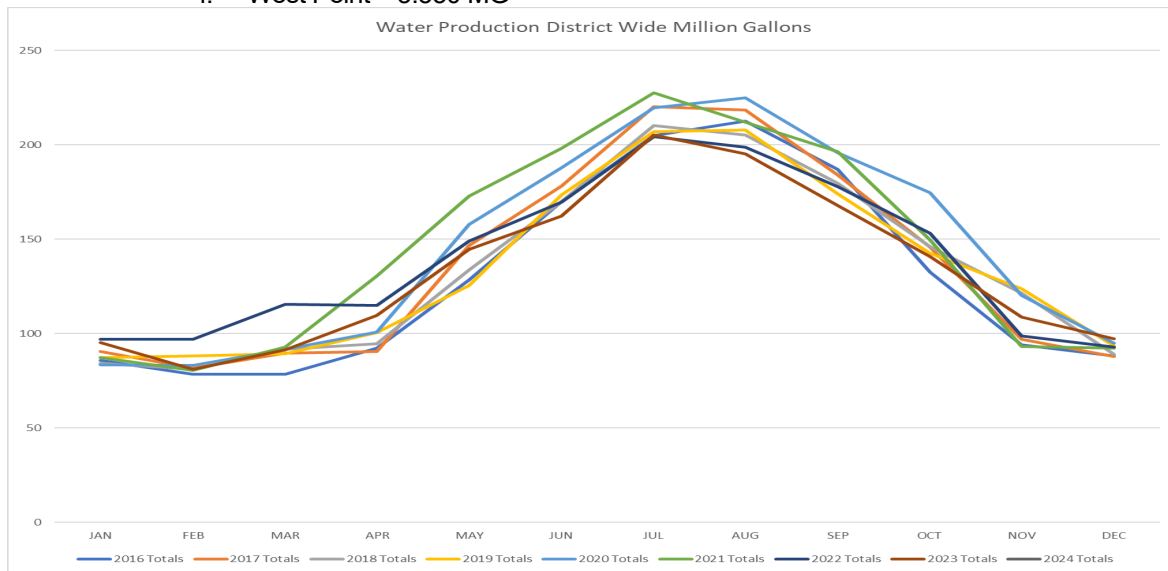
- 14. 2024 CERS Program Work Efforts
- 15. 2024 Backflow Program Work Efforts
- 16. Cross Connection Survey Work Efforts
- 17. Miscellaneous Administrative Functions

**Plant Operations Manager:**

- 1. Completed the review and acceptance of the monthly State Water Reports for all the Districts Water Systems and submitted them to the State.
- 2. Completed the monthly Wastewater Reports for all the Districts Wastewater Systems and submitted them to the State.
- 3. Working very closely with the new operator in West Point to ensure that all system needs are met.
- 4. On-going work associated with PO's and ordering supplies for different District facilities and projects.
- 5. Continued work efforts on annual backflow testing
- 6. Ongoing work efforts associated with the Ebbetts Pass HAA5 violation for purposes of public notification and data collection.
- 7. Completed the State inspections at our Ebbetts Pass, Sheep Ranch, and Copper Cove Water Systems.
- 8. Participated in the District's all hands Operations meeting.
- 9. Participated in WUUA board meeting (associated with USAs).
- 10. Met with Regional Board staff regarding Copper Cove Reclaim facility.
- 11. Completed SAFER Clearinghouse reporting.
- 12. Work efforts associated with a fire that occurred at the West Point Water Treatment Plant.
- 13. Construction meetings dealing with Copper Cove B Tank and Clearwell project with Peterson Brustad INC.
- 14. Ongoing work efforts related to the District's Cross Connection Control Surveys with the Operations Admin Tech.
- 15. Held an all-Operator meeting.
- 16. Working with Peterson Brustad Inc. on West Point water plant filter addition.
- 17. Working on the Operations plan for revision for West Point Water Treatment Plant.
- 18. On-going work efforts with the Districts CERS (California Environmental Reporting System) annual reporting.
- 19. Participated in a Mobile MMS system optimization meeting.
- 20. Attended all Employee meeting.
- 21. Collected data for the District's 2023 Water Quality Report.

**22. January 2024 Water Production**

- a. Copper Cove – 24.412 MG,
- b. Ebbetts Pass – 31.538 MG,
- c. Jenny Lind – 32.026 MG,
- d. Sheep Ranch – 0.263 MG,
- e. Wallace – 0.863 MG,
- f. West Point – 3.550 MG



## **Construction and Maintenance Manager:**

1. Staff meetings.
2. Board meetings.
3. Weekly Copper Cove tanks project meeting.
4. Copper Lift Station and force main relocation project weekly meetings.
5. West Point/Wilseyville Consolidation on-site project meeting.
6. Attended Employee Wellness Committee meetings.
7. Attended monthly CWEA Northern/Central Committee meeting.
8. Attended all Ops meeting with field staff.
9. Field meet at Huckleberry lift station with staff to discuss rerouting caustic line to Stillwell.
10. Participated in the CWEA sponsored traffic control and flagging class in Modesto put on for Utilities.
11. Site visit with CCWD staff and outside representative to look at environmental options at Bear Creek Diversion and The Regulating Reservoir in West Point.
12. Participated in the Tour of the Copper Cove WTP and facilities with the public.
13. Meeting with CCWD staff, Poker Flat HOA GM, and Mazingo Construction to discuss schedule and work efforts regarding lift station 6 and 8 construction.
14. All employee meeting and luncheon.
15. Participated in County OES Winter Storm Check-in meeting.
16. Verified and updated CTS for Engineering Dept.
17. Research and review of District SSMP/SSO and Collections system binders.  
Site visit to Werst Point WWTP for delivery of new building for consolidation project.
18. Attended Bid Opening for A-B Transmission Main Project.
19. Field meeting with Construction Senior to look at and discuss VS Fence replacement project from 2023 storms.
20. Participated in CIP 5-year update meeting with Ops and Engineering.
21. Worked in Sentryx to clean up and review meter items.
22. Field meet with JL Distribution Senior on Dunn Road to look at possible leak and road conditions.
23. Site meeting at Reeds Turnpike PS with Engineering and Ops staff to discuss options for new PS.
24. Met with Director of Ops and customer on Kirby to investigate and discuss water quality complaint.

## **Purchasing Agent:**

1. Worked on inventory of new warehouse.
2. Completed invoicing for purchased material.
3. Met with various reps and received quotes for various items for purchase.
4. Ordered parts, tools, materials, and equipment for all Departments.
5. Coordinated servicing of District Vehicles for Field Staff.
6. Reconciled Credit Cards for Field Staff.
7. Facilitated Factory Recall repairs on Enterprise Vehicles.
8. On-going work with the Director of Operations to provide an understanding to Finance of the inordinate number of pump and pump motor failures that have occurred over-taxing the Operations Pumps & Motors Budget.
9. Delivered supplies, materials, and parts.

## **Water Treatment Plants:**

### **Copper Cove Water Treatment Plant:**

1. Operations as usual
2. B Tank/Clearwell rehabilitation and replacement project continues.
3. Completed a plant tour. Great tour.
4. Participated in the Regional Water Quality Control Board's inspection. All went well.
5. Preparation for the delivery of the new ozone units and associated UPS continues.

### **Hunter's (Ebbett's Pass) Water Treatment Plant:**

1. Operations as normal.
2. Reduced the operating flow due to weather events.
3. No monthly White Pines Dam inspection due to heavy snow.

### **Jenny Lind Water Treatment Plant:**

1. Operations as usual

### **Sheep Ranch Water Treatment Plant:**

1. Plant was offline many times due to high raw water turbidity as a result of the many storms.
2. Other than that, operations as usual.

### **Wallace Lake Estates Well System:**

1. Operations as usual

### **West Point Water Treatment Plant:**

1. Operations as Usual
2. On-going construction for the installation of the second filter.
3. Fire in the Shop as the Contractor worked to remove an obsolete tube-settler filter. Responded and assisted the West Point Fire Department, Cal-Fire, and the Amador Fire Protection District in putting the fire out. Then assessed the damages with the CCWD Operations Managers and the Contractor. Then worked with the Electricians, West Point Distribution System Supervisor, and others to secure backup analyzers and place them online to restore the functionality of the plant. The plant was back up and running by 10pm.

## **Wastewater Treatment Plants:**

### **Arnold Wastewater Treatment Plant:**

1. Operations as usual
2. Improved the effluent intake screen by attaching new rubber seals to prevent debris from entering the pumps.
3. Changed the oil in blower #1.

### **Copper Cove Wastewater Treatment Plant:**

1. Pond 6 is rising quickly with the recent rain events.
2. Solids in Ponds 1, 2 and 4. Are causing operational issues, and this needs to be addressed as soon as possible. (I am aware that Pat B and Jesse have been in contact and working on a test for the solids removal with CCWD staff and equipment. This would be a huge cost savings.
3. New Ultrasonic algae control units have been installed in Pond 6. Upgraded, warranted units.

### **Copper Cove Wastewater Reclamation Plant:**

1. The RCP is off for the Winter weather season.
2. The UV system has been serviced (Operators) and is ready for the season.

### **Country House Wastewater Facility:**

1. Operations as usual

### **Forest Meadows Wastewater Treatment Plant:**

1. Operations as usual
2. Pond 1 aerator #2 and Pond 2 aerator #6 failed. Was able to restore Pond 2 #6 to normal ops, but Pond 1 aerator #2 won't reset. WO to replace.
3. Connected the new turbidimeter to SCADA.
4. Plant online to the Golf Course Pond.
5. Parts ordered for the DAF compressor ETM.
6. Electrical box for the Pond #2 aerator replaced.

### **Indian Rock Vineyards Wastewater Facility:**

1. Operations as usual
2. Need to determine how to provide water service to the facilities to improve system and basket cleaning.

### **La Contenta Wastewater Treatment Plant:**

1. Operations as usual
2. Failed Sand filter Air Compressor replaced.

**Mountain Retreat / Sequoia Woods Wastewater Facility:**

1. Operations as usual

**Six Mile Wastewater Collection System:**

1. Monthly reads taken and report submitted to the City of Angels Camp

**Southworth Wastewater Treatment Plant:**

1. Operations as usual

**Vallecito / Douglas Flat Wastewater Treatment Plant:**

1. Operations as usual
2. The Upgrade to the headworks is complete.

**West Point Wastewater Treatment Plant:**

1. Operations as usual

**Wilseyville Wastewater Facility:**

1. Operations as usual
2. Construction Crew cleared sprayfield of shrubs and brush.

**Distribution:**

**Copperopolis Distribution System:**

**SERVICE LINE WORK**

1. 960 Bret Harte
2. 589 Sunrise
3. 522 Bret Harte
4. 842 Poker Flat
5. 828 Sandy Bar
6. 3288 Yana

**MAIN LINE WORK**

None during this period

**Additional Work**

1. 3 Valves Turned
2. Service Requests
3. Flushed 45,210 gallons.
4. USA's

**Ebbett's Pass Distribution System:**

**SERVICE LINE WORK**

1. **Forest Meadow**
  - a. Canyon Ridge Ct. 1" poly cracked by rock bedding.
  - b. Canyon Ridge Ct. 1" poly cracked by rock bedding.
  - c. Lupine Ln./ Forest Meadows Dr. 1" blue poly cracked – multiple existing repairs in same spot.
2. **Arnold Meadowmont Sub.**
  - a. Crystal Way 1" blue poly cracked by rock bedding.
3. **Dorrington B.T.V.**
  - a. Choctaw Dr. ¾" blue poly cracked by tree roots.
  - b. Dardanelle Vista Dr. 1" blue poly cracked from rock bedding.

**MAIN LINE WORK**

1. Arnold Meadowmont Sub. Silver Drive – 6" AC Main cracked by tree roots.

**Additional Work**

1. 113 USA Tickets
2. Completed Service Requests/Work Orders.
3. 1 PRV Repair (PRV #20 CRD Canyon view Dr. Hathaway Pines)
4. Clearing and cleaning- Routine maintenance of Sheep Ranch Diversion
5. Continued work on updating the flushing program and S.O.P.
6. Began flushing of Avery Tank/ Reach 1 zones. We were able to string together 3 days of flushing before interruptions. We need approximately 3 more days to finish this zone (not even 1/3<sup>rd</sup> of our system). **We as a company could have a 2-man flushing and valve exercising crew that could easily work full time year-round throughout the district.....**
7. Only 1 day of snow removal in February!!! (NOTE: CHECK BACK ON MARCH 4<sup>th</sup>)
8. Continued organizing of Shop area.
9. Troubleshooting of B.L.S. 4" meter and re-configured the meter plumbing.
10. AMI troubleshooting and meter reading.
11. Exercising of multiple valves while flushing and performing leak repairs.
12. 11 PRV inspections that coincided with the flushing of pressure zones.
13. Assisted Collections Crew with 4" lateral repair.
14. Routine maintenance and system improvements.
15. Attended All Employee Mtg. and Board ceremony for Dylan Cuneo.

### **Jenny Lind Distribution System:**

#### **SERVICE LINE WORK**

1. 2385 Hwy 26
2. 8779 Siegel
3. 6563 McNeil Ct
4. 6126 Usher
5. 8330 Hautly
6. 6005 Hwy 26
7. 6179 Hwy 26
8. 5973 Rippon
9. 8214 Siegel
10. 8524 O'Reilly
11. 8535 McAtee
12. 6198 Baldwin
13. 7438 Baldwin
14. 8429 Pardini
15. 8562 Pardini
16. 8637 Pardini
17. 3778 Huckleberry
18. 3627 Antonovich
19. 3705 McCann
20. 3596 Bobe Ct – Flare
21. 1 ½" water line leak repair up at clarifier basin at the La Contenta WWTP

#### **MAIN LINE WORK**

1. None during this period

#### **ADDITIONAL WORK**

1. Vehicle Inspections
2. Month end reads for hydrant meters, raw water, fill stations and Lancha Plana
3. Lower end flushing for water quality
4. Tank and pump station checks
5. USA line locates.
6. Work orders for leak checks, water quality problems, meter installations, pressure problems etc.
7. Tank site remediations to correct issues brought up from the State inspections.
8. Continued our unidirectional flushing and valve exercising efforts.
9. The numbers for February are as follows:
  - a. 617,737 gallons flushed.
  - b. 98,624 ft of pipe cleaned.
  - c. 73 valves scrubbed clean and exercised.
10. We broke two valves in our efforts to get them functional and they are on the list for replacement.

11. 17 leaks on the board are still pending.

### **West Point Distribution System:**

#### **SERVICE LINE WORK**

1. 949 Dorothy Way (2 separate leaks – Jenny Lind Crew helped)
2. 722 Barney Way

#### **MAIN LINE WORK**

None during this period

#### **ADDITIONAL WORK**

1. USAs.
2. Service requests.
3. Monthly reads.
4. Weekly pump checks and flow meter reads.
5. Ops meeting-San Andreas.
6. Installed new Star Link internet at West Point warehouse.
7. Cal Fire clearing cross country lines from June to Charles and Timber to Faye
8. Worked on the District's Septic tank fed by the Pizza Place Shopping Center.
9. Delivery on concrete building for WWTP project
10. Fire at West Point WTP. Assisted with assessing the damage and clean up.
11. Tank and Flow meter weekly checks.
12. Worked on Moke River pump station to reduce Distribution System pressure.
13. Cleaned all debris and garbage from front gate area (Shop and WWTP entrance).
14. Spread 3yrds of rock at the front gate to the West Point Shop and WWTP yard to widen the entrance.
15. Generator Checks
16. Prepping for flushing- put signs out, made flushing book and sent out notifications.
17. Meeting at WP fire Station to discuss clearing sewer force main clearing and flushing WP area.
18. Assisted the Electricians installing new lights on the West Point WWTP, Warehouse and pump building also installed new lights inside warehouse and WWTP.
19. All Hands meeting San Andreas
20. Installed No Trespassing and cameras in use signs on front gate and buildings.

### **Construction**

1. Assisted in leak repair with the Ebbetts Pass, Copper Cove, and Jenny Lind Distribution Crews
2. Replaced a Fire Hydrant on Tree Lane in West Point including housekeeping pad and drainage improvements.
3. Slurry Line Meter Read.
4. Cleaned and organized the pipe storage area, cargo container at the Vallecito yard.
5. Worked with the Treatment Operators to test operate the headworks screw – functioned properly.
6. Dug & laid conduit at the Huckleberry Lift Station so that the Operators could run the Caustic Soda (NaOH) chemical line underground and into the stilling well.
7. Moved the Jenny Lind Crew's backhoe to the San Andreas Yard for repairs.
8. Began work associated with installing a new fence at the District's Valley Springs Property. Removed old fencing and ordered material. This is a FEMA funded project.
9. Site Visit to the Bear Creek Diversion with an environmental consultant to determine spring survey needs for a FEMA-funded debris removal project.
10. Participated in the All-Employee Meeting.

### **Electrical:**

1. Moved electrical conduits and heater in the old filter building at West Point WTP so a contractor can cut up and remove the old filter.
2. After hours emergency repair after windstorm, Upper Cross Country lift station generator repair, performed meter calibration in the automatic transfer switch.
3. After hours windstorm related power outage, started generator at Copper Cove lift station 17 and pumped the wetwell down.



4. After hours windstorm related power outage, started generator at Copper Cove lift station 19 and pumped wetwell down.
5. After hours windstorm related power outage, Forest Meadows WWTP SCADA alarm DB crashed, restarted remotely.
6. Troubleshoot and repaired generator still running at B-Tank in Copperopolis, automatic transfer switch voltage numbers were not accurate, performed a meter calibration, simulated a power outage and watched the system work properly and then shut down correctly,
7. Traffic control/flagging duties at WPWWTP during delivery of precast building and roof system
8. Finished wiring/testing the new grit removal system at Vallecito WWTP.
9. Emergency repair of burnt instrument wires at West Point WTP after the old filter caught fire.
10. Replaced burnt Flexim flow meter at West Point WTP after the old filter room caught on fire.
11. Tested all SCADA alarms and callouts after the fire repair work at West Point WTP.
12. Troubleshoot capacitor boards and terminals at Copper Cove lift station #14 because breaker for pump #2 was tripping, problem was a bad pump, unwired pump #2 and wired in/tested new pump after replacement.
13. Troubleshoot and repaired Copper Cove lift station #6 control system. Repaired a stripped wire terminal.
14. Replaced failed 750 vA UPS at Copper Cove lift station #6.
15. Troubleshoot circuit breaker for pump #2 at Calypso Bay lift station, replaced bad capacitor board.
16. Emergency repair of the backwash return control system at West Point WTP after the fire, went online with the PLC and forced the close and open bits to identify the wires, ran s/o cord to the ASCO valves, terminated wires and tested functionality.
17. Went online with PLC and identified a 120-volt circuit that would be on only when the plant was running for the zinc dosing pump at West Point WTP after the fire damaged the existing circuit.
18. Wired in/tested a new ultrasonic level transducer at Vallecito WWTP headworks.
19. Wired in/tested a motor and over temp sensor at the Vallecito WWTP headworks.
20. Troubleshoot and repaired hour meter for a motor on the DAF unit at Forest Meadows WWTP, unit had failed, replaced with new unit.
21. Troubleshoot and repaired rusted electrical junction box at Forest Meadows WWTP, replaced with new box.
22. Worked with mechanical crew to unwire and remove an old aerator at Forest Meadows WWTP, wired in/tested new aerator motor.
23. Troubleshoot automatic transfer switch at Vallecito lift station, generator had coolant leak, informed mechanical crew.
24. Troubleshoot and repaired septic control panel at 1009 Cyprus Point in Sequoia Woods, adjusted overloads higher to prevent nuisance tripping.
25. Troubleshoot and replaced failed hour meter with a new unit for pump #1 at Vallecito lift station.
26. Hunted down malfunctioning AMI repeater, found it near the school in White Pines, troubleshoot unit.
27. Performed lighting retrofit for the 4' indoor lights at White Pines barn, replaced with LED ballast bypass lamps.
28. Emergency after hours repair of the Bummerville Tank level system after a lightning strike, replaced blown control fuse, replaced failed 0-15psi transducer, replaced failed signal converter also.
29. Fixed vandalized electrical feed to the gas and diesel pumps at West Point WWTP.
30. Replaced failed exhaust fan and heater in the La Contenta distribution warehouse bathroom.
31. Performed complete indoor lighting LED retrofit with ballast bypass lamps in the La Contenta distribution warehouse.
32. Replaced a GFI receptacle with a non GFI receptacle at West Point WTP to plug in instrumentation power feed cords after the fire in the old filter building, to prevent nuisance tripping.
33. Replaced failed Insta-Hot water heater at West Point WWTP with new unit.
34. Performed multiple electrical system USA locates in the Copper Cove service area.
35. Troubleshoot and repaired a telemetry radio communications failure at the Pinebrook tank site after a widespread PG&E power outage.
36. Troubleshoot and repaired the control system at Copper Cove lift station #13, repaired transducer connections in the junction box.
37. Cleaned and lubed loud motor starters at Copper Cove lift station #14.
38. Troubleshoot an AMI collector at E-Tank in Valley Springs, found a bad cell modem.
39. Troubleshoot and repaired an Ami collector at Baldwin and Kirby streets in Valley Springs, antenna and coax are gone.

40. Troubleshoot and repaired the control system at Copper Cove lift station #6, pump #1 had a fail to stop alarm, cleaned dirty auxiliary contact for run confirm to lamp and PLC input.
41. Installed/tested new thermostats for unit heaters at Hunters WTP.
42. Troubleshoot and repaired a bad 4' light at the White Pines Barn, replaced defective lamp.
43. Performed a LED lighting retrofit inside Vallecito lift station, replaced old lamps with ballast bypass lamps.
44. Performed a LED lighting retrofit inside the West Point WWTP shop, replaced T-5 lamps with ballast bypass lamps.
45. Installed dawn till dusk security LED wallpacks on the outside of the West Point WWTP shop.
46. Installed/set up new replacement pH probe for filter #2 at West Point WTP, original unit was defective.
47. Replaced the exhaust fan motor in the men's bathroom at the main office on Toma Court.
48. Troubleshoot reverse flow through the backwash return system at West Point WTP, tested ASCO valves, Cla-Val failed to close, mechanical crew rebuilt it and fixed the problem.
49. Replaced leaking water heater with new unit at Copper Cove WTP.
50. Performed inspection of PG&E work at 145 Harper Lane in Valley Springs. Recommend having PG&E install the meter and energize.
51. Troubleshoot and repaired ozone generator failure at Jenny Lind WTP, replaced failed ANR120-90 mixed I/O PLC base.
52. Troubleshoot and repaired the nitrogen generator pressure switch at Jenny Lind WTP, adjusted the switch up to the proper operating pressures.

## **Collections:**

1. SSO online reporting completed.
2. Weekly lift station inspections completed.
3. Monthly dry can inspections completed.
4. USA's District wide.
5. All OP's meeting at main office.
6. Continued Septic tank inspections, pumping, and tank repair in Vallecito.
7. Pumped and cleaned the return wet well at the Vallecito WWTP.
8. Called out to Upper and Lower Cross-Country lift stations due to power outages and generator at Upper not transferring.
9. Called to 313 Vista Del Lago West. Main line was plug with root ball. Removed the root ball.
10. Hydro'd main line behind the Huckleberry lift station. (Yearly maintenance).
11. Called to West Point WWTP due to trucking company driving over entrance gate and over force main ARV fault. Replaced the ARV.
12. Called to 125 quail Covey Ct in Copper due to new construction blowoff leak which caused new home builders grinder system at 125 to back siphon.
13. Called to 3726 juniper septic was backing up into toilet and shower. CCWD side was working well. Issues were on the customer side.
14. Found transfer switch problem with generator at LS 6 which caused spill from clean out at 462 Sunrise road in Poker Flat.
15. Pumped and cleaned LS 14.
16. Found while cleaning LS 14 that pump 2 had gone out. Pulled and replaced it.
17. -pumped and cleaned septic tank at 173 holiday mine road neighbor next to Vallecito WWTP due to alarm going off. The pump basket was full of sludge.
18. -flushed main line in West Point (quarterly maintenance).
19. Called to 158 wood chip circle in mill woods for septic backup into house. CCWD side was good, cleaned bio tube and informed customer no issues found with tank.
20. Worked on auger (headworks) start up at Vallecito WWTP.
21. Called to 73 Main Street West Point septic issue. On/ Off float went out.
22. Pumped and cleaned back wash ponds at the West Point WTP.
23. Found septic tank at 4077 Canepa lane backed up. Pumped and cleaned it.
24. Met with West Point fire to discuss fire break along CCWD sewer easement.
25. Hydro'd the head works at the Vallecito WWTP. Bimonthly maintenance.
26. Pumped and cleaned the septic tank at the White Pines Barn.
27. Called to 142 mill creek circle in Arnold due to effluent line being plugged had to dig up check valve and replaced it with a flapper style.

28. Called to 238 Millie Ct., lateral was backed up with drain king tool from plumber the customer had working on their side. Removed tool with snake.
29. All employee meeting.
30. Prepped lift stations for upcoming storms.

## **Mechanical:**

1. District-wide generator checks.
2. Replaced the block heaters on the generator at Big Trees Tank 4 and at the Upper Cross-Country Generator.
3. Completed the 100K on truck VEH717 (2016 F350)
4. Assisted the Electrical Crew in the replacement of the Upper Cross-Country Generators logic board. This corrected the generators *fail to start* issue.
5. Replacement of the front brakes on VEH741 (2020 F350).
6. Emergency Rebuild of the Cla-Val in the Effluent Pump Station at the Jenny Lind WTP.
7. Rebuilt the Jenny Lind WTPs Effluent Pump Station Pump #2 control valve. Erratic closing behavior.
8. Serviced the transmission on VEH131 (2006 Chevy Silverado). Corrected poor shifting quality.
9. Re-welded footstep on the Collections Crew's Pumper Truck. Also carried out the 90-day bit inspection.
10. Computer diagnostic performed on the GapVax Truck's ABS system. Found front sensor failure – ordered replacement sensor.
11. Troubleshoot a failure code for the Collection Crew's Hydro Trailer. Repaired a broken belt drive and placed it back into service.
12. Troubleshoot the failed turbo actuator on VEH723 (2018 Dodge 5500). Replaced the actuator.
13. Upgraded the District's current diag. computer to be able to diagnose and resolve current vehicle issues.
14. Fabricated and welded-in-place truck bed reinforcement bracketry for VEH551's (2012 F350). Bed was coming off the chassis.
15. Repaired the Vallecito Main Lift Station's generator coolant leak. Replaced small hose and placed the generator back into service.
16. Assessed various leaks on BO7(Cat 450E Backhoe). Restored to normal operating condition.
17. Troubleshoot and repaired the backwash water Cla-Val at the West Point WTP.
18. Multiple repairs to VEH124 (2001 Ford Ranger Spray Rig).
19. Removed 5hp Aerator in the Forest Meadows WWTP Pond 1 and sent out for rebuild. Installed a 10hp aerator into the pond.
20. Sent VEH759's (2018 Dodge 5500) crane in for warranty repair.

## **Utility:**

1. Continued to replace services on Foothill Road and Dot Circle in Poker Flat.
2. Assisted Crews with leak repair.
3. Maintained Ditch Crossings in La Contenta.

**Prepared By: Damon Wyckoff, Director of Operations**

# Agenda Item

DATE: March 13, 2024

TO: Board of Directors

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Presentation of the Audited Financial Statements for the Fiscal Year Ending June 30, 2023, by Richardson & Company, LLP

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_ / \_\_\_\_\_ to Receive and File the Audited Financial Statements for the Fiscal Year Ending June 30, 2023, by the Auditing Firm of Richardson & Company, LLP.

## SUMMARY:

Staff is pleased to present the Independent Auditor's Report and Financial Statements for the Calaveras County Water District for the fiscal year ending June 30, 2022, completed by Richardson & Company, LLP, Certified Public Accountants. The purpose of the report is to provide the Board of Directors, District staff, ratepayers, bondholders, and other interested parties with useful information concerning the District's operations and financial position. The District is responsible for the accuracy, completeness, and fairness of the data presented in this report.

### Report Format

There are three main sections of this report:

Basic Financial Statements – The introductory sections contain the Table of Contents, the Independent Auditor's Report, and the Management's Discussion and Analysis (MD&A). The financial section, which is comprised of the Balance Sheet, the Statement of Revenues, Expenses, and Changes in Net Positions – Proprietary Funds, the Statement of Cash Flows, the Statement of Fiduciary Net Position – Assessment District Agency Fund, and the Notes to Financial Statements.

Required Supplementary Information – The Schedules of Proportional Share of Net Pension Liability and Contributions to the Pension Plan, and the Schedule of changes in the Net Other Postemployment Benefits (OPEB) liability and related ratios, and Schedule of Contributions to OPEB.

Other Supplementary Information – The Combining Schedule of Fiduciary Net Position, and the Debt Service Coverage Ratios for the Water and Sewer Funds.

Compliance Report – Independent Auditor’s Report on Internal Control over Financial Reporting, Compliance, and other matters based on the audit.

Audit Opinion

At the conclusion of the District’s audit, the auditor renders an opinion on the overall financial statements. The auditors have issued an “unqualified” opinion for the FY 2022-23 audit, which is a “clean” opinion, or one in which the independent auditors can state without reservation that the financial statements are fairly presented in all material respects in conformity with generally accepted accounting principles and government accounting standards.

Brian Nash, CPA, of Richardson & Company will make a presentation to the Board and will answer any questions the Board or general public may have regarding the FY 2022-23 Audited Financial Statements.

**FINANCIAL CONSIDERATIONS:**

None.

*Attachments:     Audited Financial Statement for the Fiscal Year Ending June 30, 2023  
                          Governance Letter  
                          Management Letter*

**CALAVERAS COUNTY WATER DISTRICT**

**AUDITED FINANCIAL STATEMENTS**

**June 30, 2023**

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CALAVERAS COUNTY WATER DISTRICT

AUDITED FINANCIAL STATEMENTS

June 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Calaveras County Water District  
San Andreas, California

### **Report on the Financial Statements**

#### *Opinions*

We have audited the accompanying financial statements of the business-type activities, each major fund and the fiduciary funds of the Calaveras County Water District (the District) as of and for the year ending June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund and the fiduciary funds of the District as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

#### *Basis for Opinions*

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that

To the Board of Directors  
Calaveras County Water District

an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Other Matters**

##### *Report on Summarized Comparative Information*

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on those audited financial statements in our report dated March 2, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent in all material respects, with the audited financial statements from which it has been derived.

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios and schedule of contributions to the OPEB plan, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information listed in the table of contents is

To the Board of Directors  
Calaveras County Water District

presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated, in all material respects, in relation to the basic 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 February 22, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and 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 effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

February 22, 2024

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## **MANAGEMENT’S DISCUSSION AND ANALYSIS**

This section of the Calaveras County Water District's (“District”) Audited Financial Statements provides management’s discussion and analysis of the District’s financial performance for the period ending June 30, 2023. Readers are encouraged to consider the information presented here as complementary to the information contained in the accompanying financial statements.

The Management’s Discussion and Analysis is presented under the following headings:

- Organization and Business
- Overview of the Basic Financial Statements
- Financial Analysis of the District
- Capital Assets and Debt Administration
- Economic Condition and Outlook
- Requests for Information

### **ORGANIZATION AND BUSINESS**

The District has operated continuously since 1946 under the laws of the State of California as a county water district for the purpose of providing water and wastewater services to residents and businesses of Calaveras County. The District is a political subdivision of the State of California and is not a part of, or under the control of, Calaveras County.

Under State law, the District has broad general powers over the use of the water within its boundaries, including the right of eminent domain, authority to acquire, control, distribute, store, spread, sink, treat, purify, reclaim, process and salvage any water for beneficial use, to provide sewer service, to sell treated or untreated water, to acquire or construct hydroelectric facilities and sell the power and energy produced to public agencies or public utilities engaged in the distribution of power, to contract with the United States, other political subdivisions, public utilities, or other persons, and, subject to Article XIII A of the California State Constitution, to levy taxes for improvements.

The District is in the central Sierra Nevada foothills, approximately 100 miles east of San Francisco and 60 miles southeast of Sacramento. The District’s boundaries encompass approximately 1,037 square miles of land ranging from the San Joaquin valley to the Sierra Nevada mountains. With elevations ranging from 200 feet in the west to over 8,000 feet in the east, the District’s facilities cover a diverse geographical area with numerous water, wastewater, and hydroelectric projects.

The District currently provides water service to approximately 13,373 residential and commercial customer accounts in five major water service areas. This is an increase of 21 accounts from 2021-22. Apart from the Wallace service area, the District uses surface water from the Mokelumne, Calaveras and Stanislaus rivers to service its customers. Wallace customers are served by groundwater pumped from wells owned and operated by the District. The District also operates and maintains five major wastewater service areas that provide sanitary sewer services to approximately 5,035 customers. This is an increase of 11 accounts from 2021-22.

In addition to water and wastewater operations, the District owns hydroelectric facilities inclusive of major dams, reservoirs, tunnels, and generation facilities which are governed and licensed by the Federal Energy Regulatory Commission (“FERC”) and operated by other entities, and aside from augmenting revenues these assets are not addressed in this report.

### **OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

The District is a proprietary entity and uses enterprise fund accounting to report its activities for financial statement purposes in accordance with the Government Accounting Standards Board (“GASB”). Proprietary funds are reported using the accrual basis of accounting and account for activities in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed primarily through user rates, fees, and charges.

The Audited Financial Statements provide readers with a broad overview of the District’s finances and include the following four sections: The Basic Financial Statements, Required Supplementary Information, Other Supplementary Information, and the Compliance Report (see below for further details). Another key component of the Audit is this section, Management’s Discussion and Analysis.

### REQUIRED FINANCIAL STATEMENTS

The required financial statements include the Statement of Net Position (Balance Sheet), the Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows, which when taken in its totality offer both short and long-term financial information about the District’s activities.

The *Balance Sheet* includes all the District’s assets, deferred outflows, liabilities, and deferred inflows, which provide information about the nature and amounts of investments in assets and obligations to District creditors.

The *Statement of Revenues, Expenses, and Changes in Net Position* accounts for the current year’s operating revenue, operating expenses, nonoperating revenues and expenses, capital contributions, and the changes associated with the net position. This statement can be used to determine the extent to which the District has successfully recovered its costs through its rates, fees, facility capacity charges, and other charges, and explain the changes in the beginning and ending balances and changes from year over year.

The *Statement of Cash Flows* provides information about the District’s cash receipts and payments during the reporting period, as well as net changes in cash resulting from operations, investing, and financing activities, while excluding such non-cash accounting measures as the depreciation of assets. The statement explains where cash came from, where cash was used, and the change in the cash balance during the reporting period.

The *Statement of Fiduciary Net Position – Assessment District Custodial Funds* accounts for the assets and liabilities associated with the Assessment Districts.

### NOTES TO BASIC FINANCIAL STATEMENTS

The *Notes to the Basic Financial Statements* provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The Notes to the Basic Financial Statements are an integral part of, and can be found immediately following, the financial statements.

### OTHER INFORMATION

The Basic Financial Statements also present certain required supplemental information. This includes a *Schedule of the District’s Proportionate Share of the Net Pension Liability*, a *Schedule of Contributions to the Pension Plan*, a *Schedule of Changes in the Net OPEB Liability and Related Ratios*, a *Schedule of Contributions to the OPEB Plan*, a *Combining Statement of Fiduciary Net Position Assessment District Agency Fund*, and the *Debt Service Coverage Ratios for the Water and Sewer Funds*.

## **FINANCIAL ANALYSIS OF THE DISTRICT**

For the Management’s Discussion and Analysis, the District analyzes changes in its two major funds, the water fund, and the sewer fund, separately and “in total.” The public financing authority is included in the water fund.

Below are some of the key financial highlights for the fiscal year ending June 30, 2023, and how they compare to the prior fiscal year (FY 2021-22). The source documents for the following condensed tables (A-1 through A-9) can be found in the *Basic Financial Statements*. A detailed analysis of the tables’ categories and year-to-year changes follows each table.

- The District’s Net Position, total assets, and deferred outflows less total liabilities and deferred inflows, decreased by \$965 thousand.
- Operating Revenues increased by \$262 thousand.
- Non-operating Revenues increased by \$3.0 million.
- Operating Expenses increased by \$12.2 million.
- Non-operating Expenses increased by \$658 thousand.
- Capital assets, net of depreciation, are \$134.0 million, a \$9.0 million increase.
- Long-term liabilities, as reported in Note E, decreased 4.15%, or \$1.9 million.

## BALANCE SHEETS

The District’s condensed balance sheets are displayed below:

**Table A-1**  
**Condensed Balance Sheets**

	As of June 30,						Dollar Change	Percent Change
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022		
Current assets	\$ 14,884,921	\$ 3,688,416	\$ 18,573,337	\$ 16,442,171	\$ 2,167,917	\$ 18,610,088	\$ (36,751)	-0.20%
Noncurrent assets	31,223,261	20,349,833	51,573,094	35,060,365	23,642,248	58,702,613	(7,129,519)	-12.15%
Lease receivable - noncurrent	572,398	211,709	784,107	539,673	220,763	760,436	23,671	100.00%
Interfund Loans	645,746	-	645,746	767,399	-	767,399	(121,653)	-15.85%
Capital assets, net of accumulated depreciation	87,584,944	46,394,664	133,979,608	83,546,537	41,389,081	124,935,618	9,043,990	7.24%
Deferred outflows of resources	9,123,248	3,374,353	12,497,601	3,617,144	1,427,878	5,045,022	7,452,579	147.72%
Total assets and deferred outflows of resources	144,034,518	74,018,975	218,053,493	139,973,289	68,847,887	208,821,176	9,232,317	4.42%
Current liabilities	4,301,329	2,748,621	7,049,950	4,943,488	1,637,058	6,580,546	469,404	7.13%
Noncurrent liabilities	42,444,499	17,131,229	59,575,728	33,231,636	14,186,137	47,417,773	12,157,955	25.64%
Deferred inflows of resources	2,856,309	1,056,443	3,912,752	4,565,770	1,777,253	6,343,023	(2,430,271)	-38.31%
Net position	94,432,381	53,082,682	147,515,063	97,232,395	51,247,439	148,479,834	(964,771)	-0.65%
Total liabilities, deferred inflows and net position	144,034,518	74,018,975	218,053,493	139,973,289	68,847,887	208,821,176	9,232,317	4.42%
Detail of net position								
Net investment in capital assets	79,420,806	42,297,094	121,717,900	75,411,895	40,186,028	115,597,923	6,119,977	5.29%
Restricted for expansion and construction	11,995,529	13,003,579	24,999,108	13,840,518	12,857,336	26,697,854	(1,698,746)	-6.36%
Restricted for grant program	-	-	-	4,516	-	4,516	(4,516)	-100.00%
Unrestricted	3,016,046	(2,217,991)	798,055	7,975,466	(1,795,925)	6,179,541	(5,381,486)	-87.09%
Total net position:	\$ 94,432,381	\$ 53,082,682	\$ 147,515,063	\$ 97,232,395	\$ 51,247,439	\$ 148,479,834	\$ (964,771)	-0.65%

### Current Assets

*Includes unrestricted cash and investments, receivables, inventory, and prepaid expenses.*

As of June 30, 2023, current assets totaled \$18.6 million, or \$37 thousand lower than the prior year. While there was a \$387 thousand increase in cash and cash equivalents compared to the prior year, the increase was offset by a \$448 thousand decrease in accounts receivable and grants receivable.

### Noncurrent Assets

*Includes restricted cash and investments, and other receivables.*

As of June 30, 2023, noncurrent assets totaled \$51.6 million, which is \$7.1 million lower than FY 2021-22. The decrease is a result of using the 2022 Series Water and Sewer CIP Loan proceeds for CIP projects.

### Other Noncurrent – Lease Receivable

*Includes certain lease assets and liabilities and recognizes inflows of resources or outflows of resources based on the payment provisions of the contract.*

A new asset category created in FY 2021-22 is Lease Receivable – Noncurrent. This new category is a result of the implementation of GASB 87, which requires the recognition of lease assets and liabilities for the District’s cell tower



leases that previously were classified as operating leases and recognized as inflows of resources based on the payment provisions of the contract. As of June 30, 2023, the noncurrent assets, lease receivable was \$784 thousand, an increase of \$24 thousand from FY 2021-22.

### **Net Capital Assets**

*Includes property, plants, equipment, and construction in progress, net of accumulated depreciation.*

As of June 30, 2023, net capital assets totaled \$134.0 million. There was an increase of \$13.9 million in capital assets cost, less depreciation of \$5.0 million, for a net increase of \$9.0 million. The largest contributors to the \$12.9 million increase in Construction in Progress were the District Corporation Yard Project, the Ebbetts Pass Redwood Tank Replacement Project, the West Point Backup Water Filer Project, Copper Cove Lift Station 6, 8 and Force Main Bypass Project, and the West Point/Wilseyville Consolidation Project.

### **Deferred Outflows of Resources**

*Deferred outflows of resources are classified as a consumption of net assets that are applicable to a future reporting period.*

Deferred outflows of resources totaled \$12.5 million. The increase of \$7.5 million is related to calculations based on pension and OPEB actuarial reports to determine the current year deferred outflows of resources. The deferred outflows of resources for the pension plan increased by \$3.7 million and the deferred outflow of resources for the other postemployment benefits (OPEB) increased by \$3.8 million. For more information on these plans, see Note J (pension) and Note K (OPEB) in the *Notes to the Basic Financial Statements*.

### **Current Liabilities**

*Liabilities that are due within one year are considered current liabilities. They include accounts payable, accrued liabilities, and the current portion of long-term liabilities.*

As of June 30, 2023, current liabilities totaled \$7.0 million, \$469 thousand higher than the prior year. This increase is due in part to higher Accounts Payable accruals related to current water and sewer projects.

### **Noncurrent Liabilities**

*Noncurrent liabilities are liabilities net of current portion. They include long-term debt and loans due after one year and net pension liability.*

Noncurrent liabilities totaled \$59.6 million as of June 30, 2023. The increase of \$12.2 million is due to an increase in the District's pension plan and the other postemployment benefits (OPEB). For more information on these plans, see Note J (pension) and Note K (OPEB) in the *Notes to the Basic Financial Statements*.

### **Deferred Inflows of Resources**

*An acquisition of resources that is applicable to a future reporting period, or deferred pension inflows.*

Deferred inflows of resources totaled \$3.9 million, which is \$2.4 million lower than last year and is related to the District's pension plan and the District's other postemployment benefits (OPEB). For more information on these plans, see Note J (pension) and Note K (OPEB) in the *Notes to the Basic Financial Statements*.

## **STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

The table below displays a condensed version of the Statement of Revenues, Expenses and Changes in Net Position for the year ending June 30, 2023. The District's Net Position decreased from \$148.5 million to \$147.5 million, or \$965 thousand. The decrease is due in large part to a significant increase in the district's retirement costs listed on the balance sheet included with salary and benefits expenses. For more information on this plan, see Note J (pension) in the *Notes to the Basic Financial Statements*.

**Table A-2**  
**Condensed Statement of Revenues, Expenses and Changes in Net Position**

	<b>As of June 30</b>							
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022	Dollar Change	Percent Change
Operating revenues	\$ 9,045,152	\$ 5,622,004	\$ 14,667,156	\$ 8,902,394	\$ 5,502,813	\$ 14,405,207	\$ 261,949	1.82%
Nonoperating revenues	5,781,616	1,805,329	7,586,945	3,539,993	998,308	4,538,301	3,048,644	67.18%
Total revenues	14,826,768	7,427,333	22,254,101	12,442,387	6,501,121	18,943,508	3,310,593	17.48%
Operating expenses	17,709,464	7,262,600	24,972,064	8,699,254	4,088,330	12,787,584	12,184,480	95.28%
Depreciation	3,680,409	1,376,603	5,057,012	3,438,856	1,358,302	4,797,158	259,854	5.42%
Nonoperating expenses	844,818	424,330	1,269,148	389,953	221,087	611,040	658,108	107.70%
Total expenses	22,234,691	9,063,533	31,298,224	12,528,063	5,667,719	18,195,782	13,102,442	72.01%
Net (Loss) income before capital contributions	(7,407,923)	(1,636,200)	(9,044,123)	(85,676)	833,402	747,726	(9,791,849)	-1309.55%
Expansion fees	529,537	386,188	915,725	702,736	441,922	1,144,658	(228,933)	-20.00%
Capital renovation and replacement (R&R) fees	3,374,086	1,223,555	4,597,641	3,401,842	1,216,996	4,618,838	(21,197)	-0.46%
Other capital contributions	704,286	1,861,700	2,565,986	1,482,282	370,091	1,852,373	713,613	38.52%
Transfers In/(Out)	-	-	-	274,195	(274,195)	-	-	0.00%
Total capital contributions and transfers	4,607,909	3,471,443	8,079,352	5,861,055	1,754,814	7,615,869	463,483	6.09%
Change in net position	(2,800,014)	1,835,243	(964,771)	5,775,379	2,588,216	8,363,595	(9,328,366)	-111.54%
Net position at beginning of year	97,232,395	51,247,439	148,479,834	91,457,016	48,659,223	140,116,239	8,363,595	5.97%
Net position at end of year	\$ 94,432,381	\$ 53,082,682	\$ 147,515,063	\$ 97,232,395	\$ 51,247,439	\$ 148,479,834	\$ (964,771)	-0.65%

### Operating Revenues

*Operating revenues include water sales and sewer charges, as well as water and sewer fees.*

Operating revenues account for approximately sixty-six percent (66%) of the District's revenues. Most of the revenues come from water sales, including base rates and consumptive revenues. New accounts, the associated increase in water consumption, along with the scheduled rate increase effective July 16, 2022, led to a \$262 thousand increase in operating revenues over the prior fiscal year.

**Table A-3**  
**Operating Revenues**

	<b>As of June 30,</b>							
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022	Dollar Change	Percent Change
Water sales and sewer charges	\$ 8,786,454	\$ 5,574,613	\$ 14,361,067	\$ 8,581,494	\$ 5,429,001	\$ 14,010,495	\$ 350,572	2.50%
Water and sewer fees	258,698	47,391	306,089	320,900	73,812	394,712	(88,623)	-22.45%
Total operating revenues	\$ 9,045,152	\$ 5,622,004	\$ 14,667,156	\$ 8,902,394	\$ 5,502,813	\$ 14,405,207	\$ 261,949	1.82%

### Nonoperating Revenues

*Nonoperating revenues include property taxes, hydroelectric power sales, and investment income.*

Nonoperating revenues increased \$3.0 million from \$4.5 million to \$7.6 million in FY 2022-23. The largest increase, \$3.0 million, was in investment income. There was a \$576 thousand decrease in Other Income.

**Table A-4**  
**Nonoperating Revenues**

	As of June 30,						Dollar Change	Percent Change
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022		
Property taxes and assessments	\$ 3,249,848	\$ 839,487	\$ 4,089,335	\$ 2,914,082	\$ 805,281	\$ 3,719,363	\$ 369,972	9.95%
Lease revenue	56,600	20,934	77,534	57,204	21,158	78,362	(828)	100.00%
Investment income	1,037,732	523,933	1,561,665	(1,070,271)	(362,702)	(1,432,973)	2,994,638	-208.98%
Power sales	713,314	261,907	975,221	557,748	210,416	768,164	207,057	26.95%
Other income	700,521	151,744	852,265	1,117,397	310,651	1,428,048	(575,783)	-40.32%
Grant revenues	-	-	-	40,939	13,504	54,443	(54,443)	100.00%
Gain (loss) on sale of capital asset	23,601	7,324	30,925	(77,106)	-	(77,106)	108,031	-140.11%
<b>Total nonoperating revenues</b>	<b>\$ 5,781,616</b>	<b>\$ 1,805,329</b>	<b>\$ 7,586,945</b>	<b>\$ 3,539,993</b>	<b>\$ 998,308</b>	<b>\$ 4,538,301</b>	<b>\$ 3,048,644</b>	<b>67.18%</b>

**Operating Expenses, Excluding Depreciation**

*Operating expenses include salary and benefits, repairs and maintenance, professional and utility services.*

Total FY 2022-23 operating expenses, excluding depreciation, were \$25.0 million, a \$12.2 million increase. While there were changes in all expense categories, the largest increase was in pension and other postemployment benefits included with salaries and benefits. Salaries and benefits were \$9.4 million higher than FY 2021-22. CalPERS did not meet its targeted discount rate in FY 2021-22 following a 20% return on investment in FY 2020-21, which increased the district's retirement costs. Changes to the District's discount rate for its retiree health program investments increased the cost of postemployment benefits. For more information on these plans, see Note J (pension) and Note K (OPEB) in *Notes to the Basic Financial Statements*.

**Table A-5**  
**Operating Expenses, Excluding Depreciation**

	As of June 30,						Dollar Change	Percent Change
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022		
Salaries and benefits	\$ 10,454,119	\$ 3,859,068	\$ 14,313,187	\$ 3,349,054	\$ 1,572,601	\$ 4,921,655	\$ 9,391,532	190.82%
Repairs and maintenance	614,245	329,300	943,545	797,586	387,005	1,184,591	(241,046)	-20.35%
Materials and supplies	633,952	400,528	1,034,480	564,963	434,879	999,842	34,638	3.46%
Utility services	1,596,297	650,879	2,247,176	801,076	469,565	1,270,641	976,535	76.85%
Professional services	1,579,666	664,801	2,244,467	1,392,878	277,345	1,670,223	574,244	34.38%
Vehicle and equipment	348,379	142,270	490,649	327,147	186,005	513,152	(22,503)	-4.39%
Other operating expenses	1,030,737	673,917	1,704,654	1,278,169	695,415	1,973,584	(268,930)	-13.63%
Travel and training	80,052	28,412	108,464	40,440	11,402	51,842	56,622	109.22%
Director costs	105,361	39,135	144,496	93,798	34,088	127,886	16,610	12.99%
Postemployment benefits	1,266,656	474,290	1,740,946	54,143	20,025	74,168	1,666,778	2247.30%
<b>Total operating expenses, excluding depreciation</b>	<b>\$ 17,709,464</b>	<b>\$ 7,262,600</b>	<b>\$ 24,972,064</b>	<b>\$ 8,699,254</b>	<b>\$ 4,088,330</b>	<b>\$ 12,787,584</b>	<b>\$ 12,184,480</b>	<b>95.28%</b>

**Nonoperating Expenses**

*Includes gain/(loss) on the sale of capital assets, and debt service interest expense.*

**Table A-6  
Nonoperating Expenses**

	As of June 30,						Dollar Change	Percent Change
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022		
Interest expense	\$ 844,818	\$ 424,330	\$ 1,269,148	\$ 287,872	\$ 114,812	\$ 402,684	\$ 866,464	215.17%
Bond issuance	-	-	-	102,081	106,275	208,356	(208,356)	100.00%
Total nonoperating expenses	\$ 844,818	\$ 424,330	\$ 1,269,148	\$ 389,953	\$ 221,087	\$ 611,040	\$ 658,108	107.70%

Nonoperating expenses were \$1.3 million, \$658 thousand more than the prior fiscal year. Interest expenses were up significantly due to new loans, including the USDA AMI Meter Replacement and 2022 Water and Sewer CIP loans. Bond issuance costs were zero as there were no debt issuances in FY 2022-23.

**Net Operating Income (Loss), Excluding Depreciation and Amortization**

*An important measure of an organization's performance.*

**Table A-7  
Net Operating Income, Excluding Depreciation**

	As of June 30,						Dollar Change	Percent Change
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022		
Operating revenues	\$ 9,045,152	\$ 5,622,004	\$ 14,667,156	\$ 8,902,394	\$ 5,502,813	\$ 14,405,207	\$ 261,949	1.82%
Operating expenses	(17,709,464)	(7,262,600)	(24,972,064)	(8,699,254)	(4,088,330)	(12,787,584)	(12,184,480)	95.28%
Net operating income/(loss), excluding depreciation	\$ (8,664,312)	\$ (1,640,596)	\$ (10,304,908)	\$ 203,140	\$ 1,414,483	\$ 1,617,623	\$ (11,922,531)	-737.04%

Due to a significant increase in pension and other postemployment benefit expenses (included in salary and benefit costs), Net Operating Income decreased \$11.9 million in FY 2022-23. Overall, Operating Revenues increased \$262 thousand while Operating Expenses increased \$12.2 million. The \$12.2 million increase in Operating Expenses is a product of CalPERS not meeting its targeted discount rate in FY 2021-22 following a 20% return on investment in FY 2020-21, which increased the district's retirement costs which are included in salaries and benefit costs. However, the accounting adjustments did not affect actual salary and benefit costs. The District also reduced its discount rate for its retiree health program, which increased postemployment benefits. For more information on these plans, see Note J (pension) and Note K (OPEB) in the *Notes to the Basic Financial Statements*.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**CAPITAL ASSETS**

Additions and deletions to capital assets encompass a broad range of infrastructure, including water and sewer plants, recycled water facilities, construction in progress, and other assets such as vehicles, equipment, and office equipment. All capital asset increases are consistent with the District's implementation of its capital improvement program. Details of the District's capital assets, net of accumulated depreciation, are listed in the following table:

Additional information about capital assets is presented in Note D of the *Notes to the Basic Financial Statements*.

**Table A-8  
Capital Assets, Net of Accumulated Depreciation**

	As of June 30,						Dollar Change	Percent Change
	Water 2023	Sewer 2023	Total 2023	Water 2022	Sewer 2022	Total 2022		
Capital assets, not being depreciated								
Land	\$ 4,195,043	\$ 10,127,156	\$ 14,322,199	\$ 4,195,043	\$ 9,984,023	\$ 14,179,066	\$ 143,133	1.01%
Construction in progress	16,840,653	8,547,484	25,388,137	10,137,738	2,549,755	12,687,493	12,700,644	100.10%
Total capital assets, not being depreciated	<u>21,035,696</u>	<u>18,674,640</u>	<u>39,710,336</u>	<u>14,332,781</u>	<u>12,533,778</u>	<u>26,866,559</u>	<u>12,843,777</u>	<u>47.81%</u>
Capital assets, being depreciated								
Buildings	20,044,180	2,817,911	22,862,091	20,037,465	2,815,428	22,852,893	9,198	0.04%
Utility system - infrastructure	121,686,377	53,380,858	175,067,235	121,381,723	53,244,226	174,625,949	441,286	0.25%
Right-to-use lease asset	1,229,872	454,884	1,684,756	794,589	446,956	1,241,545	443,211	35.70%
Machinery and equipment	12,524,042	7,622,209	20,146,251	12,430,285	7,586,020	20,016,305	129,946	0.65%
Total capital assets, being depreciated	<u>155,484,471</u>	<u>64,275,862</u>	<u>219,760,333</u>	<u>154,644,062</u>	<u>64,092,630</u>	<u>218,736,692</u>	<u>1,023,641</u>	<u>0.47%</u>
Less accumulated depreciation for:								
Buildings	(10,328,273)	(1,733,589)	(12,061,862)	(9,927,417)	(1,692,173)	(11,619,590)	(442,272)	3.81%
Utility system - infrastructure	(67,436,653)	(28,062,861)	(95,499,514)	(64,847,555)	(26,997,609)	(91,845,164)	(3,654,350)	5.42%
Right-to-use lease asset	(487,526)	(180,318)	(667,844)	(201,353)	(74,473)	(275,826)	(392,018)	142.13%
Machinery and equipment	(10,682,771)	(6,579,070)	(17,261,841)	(10,453,981)	(6,473,072)	(16,927,053)	(334,788)	3.13%
Total accumulated depreciation	<u>(88,935,223)</u>	<u>(36,555,838)</u>	<u>(125,491,061)</u>	<u>(85,430,306)</u>	<u>(35,237,327)</u>	<u>(120,667,633)</u>	<u>(4,823,428)</u>	<u>5.42%</u>
Total capital assets, being depreciated, net	<u>66,549,248</u>	<u>27,720,024</u>	<u>94,269,272</u>	<u>69,213,756</u>	<u>28,855,303</u>	<u>98,069,059</u>	<u>(3,799,787)</u>	<u>-5.71%</u>
Total capital assets, net	<u>\$ 87,584,944</u>	<u>\$ 46,394,664</u>	<u>\$ 133,979,608</u>	<u>\$ 83,546,537</u>	<u>\$ 41,389,081</u>	<u>\$ 124,935,618</u>	<u>\$ 9,043,990</u>	<u>7.24%</u>

Net capital assets totaled approximately \$134.0 million, \$9.0 million higher than the prior year. An increase of \$12.9 million in capital asset costs was offset by an increase of \$4.8 million in depreciation expense.

The major capital asset additions for fiscal year 2022-23 include \$1.4 million for the District Corporation Yard Project, \$1.3 million for the Ebbetts Pass Redwood Tank Replacement Project, \$1.3 million for the West Point Backup Water Filer Project, \$2.2 million for the Copper Cove Lift Statin 6, 8 and Force Main Bypass Project, and \$1.4 million for the West Point/Wilseyville Consolidation Project.

## LONG-TERM LIABILITIES

As of June 30, 2023, the District had \$42.7 million in long-term debt, loans, and leases outstanding, and a compensated absences balance of \$962 thousand. Total long-term liabilities decreased \$1.9 million from FY 2021-22, or 4.2%, including \$1.4 million on the Series 2022 Water and Sewer Revenue Bonds, and \$336 thousand on the Umpqua Bank 2019 PERS Loan. A condensed summary of the District's long-term liabilities are as follows:

**Table A-9**  
**Condensed Long Term Liabilities**

	<b>As of June 30,</b>			
	<b>Total</b> <b>2023</b>	<b>Total</b> <b>2022</b>	<b>Dollar</b> <b>Change</b>	<b>Percent</b> <b>Change</b>
<b>Water Fund:</b>				
U.S. Bureau of Reclamation Note	\$ 75,977	\$ 116,304	\$ (40,327)	-34.67%
Umpqua 2019 Taxable Pension Loan	3,197,400	3,159,720	37,680	1.19%
Series 2016 Water Enterprise Revenue Bonds	2,350,800	2,398,500	(47,700)	100.00%
Enterprise Lease	755,637	549,952	205,685	100.00%
Umpqua Loan - 2020	111,634	173,594	(61,960)	100.00%
Series 2021 Water Revenue COP	4,782,280	4,871,000	(88,720)	100.00%
Series 2022 Water Revenue Bonds	18,964,000	19,843,000	(879,000)	100.00%
Umpqua Loan - 2021	218,732	265,247	(46,515)	-17.54%
Total Water Fund loans and notes	30,456,460	31,377,317	(920,857)	-2.93%
Compensated absences	702,357	588,701	113,656	19.31%
Total Water Fund liabilities	31,158,817	31,966,018	(807,201)	-2.53%
<b>Sewer Fund:</b>				
U.S. Bureau of Reclamation Note	28,101	43,016	(14,915)	-34.67%
Umpqua 2019 Taxable Pension Loan	1,182,588	1,556,280	(373,692)	-24.01%
Enterprise Lease	279,482	309,348	(29,866)	100.00%
Umpqua Loan - 2020	41,289	97,647	(56,358)	100.00%
Series 2022 Sewer Revenue Bonds	10,599,000	11,100,000	(501,000)	100.00%
Umpqua Loan - 2021	80,901	149,201	(68,300)	-45.78%
Total Sewer Fund loans and notes	12,211,361	13,255,492	(1,044,131)	-7.88%
Compensated absences	259,776	299,700	(39,924)	-13.32%
Total Sewer Fund liabilities	12,471,137	13,555,192	(1,084,055)	-8.00%
Total long-term liabilities	\$ 43,629,954	\$ 45,521,210	\$ (1,891,256)	-4.15%

Additional information on the District's debt and loans can be found in Note E of the *Notes to the Basic Financial Statements*.

## **ECONOMIC CONDITION AND OUTLOOK**

Calaveras County's unemployment numbers continued their overall downward trend from a COVID-19 high of 13.7 percent in April 2020 to 9.1 percent in July 2020, finally landing at 3.9 percent in June of 2023. As bad as the economic downturn has been, putting COVID-19's impact on workers and employment in perspective, the highest unemployment rate during the pandemic was 13.7 percent, while the 2008 Great Recession had a high of 15.9 percent. Moreover, the Great Recession's impact lasted much longer, as it took seven years for the rate to drop below 5.0 percent.

The public sector remains the County's largest employer at approximately 25%, followed by leisure and hospitality, education and health services, and retail. With the COVID-19 restrictions lifted, the leisure, retail and construction trades were among those sectors that saw the largest increases.

The District, through its Capital Renovation and Replacement (“Capital R&R”) water and sewer rates, continues its commitment to fund the renovation and replacement of its capital infrastructure – pipeline, lift stations, storage tanks, treatment plants, etc. The Capital R&R rate revenues, in conjunction with loans and grants, have provided much-needed funding for capital projects. The District’s Board of Directors annually reviews and adopts the District’s Five-Year Capital Improvement Program (CIP), which is the basis for the subsequent year’s CIP budget. The District anticipates increasing its investment in the repair and replacement of its aging infrastructure, as well as an increase in developer-funded expansion in the Copperopolis and Valley Springs areas.

Senate Bill (SB) 606 and AB 1668 established an indoor, per person, water use goal of 55 gallons per day starting in 2022 and lowers it to 50 gallons per day starting in 2030. The targets for outdoor water use will be dependent on geographical locations and will consider factors such as local precipitation and climate zone. It is unknown at this time how consumptive water sales and revenues will be affected. Although the District has ample water supplies to meet customer demands, the District has not returned to pre-drought consumptive levels due to water conservation measures and aggressive leak reduction efforts. With the assistance of a USDA loan package, the District invested in “smart meter” technology and replaced manual read meters with Advanced Metering Infrastructure (AMI) and software to better position the District and customers to both monitor and adjust their consumptive use.

The District is in the fifth year of a five-year water and sewer rate plan, which was adopted in 2018. The additional operating and Capital R&R revenues generated from the rate plan help offset the costs of operating and maintaining water and sewer systems. Although the District remains focused on implementing cost-cutting and efficiency measures to reduce expenses, the District cannot compromise its capacity to meet public health and safety requirements. As recommended under Proposition 218, the District is working on a new five-year cost of service study that is scheduled to be completed by the first quarter of FY 2023-24.

Fiscal Year 2022-23 was a year of challenges for the District; a year of extreme atmospheric river rainstorms, state restrictions on the ability to shut off water for non-payment, and of course, aging infrastructure. Even though operating revenues increased from the prior year, so did operating expenses, which is reflected in the \$965 thousand decrease of the District’s net position. The decrease was due in part to the District lowering the discount on its retiree health program (OPEB) from 7.0% to 6.0%, and CalPERS not meeting its targeted discount rate in FY 2021-22 following a 20% return on investments in FY 2020-21. Although these accounting and methodology changes did not alter actual salary and benefit costs, they did increase the cost of district’s retirement programs on the balance sheet in the Audited Financial Statements. For more information on these plans, see Note J (pension) and Note K (OPEB) in the *Notes to the Basic Financial Statements*.

While the District’s financial position is relatively stable, many short and long-term challenges remain. There is the challenge to keep up with aging infrastructure repairs, as well as the demand to increase staffing levels to meet operational needs. Staffing remains below the pre 2008 recession levels even though regulatory burdens and the demand for District services have increased over time. New technologies and business practices have helped increase efficiency, but the increased demands on the District and its need to maintain safe and effective operations will necessitate increases in the number of full-time employees. Furthermore, the District faces the need to invest considerable resources in the relicensing efforts of the District’s hydropower projects, the North Fork Project and New Hogan. To meet these financial challenges and minimize future rate increases, the District must continue to increase efficiencies, identify strategies to decrease long-term pension and retiree health liabilities, and aggressively pursue grants and external funding for infrastructure improvements.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide citizens, customers, taxpayers, investors, and creditors with a general overview of the District’s finances and to demonstrate the District’s accountability for the money it receives. If you have any questions about this report or need any additional information, contact the District at (209) 754-3543 or via our website at [www.ccwd.org](http://www.ccwd.org).

## BASIC FINANCIAL STATEMENTS



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CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

June 30, 2023

(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2023	2022
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and cash equivalents	\$ 10,985,092	\$ 1,224,389	\$ 12,209,481	\$ 11,822,035
Accounts receivable	2,947,005	1,477,334	4,424,339	4,707,028
Taxes receivable	179,080	53,994	233,074	268,472
Grants receivable	298,336	850,614	1,148,950	1,314,631
Leases receivable - current	58,675	21,701	80,376	78,362
Interest receivable	25,580	8,391	33,971	20,978
Prepaid expenses and other assets	387,868	50,778	438,646	390,582
Deposits	3,285	1,215	4,500	8,000
TOTAL CURRENT ASSETS	<u>14,884,921</u>	<u>3,688,416</u>	<u>18,573,337</u>	<u>18,610,088</u>
NONCURRENT ASSETS				
Restricted Assets:				
Cash and cash equivalents	31,195,586	20,021,557	51,217,143	57,868,381
Interest receivable	27,675	25,137	52,812	16,489
Interfund loans		303,139	303,139	817,743
Total Restricted Assets	<u>31,223,261</u>	<u>20,349,833</u>	<u>51,573,094</u>	<u>58,702,613</u>
Leases receivable - noncurrent	572,398	211,709	784,107	760,436
Interfund loans	645,746		645,746	767,399
Capital assets:				
Nondepreciable	21,035,696	18,674,640	39,710,336	26,866,559
Depreciable, net	66,549,248	27,720,024	94,269,272	98,069,059
Total Capital Assets, Net	<u>87,584,944</u>	<u>46,394,664</u>	<u>133,979,608</u>	<u>124,935,618</u>
TOTAL NONCURRENT ASSETS	<u>120,026,349</u>	<u>66,956,206</u>	<u>186,982,555</u>	<u>185,166,066</u>
TOTAL ASSETS	<u>134,911,270</u>	<u>70,644,622</u>	<u>205,555,892</u>	<u>203,776,154</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension plan	5,077,450	1,877,961	6,955,411	3,286,083
Other postemployment benefits	4,045,798	1,496,392	5,542,190	1,758,939
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>9,123,248</u>	<u>3,374,353</u>	<u>12,497,601</u>	<u>5,045,022</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 144,034,518</u>	<u>\$ 74,018,975</u>	<u>\$ 218,053,493</u>	<u>\$ 208,821,176</u>

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS (Continued)

June 30, 2023

(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2023	2022
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 1,953,126	\$ 1,860,182	\$ 3,813,308	\$ 3,346,774
Deposits payable	262,233	5,923	268,156	463,233
Accrued interest payable	261,003	125,222	386,225	150,350
Current portion of long-term liabilities	1,824,967	757,294	2,582,261	2,620,189
TOTAL CURRENT LIABILITIES	<u>4,301,329</u>	<u>2,748,621</u>	<u>7,049,950</u>	<u>6,580,546</u>
NONCURRENT LIABILITIES				
Unearned revenue	261,681	17,338	279,019	265,793
Interfund loans	303,139	645,746	948,885	1,585,142
Retention payable	367,012	249,807	616,819	234,290
Noncurrent portion of long-term liabilities	29,333,850	11,713,843	41,047,693	42,901,021
Net pension liability	6,211,039	2,297,234	8,508,273	422,876
Net other postemployment benefits liability	5,967,778	2,207,261	8,175,039	2,008,651
TOTAL NONCURRENT LIABILITIES	<u>42,444,499</u>	<u>17,131,229</u>	<u>59,575,728</u>	<u>47,417,773</u>
TOTAL LIABILITIES	<u>46,745,828</u>	<u>19,879,850</u>	<u>66,625,678</u>	<u>53,998,319</u>
DEFERRED INFLOWS OF RESOURCES				
Pension plan	1,169,002	432,371	1,601,373	2,459,571
Other postemployment benefits	1,099,921	406,820	1,506,741	3,056,656
Leases	587,386	217,252	804,638	826,796
TOTAL DEFFERED INFLOWS OF RESOURCES	<u>2,856,309</u>	<u>1,056,443</u>	<u>3,912,752</u>	<u>6,343,023</u>
NET POSITION				
Net investment in capital assets	79,420,806	42,297,094	121,717,900	115,597,923
Restricted for expansion and construction	11,995,529	13,003,579	24,999,108	26,697,854
Restricted for grant programs				4,516
Unrestricted	3,016,046	(2,217,991)	798,055	6,179,541
TOTAL NET POSITION	<u>94,432,381</u>	<u>53,082,682</u>	<u>147,515,063</u>	<u>148,479,834</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 144,034,518</u>	<u>\$ 74,018,975</u>	<u>\$ 218,053,493</u>	<u>\$ 208,821,176</u>

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

CALAVERAS COUNTY WATER DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - PROPRIETARY FUNDS

For the Year Ended June 30, 2023  
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2023	2022
<b>OPERATING REVENUE</b>				
Water sales and sewer charges	\$ 8,786,454	\$ 5,574,613	\$ 14,361,067	\$ 14,010,495
Water and sewer fees	258,698	47,391	306,089	394,712
TOTAL OPERATING REVENUE	<u>9,045,152</u>	<u>5,622,004</u>	<u>14,667,156</u>	<u>14,405,207</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	10,454,119	3,859,068	14,313,187	4,921,655
Repairs and maintenance	614,245	329,300	943,545	1,184,591
Materials and supplies	633,952	400,528	1,034,480	999,842
Utility services	1,596,297	650,879	2,247,176	1,270,641
Professional services	1,579,666	664,801	2,244,467	1,670,223
Vehicle and equipment	348,379	142,270	490,649	513,152
Other operating expenses	1,030,737	673,917	1,704,654	1,973,584
Travel and training	80,052	28,412	108,464	51,842
Director costs	105,361	39,135	144,496	127,886
Postemployment benefits	1,266,656	474,290	1,740,946	74,168
Depreciation	3,680,409	1,376,603	5,057,012	4,797,158
TOTAL OPERATING EXPENSES	<u>21,389,873</u>	<u>8,639,203</u>	<u>30,029,076</u>	<u>17,584,742</u>
NET INCOME (LOSS) FROM OPERATIONS	<u>(12,344,721)</u>	<u>(3,017,199)</u>	<u>(15,361,920)</u>	<u>(3,179,535)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Property taxes and assessments	3,249,848	839,487	4,089,335	3,719,363
Lease revenue	56,600	20,934	77,534	78,362
Investment income	1,037,732	523,933	1,561,665	(1,432,973)
Power sales	713,314	261,907	975,221	768,164
Other income	700,521	151,744	852,265	1,428,048
Grant revenues				54,443
(Loss)/gain on sale of capital assets	23,601	7,324	30,925	(77,106)
Interest expense	(844,818)	(424,330)	(1,269,148)	(402,684)
Bond issuance costs				(208,356)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>4,936,798</u>	<u>1,380,999</u>	<u>6,317,797</u>	<u>3,927,261</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>(7,407,923)</u>	<u>(1,636,200)</u>	<u>(9,044,123)</u>	<u>747,726</u>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>				
Expansion fees	529,537	386,188	915,725	1,144,658
Capital renovation and replacement (R & R) fees	3,374,086	1,223,555	4,597,641	4,618,838
Other capital contributions	704,286	1,861,700	2,565,986	1,852,373
Transfers in				274,195
Transfers (out)				(274,195)
TOTAL CAPITAL CONTRIBUTIONS, AND TRANSFERS	<u>4,607,909</u>	<u>3,471,443</u>	<u>8,079,352</u>	<u>7,615,869</u>
CHANGE IN NET POSITION	<u>(2,800,014)</u>	<u>1,835,243</u>	<u>(964,771)</u>	<u>8,363,595</u>
Net position at beginning of year	<u>97,232,395</u>	<u>51,247,439</u>	<u>148,479,834</u>	<u>140,116,239</u>
NET POSITION AT END OF YEAR	<u>\$ 94,432,381</u>	<u>\$ 53,082,682</u>	<u>\$ 147,515,063</u>	<u>\$ 148,479,834</u>

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

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the Year Ended June 30, 2023  
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities -		Totals for	
	Enterprise Funds		Comparative Purposes Only	
	Water	Sewer	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 9,112,283	\$ 5,642,167	\$ 14,754,450	\$ 13,804,445
Cash paid to suppliers for goods and services	(11,400,621)	(4,490,928)	(15,891,549)	(3,343,562)
Cash paid to employees for services	(2,904,452)	(1,718,526)	(4,622,978)	(14,976,162)
NET CASH USED FOR OPERATING ACTIVITIES	<u>(5,192,790)</u>	<u>(567,287)</u>	<u>(5,760,077)</u>	<u>(4,515,279)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Property taxes and assessments	3,276,375	848,358	4,124,733	3,652,677
Lease revenue received	21,674	8,017	29,691	69,752
Power sales	713,314	261,907	975,221	768,164
Other income	700,521	151,744	852,265	1,428,048
Operating grants from outside agencies	515,037		515,037	(129,581)
Proceeds from noncapital pension loan	37,680		37,680	
Principal paid on noncapital pension loan		(373,692)	(373,692)	(353,000)
Interfund transfers	(392,951)	392,951		
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>4,871,650</u>	<u>1,289,285</u>	<u>6,160,935</u>	<u>5,436,060</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions received	5,014,370	2,715,626	7,729,996	7,209,432
Acquisition of capital assets	(8,317,659)	(4,958,012)	(13,275,671)	(8,594,916)
Proceeds from disposal of capital assets	23,601	7,324	30,925	110,815
Proceeds from long-term liabilities	345,086	127,635	472,721	31,625,344
Principal paid on long-term liabilities	(1,303,623)	(798,074)	(2,101,697)	(527,744)
Interest payments on long-term liabilities	(701,148)	(332,125)	(1,033,273)	(539,102)
NET CASH PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(4,939,373)</u>	<u>(3,237,626)</u>	<u>(8,176,999)</u>	<u>29,283,829</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	1,010,309	502,040	1,512,349	(1,432,109)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>1,010,309</u>	<u>502,040</u>	<u>1,512,349</u>	<u>(1,432,109)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	(4,250,204)	(2,013,588)	(6,263,792)	28,772,501
Cash and cash equivalents beginning of year	46,430,882	23,259,534	69,690,416	40,917,915
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 42,180,678</u>	<u>\$ 21,245,946</u>	<u>\$ 63,426,624</u>	<u>\$ 69,690,416</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING BALANCE SHEET</b>				
Cash and cash equivalents	\$ 10,985,092	\$ 1,224,389	\$ 12,209,481	\$ 11,822,035
Restricted cash and cash equivalents	31,195,586	20,021,557	51,217,143	57,868,381
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 42,180,678</u>	<u>\$ 21,245,946</u>	<u>\$ 63,426,624</u>	<u>\$ 69,690,416</u>

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Continued)

For the Year Ended June 30, 2023  
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2023	2022
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES:				
Net (loss) income from operations	\$ (12,344,721)	\$ (3,017,199)	\$ (15,361,920)	\$ (3,179,535)
Adjustments to reconcile net loss from operations to net cash used for operating activities:				
Depreciation	3,680,409	1,376,603	5,057,012	4,797,158
Abandoned construction in progress projects	156,107	26,878	182,985	
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
Accounts receivable	262,208	20,481	282,689	(1,041,053)
Prepaid expenses and other assets	(39,429)	(8,635)	(48,064)	(27,285)
Deposits	2,240	1,260	3,500	
Accounts payable and accrued expenses	(39,152)	(120,101)	(159,253)	346,459
Deposits payable	(195,077)		(195,077)	439,785
Unearned revenue	13,544	(318)	13,226	37,551
Net pension liability and related deferred inflows and outflows of resources	2,589,173	968,698	3,557,871	(5,138,833)
Net other postemployment benefits liability and related deferred inflows and outflows of resources	608,252	224,970	833,222	(790,769)
Compensated absences	113,656	(39,924)	73,732	41,243
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (5,192,790)</u>	<u>\$ (567,287)</u>	<u>\$ (5,760,077)</u>	<u>\$ (4,515,279)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:				
Change in capital asset purchases payable	\$ 442,736	\$ (1,451,052)	\$ (1,008,316)	\$ (1,295,454)
Abandoned construction in process	\$ 156,107	\$ 26,878	\$ 182,985	

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

CALAVERAS COUNTY WATER DISTRICT  
 STATEMENT OF FIDUCIARY NET POSITION  
 ASSESSMENT DISTRICT CUSTODIAL FUNDS

June 30, 2023

<b>ASSETS</b>		
Cash and cash equivalents	\$	296,765
Interest receivable		692
Due from County of Calaveras		981
Restricted assets:		
Cash and cash equivalents with fiscal agents		215,644
	<b>TOTAL ASSETS</b>	<u>514,082</u>
<b>LIABILITIES</b>		
Accounts payable		2,880
Due to bond holders		45,444
	<b>TOTAL LIABILITIES</b>	<u>48,324</u>
<b>NET POSITION</b>		
Restricted for individuals or other governments		<u>\$ 465,758</u>

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

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
ASSESSMENT DISTRICT CUSTODIAL FUNDS

June 30, 2023

ADDITIONS		
Special assessment taxes		\$ 206,897
Investment earnings		7,318
Other income		6,379
	TOTAL ADDITIONS	<u>220,594</u>
DEDUCTIONS		
Debt service		197,038
Other		23,226
	TOTAL DEDUCTIONS	<u>220,264</u>
	NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	330
Net position , beginning of year		<u>465,428</u>
	NET POSITION, END OF YEAR	<u>\$ 465,758</u>

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



CALAVERAS COUNTY WATER DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

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NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Reporting Entity: The Calaveras County Water District (the District) was formed on September 6, 1946, under the County Water District Law (California Water Code Sections 30000-33901) for the purpose of assisting residents of Calaveras County in establishing and protecting their water resources. The District's boundaries are the same as the boundary lines of the County of Calaveras, which encompasses approximately 640,000 acres. The District provides retail water services to approximately 13,300 municipal, residential, and commercial customers; retail sewer services to approximately 5,000 customers; and provides wholesale treated water to two independent retail water service providers. Water and sewer services are provided to five major operational areas and three smaller service areas within the boundaries of the District. The District is also engaged in the development of hydroelectric power for financial support and maximizing its water supply. The District has 76,300 acre-feet of post-1914 water rights on the North Fork of the Stanislaus River, 1,830 acre-feet of water rights on the Bear Creek tributary to the Middle Fork of the Mokelumne River, a contractual allocation of 31,278 acre-feet of the U.S. Bureau of Reclamation's water rights in the New Hogan Reservoir on the Calaveras River and water rights from various other sources. The District's facilities consist of six water treatment plants, twenty-eight treated water storage facilities and thirteen sewer treatment facilities.

The District has two power generating facilities operated by other governmental agencies under contracts where the District receives a contractual monthly payment, and the other agencies receive the rights to power generated and are responsible for the operating costs of the hydroelectric power generating facilities. The Northern California Power Agency is responsible for the power generating facility on the North Fork of the Stanislaus River. The other power generating facility is at the New Hogan Reservoir, which is operated by the Modesto Irrigation District. However, in the case of the New Hogan Reservoir, the District and the Stockton East Water District reimburse the Army Corps of Engineers proportional shares of the operating and maintenance costs of the reservoir's dam and water storage.

The District's Federal Energy Regulatory Commission (FERC) license for both of these facilities expires in 2032. The FERC relicensing costs will be reported as part of construction in progress and will result in an intangible asset being reported when the license is issued that will be amortized over the license period.

The financial statements include the financial activities of the Calaveras County Water District Public Financing Authority (the Authority), which was formed under a joint exercise of power agreement between the District and the Independent Cities Finance Authority (ICFA). The Authority was established on April 4, 2016, to provide assistance to the District in the issuance of debt (see Note E). The Authority is a component unit of the District because the District's Board of Directors serves as the Board of Directors of the Authority and the District is financially accountable for the Authority. The JPA agreement provides that the liabilities of the Authority do not constitute liabilities of the District or ICFA but requires the District and Authority to indemnify the ICFA for any and all costs and liabilities arising directly or indirectly from the Authority's activities. The District has a residual interest in any property held by the Authority upon its dissolution. The Authority does not issue separate financial statements.

The District administers eight assessment districts for which the District's Board of Directors serves as the governing body of the assessment districts. The District can impose its will on and has administrative responsibility for all of the assessment districts. As a result, the assessment districts are component units of the District. The Wallace Assessment District (Wallace AD) was formed to reimburse the District for certain sewer improvements. The District can access the Wallace AD's resources for the provision of services the District provides to the Wallace AD and, as a result, reports the Wallace AD on a blended basis with the District's Sewer Fund. The remaining assessment districts are used for conduit debt or to hold assets for external parties and, as a result, are considered fiduciary component units. The assessment districts do not issue separate financial statements.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District is also a member of the following joint power authorities/agencies (JPAs) where the District is not responsible for the liabilities of the JPAs under the JPA agreements and only has a residual interest in any assets held by the JPAs upon termination of the agreements: Association of California Water Agencies (ACWA) and ACWA Joint Powers Insurance Authority, Calaveras-Amador Mokelumne River Authority, Calaveras Public Power Agency, Tuolumne-Stanislaus Integrated Regional Water Management Joint Powers Authority, Upper Mokelumne River Watershed Authority, and Eastern San Joaquin Groundwater Authority.

Basis of Presentation – Fund Accounting: The District’s resources are allocated to and accounted for in these basic financial statements using the enterprise fund type of the proprietary fund group. A fund is a self-balancing set of accounts. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Net position for the enterprise fund represents the amount available for future operations.

The District reports the following major proprietary funds:

*Water Fund* — This fund accounts for the activities of providing water to rate payers of the District.

*Sewer Fund* — This fund accounts for the activities of providing sewer management to rate payers of the District.

The District also reports the following fiduciary fund:

*Custodial Funds* — This fund is used to account for assets held by the District as an agent for seven special assessment districts within its boundaries used to finance improvements within the special assessment districts, including improvements financed with special assessment bonds. The resources are held for the related bond holders or landowners.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds and custodial funds are accounted for on the economic resources measurement focus. Under the economic resources measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the fund are included on the statement of net position. Net position is segregated into the net investment in capital assets, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net assets. Enterprise funds and agency funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the District, including providing water service, water supply development and planning, wastewater treatment and disposal and recycling. Operating revenues consist primarily of water sales, sewer charges and related fees. Operating expenses consist of the cost of sales and services, administration and depreciation on capital assets. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or ancillary activities. Cost reimbursement grant revenues are recognized as revenue when the reimbursable costs are incurred under the accrual basis of accounting.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the District considers all highly liquid investments with original maturity of three months or less, including restricted assets, to be cash equivalents, which includes investments in the California Local Agency Investment Fund (LAIF), money market mutual funds and certificates of deposit.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable: Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable. Receivables include a year-end accrual for water and sewer utility services provided through the end of the fiscal year that were not billed at year-end. Accounts receivable are reported net of an allowance for uncollectible accounts of \$33,975 and \$16,765 for the Water and Sewer Funds, respectively.

Restricted Assets: Restricted assets consist of unspent expansion and capital renovation and replacement (R & R) fees that are restricted to certain expansion and construction projects. Restricted assets also include unspent bond proceeds that are restricted to future bond payments. Fiscal agent cash and cash equivalents in the Agency Funds represents amounts required to be held for future debt payments by the related bond indenture. Amounts payable from restricted assets in the Water and Sewer Funds at June 30, 2023 totaled \$33,975 and \$16,765, respectively, including accounts payable and retention payable.

Interfund Transactions: During the course of operations, numerous transactions occur between individual enterprise funds that may result in an amount owed between funds. “Due to and from other funds” represents short-term interfund receivables and payables. Interfund loans represent the noncurrent portion of interfund borrowings. The interfund loans outstanding between the Water and Sewer Fund at year-end includes a building loan for the District’s operations headquarters project, a loan to cover debt service for the Jenny Lind water expansion funds loan and a long-term borrowing by the Sewer Fund from the Water Fund to cover cash deficits. Repayment terms are discussed in Note F.

Capital Assets: Capital assets are recorded at historical cost. Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation and amortization are calculated using the straight-line method over the following estimated useful lives.

	<u>Years</u>
Buildings	50
Improvements other than buildings	15 - 50
Machinery and equipment	4 - 10
Vehicles	8 - 10
Computer equipment and software	3 - 4

It is the District’s policy to capitalize assets with a cost of \$5,000 or more with useful lives in excess of one year. The cost of assets sold or retired (and the related amounts of accumulated depreciation) is eliminated from the balance sheet in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

Right-to-use lease assets are recognized at the lease commencement date and represent the District’s right to use an underlying asset for the lease term. Right-to-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period is 60 months.

Right-to-use subscription IT assets are recognized at the subscription commencement data and represent the District’s right to use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at initial value of the subscription liability plus and payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right-to-use subscription term or useful life of the underlying asset using the straight-line method. The District determined it had no agreements meeting the definition of subscriptions under GASB Statement No. 96.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Inflows and Outflows of Resources: In addition to assets and liabilities, the balance sheet will sometimes report separate sections for deferred outflows and deferred inflows of resources. Deferred outflows of resources represent a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources represent an acquisition of net assets that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources include amounts deferred related to the District's leases receivable, pension plan and OPEB plan as described in Notes C, I and J, respectively.

Compensated Absences: A total of 22 to 32 days of Personal Time Off (PTO) leave per year may be accumulated by each employee. Employees are paid 100% of their PTO leave hours upon death, termination or retirement. The liability for compensated absences is recorded as a liability in the statement of net position. The current portion of this liability is estimated based on historical trends. The cost of compensated absences is recorded in the period it is incurred and is liquidated in the Water and Sewer Funds.

Lease and Subscription Liabilities: Lease liabilities represent the District's obligation to make lease payments arising from leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The lease payments are discounted at the rate inherent in the lease agreement or, if not determinable, at an estimated incremental borrowing rate.

Subscription liabilities represent the District's obligation to make subscription payments arising from subscription contracts. Subscription liabilities are recognized at the subscription commencement date based on the present value of the future subscription payments expected to be made during the subscription term. The subscription payments are discounted at the rate inherent in the lease agreement or, if not determinable, at an estimated incremental borrowing rate. The District had no material agreements meeting the definition of subscriptions under GASB Statement No. 96.

Pension Plan: For purposes of measuring the net pension liability, deferred outflows/inflows of resources and pension expense related to the pension plan, information about the fiduciary net position of the District's CalPERS plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Plan investments are reported at fair value.

Other Postemployment Benefits Plan (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense, information about the fiduciary net position of the plan held by Public Agency Retirement Systems (PARS) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Plan investments are reported at fair value.

Budgetary Principles: The Board of Directors does not operate under any legal budgeting constraints. Budget integration is employed as a management control device. Budgets are formally adopted by the Board and take effect on each July 1.

Use of Estimates: The preparation of 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 expenditures/expenses during the reporting period. The District allocates general and administrative expenses 73% to the Water Fund and 27% to the Sewer Fund according to the relative number of water and sewer accounts.

Property Taxes: Secured and unsecured property taxes are levied on July 1 by the County of Calaveras. Secured property taxes are due in two installments, the first installment is due on November 1 and delinquent with penalties

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

after December 10; the second installment is due February 1 and delinquent with penalties after April 10th, on property taxes assessed on July 1. Unsecured property taxes are payable in one installment on or before August 31. Property tax revenues are recognized in the fiscal year in which they are levied.

Comparative Totals: The financial statements include certain prior year summarized comparative information in total but not by fund. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022 from which the summarized information was derived.

New Pronouncements: In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addresses issues related to public-private and public-public partnership arrangements (PPPs). PPPs are arrangements in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This statement requires that PPPs that meet the definition of a lease apply guidance in Statement No. 87, *Leases*, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of a service concession arrangement (SCA). This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement No. 87, as amended. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements that include an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for reporting periods beginning after June 15, 2022. In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). This Statement 1) defines the term SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs to a SBITA; and 4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The District implemented this Statement during the year ended June 30, 2023 and determined the Statement did not have a material effect on the District's financial statements.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

The District will fully analyze the impact of these new Statements prior to the effective dates listed above.

NOTE B – CASH AND INVESTMENTS

Cash and investments were reported in the financial statements as follows at June 30, 2023:

	Proprietary Funds	Fiduciary Funds	Total
Cash and cash equivalents	\$ 12,209,481	\$ 296,765	\$ 12,506,246
Restricted cash and cash equivalents	51,217,143		51,217,143
Restricted cash and cash equivalents with fiscal agents		215,644	215,644
Total cash and investments	<u>\$ 63,426,624</u>	<u>\$ 512,409</u>	<u>\$ 63,939,033</u>

Cash and investments were classified according to GASB Statement No. 40 as follows at June 30, 2023:

	Proprietary Funds	Fiduciary Funds	Total
Cash on hand	\$ 600		\$ 600
Bank deposits	4,476,945	\$ 296,765	4,773,710
Total cash and deposits	<u>4,477,545</u>	<u>296,765</u>	<u>4,774,310</u>
U.S. Treasury obligations	9,544,672		9,544,672
Cash held by USDA	1,044,094		1,044,094
U.S. agency securities	2,290,372		2,290,372
Corporate notes	4,553,813		4,553,813
Money market mutual funds	27,948,311		27,948,311
Local Agency Investment Fund (LAIF)	10,972,945		10,972,945
Asset backed securities	802,744		802,744
Supranational notes	1,035,009		1,035,009
Collateralized mortgage obligations	757,119		757,119
Investments with fiscal agents:			
Money market mutual funds		215,644	215,644
Total investments	<u>58,949,079</u>	<u>215,644</u>	<u>59,164,723</u>
Total cash and investments	<u>\$ 63,426,624</u>	<u>\$ 512,409</u>	<u>\$ 63,939,033</u>

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE B – CASH AND INVESTMENTS (Continued)

Investment policy: California statutes authorize governments to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized by the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The District’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Minimum Credit Quality
Local district bonds	5 years	50%	AA
U.S. Treasury obligations	5 years	100%	N/A
State of California obligations	5 years	100%	A
Other state obligations	5 years	20%	AA
California local district obligations	5 years	50%	AA
U.S. agency securities	5 years	100%	AAA
Bankers acceptances	180 days	40%	A
Commercial paper	270 days	25%	AA
Negotiable certificates of deposit	5 years	30%	N/A
Repurchase agreements	1 year	20%	None
Reverse repurchase agreements	92 days	20% of base	A
Medium term corporate notes	5 years	30%	A
Money market mutual funds	N/A	20%	(1)
Joint Powers Authority	N/A	20%	None
Collateralized mortgage obligations	5 years	20%	AA
Collateralized bank deposits	5 years	20%	AA
Time deposits	2 years	20%	N/A
Local Agency Investment Fund (LAIF)	N/A	No limit	N/A
County pooled investment funds	N/A	30%	None
Non-negotiable certificates of deposit	2 years	40%	None

(1) Must be the highest rating by 2 of the 3 nationally recognized rating agencies.

The District complied with the provisions of the California Government Code pertaining to the types of investments held, the institutions in which deposits were made and the security requirements.

Investments Authorized by Debt Agreements: The District must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt agreements. These funds are unexpended bond proceeds or are pledged reserves to be used if the District fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with District resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE B – CASH AND INVESTMENTS (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Minimum Credit Quality
Local district bonds	5 years	None	None
U.S. Treasury obligations	5 years	None	None
State of California obligations	5 years	100%	None
Other state obligations	5 years	None	None
California local district obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Bankers acceptances	180 days	40%/30%	None
Commercial paper	270 days	25% or 10%	A1/P1/F1
Negotiable certificates of deposit	5 years	30%	None
Repurchase agreements	1 year	None	Various
Reverse repurchase agreements	92 days	20% of base	A
Medium term corporate notes	5 years	30%	A or >
Money market mutual funds	N/A	20%	(1)
Joint Powers Authority	N/A	None	None
Collateralized bank deposits	5 years	None	AA
Time deposits	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
County pooled investment funds	N/A	None	None
Non-negotiable certificates of deposit	5 years	100%	None

(1) Must be highest rating by 2 of 3 of the nationally recognized rating agencies.

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. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the following table that shows the distribution of the District's investments by maturity at June 30, 2023:

Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months
U.S. treasury obligations	\$ 9,544,672	\$ 243,057	\$ 3,003,015	\$ 6,298,600
Cash held by USDA	1,044,094	1,044,094		
U.S. agency securities	2,290,372	797,584	367,233	1,125,555
Corporate notes	4,553,813	1,382,982	821,303	2,349,528
Money market mutual funds	27,948,311	27,948,311		
LAIF	10,972,945	10,972,945		
Asset backed securities	802,744		195,404	607,340
Supranational notes	1,035,009		487,020	547,989
Collateralized mortgage obligations	757,119		192,427	564,692
Investments with fiscal agent:				
Money market mutual funds	215,644	215,644		
Total Investments	\$ 59,164,723	\$ 42,604,617	\$ 5,066,402	\$ 11,493,704



CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE B – CASH AND INVESTMENTS (Continued)

**Credit Risk:** Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District’s investment policy, or debt agreements, and the actual rating as of year-end for each investment type at June 30, 2023:

Investment Type	Total	Minimum Rating	Ratings as of Year-end							
			Aaa/AAA	Aa1/AA+	Aa2/AA	Aa3/AA-	A1/A+	A2/A	A3/A-	Not Rated
U.S. treasury obligations	\$ 9,544,672	N/A	\$ 9,544,672							
Cash held by USDA	1,044,094	N/A								\$ 1,044,094
U.S. agency securities	2,290,372	AAA		\$ 2,290,372						
Corporate notes	4,553,813	A		225,369	\$ 240,817	\$ 413,426	\$ 820,053	\$ 1,587,573	\$ 1,068,387	198,188
Money market mutual funds	27,948,311	(1)	27,948,311							
LAIF	10,972,945	N/A								10,972,945
Asset backed securities	802,744	AA	802,744							
Supranational notes	1,035,009	AAA	1,035,009							
Collateralized mortgage obligation	757,119	AA	757,119							
Investments with fiscal agent:										
Money market mutual funds	215,644	(1)	215,644							
<b>Total Investments</b>	<b>\$ 59,164,723</b>		<b>\$ 40,303,499</b>	<b>\$ 2,515,741</b>	<b>\$ 240,817</b>	<b>\$ 413,426</b>	<b>\$ 820,053</b>	<b>\$ 1,587,573</b>	<b>\$ 1,068,387</b>	<b>\$ 12,215,227</b>

<sup>(1)</sup> Must be rated the highest rating by 2 of the 3 nationally recognized rating agencies.

**Concentration of Credit Risk:** The investment policy of the District limits the amount that can be invested in any one issuer by the California Government Code. The California Government Code limits the amount that may be invested in any one issuer, as disclosed in the preceding table. GASB Statement No. 40 requires disclosure of investments with one issuer exceeding 5% of total investments, with the exception of U.S. Treasury obligations, mutual funds and external investment pools.

**Custodial credit risk:** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government 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. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2023, the carrying amount of the District’s deposits, including Agency Fund deposits, was \$4,773,710 and the balance in financial institutions was \$5,141,910. Of the balance in financial institutions \$250,000 was covered by federal depository insurance and the remaining amount was secured by a pledge of securities by the financial institution, but not in the name of the District. The money market mutual funds are held by the same broker-dealers (counterparty) used by the District to buy the securities.

**California Local Agency Investment Fund (LAIF):** LAIF is stated at fair value. LAIF is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The total fair value amount invested by all public agencies in LAIF at June 30, 2023 was \$176,442,053,163, which is managed by the State Treasurer. Of that amount, 2.78% is invested in structured notes and asset-backed commercial paper. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the District’s investment in this pool is reported in the accompanying financial statements at amounts based upon the District’s pro-rata share of the fair value provided by

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE B – CASH AND INVESTMENTS (Continued)

LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The weighted average maturity of investments held by LAIF was 260 days at June 30, 2023.

Cash Held by USDA: The amounts reported as cash held by the U.S. Department of Agriculture (USDA) represents unspent proceeds on the Series 2021 Certificates of Participation that was retained by the USDA in the U.S. Treasury.

Fair Value Measurements: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had the following recurring fair value measurements as of June 30, 2023:

Investment Type	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Treasury obligations	\$ 9,544,672		\$ 9,544,672	
U.S. agency securities	2,290,372		2,290,372	
Corporate notes	4,553,813		4,553,813	
Asset backed securities	802,744		802,744	
Supranational notes	1,035,009		1,035,009	
Collateralized mortgage obligations	757,119		757,119	
Total investments by fair value level	18,983,729	\$ -	\$ 18,983,729	\$ -
Investments uncategorized:				
Cash held by USDA	1,044,094			
Money market mutual funds	27,948,311			
MMM with fiscal agent	215,644			
LAIF	10,972,945			
	<u>\$ 59,164,723</u>			

NOTE C – LEASES

The District records a lease receivable and deferred inflow of resources for the present value of the future payments received under agreements for leases of property under GASB Statement No. 87. The District has four property leases for cellular towers that contain multiple five-year extensions and provide for increases in rent ranging from 2% to 3%. These leases expire from February 29, 2024 through March 5, 2048. For purposes of discounting future payments on the lease, the District used a discount rate of 4.75% to 9.25%. The deferred inflow is being amortized over 2.25 years to 24.75 years, the remaining terms of the leases, including option periods considered reasonably certain of being exercised. The District reported leases receivable of \$864,483 and deferred inflow of resources of \$804,368 as of June, 30 2023. The District recognized lease and interest revenue of \$80,338 during the year ended June 30, 2023 under these leases.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE D – CAPITAL ASSETS

Capital asset activity was as follows for the year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Retirements	Transfers	Balance at June 30, 2023
Capital assets, not being depreciated:					
Land	\$ 14,179,066	\$ 143,133			\$ 14,322,199
Construction in progress	12,687,493	12,888,849	\$ (5,220)	\$ (182,985)	25,388,137
Total capital assets, not being depreciated	26,866,559	13,031,982	(5,220)	(182,985)	39,710,336
Capital assets, being depreciated:					
Buildings	22,852,893	9,198			22,862,091
Utility system - infrastructure	174,625,949	258,301		182,985	175,067,235
Right-to-use lease asset	1,241,545	443,211			1,684,756
Machinery and equipment	20,016,305	363,530	(233,584)		20,146,251
Total capital assets, being depreciated	218,736,692	1,074,240	(233,584)		219,760,333
Less accumulated depreciation for:					
Buildings	(11,619,590)	(442,272)			(12,061,862)
Utility system - infrastructure	(91,845,164)	(3,654,350)			(95,499,514)
Right-to-use lease asset	(275,826)	(392,018)			(667,844)
Machinery and equipment	(16,927,053)	(568,372)	233,584		(17,261,841)
Total accumulated depreciation	(120,667,633)	(5,057,012)	233,584		(125,491,061)
Total capital assets, being depreciated, net	98,069,059	(3,982,772)			94,269,272
Total capital assets, net	\$ 124,935,618	\$ 9,049,210	\$ (5,220)		\$ 133,979,608

NOTE E – LONG-TERM LIABILITIES

The activity of the District's long-term liabilities was as follows for the year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Retirements	Balance at June 30, 2023	Current Portion
Water Fund:					
U.S. Bureau of Reclamation Note - Hogan Umpqua Bank Series 2019 Taxable Revenue Refunding Loan	\$ 116,304		\$ (40,327)	\$ 75,977	\$ 40,326
Series 2016 Water Enterprise Revenue Bonds	3,159,720	\$ 37,680		3,197,400	246,740
Lease - Enterprise Fleet Management	2,398,500		(47,700)	2,350,800	48,800
2020 Loan - Umpqua	549,952	345,086	(139,401)	755,637	180,687
Series 2021 Water Revenue Certificates of Participation	173,594		(61,960)	111,634	89,042
Series 2022 Water Revenue Bonds	4,871,000		(88,720)	4,782,280	89,000
2021 Loan - Umpqua	19,843,000		(879,000)	18,964,000	759,000
Total Water Fund amortizing liabilities	265,247		(46,515)	218,732	85,891
Compensated absences	31,377,317	382,766	(1,303,623)	30,456,460	1,539,486
Total Water Fund liabilities	588,701	113,656		702,357	285,481
	31,966,018	496,422	(1,303,623)	31,158,817	1,824,967
Sewer Fund:					
U.S. Bureau of Reclamation Note - Hogan Umpqua Bank Series 2019 Taxable Revenue Refunding Loan	43,016		(14,915)	28,101	14,915
Lease - Enterprise Fleet Management	1,556,280		(373,692)	1,182,588	91,260
2020 Loan - Umpqua	309,348	127,635	(157,501)	279,482	66,829
Series 2022 Sewer Revenue Bonds	97,647		(56,358)	41,289	32,933
2021 Loan - Umpqua	11,100,000		(501,000)	10,599,000	414,000
Total Sewer Fund amortizing liabilities	149,201		(68,300)	80,901	31,768
Compensated absences	13,255,492	127,635	(1,171,766)	12,211,361	651,705
Total Sewer Fund liabilities	299,700		(39,924)	259,776	105,589
	13,555,192	127,635	(1,211,690)	12,471,137	757,294
Total long-term liabilities	\$ 45,521,210	\$ 624,057	\$ (2,515,313)	\$ 43,629,954	\$ 2,582,261

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE E – LONG-TERM LIABILITIES (Continued)

Description of Water Fund Liabilities – Direct Borrowings:

Series 2016 Water Enterprise Revenue Bonds: On June 16, 2016, the Calaveras County Water District Public Financing Authority issued the Series 2016 Water Enterprise Revenue Bonds with a borrowing limit of \$2,622,000 to assist in the funding of the Ebbetts Pass Reach 3A Pipeline Replacement Project. The Bonds will be paid solely from installment sale payments made from the District's net water system revenues to purchase the project assets. The bonds will be paid annually each September 1 in principal amounts ranging from \$48,800 to \$99,500 and semi-annual interest payments ranging from \$1,119 to \$26,447 at 2.25% through September 1, 2055.

Series 2021 Water Revenue Certificates of Participation: On June 24, 2021, the Calaveras County Water District Public Financing Authority issued the Series 2021 Water Revenue Certificates of Participation (Automatic Radio Read Meter Project) in the amount of \$5,000,000. The Certificates were sold to the United States Department of Agriculture. The Certificates will be paid solely from installment sale payments made from the District's net water system revenues to purchase the project assets. The bonds will be paid annually each March 1 in principal amounts ranging from \$89,000 to \$171,000 and semi-annual interest payments ranging from \$1,496 to \$42,621 at 1.75% from March 1, 2022 through March 1, 2061. Upon default, the Certificates may be called immediately due and payable.

Series 2022 Water Revenue Bonds: On June 1, 2022, the Calaveras County Water District Public Financing Authority issued the Series 2022 Water Revenue Bonds in the amount of \$19,843,000 to assist in the funding of various Copper Cove Tank B & Clearwell, Copper Cove Tank B Pump Station Renovation, Jenny Lind A-B Transmission Pipeline, Lake Tulloch Water Line Crossing and Copper Cove Zone B-C Transmission Pipeline and Pump Station Projects. The bonds were sold to Webster Bank. The bonds will be paid solely from installment sale payments made from the District's net water system revenues to purchase the project assets. The bonds will be paid annually each March 1 in principal amounts ranging from \$782,000 to \$1,279,000 and semi-annual interest payments ranging from \$18,801 to \$278,771 at 2.94% from September 1, 2022 through March 1, 2042.

Description of Sewer Fund Liabilities – Direct Borrowings:

Series 2022 Sewer Revenue Bonds: On June 1, 2022, the Calaveras County Water District Public Financing Authority issued the Series 2022 Sewer Revenue Bonds in the amount of \$11,100,000 to assist in the funding of the Arnold Secondary Clarifier and Wastewater Treatment Plant Project, Copper Cove Lift Stations Project and Copper Cover Secondary, Tertiary, DAF, and UV Improvements Project. The bonds were sold to the First Foundation Public Finance. The bonds will be paid solely from installment sale payments made from the District's net sewer system revenues to purchase the project assets. The bonds will be paid annually each June 1 in principal amounts ranging from \$431,000 to \$736,000 and semi-annual interest payments ranging from \$11,776 to \$170,928 at 3.20% from December 1, 2022 through June 1, 2042.

Description of Shared Water Fund and Sewer Fund Liabilities– Direct Borrowings:

U.S. Bureau of Reclamation Note: Under the terms of a contract dated August 25, 1970, between the United States of America, the Stockton-East Water District and Calaveras County Water District, the two districts agreed to repay the United States of America 36.2% of the construction cost of the New Hogan Dam, excluding recreation features. Under the terms of a side agreement, the payment of all obligations under the Bureau contract is split between the two districts, whereby Stockton-East Water District is responsible for 43.5% of the repayments and Calaveras County Water District is responsible for 56.5% of the payments. The agreement required the Calaveras County Water District to make annual payments based on a variable computation to Stockton-East Water District through 2010 with no interest. The unpaid balance at September 2010 began to bear interest at 4.5%. The agreement contains a provision requiring a penalty of 0.5% per month on delinquent payments over 30 days past due. Annual principal payments range from \$48,837 to \$55,242 and annual interest payments range from \$2,198 to \$4,684 through June 10, 2025. The remaining balance on the contract at June 30, 2023 was \$104,078.

The contract also requires the District to make payments to Stockton-East Water District for the Calaveras County

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE E – LONG-TERM LIABILITIES (Continued)

Water District's share of expenses for operations, maintenance, replacements and contract administration. These costs are expensed as incurred.

Umpqua Bank Series 2019 Taxable Revenue Refunding Loan Obligations (CalPERS Refunding Project): On February 1, 2019, the District obtained a \$5,665,000 loan from Umpqua Bank in order to reduce and refinance the District's unfunded accrued actuarial pension liability (UAL) in the District's defined benefit pension plan administered by the California State Public Employees' Retirement System (CalPERS). \$5,544,652 was deposited directly with CalPERS under the loan agreement, with the remaining amount funding issuance costs. The District's future UAL payments to CalPERS will be reduced due to this deposit. The loan is payable from a pledge on the District's net water and wastewater revenue as defined in the agreement and the District must collect rates, fees and charges during the term of the loan that are at least equal to 125% of the debt service payments on this loan and all other parity debt. The loan agreement defines events of default as 1) failure to pay any principal and interest payment when due; 2) failure to observe and perform a covenant for a period of 30 days after written notice is provided by the Bank; 3) default on any parity obligation; 4) bankruptcy; 5) material misrepresentation made in the execution of the loan; 6) an event causing the loan to cease to be a legal, valid and binding obligation of the District; and 7) dissolution or termination of the District. The loan is subject to an acceleration clause upon default of the District causing the principal and accrued interest to be immediately due and payable. The Bank also has the right under the agreement to apply to and obtain from a court a decree or order necessary to require the District to charge and collect rates for water services sufficient to meet requirements of the loan agreement. Semi-annual principal and interest payments ranging from \$176,591 to \$239,708 are due beginning on September 1, 2019 through March 1, 2036. The interest rate on the loan is 3.32%. In the event of default, the interest rate increases 3%.

Lease - Enterprise Fleet Management Lease Program: On June 7, 2019, the District entered into a multi-year lease program for vehicle replacement with Enterprise Fleet Management. Each year, vehicles in the fleet are evaluated and proposed additions and retirements are taken to the Board for approval. The term of the lease begins on the date each vehicle is delivered to the District. As of June 30, 2023, there were 29 leases outstanding with a total lease liability of \$1,035,119, which is shared between the Water and Sewer Fund at 73% and 27%, respectively. Monthly lease payments for each lease are due at the beginning of each month for 60 months at a stated interest rate of 5% through August 2027, which totaled \$25,584 at June 30, 2023. At the end of the lease term, the District has the option to buy the assets or can trade them in for the remaining lease balance. If the option to buy the asset is exercised, the District agrees to pay within 30 days after the end of the term for each vehicle an additional rent amount equal to the greater of the excess of the book value of the leased vehicle over the greater of the wholesale value of the vehicle or 20% of the delivered price of the vehicle. In the event of default, the interest rate will increase to 18% or the highest rate permitted by law and the assets may be repossessed. Lease assets had a cost and accumulated depreciation of \$1,684,756 and \$667,844, respectively.

Loan - Umpqua Agreement: On July 24, 2020, the District entered into a loan agreement for a Vacuum Truck purchased for \$470,090. The loan is payable through August 15, 2024. Payments are due quarterly on the 15<sup>th</sup> of November, February, May and August in the amount of \$31,269 at an interest rate of 2.963%. If the District fails to make the required payment on or before the date it becomes due, the District is required to pay interest on the delinquent payments from the due date until paid at the lesser of 18.00% per annum or the maximum permitted by law.

Loan - Umpqua Agreement: On October 27, 2021, the District entered into a loan agreement for a Vacuum Truck purchased for \$470,810. The loan is payable through November 1, 2025. Payments are due quarterly on the 1<sup>st</sup> of February, May, August and November in the amount of \$30,984 at an interest rate of 2.449%. If the District fails to make the required payment on or before the date it becomes due, the District is required to pay interest on the delinquent payments from the due date until paid at the lesser of 18.00% per annum or the maximum permitted by law.

The annual requirements to amortize the outstanding long-term liabilities were as follows at June 30, 2023:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE E – LONG-TERM LIABILITIES (Continued)

Years Ending June 30	Water Fund			Sewer Fund		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 1,539,486	\$ 851,479	\$ 2,390,965	\$ 651,705	\$ 400,254	\$ 1,051,959
2025	1,525,028	800,026	2,325,054	653,705	377,119	1,030,824
2026	1,399,865	751,762	2,151,627	611,128	354,989	966,117
2027	1,325,801	708,583	2,034,384	589,044	319,901	908,945
2028	1,347,580	665,368	2,012,948	600,706	313,968	914,674
2029-2033	6,652,620	2,746,390	9,399,010	3,049,580	1,279,303	4,328,883
2034-2038	7,007,269	1,749,284	8,756,553	3,327,529	764,857	4,092,386
2039-2043	5,860,300	770,621	6,630,921	2,727,964	228,289	2,956,253
2044-2048	1,055,300	309,050	1,364,350			
2049-2053	1,164,100	209,206	1,373,306			
2054-2058	1,075,900	95,701	1,171,601			
2059-2061	503,211	17,743	520,954			
	<u>\$30,456,460</u>	<u>\$ 9,675,213</u>	<u>\$40,131,673</u>	<u>\$12,211,361</u>	<u>\$4,038,680</u>	<u>\$16,250,041</u>

**Pledged Revenues:** The District has pledged future Water Fund and Sewer (wastewater) Fund revenues, net of specified operating expenses, to repay each of its Water Fund and Sewer Fund loans and bonds as described above. Proceeds from the loans and bonds were used to fund certain water and sewer improvements, to purchase capital assets or refund certain prior debt issuances as described above. The loans and bonds are payable through March 1, 2061. Annual principal and interest on the loans and bonds are expected to be 75% or less of net revenues as required by the loan and bond covenants. Total principal and interest remaining to be paid on the loans and bonds are reported in the “Total” column for the Water Fund and Sewer Fund in the table above. Total principal and interest paid on all debt payable from net revenues in the Water and Sewer Funds related to the Debt Service Coverage Ratio was \$632,655 and \$132,249, respectively, and total water and sewer system net revenues were \$997,326 and \$1,767,152 for the year ended June 30, 2023. At June 30, 2023, the District’s total water and sewer system net revenues were 158% and 1,336% of debt service payments, respectively, as described in the debt service coverage ratio calculation in the Other Supplementary Information section of the financial statements.

NOTE F – INTERNAL LOANS

On January 11, 2012, the Board of Directors approved a building loan of \$3,000,000 from certain water and sewer expansion funds to pay for the construction of the District’s operations headquarters. After segregating the joint cost fund, a loan of \$1,970,000 from the Sewer Fund to the Water Fund resulted. As of June 30, 2023, this loan was fully repaid.

On June 13, 2012, the Board of Directors approved a loan from special project funds in the District’s interest reserve funds to cover debt service payments for the Jenny Lind water expansion funds loan. The transaction resulted in an internal loan of \$1,522,736 from the Sewer Fund to the Water Fund after segregating joint costs. The Jenny Lind water expansion funds debt service obligation ended September 2017. The internal loan is non-interest bearing and will be repaid from new water connection fees from the Jenny Lind service area as available. The outstanding loan balance as of June 30, 2023 was \$1,122,736. However, after eliminating the portion of the loan within the Water Fund the remaining loan reported on the statement of net position was an interfund loan of \$303,139 from the Sewer Fund to the Water Fund at June 30, 2023 as follows:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE F – INTERNAL LOANS (Continued)

<u>Internal loan from other funds</u>	<u>Internal loan to other funds</u>	<u>Gross Amount</u>	<u>Eliminating Entry</u>	<u>Net Amount</u>
Water Reserve Fund	Water Jenny Lind Expansion Fund	\$ 819,597	\$ (819,597)	
Sewer Reserve Fund	Water Jenny Lind Expansion Fund	303,139		\$ 303,139
		<u>\$ 1,122,736</u>	<u>\$ (819,597)</u>	<u>\$ 303,139</u>

On August 8, 2018, the Board of Directors also approved a loan from the Water Fund to the Sewer Fund to fund a cash deficit of \$1,126,267 at June 30, 2018. The internal loan will be repaid by the Sewer Fund each June 30 from June 30, 2019 to June 30, 2028 in amounts of \$137,007, including interest at 2% per year. The outstanding balance at June 30, 2023 was \$645,746.

NOTE G – INTERFUND TRANSACTIONS

Interfund transfers are used to transfer resources from the fund receiving the resources to the fund spending the resources. Transfers within individual funds are eliminated for reporting purposes. There were no interfund transfers during the year ended June 30, 2023.

NOTE H – SPECIAL ASSESSMENT DISTRICT DEBT

The District acts as agent for the bondholders of five of the nine special assessment districts in the District’s service area. Each of these special assessment districts has issued bonds to finance improvements within the related district. The bonds are secured solely by liens on real property in the related assessment district. The County of Calaveras collects special assessments from the property owners in these special assessment districts. The special assessments collected are forwarded to the District, which directs payment to the bondholders through the designated paying agent, except for the DaLee/Cassidy and Fly-In Acres, where the County remits the assessments directly to the paying agent. The District is not obligated in any manner in the event of default of this debt, which is not included in the District’s financial statements. On February 24, 2021, the District refinanced the DaLee/Cassidy Water System Assessment District Series 2010 Limited Obligation Improvement Bonds and the Fly-In Acres Assessment District Series 2013 Limited Obligation Improvement Bonds with the 2021 Refinancing Assessment District Bonds. The outstanding principal amounts of these special assessment bonds were as follows at June 30, 2023:

<u>District</u>	<u>Amount</u>
Arnold Sewer #9S4 A/B	\$ 69,000
DaLee/Cassidy	1,536,418
Fly-In Acres	648,236
Total	<u>\$ 2,253,654</u>

Additionally, the La Contenta Assessment District (AD 604) remains in default/foreclosure. The District will continue to act as the agent for La Contenta as foreclosure counsel works with the remaining two delinquent property owners. The two properties are in foreclosure and have had summary judgements filed against them. Currently the values of the properties (both unimproved) are significantly less than the lien amounts.

NOTE I – NET POSITION

Net Position: Net position is categorized as the net investment in capital assets, restricted and unrestricted as follows:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE I – NET POSITION (Continued)

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Net position restricted for expansion and construction consisted of unspent capital renovation and replacement (R&R) and expansion fee revenues, offset by liabilities recorded at year-end, and unspent Wallace Assessment District special tax assessments collected for future sewer project expenses. The amount restricted for grant programs represents unspent grant advance funds.

Unrestricted Net Position – This category represents net position not restricted for any project or other purpose.

Designations of Unrestricted Net Position: Designations of unrestricted net position may be imposed by the Board of Directors to reflect future spending plans or concerns about the availability of future resources. Designations may be modified, amended or removed by Board action. They are reported as part of the District’s unrestricted net position.

Designations of unrestricted net position consisted of the following designations limited to the amount of unrestricted net position available to designate in each fund and the amounts as approved by the Board of Directors at June 30, 2023:

	Limited to Unrestricted Net Position		As Approved	
	Water Fund	Sewer Fund	Water Fund	Sewer Fund
Designated:				
90 Day Emergency Operating Reserve	\$ 2,920,000		\$ 2,920,000	\$ 1,080,000
Water Resources and FERC Reserve	96,046		5,445,795	
CIP Cash Flow Reserve			1,241,000	459,000
Special Projects Reserve			115,028	42,545
Total designated	3,016,046		\$ 9,721,823	\$ 1,581,545
Undesignated		\$ (2,217,991)		
Total unrestricted net position	\$ 3,016,046	\$ (2,217,991)		

NOTE J – PENSION PLANS

**DEFINED BENEFIT PLAN**

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District’s cost-sharing multiple employer defined benefit pension plan (the Plan) administered by the California Public Employees’ Retirement System (CalPERS). The District participates in the Miscellaneous Risk Pool and the following rate plans:

- Miscellaneous Plan First Tier
- Miscellaneous Plan Second Tier
- PEPRA Miscellaneous Plan

Benefit provisions under the Plan are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years



CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE J – PENSION PLANS (Continued)

of credited service equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each rate plan are applied as specified by the Public Employees’ Retirement Law. Plan provisions and benefits in effect were as follows for the year ended June 30, 2023:

Hire date	Miscellaneous	Miscellaneous	PEPRA
	Plan First Tier (Prior to August 1, 2012)	Plan Second Tier (August 1, 2012 to December 31, 2012)	Miscellaneous Plan (On or after January 1, 2013)
Benefit formula (at full retirement)	2.7% @ 55	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.00-2.70%	1.092%-2.418%	1.0% to 2.5%
Final average compensation period	One year	Three years	Three years
Required employee contribution rates	8.00%	7.00%	6.75%
Required employer contribution rates	14.030%	8.630%	7.470%

In addition to the contribution rates above, the District made a payment of \$515,201 to its unfunded actuarial liability during the year ended June 30, 2023. The first-tier rate plan is closed to all new participants while the second-tier rate plan is closed to new members that are not already CalPERS eligible participants.

Contributions: Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023, the employer contributions to the Plan (all rate plans combined) were \$1,231,455.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan (all rate plans combined) of \$8,508,273.

The District’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan as of June 30, 2023 is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures as required by GASB Statement No. 68. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability for the Plan was as follows at June 30, 2023:

Proportion - June 30, 2022	0.02227%
Proportion - June 30, 2023	0.18183%
Change - increase (decrease)	0.15956%

For the year ended June 30, 2023 the District recognized pension expense of \$4,789,327. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the pension plan from the following sources:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE J – PENSION PLANS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 871,850	
Differences between actual and expected experience	170,863	\$ (114,436)
Differences between the employer's contributions and the employer's proportionate share of contributions		(1,486,937)
Change in employer's proportion	3,122,753	
Pension contributions subsequent to measurement date	1,231,455	
Net differences between projected and actual earnings on plan investments	1,558,490	
Total	<u>\$ 6,955,411</u>	<u>\$ (1,601,373)</u>

The amount in the table above reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as net deferred outflows (inflows) of resources related to pensions will be recognized as pension expense as follows at June 30, 2023:

<u>Year Ended June 30</u>	
2024	\$ 1,220,929
2025	1,210,895
2026	737,534
2027	<u>953,225</u>
Total	<u>\$ 4,122,583</u>

Actuarial Assumptions: The total pension liabilities for each of the rate plans were determined using the following actuarial assumptions for the year ended June 30, 2023:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Actuarial cost method	Entry-Age Normal Cost Method
Amortization method	Level percent of payroll
Asset valuation method	Market value
Actuarial assumptions:	
Discount rate	6.90% (1)
Inflation	2.30%
Projected salary increase	0.4% - 8.5% (2)
Mortality	Derived using CalPERS membership mata for all funds

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

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by Society of Actuaries. For more details on this table, please refer to the 2021 Experience Study report that can be found on the CalPERS website. The Experience Study Report can be found on CalPERS' website under Forms and Publications.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE J – PENSION PLANS (Continued)

Discount Rate: The discount rates used by CalPERS to measure the total pension liability was 6.90% in the June 30, 2023 accounting valuation, which declined from 7.15% used at June 30, 2022. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate is applied to all plans in the Public Employees’ Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at the CalPERS website under the GASB 68 section.

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

In determining the long-term expected rate of return, CalPERS staff took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds’ asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated per each PERF C fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class for each of the rate plans as of the measurement date of June 30, 2022. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)(b)
Global equity - cap-weighted	30.0%	4.45%
Global equity - non-cap-weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.29%
Leverage	-5.0%	-0.59%
Total	100.0%	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management Study

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE J – PENSION PLANS (Continued)

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net Pension Liability	<u>\$ 15,619,168</u>	<u>\$ 8,508,273</u>	<u>\$ 2,657,771</u>

Pension Plan Fiduciary Net Position: Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: At June 30, 2023 the District’s contributions payable to the Plan were \$49,457.

**DEFINED CONTRIBUTION PLANS**

The District offers three single-employer defined contribution Internal Revenue Code Section 401(a) Government Money Purchase Plans (401(a) Plans). The District offers two 401a Plans administered by Corebridge Retirement, Inc. One plan is for SEIU Local 1021 Union members only and the other plan is for non-union confidential employees only. The third 401(a) plan is administered by Voya Retirement and Annuity Company and is open to all employees. Benefit terms for the 401(a) Plans are established and may be amended by the District’s Board of Directors subject to the provision of employment agreements. Employees are eligible to participate in the plan on their date of hire. Both Corebridge plans have a non-discretionary 1% employee contribution that is picked up by the District. The Corebridge non-union plan has an employer match of up to \$4,000 or 12.5% of employee contributions and the Corebridge union plan has discretionary employer contributions. The Voya plan has only has discretionary contributions by employees and the District. Employees are fully vested in their own and the District’s contributions immediately. During the year ended June 30, 2023, the District contributed \$28,258 and employees did not contribute to the 401(a) Plans, respectively.

NOTE K – OTHER POSTEMPLOYMENT BENEFITS PLAN

Defined Benefit Plan Description: The District’s other postemployment benefits (OPEB) plan (the Plan) is an agent-multiple employer defined benefit healthcare plan administered by Public Agency Retirement Services (PARS). It is closed to new members. PARS maintains the Plan’s assets in a trust fund that complies with Section 115 of the Internal Revenue Code and provides administration of benefits and investment services. The Plan assets are invested by PARS together with assets of other participating employers. The Plan provides medical, dental and vision insurance benefits to eligible retirees and surviving spouses. Employees who retire directly from the District and their dependents are eligible for the District paid benefits if they meet the following criteria under Board Resolution 2007-106:

Medical Post Retirement Benefits — Employees hired by the District on or before July 31, 2001 who retire from the District with a minimum of five (5) years of service credit for work performed at the District may elect to be provided post-employment medical insurance coverage.

Employees hired by the District on or after August 1, 2001 through September 30, 2021 who retire from the District with a minimum of five (5) years of service at the District and ten (10) years of CalPERS service credit are eligible for post-employment medical coverage under the vesting schedule and provisions of Government Code 22893.

Dental and Vision Post Retirement Benefits — Employees hired on or before December 31, 2007 who retire from the District with at least five (5) years of service at the District may elect post-employment dental and vision coverage at no cost to the retiree. Employees hired on or after January 1, 2008 are not eligible to receive any post-employment dental or vision coverage.

The District’s Board of Directors establishes and amends benefit provisions. The Plan itself and PARS do not issue separate publicly available financial statements.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE K – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

On September 30, 2021, the District ceased offering the Plan and revised the vesting schedule, so the Plan is closed to new members. Employees hired prior to the rescension of the vesting schedule, who did not opt out of Government Code 22893, will receive a retiree medical benefit equal to Government Code 22893 less the minimum equal contribution as established annually by CalPERS. Plan employees were offered a buyout of their Plan retiree medical benefits based on years of CalPERS service that was payable on January 1, 2022 out of the PARS trust account. A total of 10 employees accepted the buyout in the amount of \$534,800.

Employees Covered by Benefit Terms: At June 30, 2023, the following employees were covered by the benefit terms:

Active employees	67
Inactive employees or beneficiaries currently receiving benefit payments	<u>61</u>
	<u>128</u>

Contributions: The District’s Board of Directors has the authority to establish and amend the contribution requirements of the District and employees under the authority granted to it under the California Water Code. The District has a policy of contributing to the PARS trust based on the actuarially determined contribution (ADC) in addition to paying premiums due on a pay-as-you-go basis. Employees are not required to contribute to the Plan. During the fiscal year ended June 30, 2023, the District’s implied subsidy contributions were \$150,979 and insurance premiums paid were \$756,745, resulting in total contributions of \$907,724.

The District contributes, at a minimum, a percentage of the weighted average cost of the four basic health benefit plans that had the largest state enrollment in the previous benefit year. This percentage is based upon each participant’s years of service according to the following scale:

Credited Years of Service	Percentage of the Weighted Average Cost	Credited Years of Service	Percentage of the Weighted Average Cost
Less than 10	0%	15	75%
10	50%	16	80%
11	55%	17	85%
12	60%	18	90%
13	65%	19	95%
14	70%	20 or more	100%

Net OPEB Liability: The District’s net OPEB liability at June 20, 2023 was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions: The total OPEB liability at June 30, 2023 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	6.00%
Inflation	2.30%
Aggregate salary increases	2.75%
Investment rate of return	6.00%
Healthcare cost trend rates	Based on 2021 Getzen model with an initial rate of 5.50% decreasing gradually to an ultimate 4.04%
Dental and vision premium increases	4.00%
Mortality rates	Derived using CalPERS membership data
Participation rate	100%

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE K – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Mortality and retirement rates were based on 2017 CalPERS Experience Study published in December 2017. It was assumed 100% of eligible participants would participate in the Plan and 80% of future retirees would cover spouses at retirement.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) was used and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of June 30, 2023 for each major asset class are summarized in the following table:

Investment Class	Target Allocation	Long-term Expected Real Rate of Return
Equity	48.25%	4.37%
Fixed income	45.00%	1.10%
Real estate	1.75%	3.54%
Cash	5.00%	-0.45%
Total	100.00%	

The table above shows the target asset allocation in the PARS Moderate HighMark Plus investment portfolio.

Discount Rate: The discount rate used to measure the total OPEB liability was 6.00% at June 30, 2023, which declined from 7.00% at June 30, 2022. The projection of cash flows used to determine the discount rate assumed that District contributions will continue based upon the current funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make projected future benefit payments for current members for all future years. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2022	\$ 14,847,133	\$ 12,838,482	\$ 2,008,651
Changes for the year:			
Service cost	407,027		407,027
Interest on the total OPEB liability	1,037,219		1,037,219
Differences between expected and actual experience	1,365,848		1,365,848
Changes in assumptions	2,031,104		2,031,104
Other additions		(551,205)	551,205
Contribution - employer		873,484	(873,484)
Net investment income		(1,583,110)	1,583,110
Benefit payments	(873,484)	(873,484)	
Administrative expenses		(64,359)	64,359
Net changes	3,967,714	(2,198,674)	6,166,388
Balance at June 30, 2023	\$ 18,814,847	\$ 10,639,808	\$ 8,175,039

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE K – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Changes in Assumptions: Changes in assumptions during the year ended June 30, 2023 include the change in the discount rate to 6.00% from 7.00% during the year ended June 30, 2022 as well as updating 2022 and 2023 health insurance rates to reflect actual premiums paid.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
Net OPEB liability	\$ 10,624,150	\$ 8,175,039	\$ 6,144,452

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 5,789,324	\$ 8,175,039	\$ 11,111,328

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the year ended June 30, 2023, the District recognized OPEB expense of \$1,740,946. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 907,724	
Differences between actual and expected experience	1,734,209	\$ (900,169)
Changes in assumptions	1,692,587	(606,572)
Net differences between projected and actual earnings on plan investments	1,207,670	
Total	<u>\$ 5,542,190</u>	<u>\$ (1,506,741)</u>

The amount reported as contributions after the measurement date above will be recognized as a reduction of the OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows as of June 30, 2023:

Year Ended June 30	
2023	\$ 629,073
2024	641,742
2025	492,874
2026	797,874
2027	566,162
	<u>\$ 3,127,725</u>

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE K – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in the total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. The net difference between expected and actual experience is recognized over the expended average remaining service lifetime (EARSL), which was 6.00 to 6.48 years at the June 30, 2021 valuation date.

Defined Contribution Retiree Health Plan Description: On October 1, 2021 the District began offering a defined contribution retiree health plan (DCRH) in the form of a Retirement Health Savings plan to all employees hired after October 1, 2021 and employees hired prior to that date that elected to join the plan. Benefit terms, including contribution requirements, were established by and may be amended by the Board of Directors. The DCRH is administered by MissionSquare Retirement. The District is required to contribute \$15 to \$65 per pay period for 24 pay periods per year to the DCRH under the District's Memorandum of Understanding with the employee bargaining unit. Employees may also make contributions. All contributions are fully vested when made. During the year ended June 30, 2023 the District contributed \$47,004 to employees' retiree health savings accounts.

NOTE L – DEFERRED COMPENSATION PLANS

The District offers three deferred compensation plans under IRC Section 457: the CalPERS IRC Section 457 Deferred Compensation (CalPERS Plan), the Corebridge Retirement, Inc. IRC Section 457 Deferred Compensation Plan (Corebridge Plan) and the Voya Retirement and Annuity Company IRC Section 457 Plan (Voya Plan) (collectively Plans). Benefit terms, including contribution requirements, are established and may be amended by the Board of Directors subject to the provisions of employment agreements. All three plans are available to all District employees. Employee contributions to all three plans are voluntary. The District is required to match the first \$4,000 of contributions by management staff and the first \$1,000 of contributions by SIEU Union employees to the Plans (if not contributed to 401(a) Plan). Employees may contribute up to applicable Internal Revenue Code limits. Employees are fully vested in all employer and employee contributions when they are made. Employer contributions to the CalPERS Plan were \$63,093. No employer contributions were made to the Corebridge or Voya Plan. Employee contributions to the CalPERS Plan, Corebridge Plan and Voya Plan were \$102,674, \$29,043 and \$33,609, respectively.

NOTE M – RISK MANAGEMENT

The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (JPIA), a public entity risk pool of water agencies in California, for general, automobile, public officials' errors and omissions liability, property damage and business interruption coverage. Through its membership in the JPIA, the District is provided with excess coverage for these items through commercial insurance. Loss contingency reserves established by the JPIA are funded by contributions from member agencies. The District pays an annual premium to the JPIA that includes its pro-rata share of excess insurance premiums, charges for pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the JPIA. Financial statements for the JPIA may be obtained at 2100 Professional Drive, Roseville, California 95661-3700 or [www.acwajpia.com](http://www.acwajpia.com).

The District's self-insured retention levels and limits on coverage under the JPIA are as follows at June 30, 2023:



CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

NOTE M – RISK MANAGEMENT (Continued)

Coverage	ACWA/JPIA	Commercial Insurance	Deductible
General liability	\$ 5,000,000	\$ 5,000,000 to 50,000,000	None
Auto liability	5,000,000	50,000,000	\$ 1,000
Public officials liability	5,000,000	50,000,000	None
Errors and omissions	5,000,000	50,000,000	None
Cyber liability		2,000,000/5,000,000 occurrence/aggregate	75,000 to 100,000
Property damage, including buildings, personal property, fixed equipment, mobile equipment and other	10,000,000	2,500,000 to 490,000,000	1,000 to 50,000
Crime	100,000	1,000,000	1,000 to 100,000
Workers compensation	2,000,000	Statutory limit	None
Employers liability	2,000,000	4,000,000 aggregate limit	None

Settled claims have not exceeded insurance coverage in any of the past three fiscal years and no significant changes or reductions in insurance coverage have occurred.

NOTE N – COMMITMENTS AND CONTINGENT LIABILITIES

The District had contractual commitments related to the following capital projects outstanding as of June 30, 2023:

West Point/Wilseyville Consol Constuction	\$ 7,209,901
Copper Cove LS 6,8,15 & 18 Force Main	4,549,409
Copper Cove Secondary,Tertiary and UV Improvements	755,218
West Point Backup Water Filter	671,660
Ebbetts Pass Redwood Tanks Replacement	405,772
AMI/AMR Meter Program	293,377
Copper Cove Tank B P/S Renovation	272,065
Jenny Lind Filter 1 & 2 Rehabilitation	210,707
Hunter Raw Water Pumps Renovation	193,879
Copper Cove Zone B Transmission Pipeline	190,841
Jenny Lind Tank A-B Transmission Pipeline	186,334
Total	<u>\$ 14,939,163</u>

Grant Contingency: Amounts received or receivable under grant agreements are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, could possibly need to be returned to the granting agency. The amount, if any, of expenditures that may be disallowed by the grantors cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Legal Contingencies: Various claims and suits are filed against the District in the normal course of business. Although the outcome of these claims is not presently determinable, in the opinion of the District's management, after consultation with legal counsel, the resolution of any claims outstanding will not have a material adverse effect on the financial condition of the District.

Northern California Power Agency (NCPA) Contract: NCPA is contracted to finance, manage, and operate the North Fork Stanislaus Hydroelectric Development Project (FERC Project No. 2409) on behalf of the District. However, the District is the FERC licensee and maintains ownership over the primary Project facilities, water rights, and infrastructure. NCPA has the right to the electric output of the project for 50 years from February 1982. NCPA also has an option to purchase power from the project in excess of the District's requirements for the subsequent FERC license term, subject to regulatory approval.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2023

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NOTE N – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

Gain Contingency: The District has a dispute with Stockton East Water District over OM&R payments due under a contract between the District's. If the dispute is settled in the District's favor, approximately \$425,000 will be received by the District for unpaid OM&R costs. The contingent revenue was not accrued as a receivable and revenue under GASB Statement No. 62, which requires the contingency to be resolved before contingent revenue may be recognized.

NOTE O – SUBSEQUENT EVENTS

On August 24, 2023 the District was awarded \$393,100 grant from the U.S. Department of Agriculture, Forest Service Stanislaus National Forest for the Douds Fuelbreak project, which is projected to significantly reduce fire fuels on 148 acres of privately owned land within the Doud's Landing subdivision.

On September 27, 2023 the District approved the contract for construction work for the Copper Cover Phase 1 and 2 Tanks Project in the amount of \$6,929,450. The project is for replacement and rehabilitation of the Copper Cove Water System Tank B, construction of a new 330,000-gallon clearwell and rehabilitation of an existing 330,000 gallon clearwell at the water treatment plant.

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REQUIRED SUPPLEMENTARY INFORMATION

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CALAVERAS COUNTY WATER DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2023

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY - MISCELLANEOUS PLAN (UNAUDITED)  
Last 10 Years**

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension liability	0.18183%	0.02227%	0.14287%	0.12843%	0.26677%	0.25981%	0.25186%	0.25186%	0.21557%
Proportionate share of the net pension liability	\$ 8,508,273	\$ 422,876	\$ 6,026,566	\$ 5,142,799	\$ 10,053,891	\$ 10,242,016	\$ 8,797,338	\$ 6,909,619	\$ 5,327,739
Covered payroll - plan measurement period	\$ 6,203,496	\$ 5,721,768	\$ 5,528,469	\$ 5,373,055	\$ 5,379,180	\$ 5,526,427	\$ 5,155,786	\$ 4,776,189	\$ 4,868,194
Proportionate share of the net pension liability as percentage of covered payroll	137.15%	7.39%	109.01%	95.71%	186.90%	185.33%	170.63%	144.67%	109.44%
Plan fiduciary net position	\$ 43,655,735	\$ 47,749,694	\$ 40,177,142	\$ 38,200,893	\$ 30,854,793	\$ 28,867,804	\$ 25,711,678	\$ 25,880,156	\$ 26,064,984
Plan fiduciary net position as a percentage of the total pension liability	83.69%	99.12%	88.96%	88.13%	89.41%	83.65%	74.51%	78.93%	83.03%

Notes to schedule:

Change in benefit terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014 as they have minimal cost impact.

Change in assumptions:

Change in the discount rate	6.90%	7.15%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.65%
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**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN (UNAUDITED)  
Last 10 Years**

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution (actuarially determined)	\$ 1,231,455	\$ 1,081,895	\$ 953,187	\$ 849,664	\$ 1,131,574	\$ 1,012,621	\$ 946,214	\$ 535,436	\$ 725,590
Contributions in relation to the actuarially determined contributions	(1,231,455)	(1,081,895)	(953,187)	(849,664)	6,676,136	1,012,621	946,214	535,436	725,590
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (5,544,562)	\$ -	\$ -	\$ -	\$ -
Covered payroll - employer fiscal year	\$ 6,700,234	\$ 6,203,496	\$ 5,721,768	\$ 5,528,469	\$ 5,373,055	\$ 5,379,180	\$ 5,256,427	\$ 5,155,786	\$ 4,776,189
Contributions as a percentage of covered payroll	18.38%	17.44%	16.66%	15.37%	124.25%	18.82%	18.00%	10.39%	15.19%
Notes to schedule:									
Contribution valuation date - June 30:	2020	2019	2018	2017	2016	2015	2014	2013	2012
Reporting valuation date - June 30:	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reporting measurement date - June 30:	2022	2021	2020	2019	2018	2017	2016	2015	2014

Methods and assumptions used to determine contribution rates:

Actuarial method	Entry Age Normal Cost Method								
Amortization method	Level percentage of payroll, closed								
Remaining amortization period	Varies by rate plan, but not more than 30 years								
Asset valuation method	Market value								
Inflation	2.500%	2.500%	2.500%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary Increases	Varies by entry age and service								
Investment rate of return and discount rate	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	50 to 67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study.								
Mortality	Most recent CalPERS Experience Study								

Omitted Years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.

CALAVERAS COUNTY WATER DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2023

**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)**

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:						
Service cost	\$ 407,027	\$ 530,841	\$ 507,982	\$ 393,335	\$ 356,032	\$ 339,078
Interest	1,037,219	1,129,595	1,070,276	974,068	921,936	873,640
Differences between expected and actual experience	1,365,848	(1,345,668)		1,788,002	(13,392)	
Changes of assumptions or other	2,031,104	(280,902)		(1,226,349)		
Changes in benefit terms		(407,492)				
Benefit payments	(873,484)	(755,170)	(768,012)	(570,587)	(534,668)	(544,601)
Net change in total OPEB liability	3,967,714	(1,128,796)	810,246	1,358,469	729,908	668,117
Total OPEB liability - beginning	14,847,133	15,975,929	15,165,683	13,807,214	13,077,306	12,409,189
Total OPEB liability - ending (a)	<u>\$ 18,814,847</u>	<u>\$ 14,847,133</u>	<u>\$ 15,975,929</u>	<u>\$ 15,165,683</u>	<u>\$ 13,807,214</u>	<u>\$ 13,077,306</u>
Plan fiduciary net position:						
Contributions - employer	\$ 873,484	\$ 1,318,383	\$ 1,614,145	\$ 1,422,545	\$ 1,228,844	\$ 1,156,609
Other additions	(551,205)					
Net investment income	(1,583,110)	2,305,656	362,855	562,710	405,162	564,907
Benefit payments	(873,484)	(755,170)	(768,012)	(570,587)	(534,668)	(544,601)
Administrative expenses	(64,359)	(59,274)	(50,062)	(41,110)	(17,301)	(15,813)
Net change in plan fiduciary net position	(2,198,674)	2,809,595	1,158,926	1,373,558	1,082,037	1,161,102
Plan fiduciary net position - beginning	12,838,482	10,028,887	8,869,961	7,496,403	6,414,366	5,253,264
Plan fiduciary net position - ending (b)	<u>\$ 10,639,808</u>	<u>\$ 12,838,482</u>	<u>\$ 10,028,887</u>	<u>\$ 8,869,961</u>	<u>\$ 7,496,403</u>	<u>\$ 6,414,366</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 8,175,039</u>	<u>\$ 2,008,651</u>	<u>\$ 5,947,042</u>	<u>\$ 6,295,722</u>	<u>\$ 6,310,811</u>	<u>\$ 6,662,940</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>56.55%</u>	<u>86.47%</u>	<u>62.77%</u>	<u>58.49%</u>	<u>54.29%</u>	<u>49.05%</u>
Covered-employee payroll - measurement period	<u>\$ 6,203,496</u>	<u>\$ 5,721,768</u>	<u>\$ 5,528,469</u>	<u>\$ 5,373,055</u>	<u>\$ 5,379,180</u>	<u>\$ 5,256,427</u>
Net OPEB liability as percentage of covered-employee payroll	<u>131.78%</u>	<u>35.11%</u>	<u>107.57%</u>	<u>117.17%</u>	<u>117.32%</u>	<u>126.76%</u>
Notes to schedule:						
Valuation date - June 30:	2021	2021	2019	2019	2017	2017
Measurement period - fiscal year ended June 30:	2022	2021	2020	2019	2018	2017
Benefit changes: None.						
Changes in assumptions:						
CalPERS Experience Study used	2017	2017	2017	2017	2013	2013
Discount rate used	6.00%	7.00%	7.00%	7.00%	7.00%	7.00%

In addition to the changes above, the inflation rate, aggregate salary increase rate and health trend rates were revised as indicated on the following Schedule of Changes to the Net OPEB Liability and Related Ratios.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

CALAVERAS COUNTY WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2023

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Actuarially determined contribution						
- employer fiscal year	\$ 577,267	\$ 606,965	\$ 1,046,475	\$ 1,041,797	\$ 851,958	\$ 746,759
Contributions in relation to the						
actuarially determined contributions	<u>(907,724)</u>	<u>(864,937)</u>	<u>(1,318,383)</u>	<u>(1,614,145)</u>	<u>(1,422,545)</u>	<u>(1,156,609)</u>
Contribution deficiency (excess)	<u>\$ (330,457)</u>	<u>\$ (257,972)</u>	<u>\$ (271,908)</u>	<u>\$ (572,348)</u>	<u>\$ (570,587)</u>	<u>\$ (409,850)</u>
Covered-employee payroll -						
employer fiscal year	\$ 6,700,234	\$ 6,203,496	\$ 5,721,768	\$ 5,528,469	\$ 5,373,055	\$ 5,379,180
Contributions as a percentage						
of covered-employee payroll	13.55%	13.94%	23.04%	29.20%	26.48%	21.50%
<b>Notes to Schedule:</b>						
Valuation date - June 30:	2021	2021	2019	2019	2017	2017
Measurement period -						
fiscal year ended June 30:	2022	2021	2020	2019	2018	2017
Actuarial cost method						
Amortization method						
Discount rate	6.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Inflation	2.30%	2.50%	2.25%	2.25%	2.26%	2.26%
Aggregate salary increases	2.75%	2.75%	2.75%	2.75%	3.25%	2.75%
Investment rate of return	6.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Retirement age						
Mortality - year of CalPERS						
Experience Study	2017	2017	2017	2017	2013	2013
Healthcare cost trend rates:						
Initial rate - pre-65	6.00%	6.00%	6.00%	6.00%	8.00%	8.00%
Initial rate - post-65	6.00%	6.00%	6.00%	6.00%	5.00%	5.00%
Trending down to	4.04%	4.04%	4.50%	4.50%	5.00%	5.00%
Dental and vision increases	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

An actuarially determined contribution rate was not calculated. The required contributions reported represent the actuarially determined contributions.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.



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OTHER SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY WATER DISTRICT

OTHER SUPPLEMENTARY INFORMATION  
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION  
 ASSESSMENT DISTRICT CUSTODIAL FUNDS

June 30, 2023

	West Point Acres Fund	Wilseyville Fund	Arnold Sewer Fund	New Hogan/ La Contenta Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,427	\$ 5	\$ 64,317	\$ 95,831
Interest receivable	35		149	219
Due from County of Calaveras			981	
Restricted assets:				
Cash and cash equivalents with fiscal agents				6
TOTAL ASSETS	<u>15,462</u>	<u>5</u>	<u>65,447</u>	<u>96,056</u>
<b>LIABILITIES</b>				
Accounts payable				150
Due to other governments				
Due to bond holders				45,444
TOTAL LIABILITIES				<u>45,594</u>
<b>NET POSITION</b>				
Restricted for individuals or other governments	<u>\$ 15,462</u>	<u>\$ 5</u>	<u>\$ 65,447</u>	<u>\$ 50,462</u>

Saddle Creek Fund	DaLee/ Cassidy Fund	Fly-in Acres Fund	Total
\$ 121,185			\$ 296,765
289			692
			981
	\$ 95,502	\$ 120,136	215,644
<u>121,474</u>	<u>95,502</u>	<u>120,136</u>	<u>514,082</u>
1,830	306	594	2,880
			45,444
<u>1,830</u>	<u>306</u>	<u>594</u>	<u>48,324</u>
<u>\$ 119,644</u>	<u>\$ 95,196</u>	<u>\$ 119,542</u>	<u>\$ 465,758</u>

CALAVERAS COUNTY WATER DISTRICT

OTHER SUPPLEMENTARY INFORMATION  
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
 ASSESSMENT DISTRICT CUSTODIAL FUNDS

For the Year Ended June 30, 2023

	West Point Acres Fund	Wilseyville Fund	Arnold Sewer Fund	New Hogan/ La Contenta Fund
<b>ADDITIONS</b>				
Special assessment taxes			\$ 18,652	
Investment earnings	\$ 171		634	\$ 1,070
Other income				
<b>TOTAL ADDITIONS</b>	<u>171</u>		<u>19,286</u>	<u>1,070</u>
<b>DEDUCTIONS</b>				
Debt service			26,240	
Other			4,568	2,502
<b>TOTAL DEDUCTIONS</b>			<u>30,808</u>	<u>2,502</u>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	171		(11,522)	(1,432)
Net position , beginning of year	<u>15,291</u>	<u>\$ 5</u>	<u>76,969</u>	<u>51,894</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 15,462</u>	<u>\$ 5</u>	<u>\$ 65,447</u>	<u>\$ 50,462</u>

Saddle Creek Fund	DaLee/ Cassidy Fund	Fly-in Acres Fund	Total
\$ 26,173	\$ 54,513	\$ 107,559	\$ 206,897
1,196	1,395	2,852	7,318
	3,043	3,336	6,379
<u>27,369</u>	<u>58,951</u>	<u>113,747</u>	<u>220,594</u>
	52,577	118,221	197,038
7,301	3,348	5,507	23,226
<u>7,301</u>	<u>55,925</u>	<u>123,728</u>	<u>220,264</u>
20,068	3,026	(9,981)	330
<u>99,576</u>	<u>92,170</u>	<u>129,523</u>	<u>465,428</u>
<u>\$ 119,644</u>	<u>\$ 95,196</u>	<u>\$ 119,542</u>	<u>\$ 465,758</u>

CALAVERAS COUNTY WATER DISTRICT  
OTHER SUPPLEMENTARY INFORMATION  
DEBT SERVICE COVERAGE RATIO - WATER FUND

For the Years Ended June 30, 2023 and 2022

	2023	2022
<b>REVENUES</b>		
Water operating revenues	\$ 9,045,152	\$ 8,902,394
Property taxes	3,249,848	2,914,082
Investment income	1,037,732	(1,072,747)
Expansion fees	529,537	702,736
Power sales	713,314	557,748
Capital R&R fees	3,374,086	3,401,842
Other income	757,121	1,117,397
TOTAL REVENUES	18,706,790	16,523,452
<b>EXPENSES</b>		
Total Operating Expenses	21,389,873	12,138,110
<i>Less: Depreciation</i>	(3,680,409)	(3,438,856)
Transfers (in) (excluding noncash transfers)		(274,195)
TOTAL EXPENSES	17,709,464	8,425,059
NET REVENUES	997,326	8,098,393
Debt Service Payments *	101,130	101,192
<b>Debt Coverage Ratio - Actual</b>	<b>9.86</b>	<b>80.03</b>
<b>Required Ratio - 2016 Water Enterprise Revenue Bonds</b>	<b>1.25</b>	<b>1.25</b>
<i>Annual Debt Service Payments</i>		
<i>* Includes USDA (Series 2016 Water Enterprise Revenue Bonds).</i>		
NET REVENUES	\$ 997,326	\$ 8,098,393
Debt Service Payments **	632,655	621,379
<b>Debt Coverage Ratio - Actual</b>	<b>1.58</b>	<b>13.03</b>
<b>Required Ratio - 2016 Water Enterprise Revenue Bonds, 2019 Taxable Revenue Refunding Loan and 2021 Water Certificates of Participation</b>	<b>1.25</b>	<b>1.25</b>

*Annual Debt Service Payments*

*\*\* Includes USDA (Series 2016 Water Enterprise Revenue Bonds), Umpqua Bank (Series 2019 Taxable Revenue Refunding Loan) and USDA (Series 2021 Water Certificates of Participation).*

CALAVERAS COUNTY WATER DISTRICT  
 OTHER SUPPLEMENTARY INFORMATION  
 DEBT SERVICE COVERAGE RATIO - SEWER FUND

For the Years Ended June 30, 2023 and 2022

	2023	2022
<b>REVENUES</b>		
Sewer operating revenues	\$ 5,622,004	\$ 5,502,813
Property taxes	839,487	805,281
Investment income	523,933	(363,618)
Expansion Fees	386,188	441,922
Power sales	261,907	210,416
Capital R&R fees	1,223,555	1,216,996
Other income	172,678	310,651
TOTAL REVENUES	9,029,752	8,124,461
<b>EXPENSES</b>		
Total Operating Expenses	8,639,203	5,446,632
<i>Less: Depreciation</i>	(1,376,603)	(1,358,302)
Transfers out (excluding noncash transfers)		274,195
TOTAL EXPENSES	7,262,600	4,362,525
NET REVENUES	1,767,152	3,761,936
Debt Service Payments *	132,249	171,067
<b>Debt Coverage Ratio - Actual</b>	<b>13.36</b>	<b>21.99</b>
<b>Required Ratio - 2019 Taxable Revenue Refunding Loan</b>	<b>1.25</b>	<b>1.25</b>

*Annual Debt Service Payments*

*\* Includes payments on loan from Umpqua Bank (Series 2019 Taxable Revenue Refunding Loan).*



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Telephone: (916) 564-8727  
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## REQUIRED COMMUNICATIONS LETTER

To the Board of Directors  
Calaveras County Water District  
San Andreas, California

We have audited the financial statements of the business-type activities, major funds and fiduciary funds of the Calaveras County Water District for the year ended June 30, 2023, and have issued our report thereon dated February 22, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our letter dated July 28, 2023 and to a member of the Board of Directors during the audit. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. The District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, during the year ended June 30, 2023. It was determined that the District did not have any significant subscriptions that warranted recording as a subscription assets and liabilities so no changes were made to financial reporting for subscriptions during the year. The District added Note K to the financial statements to disclose the District's three Internal Revenue Code Section 457 Plans under GASB Statement No. 97. The application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the fair value of investments, the allowance for uncollectible accounts receivable, the determination of qualifying expenses used as the basis for grants receivable, depreciable lives of capital assets, discount rates use for leases receivable and payable and the computation of the net other postemployment benefits and net pension liabilities and related deferred inflows and outflows of resources. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation

to the financial statements taken as a whole. The net other postemployment benefits liability and net pension liability and related deferred inflows and outflows of resources were determined by actuarial valuations performed by a private actuary and CalPERS, respectively.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures related to the split of the joint costs between the Water and Sewer Fund in Note A, the disclosure of the negative cash position of the Sewer Fund reported as an interfund borrowing in Note F, the disclosure of the La Contenta Assessment District bankruptcy in Note H, the disclosures related to the pension plan in Note I and the disclosures related to the other postemployment benefits (OPEB) plan in Note J to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We proposed 21 adjustments and closing entries, including entries to reverse grant receivables on grants not obligated by the grantor, true-up due to and from other funds, true-up lease assets and liabilities, rollforward net position, true-up net position classifications, record power revenue, true-up pension accounts, true-up other post-employment benefit costs, and other reclassifications for reporting purposes. A detailed list was provided to management.

The attached schedule also summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### *Disagreements With Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 22, 2024.

#### *Management Consultations With Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management discussion and analysis, the schedule of expenditures of federal awards, schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios and schedule of contributions to the OPEB plan, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining schedule of fiduciary net position and changes in fiduciary net position for the custodial funds and debt service coverage ratios of the Water and Sewer Funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing the information has not changed from the prior period, and the information is appropriate in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction of Use

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

*Richardson & Company, LLP*

February 22, 2024

CALAVERAS COUNTY WATER DISTRICT  
SUMMARY OF UNADJUSTED DIFFERENCES - WATER FUND  
June 30, 2023

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Total Net Position	Change in Net Position
To accrue interest receivable on cell tower leases.	\$ (20,566)				\$ (20,566)	\$ (20,566)
To accrue interest receivable on investments.	(46,509)				(46,509)	(46,509)
Net Unadjusted Audit Differences - This Year	(67,075)	-	-	-	(67,075)	(67,075)
Financial Statement Caption Totals	\$ 134,911,270	\$ 9,123,248	\$ 46,745,828	\$ 2,856,309	\$ 94,432,381	\$ (2,008,014)
Net Audit Differences as % of Financial Statement Captions	-0.05%	0.00%	0.00%	0.00%	-0.07%	3.34%

CALAVERAS COUNTY WATER DISTRICT  
SUMMARY OF UNADJUSTED DIFFERENCES - SEWER FUND  
June 30, 2023

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:					
	Total Assets	Total Deferred Outflows	Total Liabilities	Total Deferred Inflows	Total Net Position	Change in Net Position
To accrue interest receivable on cell tower leases.	\$ (7,607)				\$ (7,607)	(7,607)
To accrue interest receivable on investments.	(17,202)				(17,202)	(17,202)
Net Unadjusted Audit Differences - This Year	(24,809)	-	-	-	(24,809)	(24,809)
Financial Statement Caption Totals	\$ 70,644,622	\$ 3,374,353	\$ 19,879,850	\$ 1,056,443	\$ 53,082,682	\$ 1,835,243
Net Audit Differences as % of Financial Statement Captions	-0.04%	0.00%	0.00%	0.00%	-0.05%	-1.35%



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## MANAGEMENT LETTER

To the Board of Directors and Management  
Calaveras County Water District  
San Andreas, California

In planning and performing our audit of the financial statements of the business-type activities, major funds and fiduciary fund of the Calaveras County Water District (the District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the first 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, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 following deficiency in internal control to be a significant deficiency:

We proposed 21 closing entries and audit adjustments during the audit. This is an indication that additional controls need to be put in place to identify and record closing entries before the audit begins. We recommend the District start the closing process earlier to ensure all closing entries are posted prior to the start of the audit, including pension and other postemployment benefit entries and ensure the long-term liabilities are adjusted for the 73%/27% used for recording transactions between funds.

In addition, the following matters have been included in this letter for your consideration:

We noted all salary and benefit costs were allocated based on the number of connections. We recommend the District consider whether certain employees work entirely on the activities of a single fund and assign those costs to that fund and allocate the costs of employees that work on both funds using the number of connections.

Policies and Procedures

We continue to recommend entry of new employees in the payroll system be protected with password approval by someone other than employees that process the payroll as a control to prevent the entry of fictitious employees. This will become an increasingly important preventive control as the number of employees increases.

The District should consider adopting or enhancing a capital asset policy that defines useful lives to use for depreciation and that discusses when a project represents maintenance that should be expensed or a betterment that should be capitalized.

We recommend the Customer Service Manager periodically produce and review a system report that shows active versus billed accounts and should investigate any discrepancies.

We recommend detailed payable procedures be documented to provide new staff information necessary to take over accounting duties in case of staff turnover.

We recommend the District develop a whistleblower policy to complement the District's fraud policy.

We understand procedures are being developed that will address these recommendations.

Other Item

The District recently closed fund 101 used for most joint costs into the Water and Sewer Fund. Funds 104 and 108 are still used for joint resources and are split for financial reporting. We recommend the District create separate Water and Sewer sub-funds for the activities reported in these funds to avoid manually splitting the funds during the audit. Splitting the funds would allow the District to track the use of the resources by the Water and Sewer Fund more easily, which will provide decision-useful information. It will also reduce the reconciliation time spent to make the funds balance for reporting in the financial statements.

\* \* \* \* \*

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

*Richardson & Company, LLP*

February 22, 2024



# Agenda Item

DATE: March 13,2024

TO: Board of Directors

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion Regarding the Audited Financial Statements and Management Letter for the Fiscal Year Ending June 30, 2023, by Richardson & Company, LLP

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## **RECOMMENDED ACTION:**

Discussion and direction on staff response to the Audited Financial Statements and Management Letter for the Fiscal Year ending June 30, 2023, by Richardson & Company, LLP.

## **SUMMARY:**

Through the course of an audit several internal controls are tested by the outside Audit Firm and identified. Areas that would cause a material weakness are presented in the form of a Management Letter from the Audit Firm to the Board of Directors.

The identification of these areas is meant to be opportunities for the District to undertake changes to provide for better internal controls and easier audit performance.

The findings identified in the FY 2022-23 audit and the District's corrective action responses are as follows:

### *Finding 1: Payroll Disbursements*

We continue to recommend entry of new employees be protected with password approval by someone other than employees that process the payroll as a control to prevent the entry of fictitious employees.

### Corrective Action Response 1:

The District currently uses ADP to process payroll which does not allow the use of a password at processing. The ADP payroll processing software has proven to be difficult to operate and customize for beneficial use. With the transitioning of the District's financial software into Tyler during the next fiscal year, the payroll processing will move away from ADP and take place in Tyler where the District will evaluate a new payroll process to rectify this concern. In the meantime, now that the District is staffed with an HR Technician, this position has will enter payroll with the review and approval by the HR Manager. This ensures a second level of review.

*Finding 2: Capital Asset Policy*

The District should consider adopting or enhancing a capital asset policy that defines useful lives to use for depreciation and that discusses when a project represents maintenance that should be expensed or a betterment that should be capitalized.

*Corrective Action Response 2:*

The District will update its capital asset policy. The District will continue to explore ways to leverage existing software and technology, including Mobile MMS, between several departments, including Operations, Engineering and Information Systems to bolster the District's asset management and distinguish between maintenance projects versus replacement projects. In the first half of the next fiscal year, staff will conduct a comprehensive review of the District's asset management policies and will report findings and recommendations to the Board during that time.

*Finding 3: System Report on Active Versus Billed Accounts*

We recommend the Customer Service Manager periodically produce and review a system report that shows active versus billed accounts and should investigate any discrepancies.

*Corrective Action Response 3:*

As a part of the billing process within the current CIS system, Tyler Incode, a report is produced that provides a billing overview detailing account status, the number of accounts associated with each status, and how much was billed for those accounts within the current bill run. If any accounts during that particular run were suspended or removed from the billing for any reason, the report lists those accounts for tracking purposes. District staff plans to work with Tyler further to produce a report more specific to the above finding and anticipates completion by the end of the current fiscal year. As the District moves forward with the implementation of the Financial side of the Tyler system, workflows and task approvals will be built to address these concerns on a more regular basis.

*Finding 4: Payable Procedures*

We recommend detailed payable procedures be documented to provide new staff information necessary to take over accounting duties in case of staff turnover.

*Corrective Action Response 4:*

The Director of Administrative Services and Finance staff will collaborate to produce detailed payable procedures, including wire and bank transfer procedures by the end of the current fiscal year.

*Finding 5: Whistle Blower Policies*

We recommend the District develop a whistleblower policy to complement the District's fraud policy.

*Corrective Action Response 5:*

The District is currently meeting with bargaining units to update the District's employee policies. Included in that update is a Whistleblower Policy. Staff expects to present updated policies to the Board for review and approval over the course of this calendar

year, but will prioritize approval of a Whistleblower Policy to ensure adoption prior to end of the current Fiscal Year.

#### Other Item

The District recently closed fund 101 used for most joint costs into the Water and Sewer Fund. Funds 104 and 108 are still used for joint resources and are split for financial reporting. We recommend the District create separate Water and Sewer sub-funds for the activities reported in these funds to avoid manually splitting the funds during the audit. Splitting the funds would allow the District to track the use of the resources by the Water and Sewer Fund more easily, which will provide decision-useful information. It will also reduce the reconciliation time spent to make the funds balance for reporting in the financial statements.

#### Corrective Action Response to Other Items:

The District will create sub-funds in Funds 104 and 108, including setting up procedures and an internal accounting process by the end of the current fiscal year.

### **Prior Year Accounting Changes – FY 2021-22:**

#### Finding 1: Payroll Disbursements

We continue to recommend entry of new employees be protected with password approval by someone other than employees that process the payroll as a control to prevent the entry of fictitious employees.

#### Corrective Action Response 1:

The District is working to implement alternative HR/Payroll software to allow for more oversight and reporting capabilities. The District currently uses ADP to process payroll and the use of it is cumbersome and the reporting is difficult to utilize.

#### Finding 2: Cash Receipts

We recommend the Customer Service Manager should periodically produce and review a system report that shows active versus billed accounts and should investigate any discrepancies.

#### Corrective Action Response 2:

The District is migrating to a new utility billing system. Once completed, segregation of duties will be easier and reporting capabilities will be available to complete this task.

#### Finding 3: Payable and Wire/Bank Transfer Procedures

We recommend detailed payable and wire/bank transfer procedures be documented to provide new staff.

#### Corrective Action Response 3:

The District will create detailed procedures.

### **Update on Finding 3:**

**The District updated the wire/bank procedures in FY 2022-23.**

*Finding 4: Whistle Blower Policies*

We recommend the District develop a whistleblower policy to complement the District's fraud policy.

Corrective Action Response 4:

The District will create and adopt a whistle blower policy.

*Finding 5: Investment Policy*

We recommend the District perform an annual review of the investment policy in order to adhere to the District's Financial Management Policy.

Corrective Action Response 5:

The District will perform annual reviews of the Investment Policy.

**Update on Finding 5:**

**The District reviewed and updated the Investment Policy, which was adopted by the Board of Directors on June 14, 2023.**

*Internal Loan*

On August 8, 2018, the Board of Directors approved a loan from the Water Fund to the Sewer to cover a cash deficit of \$1,126,267 on June 30, 2018. The internal loan was to be repaid by June 30, 2028, but annual payments have not been in accordance with the approved payment schedule. We recommend that the Board update the payment schedule to reflect the current outstanding balance of the loan amounting to \$767,399 as of June 30, 2022. In developing the internal loan payment schedule the Board should consider the Sewer fund's current negative cash position as of June 30, 2022, amounting to \$3,208,627.

Corrective Action Response to Internal Loan:

The District will resume annual loan payments from the sewer fund to the water fund and will update the loan agreement to reflect the current cash position.

**Update on Internal Loan:**

**The District resumed the annual loan payments in FY 2022-23 and will provide an annual summary of all loan positions between the Water and Sewer Funds.**

*Other Items*

The District recently closed fund 101 used for most joint costs into the Water and Sewer Fund. Funds 104 and 108 are still used for joint resources and are split for financial reporting. We recommend the District create separate Water and Sewer sub-funds for the activities reported in these funds to avoid manually splitting the funds during the audit. Splitting the funds would allow the District to track the use of the resources by the Water and Sewer Fund more easily, which will provide decision-

useful information. It will also reduce the reconciliation time spent to make the funds balance for reporting in the financial statements.

Corrective Action Response to Other Items:

The District will continue its post Fund 101 split work to separate water and sewer, including Funds 104 and 108.

Update on Other Items:

**The District closed Fund 101 in FY 2022-23 and all expenditures are posted directly to the Water and Sewer Funds.**

**FINANCIAL CONSIDERATIONS:**

None.

*Attachments: Management Letter for the Fiscal Year Ending June 30, 2023*



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## MANAGEMENT LETTER

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\* \* \* \* \*

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*Richardson & Company, LLP*

February 22, 2024

# Agenda Item

DATE: March 13, 2024

TO: Michael Minkler, General Manager

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Action Regarding the Mid-Year FY 2023-24 Operating and Capital Improvement Program Budgets

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## **RECOMMENDED ACTION:**

Motion: \_\_\_\_/\_\_\_\_ adopting Resolution No. 2024 – Amending the FY 2023-24 Capital Improvement Program (CIP) Budget.

## **SUMMARY:**

The mid-year budget review is an analysis of the financial status of the District's operating and capital improvement funds covering the six-month period of July 1, 2023, through December 31, 2023. This review provides an analysis of actual revenues and expenditures compared to the FY 2023-24 adopted budget and provides year-end projections. The Mid-Year Budget Review also sets the stage for the next fiscal year by:

- Identifying variances to budget and the impact they may have on future budgets.
- Allowing the Board to provide staff direction on types of services or programs the Board would like to see emphasized for future budget years.

The FY 2023-24 Operating Budget is \$26,685,234. Staff has reviewed the budget, expenses, and revenue activity through December 2023, and then projected the year-end expenditures through June 30, 2024. Although there are financial challenges and uncertainties, we do not foresee the need to amend the FY 2023-24 Operating Budget.

## **Revenues:**

As of December 31, 2023, total revenues were \$9,486,682, or 41.9% of budget. Although this percentage is low for half of the budget year, property taxes, the third largest source of the District's operating revenues, are not included in the December 2023 totals as they are distributed in January and May, with a supplemental issued in August. It is projected that once the District receives its property tax allocations and the balance of its FY 2023-24 revenues, year-end operating revenues will be slightly over budget by \$205,000.



## **Expenditures:**

Operating expenditures through December are \$11,498,998, or 43.10% of the budget. By year-end, total operating expenditures are projected to be approximately \$150,000 under budget. This is due primarily to multiple personnel vacancies that resulted in projected salary and benefit savings of \$898,000. However, these savings will be offset by significant increases in Services and Supplies costs, primarily in the Utilities and Administrative Services operating costs. These expenditures include electrical parts replacement, pump and motor repairs, chemical costs and oil and gas, and under Administrative Services, third party payment processing:

- The budget for Electrical Parts Replacement is projected to be over budget \$66,000 due to increased repairs.
- There have been multiple pump failures, which necessitated replacement. These include Forest Meadows and Huckleberry. It is estimated that Pump and Motor Repairs will be \$190,000 over budget. We may reclass these expenses to capital at year-end, but do not anticipate needing to increase the budget for this line item.
- Chemical costs are increasing again this fiscal year, and it is estimated that these costs will be \$119,000 over budget.
- Fuel expenses are projected to be over budget by \$93,000 due to the increased cost of gas and diesel.
- Third Party Reimbursement Processing costs in Administrative Services are projected to exceed budget by \$197,000. These costs are associated with online utility bill payments and are offset by increased Other Operating Revenues.

## **Capital Outlay:**

The FY 2023-24 Operating Budget includes \$808,482 for Capital Outlay projects and equipment purchases. Capital Outlay projects include:

- Vac Trailer – West Point
- Sand Filter Rehabilitation – La Contenta
- UPS Replacements – District-wide
- Critical Generator Replacement – District-wide

The budget also includes push cams, a tire balancer, a plotter, replacement line locator and funding for new and existing trucks under the District's Vehicle Lease to Own program. Total Capital Outlay expenditure is projected to be slightly under budget.

## **Capital Improvement Program (CIP):**

The FY 2023-24 CIP budget is \$25,139,572 and includes \$10,686,715 in water projects and \$14,452,857 in wastewater projects. Several projects are currently over budget and require a mid-year budget adjustment:

- EP Redwood Tank Project (CIP #11095) – The District submitted a grant request to Cal-OES for this replacement project. The project was moved forward to FY 2023-24 and the budget needs to be increased by \$300,000 for design and planning work needed for the grant application. The budget will be increased with

the use of the Water Capital R&R fund.

- AMI/AMR Project (CIP #11096) – The budget for the meter replacement project needs to increase by \$25,000 due to additional equipment purchases. The budget will be increased with the use of the Water Capital R&R fund.
- Corporation Yard (CIP #11101) – The project was not completed in FY 2022-23 as originally anticipated. Need to add \$110,000 recently completed work, including final grading and drainage work, electrical and finish work. The budget will be increased with the use of Sp. Project Fund 108
- Larkspur Tank Repair (CIP #11083L) – Increase funding by \$111,045 as project was advanced to FY 2023-24. The budget will be increased with the use of the Water Capital R&R fund.
- Vallecito Wastewater Treatment Plant System Improvements (CIP #15111) – Reinstate \$50,000 in funding deleted by mistake during FY 2023-24 budget prep process. The reinstatement of deleted funding will be made by transfer from CIP Project No. 15109, Collection System Rehabilitation and I&I Mitigation.
- West Point Backup Water Filter (CIP #11106) – This project is slightly over budget. Engineering staff will return with separate budget adjustment after conferring with contractor.

#### **FY 2024-25 BUDGET:**

As in past years, we will be aligning the FY 2024-25 budget with the District's 2021-2026 Strategic Plan. The intent is to have each department prepare a two-year plan that defines its goals and objectives and how they are linked to the Strategic Plan. This approach will help departments and the District identify the resources needed to meet those goals and objectives and provide a means to track the progress of said goals. This approach will also provide additional transparency in the budget process and how the District is achieving its Strategic Plan.

Once the Board reviews the FY 2023-24 mid-year budget report and we receive directions regarding the FY 2024-25 budget Finance will be sending out the budget prep documents, including a budget calendar. Our goal is to have the draft budget completed and to the Board by the last half of May 2024.

#### **FINANCIAL CONSIDERATIONS:**

Staff recommends a budget adjustment to the FY 2023-24 Capital Improvement Program (CIP) Budget to recognize increased costs identified above. Staff recommends increasing the Water CIP Budget by \$546,045 and increasing the Wastewater CIP budget by \$50,000. The \$110,000 increase for the Corporation Yard project will be funded by a transfer from the Interest Reserve Fund (Fund 108). The remaining Water CIP projects will be funded by a \$436,045 transfer from the Water Capital R&R fund (Fund 125). The \$50,000 increase to the Vallecito Wastewater Treatment Plant System Improvements project will be funded by the Sewer Capital R&R Fund (Fund 135).

*Attachments: FY 2023-24 Mid-Year Budget Report  
Resolution 2024 - \_\_\_ Amending the Fiscal Year 2023-24 Capital Improvement Program Budget  
Appendix A – Budget Adjustment 24-01*

# FY 2023-24 Operating Budget Mid-Year Summary

	<u>Final Budget</u>	<u>Year to Date</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Projected Year-End</u>	<u>Over/(Under) Budget</u>	<u>Projected Year-End %</u>
<b>Sources</b>							
<b>Operating Revenue</b>	16,996,612	8,749,896	8,246,715	51.5%	17,189,792	193,180	101.1%
<b>Non-Operating Revenue</b>	5,640,152	736,787	4,903,365	13.1%	5,651,771	11,619	100.2%
<b>Transfers In</b>	4,067,141	-	4,067,141	0.0%	4,067,141	-	100.0%
	<u>26,703,905</u>	<u>9,486,682</u>	<u>17,217,222</u>	<u>35.5%</u>	<u>26,908,703</u>	<u>204,799</u>	<u>100.8%</u>
<b>Uses</b>							
<b>Salaries and Benefits</b>	12,691,352	5,649,956	7,041,396	44.5%	11,793,292	(898,060)	92.9%
<b>Services and Supplies</b>	9,972,539	4,648,447	5,324,092	46.6%	10,737,285	764,746	107.7%
<b>Capital Outlay</b>	808,482	280,102	528,380	34.6%	791,462	(17,020)	97.9%
<b>Debt Service</b>	3,212,861	920,492	2,292,369	28.7%	3,212,861	-	100.0%
<b>Transfers Out</b>	-	-	-		-	-	
	<u>26,685,234</u>	<u>11,498,998</u>	<u>15,186,236</u>	<u>43.1%</u>	<u>26,534,900</u>	<u>(150,334)</u>	<u>99.4%</u>
<b>Net Budget</b>	18,671	(2,012,315)	2,030,985		373,804	355,133	

FY 2023-24 Operating Budget - Revenues

Operating Revenue	FY 2023-24 Final Budget			FY 2023-24 Year to Date			Remaining Balance	Percent of Budget	FY 2023-24 Projected Year-End			Over/(Under) Budget	Projected Year-End
	300	500	Total	300	500	Total			300	500	Total		
Water/Sewer Sales/Resid	10,330,790	6,117,821	16,448,611	5,259,203	3,133,734	8,392,936	8,055,675	51.03%	10,283,405	6,212,468	16,495,873	47,262	100.29%
Irrigation Water Sales	11,000	-	11,000	-	-	-	11,000	0.00%	-	-	-	(11,000)	0.00%
Water Sales - Fire Hydrant	200,000	-	200,000	138,059	-	138,059	61,941	69.03%	276,119	-	276,119	76,119	138.06%
Inspection Fees	-	5,000	5,000	61	-	61	4,939	1.22%	122	-	122	(4,878)	2.44%
Account Establishment Fees	47,000	3,000	50,000	19,432	394	19,826	30,174	39.65%	38,864	788	39,652	(10,348)	79.30%
Delinquent Account Charge	55,000	40,000	95,000	1,588	-	1,588	93,412	1.67%	3,176	-	3,176	(91,824)	3.34%
Termination of Services	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Backflow Certification Testing	4,000	-	4,000	2,611	-	2,611	1,389	65.28%	5,222	-	5,222	1,222	130.55%
Install Water Meter	30,000	-	30,000	13,957	-	13,957	16,043	46.52%	27,914	-	27,914	(2,086)	93.05%
Repair Labor/Materials	9,000	16,000	25,000	-	450	450	24,550	1.80%	-	900	900	(24,100)	3.60%
Reimbursable Expense	40,000	53,000	93,000	67,107	-	67,107	25,893	72.16%	114,214	-	114,214	21,214	122.81%
Other Water/Sewer Charges	-	-	-	50	-	50	(50)	#DIV/0!	100	-	100	100	#DIV/0!
Concept Approval Fees	-	-	-	1,840	440	2,280	(2,280)	#DIV/0!	3,680	880	4,560	4,560	#DIV/0!
Other Operating Revenue	25,550	9,450	35,000	110,430	540	110,970	(75,970)	317.06%	220,860	1,080	221,940	186,940	634.11%
<b>Total Operating Revenues</b>	<b>10,752,340</b>	<b>6,244,271</b>	<b>16,996,611</b>	<b>5,614,338</b>	<b>3,135,558</b>	<b>8,749,896</b>	<b>8,246,715</b>	<b>51.48%</b>	<b>10,973,675</b>	<b>6,216,116</b>	<b>17,189,792</b>	<b>193,181</b>	<b>101.14%</b>

Non-Operating Revenue	FY 2023-24 Final Budget			FY 2023-24 Year to Date			Remaining Balance	Percent of Budget	FY 2023-24 Projected Year-End			Over/(Under) Budget	Projected Year-End
	300	500	Total	300	500	Total			300	500	Total		
Rental Revenue	60,590	22,410	83,000	5,450	-	5,450	77,550	6.57%	12,809	1,586	14,395	(68,605)	17.34%
Interest Income/CCWD Investments	15,000	-	15,000	7,364	-	7,364	7,636	49.09%	14,728	-	14,728	(272)	98.19%
Lease Interest Revenue	-	-	-	-	-	-	-	#DIV/0!	2,047	757	2,804	2,804	#DIV/0!
Property Taxes	2,794,720	735,272	3,529,992	-	-	-	3,529,992	0.00%	2,880,692	689,997	3,570,689	40,697	101.15%
Standby Fees	95,630	35,370	131,000	-	-	-	131,000	0.00%	92,148	34,082	126,230	(4,770)	96.36%
Power Sales - North Fork	616,704	228,096	844,800	270,800	100,159	370,959	473,841	43.91%	590,837	218,529	809,365	(35,435)	95.81%
Lease Revenue	-	-	-	-	-	-	-	#DIV/0!	56,599	20,934	77,533	77,533	#DIV/0!
Power Sales - New Hogan	153,300	56,700	210,000	119,155	44,071	163,226	46,774	77.73%	165,310	61,142	226,452	16,452	107.83%
Grant Revenue/Federal Agencies	-	-	-	3,775	7,329	11,104	(11,104)	#DIV/0!	7,551	14,658	22,209	22,209	#DIV/0!
Grant Revenue/State Agencies	-	-	-	944	1,832	2,776	(2,776)	#DIV/0!	1,888	3,664	5,552	5,552	#DIV/0!
Grant Revenue/Other Agencies	-	-	-	1,996	27,977	29,973	(29,973)	#DIV/0!	3,992	55,954	59,946	59,946	#DIV/0!
Other Non-Operating Revenue	630,243	196,117	826,360	110,169	19,773	129,943	696,417	15.72%	540,339	149,546	689,885	(136,475)	83.48%
Miscellaneous Income	-	-	-	13,297	2,694	15,991	(15,991)	#DIV/0!	26,594	5,389	31,983	31,983	#DIV/0!
<b>Total Non-Operating Revenues</b>	<b>4,366,187</b>	<b>1,273,965</b>	<b>5,640,152</b>	<b>532,951</b>	<b>203,836</b>	<b>736,787</b>	<b>4,903,365</b>	<b>13.06%</b>	<b>4,395,533</b>	<b>1,256,238</b>	<b>5,651,771</b>	<b>11,619</b>	<b>100.21%</b>

<b>Total Revenues</b>	<b>15,118,527</b>	<b>7,518,236</b>	<b>22,636,763</b>	<b>6,147,289</b>	<b>3,339,394</b>	<b>9,486,682</b>	<b>13,150,081</b>	<b>41.91%</b>	<b>15,369,208</b>	<b>7,472,354</b>	<b>22,841,562</b>	<b>204,799</b>	<b>100.90%</b>
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Transfer In	FY 2023-24 Final Budget			FY 2023-24 Year to Date			Remaining Balance	Percent of Budget	FY 2023-24 Projected Year-End			Over/(Under) Budget	Projected Year-End
	300	500	Total	300	500	Total			300	500	Total		
Transfer In - Debt (125/135/108)	1,590,389	753,168	2,343,557	-	-	-	2,343,557	0.00%	1,590,389	753,168	2,343,557	-	100.00%
Transfer In - CIP (120/130/104)	691,541	266,513	958,054	-	-	-	958,054	0.00%	691,541	266,513	958,054	-	100.00%
Transfer In - Operating (125/135)	620,530	-	620,530	-	-	-	620,530	0.00%	620,530	-	620,530	-	100.00%
Transfer In - Capital Outlay (108)	-	-	-	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Transfer In - Operating (108)	145,000	-	145,000	-	-	-	145,000	0.00%	145,000	-	145,000	-	100.00%
<b>Total Transfers In</b>	<b>3,047,460</b>	<b>1,019,681</b>	<b>4,067,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,067,141</b>	<b>0.00%</b>	<b>3,047,460</b>	<b>1,019,681</b>	<b>4,067,141</b>	<b>-</b>	<b>100.00%</b>

<b>Total Sources</b>	<b>18,165,987</b>	<b>8,537,917</b>	<b>26,703,904</b>	<b>6,147,289</b>	<b>3,339,394</b>	<b>9,486,682</b>	<b>17,217,222</b>	<b>35.53%</b>	<b>18,416,668</b>	<b>8,492,035</b>	<b>26,908,703</b>	<b>204,799</b>	<b>100.77%</b>
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## FY 2023-24 Operating Budget - Expenditures

Expenditure Type	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Year-End Projection	Encumbered	Year-End Plus Encumbered	Over/(Under) Budget	Projected Year-End %
Salaries and Benefits	12,691,352	5,649,956	7,041,396	44.52%	11,793,292	-	12,121,185	(570,167)	
Services and Supplies	9,972,539	4,648,447	5,324,092	46.61%	10,248,141	146,787	10,394,928	418,183	104.24%
Capital Outlay	808,482	280,102	528,380	34.65%	722,348	99,019	821,367	12,885	101.59%
Debt Service	3,212,861	920,492	2,292,369	28.65%	3,212,861	-	3,212,861	-	100.00%
<b>TOTAL</b>	<b>26,685,234</b>	<b>11,498,998</b>	<b>15,186,236</b>	<b>43.09%</b>	<b>25,976,641</b>	<b>245,806</b>	<b>26,550,341</b>	<b>(139,099)</b>	<b>99.49%</b>

Department	Final Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Year-End Plus Encumbered	Over/(Under) Budget	Projected Year-End %
Non-Departmental	4,750,216	1,816,904	2,933,312	38.25%	4,799,281	1,839	4,801,120	50,904	101.07%
Utility Services	14,455,853	6,771,076	7,684,777	46.84%	13,971,826	191,117	14,490,837	34,984	100.24%
Administration	1,400,695	599,872	800,823	42.83%	1,355,383	-	1,355,383	(45,312)	96.77%
Board of Directors	160,494	64,273	96,221	40.05%	135,828	-	135,828	(24,666)	84.63%
Engineering	1,707,411	481,623	1,225,788	28.21%	1,337,459	-	1,337,459	(369,952)	78.33%
Finance/Customer Service	2,030,015	983,899	1,046,116	48.47%	2,252,354	24,847	2,277,201	247,186	112.18%
Water Resources	2,180,550	781,350	1,399,200	35.83%	2,124,509	28,003	2,152,512	(28,038)	98.71%
<b>TOTAL</b>	<b>26,685,234</b>	<b>11,498,998</b>	<b>15,186,236</b>	<b>43.09%</b>	<b>25,976,641</b>	<b>245,806</b>	<b>26,550,341</b>	<b>(134,893)</b>	<b>99.49%</b>

**Mid Year Budget vs Actuals**

**Department 50 - Non-Departmental / Debt Service**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60115	CalPERS UAL	265,813	117,572	148,241	44.23%	258,607	-	258,607	(7,206)	97.29%
60210	Power	19,800	9,152	10,648	46.22%	21,965	-	21,965	2,165	110.94%
60220	Water	4,500	1,833	2,667	40.73%	4,399	-	4,399	(101)	97.76%
60250	Telephone	2,460	4,483	(2,023)	182.22%	10,758	-	10,758	8,298	437.32%
60260	RefuseDisposal	3,700	-	3,700	0.00%	-	-	-	(3,700)	0.00%
60310	Material and Supplies	39,800	10,961	28,839	27.54%	34,228	-	34,228	(5,572)	86.00%
60313	Tools	500	-	500	0.00%	-	-	-	(500)	0.00%
60356	HVAC	-	4,997	(4,997)	#DIV/0!	4,997	-	4,997	4,997	#DIV/0!
60400	Outside Services	48,810	29,862	18,948	61.18%	49,338	1,839	51,177	2,367	104.85%
60402	Spraying - Weeds & Insects	1,000	183	817	18.30%	439	-	439	(561)	43.92%
60410	Service Maintenance Contracts	3,537	1,528	2,009	43.20%	3,667	-	3,667	130	103.67%
60426	Building Repairs	5,000	-	5,000	0.00%	5,000	-	5,000	-	100.00%
60430	ClaimsDamages	5,000	2,712	2,288	54.24%	5,000	-	5,000	-	100.00%
60431	Computer LicMaint Contracts	51,450	-	51,450	0.00%	30,000	-	30,000	(21,450)	58.31%
60440	Janitorial Services	24,385	11,610	12,775	47.61%	27,864	-	27,864	3,479	114.27%
60590	Professional Services	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60715	Late Fees and Other Penalties	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
61200	Retired Employee Costs	767,000	386,346	380,654	50.37%	801,485	-	801,485	34,485	104.50%
61410	Insurance	281,100	315,173	(34,073)	112.12%	315,173	-	315,173	34,073	112.12%
72120	Interest - PERS UAL Loan	142,644	72,708	69,936	50.97%	142,644	-	142,644	-	100.00%
72210	Interest - USDA AMI AMR	83,703	32,678	51,025	39.04%	83,703	-	83,703	-	100.00%
72310	Interest - Vac Con Truck	6,276	3,498	2,778	55.73%	6,276	-	6,276	-	100.00%
72350	Interest - USDA EP Reach 3A	52,344	26,447	25,898	50.52%	52,344	-	52,344	-	100.00%
72400	Interest - Water Loan	7,515	-	7,515	0.00%	7,515	-	7,515	-	100.00%
72500	Interest - New Hogan Loan	4,684	-	4,684	0.00%	4,684	-	4,684	-	100.00%
72700	Interest - VacCon Truck	3,193	2,025	1,168	63.40%	3,193	-	3,193	-	100.00%
72850	Interest - Water CIP Loan 22	557,542	278,771	278,771	50.00%	557,542	-	557,542	-	100.00%
72860	Interest - Sewer CIP Loan 22	339,168	169,584	169,584	50.00%	339,168	-	339,168	-	100.00%
73120	Principal - PERS UAL Loan 0336	338,000	167,000	171,000	49.41%	338,000	-	338,000	-	100.00%
73210	Principal - USDA AMI AMR	89,000	-	89,000	0.00%	89,000	-	89,000	-	100.00%
73310	Principal - Vac Con Truck	117,659	58,469	59,190	49.69%	117,659	-	117,659	-	100.00%
73350	Principal - USDA Reach 3A	48,800	48,800	-	100.00%	48,800	-	48,800	-	100.00%
73400	Principal - Water Loan	72,207	-	72,207	0.00%	72,207	-	72,207	-	100.00%
73500	Princippal - New Hogan	55,242	-	55,242	0.00%	55,242	-	55,242	-	100.00%

**Mid Year Budget vs Actuals**

**Department 50 - Non-Departmental / Debt Service**

<b>Acct</b>	<b>Description</b>	<b>Budget</b>	<b>Year-to-Date Actuals</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Projected Year-End</b>	<b>Encumbered</b>	<b>Total Year-End</b>	<b>Over/(Under) Budget</b>	<b>Projected Year-End %</b>
73700	Principal -VacCon Truck	121,884	60,514	61,370	49.65%	121,884	-	121,884	-	100.00%
73850	Principal - Water CIP Loan 2022	759,000	-	759,000	0.00%	759,000	-	759,000	-	100.00%
73860	Principal - Sewer CIP Loan 2022	414,000	-	414,000	0.00%	414,000	-	414,000	-	100.00%
75200	Equipment Purchased	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
75300	Equipment Purchased-Safety	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
78210	LAFCO Contribution	13,500	-	13,500	0.00%	13,500	-	13,500	-	100.00%
<b>Dept 50</b>	<b>Grand Total</b>	<b>4,750,216</b>	<b>1,816,904</b>	<b>2,933,312</b>	<b>38.25%</b>	<b>4,799,281</b>	<b>1,839</b>	<b>4,801,120</b>	<b>50,904</b>	<b>101.07%</b>

## Mid Year Budget vs Actuals

### Department 54 - Utilities

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	4,729,370	2,221,606	2,507,764	46.97%	4,443,211	-	4,443,211	(286,159)	93.95%
60005	Payouts	233,060	122,484	110,576	52.55%	244,969	-	244,969	11,909	105.11%
60010	On Call Pay	21,100	-	21,100	0.00%	-	-	-	(21,100)	0.00%
60015	Standby Pay	23,500	2,300	21,200	9.79%	4,600	-	4,600	(18,900)	19.57%
60030	Wages-Overtime	210,000	121,402	88,598	57.81%	242,804	-	242,804	32,804	115.62%
60035	CTO Payout	-	81,972	(81,972)	(81,972)	121,972	-	449,865	449,865	214.22%
60040	PTO Floater Benefits	-	-	-	53.56%	-	-	-	-	214.22%
60100	Flex Benefit Account	1,981,503	955,003	1,026,500	48.20%	1,910,006	-	1,910,006	(71,497)	96.39%
60110	Retirement Expense	551,250	262,925	288,326	47.70%	525,849	-	525,849	(25,401)	95.39%
60115	CalPERS UAL	132,416	71,821	60,595	54.24%	127,197	-	127,197	(5,219)	96.06%
60117	Retiree Health Benefit	90,960	14,700	76,260	16.16%	29,400	-	29,400	(61,560)	32.32%
60210	Power	2,155,615	949,666	1,205,949	44.06%	2,214,949	-	2,214,949	59,334	102.75%
60220	Water	6,000	1,814	4,186	30.24%	4,354	-	4,354	(1,646)	72.56%
60230	Sewage	43,970	18,321	25,649	41.67%	43,970	-	43,970	(0)	100.00%
60240	Telephone Lease Lines	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60250	Telephone	127,000	49,215	77,785	38.75%	118,116	-	118,116	(8,884)	93.00%
60260	RefuseDisposal	22,000	10,485	11,515	47.66%	25,164	-	25,164	3,164	114.38%
60310	Material and Supplies	152,000	86,821	65,179	57.12%	173,641	974	174,615	22,615	114.88%
60311	Herbicide	1,000	22	978	2.18%	44	-	44	(956)	4.37%
60312	Safety Eq Replconsumables	42,600	18,929	23,671	44.43%	37,858	-	37,858	(4,742)	88.87%
60313	Tools	35,167	17,305	17,862	49.21%	37,755	631	38,386	3,219	109.15%
60314	Uniforms - New	-	1,680	(1,680)	#DIV/0!	3,666	-	3,666	3,666	#DIV/0!
60316	Materials and Supplies-Ca!Fire	18,000	32	17,968	0.18%	69	-	69	(17,931)	0.38%
60325	Lab Supplies, Consumables	40,000	27,938	12,062	69.84%	60,955	-	60,955	20,955	152.39%
60327	Ozone System Parts	10,000	493	9,507	4.93%	1,075	-	1,075	(8,925)	10.75%
60328	UV Bulb Replacement	110,000	712	109,288	0.65%	1,554	-	1,554	(108,446)	1.41%
60331	Electrical Parts Replacement	70,000	56,477	13,523	80.68%	123,223	12,642	135,865	65,865	194.09%
60332	Leak Repair Supplies	160,000	33,347	126,653	20.84%	72,756	977	73,733	(86,267)	46.08%
60333	Road Repair Materials	25,850	11,088	14,762	42.89%	24,192	7,200	31,392	5,542	121.44%
60334	SCADA, Radio Supplies	17,000	748	16,252	4.40%	1,633	-	1,633	(15,367)	9.61%
60335	Septic Tanks, Repair & New	11,200	17,292	(6,092)	154.39%	37,728	-	37,728	26,528	336.85%
60338	Meters, New Conn. & Repl.	10,000	5,875	4,125	58.75%	12,818	-	12,818	2,818	128.18%
60350	AeratorCompressor etc repair	18,000	7,403	10,597	41.13%	16,152	-	16,152	(1,848)	89.73%
60353	Com putersperipheral s	18,500	120	18,380	0.65%	262	-	262	(18,238)	1.42%



**Mid Year Budget vs Actuals**

**Department 54 - Utilities**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60354	Control SysPressure Tranducer	8,200	1,581	6,619	19.28%	3,450	-	3,450	(4,750)	42.07%
60355	HeadworksSolids Removal Rep.	20,160	10,713	9,447	53.14%	23,375	-	23,375	3,215	115.95%
60356	HVAC	8,500	12,506	(4,006)	147.13%	27,285	-	27,285	18,785	321.00%
60357	Mixers	25,000	3,084	21,916	12.34%	6,729	-	6,729	(18,271)	26.91%
60358	Monitor Wells Repair	5,000	1,147	3,853	22.93%	2,502	-	2,502	(2,498)	50.04%
60359	PumpsMotors Repair	140,000	229,472	(89,472)	163.91%	369,472	-	369,472	229,472	263.91%
60360	Solids Handling Equip Repair	5,000	174	4,826	3.48%	379	-	379	(4,621)	7.58%
60390	Admin Technologies Comm	23,000	-	23,000	0.00%	-	-	-	(23,000)	0.00%
60395	Chemicals	552,893	303,544	249,349	54.90%	662,277	9,395	671,672	118,779	121.48%
60400	Outside Repairs	105,176	22,888	82,288	21.76%	49,938	657	50,595	(54,581)	48.11%
60401	Fire Ext. Testing Cust. Base	2,200	-	2,200	0.00%	-	-	-	(2,200)	0.00%
60402	Spraying - Weeds & Insects	42,000	5,911	36,089	14.07%	12,897	-	12,897	(29,103)	30.71%
60403	Snow Removal	7,200	-	7,200	0.00%	-	-	-	(7,200)	0.00%
60404	Uniform Laundry	22,675	14,679	7,996	64.73%	32,026	-	32,026	9,351	141.24%
60405	Fire Hydrant Maintenance	56,625	450	56,175	0.79%	982	-	982	(55,643)	1.73%
60412	Groundwater Monitoring	51,975	12,221	39,754	23.51%	26,664	36,779	63,443	11,468	122.06%
60413	Instrumentation Tech	8,500	4,496	4,004	52.89%	9,809	-	9,809	1,309	115.41%
60414	Ozone System PM	7,000	-	7,000	0.00%	-	-	-	(7,000)	0.00%
60415	Backflow Device Testing	4,000	2,656	1,344	66.39%	5,794	-	5,794	1,794	144.86%
60416	SCADA Consulting (A-Teem)	10,000	-	10,000	0.00%	-	-	-	(10,000)	0.00%
60417	Hauling Dig Crane	5,000	665	4,335	13.30%	1,451	-	1,451	(3,549)	29.02%
60419	Pave Seal Asphalt Repair	115,000	19,881	95,120	17.29%	43,376	-	43,376	(71,624)	37.72%
60423	Telemetry Radio	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60424	Septic Hauling	40,000	15,688	24,313	39.22%	37,650	-	37,650	(2,350)	94.13%
60425	Tank Cleaning	50,000	28,960	21,040	57.92%	63,185	4,520	67,705	17,705	135.41%
60426	Building Repairs	30,000	-	30,000	0.00%	-	-	-	(30,000)	0.00%
60427	UV System PM	10,000	9,613	387	96.13%	20,974	-	20,974	10,974	209.74%
60431	Computer LicMaint Contracts	115,456	7,471	107,985	6.47%	16,301	4,976	21,277	(94,179)	18.43%
60440	Janitorial Services	-	2,457	(2,457)	#DIV/0!	5,361	-	5,361	5,361	#DIV/0!
60470	Laboratory Services	145,000	43,030	101,970	29.68%	103,272	-	103,272	(41,728)	71.22%
60480	Rentals (Non Vehicles & Equip)	5,000	1,400	3,600	28.00%	3,055	-	3,055	(1,945)	61.09%
60590	Professional Services	80,500	35,964	44,536	44.68%	78,468	-	78,468	(2,032)	97.48%
60610	Operating ExpGas & Oil	360,150	188,336	171,814	52.29%	410,914	1,098	412,012	51,862	114.40%
60620	Repairs and Parts	110,000	84,919	25,081	77.20%	185,277	-	185,277	75,277	168.43%

**Mid Year Budget vs Actuals**

**Department 54 - Utilities**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60625	Fuel - Generators	20,000	7,152	12,848	35.76%	15,605	5,301	20,906	906	104.53%
60650	Rental ExpVehicle and Equip.	11,500	520	10,980	4.52%	1,135	-	1,135	(10,365)	9.87%
60660	Lease ExpenseVehichle Eq.	36,500	17,525	18,975	48.01%	38,237	-	38,237	1,737	104.76%
60710	Permits and Licenses	21,600	10,709	10,891	49.58%	23,364	-	23,364	1,764	108.17%
60715	Late Fees and Other Penalties	-	1,197	(1,197)	#DIV/0!	2,395	-	2,395	2,395	#DIV/0!
60730	PublicationsSubscriptions	1,000	177	823	17.74%	387	84	471	(529)	47.09%
60732	MembershipsDues	20,000	11,299	8,701	56.50%	24,652	-	24,652	4,652	123.26%
60810	Training, Conferences & Travel	35,000	16,692	18,308	47.69%	36,420	319	36,739	1,739	104.97%
60820	Other Travel Costs	500	149	351	29.78%	325	6,545	6,870	6,370	1373.98%
61100	Purchased Water	20,000	-	20,000	0.00%	-	-	-	(20,000)	0.00%
61420	State WtrSwr Fees	250,000	191,654	58,346	76.66%	251,654	-	251,654	1,654	100.66%
75110	Vehicles Capital Lease	304,819	137,065	167,754	44.97%	328,956	-	328,956	24,137	107.92%
75200	Equipment Purchased	178,948	66,177	112,771	36.98%	66,177	99,019	165,196	(13,752)	92.31%
75300	Equipment Purchased-Safety	317,715	76,860	240,855	24.19%	317,715	-	317,715	-	100.00%
75400	Water/Sewer System Upgrades	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
<b>Dept 54</b>	<b>Grand Total</b>	<b>14,455,853</b>	<b>6,771,076</b>	<b>7,684,777</b>	<b>46.84%</b>	<b>13,971,826</b>	<b>191,117</b>	<b>14,490,837</b>	<b>34,984</b>	<b>100.24%</b>

**Mid Year Budget vs Actuals**

**Department 56 - General Management**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	679,081	290,953	388,128	42.85%	621,906	-	621,906	(57,175)	91.58%
60005	Payouts	23,379	37,208	(13,829)	159.15%	37,208	-	37,208	13,829	159.15%
60030	Wages-Overtime	630	5,616	(4,986)	891.42%	10,368	-	10,368	9,738	1645.71%
60035	CTO Payout	-	3,147	(3,147)	#DIV/0!	6,295	-	6,295	6,295	#DIV/0!
60040	PTO Floater Benefits	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60100	Flex Benefit Account	166,117	79,760	86,357	48.01%	175,520	-	175,520	9,403	105.66%
60110	Retirement Expense	64,783	25,918	38,865	40.01%	51,837	-	51,837	(12,946)	80.02%
60115	CalPERS UAL	9,330	5,008	4,322	53.68%	8,962	-	8,962	(368)	96.06%
60117	Retiree Health Benefit	24,200	1,285	22,915	5.31%	2,570	-	2,570	(21,630)	10.62%
60310	Material and Supplies	6,700	1,165	5,535	17.38%	2,541	-	2,541	(4,159)	37.93%
60314	Uniforms - New	25,000	-	25,000	0.00%	25,000	-	25,000	-	100.00%
60320	Safety Material and Supplies	12,000	3,657	8,343	30.48%	7,979	-	7,979	(4,021)	66.49%
60390	Admin Technologies Comm	2,400	-	2,400	0.00%	-	-	-	(2,400)	0.00%
60420	Drug and Alcohol Testing	4,000	3,075	925	76.88%	6,709	-	6,709	2,709	167.73%
60429	Recruiting	16,500	10,840	5,660	65.69%	20,011	-	20,011	3,511	121.28%
60505	Outside Legal Fees	125,000	25,171	99,829	20.14%	115,514	-	115,514	(9,486)	92.41%
60541	AdvertisingPublicity	1,500	1,582	(82)	105.43%	2,920	-	2,920	1,420	194.65%
60590	Professional Services	159,300	44,651	114,649	28.03%	159,069	-	159,069	(231)	99.85%
60700	Forms and Supplies	1,450	-	1,450	0.00%	-	-	-	(1,450)	0.00%
60730	PublicationsSubscriptions	150	625	(475)	416.79%	1,364	-	1,364	1,214	909.37%
60732	MembershipsDues	42,725	37,027	5,698	86.66%	46,527	-	46,527	3,802	108.90%
60810	Training, Conferences & Travel	25,700	10,932	14,768	42.54%	26,352	-	26,352	652	102.54%
60820	Other Travel Costs	750	-	750	0.00%	-	-	-	(750)	0.00%
61409	Unemployment Claims	10,000	12,252	(2,252)	122.52%	26,732	-	26,732	16,732	267.32%
<b>Dept 56</b>	<b>Grand Total</b>	<b>1,400,695</b>	<b>599,872</b>	<b>800,823</b>	<b>42.83%</b>	<b>1,355,383</b>	<b>\$ -</b>	<b>1,355,383</b>	<b>(45,312)</b>	<b>96.77%</b>

**Mid Year Budget vs Actuals**

**Department 57 - Board of Directors**

<b>Acct</b>	<b>Description</b>	<b>Budget</b>	<b>Year-to-Date Actuals</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Projected Year-End</b>	<b>Encumbered</b>	<b>Total Year-End</b>	<b>Over/(Under) Budget</b>	<b>Projected Year-End %</b>
60000	SalariesWages	43,200	16,080	27,120	37.22%	32,160	-	32,160	(11,040)	74.44%
60100	Flex Benefit Account	93,544	39,529	54,015	42.26%	79,057	-	79,057	(14,487)	84.51%
60102	Medical Reimbursements	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60310	Material and Supplies	3,750	215	3,535	5.72%	572	-	572	(3,178)	15.26%
60810	Training, Conferences & Travel	17,500	6,263	11,237	35.79%	18,788	-	18,788	1,288	107.36%
60820	Other Travel Costs	2,500	2,187	313	87.50%	5,250	-	5,250	2,750	209.99%
<b>Dept 57</b>	<b>Grand Total</b>	<b>160,494</b>	<b>64,273</b>	<b>96,221</b>	<b>40.05%</b>	<b>135,828</b>	<b>-</b>	<b>135,828</b>	<b>(24,666)</b>	<b>84.63%</b>

**Mid Year Budget vs Actuals**  
**Department 58 - Engineering**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	1,049,330	285,972	763,358	27.25%	776,332	-	776,332	(272,998)	73.98%
60005	Payouts	8,240	13,604	(5,364)	165.09%	50,114	-	50,114	41,874	608.18%
60015	Standby Pay	1,000	-	1,000	0.00%	-	-	-	(1,000)	0.00%
60030	Wages-Overtime	29,000	1,348	27,652	4.65%	3,236	-	3,236	(25,764)	11.16%
60035	CTO Payout	-	12,899	(12,899)	#DIV/0!	30,959	-	30,959	30,959	#DIV/0!
60040	PTO Floater Benefits	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60100	Flex Benefit Account	318,226	79,392	238,834	24.95%	215,542	-	215,542	(102,684)	67.73%
60110	Retirement Expense	123,185	46,291	76,894	37.58%	111,098	-	111,098	(12,087)	90.19%
60115	CalPERS UAL	27,940	14,824	13,116	53.06%	26,839	-	26,839	(1,101)	96.06%
60117	Retiree Health Benefit	19,280	2,935	16,345	15.22%	7,044	-	7,044	(12,236)	36.54%
60310	Material and Supplies	8,200	-	8,200	0.00%	3,500	-	3,500	(4,700)	42.68%
60312	Safety Eq Replconsumables	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60313	Tools	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60320	Safety Material and Supplies	1,200	-	1,200	0.00%	1,200	-	1,200	-	100.00%
60390	Admin Technologies Comm	11,000	1,762	9,238	16.02%	12,844	-	12,844	1,844	116.76%
60410	Service Maintenance Contracts	16,860	19,409	(2,549)	115.12%	19,769	-	19,769	2,909	117.25%
60431	Computer LicMaint Contracts	10,550	-	10,550	0.00%	11,200	-	11,200	650	106.16%
60590	Professional Services	50,000	11	49,989	0.02%	35,024	-	35,024	(14,976)	70.05%
60700	Forms and Supplies	600	-	600	0.00%	500	-	500	(100)	83.33%
60710	Permits and Licenses	-	240	(240)	#DIV/0!	524	-	524	524	#DIV/0!
60730	PublicationsSubscriptions	600	166	434	27.67%	362	-	362	(238)	60.36%
60732	MembershipsDues	600	469	131	78.17%	600	-	600	-	100.00%
60810	Training, Conferences & Travel	23,000	2,301	20,699	10.01%	20,523	-	20,523	(2,477)	89.23%
60820	Other Travel Costs	1,600	-	1,600	0.00%	750	-	750	(850)	46.88%
75200	Equipment Purchased	7,000	-	7,000	0.00%	9,500	-	9,500	2,500	135.71%
<b>Dept 58</b>	<b>Grand Total</b>	<b>1,707,411</b>	<b>481,623</b>	<b>1,225,788</b>	<b>28.21%</b>	<b>1,337,459</b>	<b>-</b>	<b>1,337,459</b>	<b>(369,952)</b>	<b>78.33%</b>

**Mid Year Budget vs Actuals**

**Department 59 - Administrative Services**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	928,696	395,238	533,458	42.56%	894,475	-	894,475	(34,221)	96.32%
60005	Payouts	-	10,018	(10,018)	#DIV/0!	20,036	-	20,036	20,036	#DIV/0!
60030	Wages-Overtime	10,000	3,166	6,834	31.66%	6,331	-	6,331	(3,669)	63.31%
60035	CTO Payout	-	163	(163)	#DIV/0!	325	-	325	325	#DIV/0!
60040	PTO Floater Benefits	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60100	Flex Benefit Account	313,950	133,323	180,627	42.47%	314,646	-	314,646	696	100.22%
60110	Retirement Expense	103,948	46,187	57,761	44.43%	92,373	-	92,373	(11,575)	88.86%
60115	CalPERS UAL	21,918	11,645	10,273	53.13%	21,054	-	21,054	(864)	96.06%
60117	Retiree Health Benefit	24,840	2,610	22,230	10.51%	20,220	-	20,220	(4,620)	81.40%
60120	Deferred Comp Payments	-	1,050	(1,050)	#DIV/0!	2,100	-	2,100	2,100	#DIV/0!
60310	Material and Supplies	250	279	(29)	111.64%	609	-	609	359	243.58%
60312	Safety Eq Replconsumables	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60314	Uniforms - New	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60353	Computersperipherals	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
60390	Admin. TechnologiesComm.	76,410	7,641	68,769	10.00%	66,672	2,306	68,978	(7,432)	90.27%
60410	Service Maintenance Contracts	113,558	23,405	90,153	20.61%	96,065	20,541	116,606	3,048	102.68%
60431	Computer LicMaint Contracts	62,615	65,934	(3,319)	105.30%	80,934	-	80,934	18,319	129.26%
60510	AccountingAuditing	41,600	22,594	19,006	54.31%	43,100	-	43,100	1,500	103.61%
60590	Professional Services	166,480	98,878	67,602	59.39%	180,878	2,000	182,878	16,398	109.85%
60700	Forms and Supplies	1,950	-	1,950	0.00%	-	-	-	(1,950)	0.00%
60715	Late Fees and Other Penalties	-	200	(200)	#DIV/0!	436	-	436	436	#DIV/0!
60720	Postage	15,950	10,218	5,732	64.07%	20,437	-	20,437	4,487	128.13%
60732	MembershipsDues	750	-	750	0.00%	750	-	750	-	100.00%
60780	Printing	1,000	-	1,000	0.00%	-	-	-	(1,000)	0.00%
60810	Training, Conferences & Travel	12,000	5,019	6,981	41.82%	10,950	-	10,950	(1,050)	91.25%
60820	Other Travel Costs	500	-	500	0.00%	200	-	200	(300)	40.00%
61310	Bad Debt Expense	40,000	30,130	9,870	75.33%	90,391	-	90,391	50,391	225.98%
61315	Rate Assistance Program	60,000	19,509	40,491	32.51%	58,526	-	58,526	(1,474)	97.54%
61455	Water Efficiency	-	500	(500)	#DIV/0!	-	-	-	-	#DIV/0!
61485	Third Party Payment Processing	33,600	96,100	(62,500)	286.01%	230,641	-	230,641	197,041	686.43%
78100	Investment Agent Fees	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
78200	Calaveras County Fees	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
78990	Misc. Non-Operating Costs	-	94	(94)	#DIV/0!	205	-	205	205	#DIV/0!
<b>Dept 59</b>	<b>Grand Total</b>	<b>2,030,015</b>	<b>983,899</b>	<b>1,046,116</b>	<b>48.47%</b>	<b>2,252,354</b>	<b>24,847</b>	<b>2,277,201</b>	<b>247,186</b>	<b>112.18%</b>

**Mid Year Budget vs Actuals**

**Department 60 - Water Resources**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	250,690	71,742	178,948	28.62%	161,508	-	161,508	(89,182)	64.43%
60005	Payouts	-	3,238	(3,238)	#DIV/0!	3,238	-	3,238	3,238	#DIV/0!
60030	Wages-Overtime	2,000	1,124	876	56.22%	3,082	-	3,082	1,082	154.12%
60040	PTO Floater Benefits	-	-	-	#DIV/0!	1,958	-	1,958	1,958	#DIV/0!
60100	Flex Benefit Account	87,688	25,164	62,524	28.70%	66,209	-	66,209	(21,479)	75.50%
60110	Retirement Expense	16,243	8,360	7,883	51.47%	23,393	-	23,393	7,150	144.02%
60115	CalPERS UAL	6,222	3,151	3,071	50.64%	5,977	-	5,977	(245)	96.06%
60117	Retiree Health Benefit	5,720	225	5,495	3.93%	705	-	705	(5,015)	12.33%
60310	Material and Supplies	1,500	518	982	34.50%	1,035	-	1,035	(465)	69.01%
60431	Computer LicMaint Contracts	1,400	3,108	(1,708)	221.97%	6,215	-	6,215	4,815	443.94%
60505	Outside Legal Fees	120,000	108,475	11,525	90.40%	260,339	-	260,339	140,339	216.95%
60541	AdvertisingPublicity	2,000	-	2,000	0.00%	-	-	-	(2,000)	0.00%
60590	Professional Services	333,370	37,093	296,277	11.13%	218,024	28,003	246,027	(87,343)	73.80%
60732	MembershipsDues	63,717	64,498	(781)	101.23%	64,498	-	64,498	781	101.23%
60810	Training, Conferences & Travel	5,500	842	4,658	15.30%	1,683	-	1,683	(3,817)	30.60%
60820	Other Travel Costs	1,000	-	1,000	0.00%	-	-	-	(1,000)	0.00%
61100	New Hogan Op/Maint Expense	474,000	-	474,000	0.00%	474,000	-	474,000	-	100.00%
61430	Federal Dam & Admin Fees	702,000	341,244	360,756	48.61%	682,487	-	682,487	(19,513)	97.22%
61435	State Water Right Fees	85,500	109,982	(24,482)	128.63%	144,982	-	144,982	59,482	169.57%
61450	Mandated Plans	18,000	2,087	15,913	11.60%	4,175	-	4,175	(13,825)	23.19%
61455	Water Efficiency	4,000	500	3,500	12.50%	1,000	-	1,000	(3,000)	25.00%
<b>Dept 60</b>	<b>Grand Total</b>	<b>2,180,550</b>	<b>781,350</b>	<b>1,399,200</b>	<b>35.83%</b>	<b>2,124,509</b>	<b>28,003</b>	<b>2,152,512</b>	<b>(25,038)</b>	<b>98.71%</b>

## Appendix A Budget Adjustment 24-01

Account Number	Dept	Account Description	Expenses			Revenues			Auth	Description
			Decrease	Increase	Total Expense	Decrease	Increase	Total Revenues		
135-58-79200		Transfer out to Other Funds				50,000			Board	Increase Transfers Out for CIP Project #15111
130-58-59100		Transfer in From Funds					50,000	50,000	Board	Increase Transfers In for CIP Project #15111
130-58-78700		Construction		50,000	50,000				Board	Increase Expenditures for CIP Project #15111
125-58-79200		Transfer out to Other Funds				300,000			Board	Increase Transfers Out for CIP Project #11095
120-58-59100		Transfer in From Funds					300,000	300,000	Board	Increase Transfers In for CIP Project #11095
120-58-78700		Construction		300,000	300,000				Board	Increase Expenditures for CIP Project #11095
125-58-79200		Transfer out to Other Funds				25,000			Board	Increase Transfers Out for CIP Project #11096
120-58-59100		Transfer in From Funds					25,000	25,000	Board	Increase Transfers In for CIP Project #11096
120-58-78700		Construction		25,000	25,000				Board	Increase Expenditures for CIP Project #11096
125-58-79200		Transfer out to Other Funds				111,045			Board	Increase Transfers Out for CIP Project #11083L
120-58-59100		Transfer in From Funds					111,045	111,045	Board	Increase Transfers In for CIP Project #11083L
120-58-78700		Construction		111,045	111,045				Board	Increase Expenditures for CIP Project #11083L
108-58-79200		Transfer out to Other Funds				110,000			Board	Increase Transfers Out for CIP Project #11101
120-58-59100		Transfer in From Funds					110,000	110,000	Board	Increase Transfers In for CIP Project #11101
120-58-78700		Construction		110,000	110,000				Board	Increase Expenditures for CIP Project #11101
					596,045			596,045		



**RESOLUTION NO. 2024-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT**

**AMENDING THE FISCAL YEAR 2023-24  
CAPITAL IMPROVEMENT PROGRAM BUDGET**

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted Resolution 2023-42 on June 28, 2023, approving the Fiscal Year 2023-24 Operating Budget in the amount of \$26,685,234 and approving the Fiscal Year 2023-24 Capital Improvement Program (CIP) Budget in the amount of \$25,439,572; and

**WHEREAS**, the District has reviewed the operating and capital improvement program revenues and expenditures through December 31, 2023; and

**WHEREAS**, the Board of Directors has, as a result of the review, identified those programs and expenditures that will be most beneficial to the needs of the Calaveras County Water District; and

**WHEREAS**, the District's adopted Capital Improvement Program Budget requires an adjustment to amend the proposed revenues and expenditures to reflect the District's priorities; and

**WHEREAS**, the Board of Directors does hereby find that it is in the best interest of the District to amend the adopted FY 2023-24 Capital Improvement Budgets accordingly, effective February 28, 2024.

**NOW, THEREFORE BE IT RESOLVED**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopts an amendment to the Fiscal Year 2023-24 Capital Improvement Program as set forth in Budget Adjustment 24-01, attached hereto and made a part hereof, and authorizes the Director of Administrative Services to record the appropriate accounting entries.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of March 2024 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock  
Clerk to the Board

# Agenda Item

DATE: March 13, 2024

TO: Michael Minkler, General Manager

FROM: Kevin Williams, Senior Engineer

RE: Discussion/Action Regarding the Award of Construction Contract for the Jenny Lind Transmission Pipeline Project, CIP #11088

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## **RECOMMENDED ACTION:**

Motion: \_\_\_\_ / \_\_\_\_ to adopt Resolution No.2024 - \_\_\_\_ accepting the bid submitted by D.A Woods Construction as the lowest responsive and responsible bidder for the Jenny Lind Transmission Main Line Project and authorizing the General Manager to execute a construction contract with D.A Woods Construction in the amount of \$10,750,268 including the base bid and additive item for services lines for said project.

## **SUMMARY:**

The Jenny Lind Water System Tank A-B Transmission Pipeline Project is in Rancho Calaveras near Valley Springs in western Calaveras County, CA. An existing 8-inch diameter asbestos cement pipe install in 1970 currently provides both Water Transmission between Tank A and B along water distribution along the route. The existing 8" pipe is undersized to provide adequate water supply from Tank A to B and there is damaging pressure fluctuation in this line.

The project consists of furnishing and installing approximately 20,000 feet of 12-inch and 14-inch diameter ductile iron pipeline for a dedicated transmission pipeline between existing Tanks A and B. The new pipeline will operate at pressures up to 205 psi and have fully mechanically restrained joints. In addition, this project includes five pressure reducing stations, air relief valves, gate valves, and other appurtenances. The project requires modifying the Tank A pump station outlet piping and Tank B inlet and outlet piping arrangements. The existing 8" AC water main will be maintained as a low-pressure distribution main upon completion of this project.

The alignment starts at Tank A on Heinemann Dr, continues south along Hartvickson Lane, Baldwin Street, and Usher Drive before ending at Tank B along Wind River Drive. The replacement pipeline will be placed within the existing pavement section of the County Road right-of-way. The optional additive Bid Item will remove and replace 210 service lines along the new transmission main alignment.

The engineering firm, Coleman, Inc., prepared plans and bid documents for construction of the project. CCWD advertised and publicly bid the project for a period of 84-days and

held a bid opening on February 8, 2024. A total of twelve bids were received, D.A. Woods of Oakdale, CA being the apparent low bidder.

A bid summary and Engineer's Estimate are shown below.

BIDDER	BASE BID AMOUNT	ADDITIVE BID ITEM
D.A. Wood Construction, Inc.	\$9,309,458.00	\$1,440,810.00
Ford Construction Company, Inc.	\$9,590,410.00	\$1,260,000.00
Mozingo Construction, Inc.	\$9,714,631.00	\$1,874,250.00
Mountain Cascade Inc.	\$9,855,650.00	\$1,404,480.00
Steve P. Rados, Inc.	\$9,902,222.00	\$1,543,500.00
T&S Construction Co., Inc.	\$9,987,764.00 (\$9,714,764.00)*	\$945,000.00
Garney Pacific, Inc.	\$10,679,835.00 (\$10,699,835.00)*	\$1,512,000.00
United Pavement Maintenance, Inc.	\$11,376,905.00	\$958,650.00
Teichert Construction	\$11,436,520.00	\$2,831,850.00
Preston Pipeline Infrastructure LLC	\$11,616,960.00	\$1,617,000.00
McGuire and Hester	\$11,898,606.00	\$2,520,000.00
Farr Construction Corporation	\$12,623,523.00	\$1,533,000.00

*\*Amount submitted does not match Bid Item Total.*

This Project includes an Allowance Item to compensate the Contractor on a Time and Materials basis for breaking non-rippable rock within the trench excavation. The Project currently has \$50,000 included for this allowance. This is an estimate and actual cost could exceed the current amount within the contract. The District is responsible to pay the full cost of Time and Materials work for Rock Breaking.

Coleman Engineering, Inc., the Design Engineer reviewed the three lowest bids. The apparent low bidder, D.A. Woods Construction, responded with all the requested information: license information, certificate of authorization, non-collusion declaration, bid bond, list of subcontractors, list of references and signed addenda. Colman found no discrepancies in the bid information and recommends awarding the construction contract to D.A. Woods as the lowest responsive and responsible bidder. D.A. Woods previously completed construction of the new distribution system for our wholesale water customer Snowshoe Springs.

Staff recommend awarding both the Base Bid for the Transmission Pipeline and the Additive Item for replacement of the Service Lines to D.A. Wood Construction for a total Contract amount of \$10,750,268.00. Engineers Estimate was \$12.3 Million.

## **FINANCIAL CONSIDERATIONS:**

Staff recommend awarding both the Base Bid for the Transmission Pipeline and the Additive Item for replacement of the Service Lines to D.A. Wood Construction for a total Contract amount of \$10,750,268.00. This project is being funded by the Water CIP Loan issued June 1, 2022, and CIP Funds.

*Attachments: D.A. Woods Construction., Bid Forms  
Resolution No. 2024-\_\_ Awarding construction Contract for Jenny Lind A-B Water Transmission Pipeline Project CIP #11088*

**SECTION 00410  
BID FORM**

TABLE OF ARTICLES

- Article 1 - Bid Recipient
- Article 2 - Bidder's Acknowledgments
- Article 3 - Bidder's Representations
- Article 4 - Bidder's Certification
- Article 5 - Basis of Bid
- Article 6 - Time of Completion
- Article 7 - Attachments to Bid
- Article 8 - Defined Terms
- Article 9 - Bid Submittal
- Bid Schedule
- Descriptions of Bid Items

**ARTICLE 1- BID RECIPIENT**

- 1.01 This Bid is submitted to: **Calaveras County Water District at the Main Office located at 120 Toma Court, San Andreas, California 95249, no later than 2:00 PM local time, Thursday, February 8, 2024.**
- 1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

**ARTICLE 2- BIDDER'S ACKNOWLEDGEMENTS**

- 2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 90 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

**ARTICLE 3- BIDDER'S REPRESENTATIONS**

- 3.01 In submitting this Bid, Bidder represents that:
  - A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

Addendum No.	Addendum Date
<u>  #1  </u>	<u>Thu December 28th, 2023</u>
<u>  #2  </u>	<u>Fri January 12th, 2024</u>
<u>  #3  </u>	<u>Thu February 1st, 2024</u>
<u>      </u>	<u>                                  </u>
<u>      </u>	<u>                                  </u>

- B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

- C. Bidder is familiar with and is satisfied as to all Federal, State and local Laws and Regulations that may affect cost, progress and performance of the Work.
- D. Bidder has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in SC-4.02, and (2) reports and drawings of Hazardous Environmental Conditions, if any, at the Site that have been identified in SC-4.06 as containing reliable "technical data."
- E. Bidder has considered the information known to Bidder; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and the Site-related reports and drawings identified in the Bidding Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents; and (3) Bidder's safety precautions and programs.
- F. Based on the information and observations referred to in Paragraph 3.01.E above, Bidder does not consider that any further examinations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- G. Bidder is aware of the general nature of the Work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
- H. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
- I. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.
- J. Bidder will submit written evidence of its authority to do business in the State or other jurisdiction where the Project is located not later than the date of its execution of the Agreement.

#### ARTICLE 4- BIDDER'S CERTIFICATION

4.01 Bidder further represents that:

- A. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation;
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
- C. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
- D. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 4.01.D:
  - 1. "Corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process.

2. "fraudulent practice" means an intentional misrepresentation of facts made to (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

#### ARTICLE 5- BASIS OF BID

- 5.01 Bidder will complete the Work in accordance with the Contract Documents for the price(s) provided in the attached bid schedule (at the end of this section).
- 5.02 Unit Prices have been computed in accordance with Paragraph 11.03.B of the General Conditions
- 5.03 Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities, determined as provided in the Contract Documents.
- 5.04 Bid Prices are for work that has been furnished and installed by the Contractor and is fully completed. The bid items as described and provided are for bidding and payment purposes and do not in any way limit the Contractor's responsibility to perform all work that may be reasonably inferred from the plans, specifications and other bid documents to produce the intended result.
- 5.05 All specified cash allowances are included in the price(s) set forth above and have been computed in accordance with Paragraph 11.02 of the General Conditions.
- 5.06 If "additive" or "deductive" Bid Items are included in the Bid- clearly identify the method for applying the alternates and the basis for award of the contract.

#### ARTICLE 6- TIME OF COMPLETION

- 6.01 Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 14.07 of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.
- 6.02 Bidder accepts the provisions of the Agreement as to liquidated damages.

#### ARTICLE 7- ATTACHMENTS TO THIS BID

- 7.01 The following documents are attached to and made a condition of this Bid:
  - A. Non-Collusion Affidavit (Section 00420);
  - B. Required Bid security in the form of a Bid Bond (Section 00430) or Certified Check;
  - C. List of Subcontractors (Section 00470);

**ARTICLE 8- DEFINED TERMS**

8.01 The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders (Section 00200), General Conditions (Section 00700 and Supplementary Conditions (Section 00800).

**ARTICLE 9- BID SUBMITTAL**

9.01 This Bid is submitted by: D.A. Wood Construction, Inc.  
Bidder's Business address: 963 Shepard Court, Oakdale, CA 95361  
  
Phone: (209) 491-4970 Facsimile: (209) 491-4971  
Submitted on Thursday February 8th, 2024.  
State Contractor License No. 816079  
DIR Registration No. 1000001617  
Employer's Tax ID No. 36-4496279

If Bidder is:

**An Individual**

Name (typed or printed): \_\_\_\_\_  
By: \_\_\_\_\_ *N/A*  
*(Individual's signature)*  
Doing business as: \_\_\_\_\_

**A Partnership**

Partnership Name: \_\_\_\_\_ (SEAL)  
By: \_\_\_\_\_ *N/A*  
*(Signature of general partner – attach evidence of authority to sign)*  
Name (typed or printed): \_\_\_\_\_

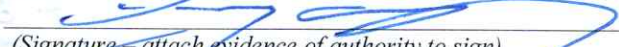


**A Corporation**

Corporation Name: D.A. Wood Construction, Inc. (SEAL)

State of Incorporation: California

Type (General Business, Professional, Service, Limited Liability): C Corp.

By:   
(Signature - attach evidence of authority to sign)

Name (typed or printed): Danny A. Wood, Jr.

Title: President

Attest:   
(Signature of Corporate Secretary)

**KRISTINE WOOD**

Date of Qualification to do business is 04 \ 02 \ 2002.

**A Joint Venture**

Name of Joint Venturer: \_\_\_\_\_

First Joint Venturer Name: \_\_\_\_\_ (SEAL)

By: \_\_\_\_\_  
(Signature of first joint venture partner - attach evidence of authority to sign)

Name (typed or printed): \_\_\_\_\_

Title: N/A

Second Joint Venturer Name: \_\_\_\_\_ (SEAL)

By: \_\_\_\_\_  
(Signature of second joint venture partner - attach evidence of authority to sign)

Name (typed or printed): \_\_\_\_\_

Title: \_\_\_\_\_

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

2412757

ARTICLES OF INCORPORATION  
OF

D. A. WOOD CONSTRUCTION, INC.

ENDORSED - FILED  
In the office of the Secretary of State  
of the State of California

APR 08 2002

BILL JONES, Secretary of State

ARTICLE ONE

**Name:** The name of the corporation shall be D. A. WOOD CONSTRUCTION, INC.

ARTICLE TWO

**Close Corporation Status:** All of the issued shares of capital stock of the corporation of all classes shall be held of record by not more than 35 persons. This corporation is a close corporation.

ARTICLE THREE

**Purpose:** The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California other than the banking business, the trust company business, or the practice of a profession permitted to be incorporated by the California Corporations Code.

ARTICLE FOUR

**Initial Agent:** The name of the corporation's initial agent for service of process is DANNY A. WOOD, JR., 4416 Overland Place, Salida, California.

ARTICLE FIVE

**Capital Stock:** The corporation is authorized to issue One Thousand (1,000) shares of capital stock.

The undersigned has executed these Articles of Incorporation on April 2, 2002.

  
DANNY A. WOOD - Incorporator

I, DANNY A. WOOD, declare that I am the person who executed the foregoing Articles of Incorporation which is my act and deed.

Dated: 4/2/02

  
DANNY A. WOOD - Incorporator



**BID SCHEDULE – BASE BID**

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>UNIT</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>BID PRICE</u>
1	Mobilization/Demobilization	LS	1	\$ 305,000.00	\$ 305,000.00
2	Encroachment Permit Compliance and Traffic Controls	LS	1	\$ 348,500.00	\$ 348,500.00
3	SWPPP/BMP's	LS	1	\$ 161,091.00	\$ 161,091.00
4	Utility Locating	LS	1	\$ 50,685.00	\$ 50,685.00
5	Sheeting, Shoring & Bracing	LS	1	\$ 57,656.00	\$ 57,656.00
6	Pressure Reducing Stations	EA	5	\$ 151,987.00	\$ 759,935.00
7	3" Air Valves	EA	13	\$ 16,671.00	\$ 216,723.00
8	Fire Hydrants	EA	8	\$ 14,097.00	\$ 112,776.00
9	14" Gate Valves	EA	17	\$ 18,700.00	\$ 317,900.00
10	12" Gate Valves	EA	9	\$ 6,908.00	\$ 62,172.00
11	14" Transmission Main	LF	13,530	\$ 269.50	\$ 3,646,335.00
12	12" Transmission Main	LF	6,468	\$ 230.00	\$ 1,487,640.00
13	Tank 'B' Yard Piping Modifications	LS	1	\$ 192,822.00	\$ 192,822.00

ITEM	DESCRIPTION	UNIT	QTY	UNIT PRICE	BID PRICE
14	Tank 'B' Piping Connection (Sheet C26, Detail A)	LS	1	\$ 98,581.00	\$ 98,581.00
15	Tank 'A' Yard Piping Modifications	LS	1	\$ 59,440.00	\$ 59,440.00
16	Cap and Abandon 8" Distribution Main Piping	LS	1	\$ 83,178.00	\$ 83,178.00
17A	Trench Plug Paving	TON	2,000	\$ 264.00	\$ 528,000.00
17B	2" Grind/Cold Milling	SY	27,500	\$ 5.00	\$ 137,500.00
17C	2" Overlay	TON	3,200	\$ 150.00	\$ 480,000.00
17D	Pavement Painting, Marking and Lettering	LS	1	\$ 48,089.00	\$ 48,089.00
18	Slurry Fill	CY	30	\$ 391.00	\$ 11,730.00
19	Allowance for Rock Excavation	LS	1	\$ 50,000.00	\$ 50,000.00
20	Site Restoration, Closeout and Other Items of Work	LS	1	\$ 93,705.00	\$ 93,705.00
TOTAL BID AMOUNT ALL ITEMS (1 to 20) (NUMERICAL)				\$ 9,309,458.00	

**NINE MILLION THREE HUNDRED AND NINE THOUSAND  
FOUR HUNDRED AND FIFTY EIGHT DOLLARS**

TOTAL BID AMOUNT (WRITTEN)



**BID SCHEDULE – ADDITIVE BID ITEM**

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>UNIT</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>BID PRICE</u>
21	Remove and Replace Water Service Laterals	EA	210	\$ <u>6,861.00</u>	\$ <u>1,440,810.00</u>

## DESCRIPTIONS OF BID ITEMS

*Note: Bid items listed herein for bidding and payment purposes do not limit Contractor's responsibility to perform all work required under this contract, on drawings, in specifications, or reasonably inferred or interpreted to be necessary to complete the work. All bid items will have 5% retention in the progress payment held for final payment.*

### BID ITEM NO.1 – MOBILIZATION / DEMOBILIZATION

This item consist of preparatory work and operations, including, but not limited to those necessary for the movement of personnel, equipment, supplies, and incidentals to the site; securing bonds and insurance, establishing a field office (if applicable) and staging areas; preparing schedules and sequencing plans, submitting shop drawings; and for all other work and operations to be performed, or costs incurred, prior to beginning the Work. Contractor shall provide and maintain portable toilet(s) on-site for use by employees. Demobilization shall include, but not limited to, removal of all waste materials, debris, final cleanup of construction and staging areas, and issuance of maintenance bond. *(Note: This bid item not to exceed five percent (5%) of the total Contract Sum.)*

### BID ITEM NO.2 – ENCROACHMENT PERMIT COMPLIANCE AND TRAFFIC CONTROLS

As necessary to complete all work within road rights-of-way, the Contractor shall provide all labor, equipment and materials and perform all work and coordination to implement and comply with encroachment permits as issued by Calaveras County and on file with County Public Works. The District has obtained the project specific encroachment permits as "Owner" and paid all fees directly invoiced by Calaveras County. The Contractor shall prepare and file all paperwork to complete Contractor's part of the encroachment permits and must comply with all requirements and conditions as listed "Contractor" under these permits. Also, refer to the Calaveras County website for information and applications relating to the permitting process. The Contractor shall prepare/submit specific traffic control plans meeting requirements and approval of the permitting agencies, and shall fully support and implement traffic control plans including all signage, flaggers, barricades, k-rail, safety devices, etc. Temporary traffic control plans shall be designed and implemented in accordance with California Manual on Uniform Traffic Control Devices (MUTCD) 2014, Revision 7. Flaggers shall be provided in all cases. The Contractor shall be fully responsible for scheduling and notifying the County of all road lane closures and other encroachments within the right of way two weeks in advance of work and report daily status both at beginning of traffic control and again when done at end of day; if lane closure is scheduled but not used, Contractor is obligated to call in to the County and cancel it for each day.

### BID ITEM NO.3 – STORM WATER POLLUTION PREVENTION (SWPPP/BMP'S)

This item includes all labor, materials, equipment for installing and maintaining the project specific Storm Water Pollution Prevention Plan (SWPPP) and Best Management Practices (BMP's) to comply with the Construction General Permit 2022-0057-DWQ/NPDES No.CAS000002. The SWPPP for this project has been prepared by Owner and included with the bid package. The Contractor will be required to register the project through the California Storm Water Multiple Applications and Report Tracking System (SMARTS). The Contractor must fully comply with the SWPPP and must have a designated QSP/QSP scheduled on-site as required by the SWPPP and 2022 general permit to implementing, maintaining, monitoring and reporting the plan. All work shall be according to accepted standards including the CASQA 2023 Construction BMP Handbook. All work shall conform to the SWPPP prepared for this Project and shall include the furnishing, installation and removal of silt fencing, combination fencing and temporary fencing as shown on the drawings. BMP's shall be provided for run-on control, soil stabilization, erosion control, sediment control, tracking control, wind erosion, material pollution prevention/control and waste management. Each day if trenching, excavating and/or tracking dirt onto roads/highways, all trench spoils and excess waste excavated materials shall be removed and area mechanically swept by regenerative air sweeper to thoroughly clean all pavement surfaces. Contractor's operations shall not be conducted in a method/manner that allows trench spoil or backfill materials to directly enter into any creeks, stream, drainage or roadside ditch. If impacting any existing drainages, they shall be cleaned of all trench spoil, debris and returned to free flowing, functional pre-construction condition. As work progresses along the alignment and portions of the pipeline are completed, the corresponding disturbed soil areas shall be stabilized by appropriate BMP's as soon as possible so each completed area can be closed out and removed from the SWPPP permit with the goal of limiting further monitoring and reporting in completed areas. After demobilization, Contractor's responsibility shall continue during guarantee period and placement of final stabilization until a Notice of Termination (NOT) is filed and accepted by the Regional Board.

**BID ITEM NO.4 – UTILITY LOCATING**

Work under this item shall consist of performing a construction survey for laying out the locations of the project construction and avoiding existing utilities and positively locating potential conflicting utilities. The Contractor shall be responsible to coordinate all utility locates, work, and construction schedule with Underground Service Alter (USA) North, and individual utility companies. Before construction begins, Contractor shall positively locate potential utility conflicts and identify any other conflicts. The Contractor shall mark all excavations and notify Underground Service Alert (USA) North at least 48-hours before digging and following all other provisions of California Government Code Sections 4216 through 4216.9 as amended by this contract. Contractor shall maintain an active USA North ticket number for the entire duration of the excavation.

**BID ITEM NO.5 – SHEETING, SHORING & BRACING**

In accordance with California Labor Code and Department of Industrial Relations requirements, the Contractor shall furnish and install sheeting, shoring and bracing for all excavations and trenches five (5) feet or deeper into which a person is required to descend; safety plan(s) shall meet minimum requirements of the Construction Safety Orders, Sections 1539 to 1543. For different soil types, refer to geotechnical reports in the Appendix of this Project Manual.

**BID ITEM NO.6 – PRESSURE REDUCING STATIONS**

This item includes pressure reducing stations PRV-1 thru PRV-5 as shown on the plans, Sheets C21 thru C25 and specified in Section 15114. This item includes all labor, equipment and materials to furnish and install each new station. All pipe and fittings shall be ductile iron and fully mechanically restrained. Backfill shall be Class 2 AB. The Contractor shall perform other items of work including providing all new upstream and downstream piping and connecting to existing downstream water main. Hydrostatic tests shall be completed before making final downstream tie-in connections to existing system. Contractor shall clean, disinfect, flush and hydrostatic test each PRV station. After testing, Contractor shall set/adjust final operating pressure settings for the 8" main, 3" bypass and relief valves for service conditions; relief valve shall be set first before making tie-in to avoid over pressurizing downstream water system. Payment shall be for each PRV station furnished and installed, disinfected, tested and placed into service by Contractor, as accepted by District, and completing associated tie-in connection to the existing system.

**BID ITEM NO.7 – 3" AIR VALVES**

Contractor shall provide all labor, equipment and materials for furnishing and installing 3" combination air release valves according to specifications Section 15113 and CCWD Standard Detail W05. All piping and fittings shall be ductile iron and fully mechanically restrained. Backfilled with Class 2 AB according to standard trench detail with polyethylene encasement, warning tape and tracer wire. Provide traffic rated boxes for gate and air valves. Payment shall be for each air valve assembly furnished and installed per detail, tested, disinfected, placed in service by Contractor and accepted by District

**BID ITEM NO.8 – FIRE HYDRANTS**

Contractor shall provide all labor, equipment and materials and install complete and in place fire hydrant assembly including new hydrant, main line tee, 6" dia. ductile iron branch line piping, 6" gate valve, valve box, tracer wire, polyethylene wrap, and other items per CCWD Standard Details W04 and W04A and Specification Section 15118. All pipe and fittings shall be ductile iron and fully mechanically restrained. Contractor shall provide all associated trenching, backfill, and compaction according to CCWD Standard Detail G05, Trench Section. Prior to placement, the final hydrant locations shall be approved by and acceptable to Caltrans in highway right-of-way, Public Works along County roads, and otherwise as directed by District. Payment shall be for each hydrant assembly furnished, installed, tested, disinfected, flushed and placed into service according to the project specifications, drawings and applicable details. *(Note: Final locations of fire hydrants will be field adjusted and must be acceptable to County Public Works).*

**BID ITEM NO.9 – 14" GATE VALVES**

This items covers 14" main line gate valves on the project at approximately stations (STA): 1+63, 1+74, 10+25, 20+25, 30+25, 40+25, 47+59, 47+63, 60+25, 70+25, 80+25, 90+25, 102+58, 102+62, 110+25, 120+25, and 130+25. The contractor shall provide all labor, equipment and materials for 14" resilient wedge AWWA iron body gate valves per specification Section 15109 as shown on project drawings and generally represented by CCWD Details W03 and W03A except 14" gate valves shall be furnished with bevel gears and installed horizontally oriented in the trench on a cast in place concrete support pedestal. All gate valves shall be backfilled with Class 2 AB according to the standard trench detail with polyethylene encasement, warning take and tracer wire. Boxes shall be traffic rated. Payment shall be for each valve furnished, installed, disinfected, tested, placed in service and accepted by the District.



### **BID ITEM NO.10 – 12" GATE VALVES**

This item covers 12" main line gate valves on project at approximately stations (STA): 135+93.5, 135+96.5, 140+25, 150+25, 160+25, 172+58, 172+62, 180+25, and 190+25. Contractor shall provide all labor, equipment and materials for 12" resilient wedge AWWA iron body gate valves per specification Section 15109 as shown on project drawings and in accordance with CCWD Details W03 and W03A. All gate valves shall be supported by a concrete pedestal, backfilled with Class 2 AB according to the standard trench detail with polyethylene encasement, warning take and tracer wire. Boxes shall be traffic rated. Payment shall be for each valve furnished, installed, disinfected, tested, placed in service and accepted by District. (Note: For Sheet T2 include other 12" gate valves with Bid Item #13).

### **BID ITEM NO.11 – 14" WATER MAIN / OPEN-CUT**

This bid item includes all underground piping and related work shown on Sheets C2 to C14 starting from STA 0+62 and continuing through STA 135+92. This item includes providing all labor, equipment and materials for construction of 14" diameter fully mechanically restrained ductile iron water main (pipe, fittings, flanged adaptors, restraint glands, and other accessories) 350 psi working pressure rated, by open-cut trench method according to project specifications and drawings. The work includes utility marking/potholing, trench excavation, rock excavation/hammering, removal and disposal of waste excavated material, installation of pipe, fittings, reducers and accessories, placement/compaction of bedding, backfill, road base and temporary cut back/cold patch; providing polyethylene wrap, locator wire and caution tape; scheduling shutdowns, coordinating construction sequences; disinfection, flushing, testing and placing pipeline into service; making public notifications and other related activities as described in Contract Documents. This work occurs within the public right of way under conditions of the applicable encroachment permit issued by the County Public Works. Payment shall be made per lineal feet of 14" diameter pipe (measured at ground surface) installed, tested, disinfected, placed into service and approved/accepted by District.

### **BID ITEM NO.12 – 12" WATER MAIN / OPEN-CUT**

This bid item includes all underground piping and related work shown on Sheets C14 to C20 from STA 135+92 to STA 200+60. This item includes providing all labor, equipment and materials for construction of 12" diameter fully mechanically restrained ductile iron water main (pipe, fittings, flanged adaptors, restraint glands, and other accessories) 350 psi rated, by open-cut trench method according to project specifications and drawings. The work includes utility marking/potholing, trench excavation, rock excavation/hammering, removal and disposal of waste excavated material, installation of pipe, fittings, reducers and accessories, placement/compaction of bedding, backfill, road base and temporary cut back/cold patch; providing polyethylene wrap, locator wire and caution tape; scheduling shutdowns, coordinating construction sequences; disinfection, flushing, testing and placing pipeline into service; making public notifications and other related activities as described in Contract Documents. This work occurs within the public right of way under conditions of the applicable encroachment permit issued by the County Public Works. Payment shall be made per lineal feet of 12" diameter pipe (measured at ground surface) installed, tested, disinfected, placed into service and approved/accepted by District.

### **BID ITEM NO.13 – TANK 'B' YARD PIPING MODIFICATIONS**

This item includes furnishing and installing all underground piping and related work for the Tank 'B' Yard Piping Modifications shown on the drawings, Sheet T2. This work includes all underground piping, fittings and valves, etc. after STA 200+60 and greater. This work includes: a) 12" rubber flapper check valve inside concrete vault including associated piping, fittings, valves and other ancillary items, b) all other underground piping including flanged 12" DIP riser at transition to steel to above ground tank connection, c) furnishing and installing a total of six resilient wedge 12" gate valves and one resilient wedge 8" gate valve according to Detail W03, d) connections of new 12" dia. transmission main and tie-in to existing 8" dia. water main as shown, e) demolition and removal of existing piping, fittings and valves as shown, and f) furnishing and installing 8" electromagnetic flow meter. All piping shall be mechanically restrained with concrete thrust blocks at tie-in connection to existing piping. The contractor shall provide all labor, equipment and materials for furnishing and installation of said work. The work includes all excavation and backfilling/compacting with Class 2 AB and installation according to the standard trench detail. The work includes scheduling shutdowns, coordinating work sequences; disinfection, flushing, testing and placing into service. The tank and existing water system supply must remain in service except during scheduled shutdown periods to be a maximum 8-hours. The maximum allowable shutdown period is 8-hours each event and shall not be scheduled on consecutive days nor on Fridays. Payment shall be made once item is tested, disinfected and placed into service and approved/accepted by District. (Notes: Shutdowns during July, August and September during peak summer water demands may not be allowed and scheduled at discretion of the District).

**BID ITEM NO.14 – TANK ‘B’ CONNECTION / ABOVE GROUND**

This item includes all labor, materials, tools, equipment, and testing required for connecting the 12-inch above ground steel pipe tank inlet connection as shown on Section A, Sheet C26. All work on tank shall conform to latest revisions of AWWA D110, Welded Carbon Steel Tanks for Water Storage, AWWA C200 for Steel Pipe, AWWA C206 for field welding, AWWA C207 for steel pipe flanges, and AWWA C208 for fabricated fittings. This work include furnishing and installing pipe and fittings, pipe supports and brackets, flexible couplings, preparing tank penetration, welding, coating, disinfection, and any other materials or work required to complete the connection, as shown on the project plans and described in the project specifications. Unless otherwise approved by Engineer, all steel pipe and fabricated fittings shall be a minimum 0.25" wall thickness with Class D flanges. A rubber expansion joint (Proco Style 234-L with EE-NSF/61 certified, 145-psi pressure rated or approved equal) shall be provided for seismic movement in accordance with AWWA D102, Section 13.6. In areas where above ground tank piping is attached at weldments and pipe penetration, and an additional 2-ft in each direction, the tank coating shall be grit blasted and surface prepared and coating repaired in accordance with latest revision of AWWA D102 with Outside Coating System No.5 (OCS-5). The steel tank piping shall be shop surface prepared both interior and shop applied exterior of piping primed coated and fully interior lined in accordance with latest revision of AWWA C210 with a liquid epoxy coating and lining system. All pipe interior and exterior surfaces shall be cleaned in accordance with SSPC-SP1 and then abrasive blast cleaned to SSPC-SP 10. The tank inside coating system and pipe lining system shall be NSF-61, NSF 600 and UL certified; acceptable products include Sherwin Williams Sherplate 600, Carboline Hydroplate 1100, or approved equal. Payment shall be made once item is completed, tested, disinfected and placed into service and approved/accepted by District.

Contractor shall retain a qualified tank diving/cleaning company, e.g. Aqua Tech Co. of Sacramento, CA / Phone: (916) 482-3703 or equal, as a subcontractor to clean and vacuum the entire tank interior and inspect each weld locations for coating damage. This effort shall be made immediately after cutting and welding activities on Tank B. The diving subcontractor shall be experienced and qualified to make repairs to the inside coating system. At all weld locations, the subcontractor shall prepare the surface with a wire brush or other abrasive methods and manually apply by brush or roller inside coating system (Raven AquataPoxy A-6 Thick) to minimum 20 mils DFT. The tank coating repairs shall start at the roof and work progressively downward along the wall as the water level is lowered for each repair. Any debris settling to the floor and/or floating material from surface preparation and coating activities shall be cleaned and removed from the tank interior.

*Note: In specific regard to the subcontract for tank cleaning, inspection and repair of the inside coating system, the Contractor may be restricted by its Union Agreement and unable to subcontract with a non-union company. In such a case, the District may assume this subcontract and a change order deleting the subcontracted work. However, the Contractor shall retain responsibility for scheduling and coordinating separate work efforts as originally intended and mitigate any conflicts relating to staging and coordination of activities..*

**BID ITEM NO. 15 – TANK ‘A’ YARD PIPING MODIFICATIONS**

This item covers all work shown on Drawing T1 – Tank ‘A’ Yard Piping modifications (including all new piping, before STA 0+62) includes all labor, materials, tools, equipment, and testing required to furnish and install the tie-in of the discharge piping from the Tank A Pump Station and 14-inch DIP transmission main. All new fittings shall be mechanically restrained and tie-in to existing pipe shall have secondary thrust blocking. The work includes demolition and removal of existing pipes and fittings, excavation and capping ends of existing active and inactive water mains to-be abandoned in-place, new pipe and fittings installation, new traffic rated boxes, welding, coating, disinfection, and any other materials or work required to complete the connection, as shown on the project plans and described in the project specifications. All work shall be backfilled with Class 2 AB in accordance with the Standard Trench Detail G05. The 8" gate valves shall be furnished and installed according to Section 15109 and Detail W03. Payment shall be made once completed piping has been tested, disinfected and placed into service and approved/accepted by District. Tie-in connections must be scheduled and performed in time limited shutdown periods-not exceeding 8-hours. (Note: Shutdowns during period of peak summer water demands during July, August and September may not be possible at the discretion of the District.)

**BID ITEM NO. 16 – CAP AND ABANDON 8” DISTRIBUTION MAIN PIPING.**

This item includes all labor, materials, tools, equipment, and testing required to cap and abandon-in-place the 8-inch distribution main piping from the Tank A Pump Station to Dunn Road by excavating and capping pipe with plug at both ends of the defined abandoned pipe per the project plans and as described in the project specifications. Work includes excavation, capping, backfilling, surface restoration, and any other materials or work required to cap and abandon the pipe. At points of abandonment, where ends of system remain active and connected to system, must be excavated capped with new cap couplings (e.g. Romac EC501), wrapped in polyethylene wrap, and concrete thrust blocked, and backfilled and surface restored according to the standard trench detail. Payment shall be made once item is complete and approved/accepted by District.

**BID ITEM NO.17 A, B, C & D – ASPHALTIC CONCRETE PAVING**

The Contractor shall plug pave the trench and cold mill/grind areas to receive 2” thick overlay. This work shall be conducted as described in Section 02770 of the project specifications. The Contractor shall provide all labor, equipment and materials for saw-cutting, grinding, removal, disposal of existing pavement and replacement with new hot mix asphaltic concrete paving within roads, streets, driveways, and other project areas. In paved areas, work shall be as directed and approved by the County Public Works inspectors. A clean, straight saw cut shall be made along all edges between new and existing pavement and grind out transitions and overlays. All water and slurry generated during saw cutting work shall be immediately vacuumed and removed to prevent migration runoff and stop it from entering storm drains, drainages, etc. Joints and overlay areas shall be treated/primed/sprayed with a tack coat of asphalt emulsion prior to placement of hot mix asphalt. All iron shall be adjusted to level of the finished surface. Final pavement shall be placed with a paver machine and compacted to the compaction level intended by the mix design. Contractor shall repaint fog, limit, center lines, stop, and all other traffic/pavement markings. Final paving thickness shall be determined in the field by CCWD and Calaveras County; minimum thickness of AC paving shall be 2” on driveways and otherwise thickness to match existing paving thickness in public roads unless otherwise directed by CCWD. Payment shall be by unit prices in the bid schedule weight (in tons) of hot mix AC paving delivered (submit daily truck tags) and placed and meeting quality standards; finished surface shall be thoroughly compacted, smooth and free from ruts, humps, depressions or irregularities. *(Note: For any load, District will deduct amount of hot mix material that is rejected, wasted/unusable and not incorporated into finished work).*

Bid Item	Description
17A – Plug Paving	This item includes placement of hot mix asphalt plug paving of the trench over the full length of the project including Hartvickson, Baldwin, Usher and Wind River Ct. Unless otherwise directed by Engineer or County the plug pave shall match the existing pavement thickness. Damaged and failed areas of paving on Wind River Court will need to be saw-cut and removed prior to plug paving.
17B – 2” Grind	This item include a 2” grind and cold milling of Hartvickson, Baldwin and Usher in conformance with the Encroachment Permit requirements. The grind area is either half the road width and/or one lane depending upon the location of the trench relative to the lane, edge of pavement and centerline. The purpose is to restore one half of the road disturbed by the open-cut trench. Additional grind out areas will occur at the PRV station sites, intersections and a few other isolated areas. Note that the paving on Wind River Ct. is too thin to grind.
17C – 2” Overlay	The 2” overlay of hot mix AC paving will be place on Hartvickson, Baldwin, and Usher to replace paving from the grind out areas above including the trench line. The existing paving on the undisturbed half of the road will not receive an overlay. On Wind River Court and Tank B site the paving is too thin to perform. After plug paving, Wind River Court is to receive a full-width 2” overlay of hot mix AC paving without any grinding/cold milling of the existing surface; also, paving transitions are to be made to match existing driveway entrances.
17D – Painting, Marking & Lettering	Contractor shall repaint: 1) on Hartvickson and Baldwin existing centerlines for length of project, 2) on Hartvickson, Baldwin and Usher existing fog line on one side of road for length of project, 3) stop limit lines and lettering at intersections (three locations), and 4) touch up any other misc. damage to lines and markings.

**BID ITEM NO.18 – CEMENT/SAND SLURRY**

The contractor is required to use cement/sand slurry fill, where trenches and excavations crosses under/below existing 12" size and larger utilities, e.g. storm drain culverts, water mains, etc. Also, the contractor will be required to provide slurry fill as directed by the Engineer. Cement/sand slurry fill (controlled density fill) shall be transit mix consisting of two (2) sack cement or 188 lbs/cy ASTM C-150 Type II Portland cement, 497 gal/cy clean water, 5% air and 2,900 lbs/cy fine aggregate. The slurry backfill shall be placed according to Detail 1, Sheet C26 from bottom of trench to haunches of existing utility. The fine aggregate quality and grading shall conform to State Standard Specification, Section 90 for Portland Cement Concrete. Payment shall be for each cubic yard delivered and placed at job site in locations shown on project drawings or as otherwise directed by District; provide truck tags for each delivery.

**BID ITEM NO.19 – ALLOWANCE FOR ROCK EXCAVATION**

This item is an allowance as defined in the General Conditions, Article 13.02 and requires execution of a Change Order as described in Article 13.02 D. Allowance for rock excavation, if encountered, shall include, but is not limited to, all labor and equipment used for excavation of solid, non-rippable rock, including but not limited to chipping, rock breaking with hydraulic or pneumatic hammers and drills; handling, stockpiling, and disposal of surplus materials; and miscellaneous work required for rock excavation. Weathered, fractured and otherwise rippable rock is included in other bid items for excavation. Determination of a non-rippable rock condition shall be made following field inspection by the project Geotechnical Engineer and then agreed by the Construction Manager, District, Engineer and Contractor before excavation of a particular pipe trench or general excavation section is started. This allowance item will be paid at Time and Materials basis (*limited to one excavator with hydraulic breaker attachment, one laborer, one operator and one crew truck for the duration of breaking operations*) for breaking solid/non-rippable rock encountered within the trench and/or excavations on the project. No other payments will be made as a result of solid, non-rippable rock being encountered on the project. The contractor shall assume that some rock will be encountered on the project and in other bid items shall include hydraulic hammering, rock breaking, drilling of the initial, first 30-cubic yards of solid, non-rippable rock on the project. Payment as time and materials will begin after the total cumulative amount of solid, non-rippable rock encountered in pipe trench and/or excavations exceeds 30-cubic yards. Payment will be time and materials tracked and reported on a daily form and signed off by the Contractor's and Owner's representatives.

**BID ITEM NO 20 – SITE RESTORATION, PROJECT CLOSEOUT AND OTHER ITEMS OF WORK**

This bid time includes all work for site restoration, cleanup and project closeout including, but not be limited to, restoration of the public right of way and road shoulders repairs/restoration any private property damaged and/or disturbed by the construction activities such as replacement of gravel, fences, mail boxes, landscaping, decorative rocks, bushes, signs, walls, pavers, driveway repairs, etc. The Contractor shall properly dispose of all construction debris, waste asphalt, excess soil and trench spoil. Also, this items includes all other contract work (*required by project manual, plans, appendices, and permits*) not included in the above bid items. The Owner/Engineer will prepare a punch list after a successful walkthrough. The Contractor shall correct the punch list items before final payment can be approved. Once complete, the Construction Manager can verify the completed punch list items onsite. Closeout also includes administrative items required to close out the project per the specifications including maintenance bonds, final payment request submittal of certifications, operation and maintenance manuals, warranties, as-built drawings, and other closeout deliverables per the project specifications. Payment will be equally divided among the last two monthly progress payments.

**BID ITEM NO 21 – ADDITIVE BID ITEM / REPLACEMENT OF WATER SERVICE LATERALS**

This is an additive bid item to establish a unit price but total amounts entered for this bid item will be excluded in determining the basis of the bid award and in determining the lowest responsive and responsible bidder. After completion and startup of the new water transmission pipeline, the contractor shall replace water service laterals along the same alignment. This scope of work will be done under separate traffic control and scheduled water system shutdowns. There are an estimated two-hundred and ten (210) water services along the alignment with the majority of services located on Hartvickson, Baldwin and Usher. The contractor shall pothole and locate the existing taps and service saddles on the main, then remove and replace water service laterals from the existing water main to the existing water meter box at the property line. Where dual water services pre-exist, the contractor shall replace those with two new individual water services. Of the existing services approximately 60% are dual services and 40% single. The existing dual services consist of a single tap at the main, a single lateral run of

service tubing with a brass tee just upstream of the meter box that splits to separate meters at each property corner: These existing dual services will be removed and replaced with individual service laterals each according to Detail W07. When replacing a dual service, the existing tap will be used for one service to replace one tap saddle and a new tap made for a second new saddle. Service laterals in a common trench shall have a minimum 12" separation from each adjacent service line and 6" separation from the trench walls. The spacing and separation between adjacent main taps must be at least 24" from each other and also from any adjacent water main bell joint and/or coupler. The single service laterals will also be removed and replaced each according to Detail W07. The public right-of-way is 80' wide on Hartvickson, 80' wide on Baldwin and 60' wide on Usher, and the service laterals extend from the water main to the private property line at the edge of the right-of-way. It shall be assumed that all water mains are located under existing pavement. The existing pavement must be cleanly saw-cut and removed above the trench. Also, it is assumed that half of the existing services are short side runs were the water main favors the same side of the road as the property being served, which results in a shorter trenching effort, a single lane closure, and lesser paving impacts. The other half are assumed to be long side runs were the water main favors the opposite side of the road relative to the property being served, which results in trenching in both traffic lanes, a longer trenching effort and greater paving impacts. The water services shall include replacement according to Detail W07 and W07C and specification Section 15095. The majority of services have active water meters that shall be used instead of idlers. Trenches shall be constructed according to Detail G05 and backfilled with Class 2 AB full depth including bedding, pipe zone and initial and final backfill to the surface. The existing water mains are assumed to be seventeen (17) services on 10" dia. asbestos concrete (AC) water main, one-hundred eighty-eight (188) services on 8" dia. AC water main, three (3) services on 8" C900 PVC main, and two (2) services on 6" AC main. Service saddles for AC pipe shall be Ford 202B brass saddle with double brass straps. The measurement and payment will be for each individual water service removed and replaced and new materials furnished and installed according to the applicable details and technical specifications. (Note: Plug paving and pavement restoration shall be paid separately at unit price established by Bid Item No.17 but the quantity will be adjusted/increased accordingly by change order for the extra quantity of hot mix asphaltic concrete).

END

**SECTION 00420  
NON-COLLUSION AFFIDAVIT**

NON-COLLUSION DECLARATION TO BE EXECUTED  
BY  
BIDDER AND SUBMITTED WITH BID  
(Public Contract Code Section 7106)

State of California  
County of Stanislaus

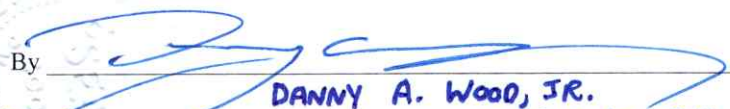
The undersigned declares:

I am the President of D.A. Wood Construction, Inc., the party making the foregoing bid.

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed:

By   
DANNY A. WOOD, JR.  
Subscribed and sworn to before me on 02/08/2024  
(date)

See Attached Certificate  
\_\_\_\_\_  
(Notary Public)  
(SEAL)

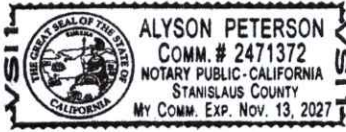


A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Stanislaus

Subscribed and sworn to (or affirmed) before me on this 8th  
day of February, 2024, by Danny A. Wood Jr.

proved to me on the basis of satisfactory evidence to be the  
person(s) who appeared before me.



(Seal)

Signature 

**SECTION 00430  
BID BOND**

Any singular reference to Bidder, Surety, Owner or other party shall be considered plural where applicable.

**BIDDER** (Name and Address):

D.A. Wood Construction, Inc  
963 Sheppard Court  
Oakdale, CA 95361

**SURETY** (Name and Address of Principal Place of Business):

The Ohio Casualty Insurance Company  
175 Berkeley Street  
Boston, MA 02116

**OWNER** (Name and Address):

Calaveras County Water District  
120 Toma Court  
San Andreas, CA 95249

**BID**

Bid Due Date: February 8, 2024

Description (Project Name and Include Location): Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
CCWD CIP No. 11088

**BOND**

Bond Number:

Date (Not earlier than Bid due date): February 8, 2024

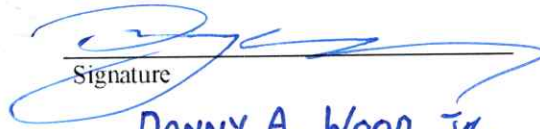
Penal sum	Ten Percent of the Total Amount of Bid	\$	10% of Bid
	(Words)		(Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.

**BIDDER**

D.A. Wood Construction, Inc (Seal)  
Bidder's Name and Corporate Seal

By:

  
Signature

DANNY A. WOOD, JR.  
Print Name

PRESIDENT  
Title

Attest:

  
Signature

Witness  
Title

**SURETY**

The Ohio Casualty Insurance Company (Seal)  
Surety's Name and Corporate Seal

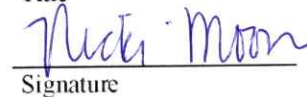
By:

  
Signature (Attach Power of Attorney)

Stephanie Agapoff  
Print Name

Attorney-In-Fact  
Title

Attest:

  
Signature

Witness  
Title

Note: Above addresses are to be used for giving any required notice. Provide execution by any additional parties, such as joint venturers, if necessary.



1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Bidder's and Surety's liability. Recovery of such penal sum under the terms of this Bond shall be Owner's sole and exclusive remedy upon default of Bidder.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
  - 3.1 Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
  - 3.2 All Bids are rejected by Owner, or
  - 3.3 Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default of Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.
6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

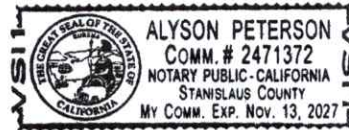
State of California  
County of Stanislaus )

On February 8, 2024 before me, Alyson Peterson, Notary Public  
(insert name and title of the officer)

personally appeared Danny A. Wood Jr.,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature  (Seal)

## ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Sacramento )

On 02/08/24 before me, Tina S. Salas, Notary Public  
(insert name and title of the officer)

personally appeared Stephanie Agapoff,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature *Tina S. Salas* (Seal)





This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

Certificate No: 8209196-971898

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, David Weise; Jose Lemus; Nicki Moon; Rosalie A. Miszkief; Stephanie Agapoff; Tina S. Salas

all of the city of Rancho Cordova state of CA each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 29th day of December, 2022.



Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

By: David M. Carey, Assistant Secretary

State of PENNSYLVANIA ss
County of MONTGOMERY

On this 29th day of December, 2022 before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2025
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV - OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII - Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation - The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization - By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 8th day of February, 2024.



By: Renee C. Llewellyn, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

**SECTION 00470  
LIST OF SUBCONTRACTORS**

*Note: In accordance with Section 4104 of the California Public Contracts Code, each Bidder shall complete the attached form and submit with their bid a complete list of all subcontractors performing work in an amount in excess of one-half of one percent of their total bid.*

BIDDER: D.A. Wood Construction, Inc.

Work to be Performed	Percent of Total Contract Price	Subcontractor's Name, Location of Place of Business, Contractors License, and DIR Registration Number
Paving (Grind and Overlay)	5.70%	Dirt Dynasty PO Box 67, Farmington, CA 95230 CL: 1009473 DIR: 1000035884
Sawcutting	0.99%	Cole Concrete PO Box 1138, Waterford, CA 95386 CL: 1030759 DIR: 1000779028
Striping	0.57%	Chrisp Company 1001 Stokes Avenue, Stockton CA 95215 CL: 374600 DIR: 1000000306

(ADD ADDITIONAL SHEETS IF NECESSARY)

**RESOLUTION NO. 2024-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT**

**AWARDING CONSTRUCTION CONTRACT FOR  
JENNY LIND WATER SYSTEM TANK A-B  
WATER TRANSMISSION PIPELINE PROJECT  
CCWD CIP #11088**

**WHEREAS**, upon advertising and conducting a public bid opening on February 8, 2024 the District received six (12) bids for construction of the Jenny Lind Tank A-B Transmission Pipeline Project with the lowest responsive and responsible bidder being D.A. Woods Construction of Oakdale, CA in the amount of \$10,750,268; and

**WHEREAS**, while the FY 2023-24 Capital Improvement Program (CIP) budget includes \$2 million for this project, the FY 2023-24, and CIP budget will need to provide adequate funding for the total project cost, which is available from the CIP Loan issued June 1, 2022 and CIP Funds.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT accepts the bid and awards the contract to D.A. Woods Construction as the lowest responsive and responsible bidder and authorizes the General Manager to execute said contract in the amount of \$10,750,268 for construction of the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project, CIP #11088.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of March 2024 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

\_\_\_\_\_  
Russ Thomas, President  
Board of Directors

ATTEST:

\_\_\_\_\_  
Rebecca Hitchcock  
Clerk to the Board

# Agenda Item

DATE: March 13, 2024

TO: Michael Minkler, General Manager

FROM: Kevin Williams, Senior Civil Engineer

SUBJECT: Discussion/Action regarding Adoption of Mitigated Negative Declaration for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project, CCWD CIP# 11088

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## RECOMMENDED ACTION

Motion: \_\_\_\_\_ / \_\_\_\_\_ to adopt Resolution No. 2024-\_\_\_\_\_ upon consideration of the Initial Study, Mitigated Negative Declaration and responses to all public comments, the Board of Directors of the Calaveras County Water District determines that the Jenny Lind A-B Transmission Main Project, CIP #11088 will not cause a significant effect on the environment given the specific project revisions and mitigation measures, and therefore approves the project, adopts the Mitigated Negative Declaration and Mitigation Monitoring and Reporting Plan, and directs staff to prepare and file a corresponding Notice of Determination with the Calaveras County Clerk within five (5) working days.

## SUMMARY

An Initial Study with Intent to Adopt a Mitigated Negative Declaration (IS/MND) was prepared for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project, CIP #11088 and filed with the State Clearinghouse as of March 18, 2024. The IS/MND was prepared by biologists, archeologists, air quality experts and other professionals and meets the District's requirements to comply with California Environmental Quality Act (CEQA). Local tribal representatives assisted with field studies. For public review, notices were posted at the District's main office, in the Union Democrat Newspaper, CCWD Website and with the County Clerk's office and the draft IS/MND made available for a 30-day public review ending October 2, 2023.

## FINANCIAL CONSIDERATIONS

None.

*Attachments:*

- 1) Resolution,
- 2) Initial Study and Mitigated Negative Declaration

**RESOLUTION NO. 2024-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CALAVERAS COUNTY WATER DISTRICT**

**ADOPTING A MITIGATED NEGATIVE DECLARATION,  
APPROVING THE PROJECT ACCORDING TO CEQA STATUTE, AND  
FILING A NOTICE OF DETERMINATION FOR THE JENNY LIND WATER SYSTEM  
TANK A-B WATER TRANSMISSION MAIN PROJECT  
(CCWD CIP#11088)**

**WHEREAS**, in accordance with the California Environmental Quality Act (CEQA) an Initial Study with Intent to Adopt a Mitigated Negative Declaration (IS/MND) was prepared for the Jenny Lind Tank A-B Water Transmission Main Project, CIP #11088, and filed with the State Clearinghouse as of March 18, 2024, and

**WHEREAS**, public notices were posted at the District's main office, in the Union Democrat and with the County Clerk's office and all documents made available for public review for 30-days ending October 2, 2023, and for all comments received during public review CCWD has provided responses satisfactory to the Lead Agency.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Calaveras County Water District upon reviewing and considering all information presented in the Initial Study, Mitigated Negative Declaration and responses to public comments determines that the project will not cause a significant effect on the environment because revisions to the project and specific mitigation measures have been made or agreed to by the District, and

**BE IT FURTHER RESOLVED** that the Board of Directors approves the Jenny Lind Tank A-B Water Transmission Main Project, CIP #11088, adopts the Mitigated Negative Declaration and Mitigation Monitoring and Reporting Plan, and directs staff to file a Notice of Determination with the Calaveras County Clerk with five (5) working days.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of March 2024 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Russ Thomas, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock  
Clerk to the Board



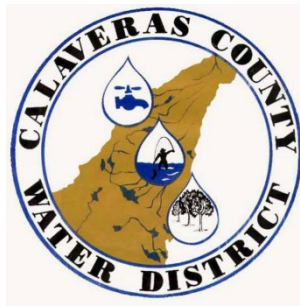
**FINAL**

**Initial Study and Mitigated Negative Declaration**

**Jenny Lind Water System Tank A-B Water  
Transmission Pipeline Project**

---

**Calaveras County, California**



**Lead Agency:**

Calaveras County Water District  
120 Toma Court, San Andreas CA, 95249

**Prepared by:**



**ECORP Consulting, Inc.**  
ENVIRONMENTAL CONSULTANTS

2525 Warren Drive  
Rocklin, California 95677

**March 2024**

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**NOTICE OF DETERMINATION**

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**TO:**

Office of Planning and Research  
1400 10<sup>th</sup> Street  
Sacramento, CA 95814

**FROM:**

Calaveras County Water District  
120 Toma Court  
San Andreas, California 95249

---

**SUBJECT:**

Filing of Notice of Determination in compliance with Section 21108 of the Public Resources Code

**PROJECT TITLE:**

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project

---

**State Clearinghouse Number**

2023090007

**Contact Person**

Mark Rincon-Ibarra, District  
Engineer

**Telephone Number**

(209) 754-3181

## Project Approval

Calaveras County Water District (CCWD) adopted the Initial Study/Mitigated Negative Declaration and approved the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project on March 13, 2024.

## Project Location

The approximately 35.32-acre Study Area is located within the Calaveras County Right-of-Way (ROW) in Rancho Calaveras, Calaveras County, California. The project begins at Tank A on Hart Vickson Lane heading south, turns south on Baldwin Street, heads southeast on Usher Drive, turns east up Wind River Drive, continues east on Wind River Drive, and ends at Tank B.

## Project Description

The Project involves construction of a new, dedicated transmission main from the existing Tank A booster pump station to the existing Tank B. The Project is designed to remove the hydraulic bottleneck and improve conveyance to Tank B. The replacement transmission main is sized at 14-inch diameter for the first 13,600 linear feet from the Tank A pump station and 12-inch diameter for the last 6,500 linear feet before Tank B. The pipe material for the entire transmission main will be ductile iron.

From Tank A the transmission line follows Hart Vickson Lane to its intersection with Baldwin Street, then along Baldwin Street, Usher Drive, and Wind River Road to the existing Tank B site. The new transmission pipeline will be in a separate open-cut trench parallel to the existing distribution system lines. The trench and new transmission pipeline will be located within the existing road ROW and established utility easements. All construction work will be conducted within the travel lanes or within the adjacent ROW (where feasible). Partial lane closure will take place during construction activities.

The new transmission pipeline will be isolated from the existing water distribution mains and only connected at five locations along its alignment with tie-in connections being made via Pressure Reducing Valve (PRV) stations at five locations along the pipeline. The transmission main will allow flow in both directions including forward pumping from Tank A to fill Tank B and, when the pump station is idle,

gravity flow in the reverse direction allowing Tank B to supply water system demands when peak flow exceeds the pumping capacity.

While the new transmission pipeline is under construction, the existing distribution system will continue to operate in its current configuration and will continue to transfer water from Tank A pump station to fill Tank B. The existing distribution system will also continue to supply customer water demands along the existing route. However, upon completion of the new transmission pipeline, the existing distribution system will no longer be necessary for Tank A to B transmission and will be isolated and divided into smaller service zones. Each service zone will be supplied via dedicated PRV stations, Each pressure zone will be served by at least two PRV stations or each zone will be served by looping from multiple directions. A dead-end run, e.g. residential cul-de-sac, will be served by a single dedicated PRV station.

To facilitate construction of the new transmission pipeline, the existing pavement within one traffic lane will be saw-cut along the trench line. Pavement will be replaced upon completion of the underground utility construction in accordance with the County Public Works Requirements. Substantial traffic control signage and flaggers will be deployed for the duration of the project. Additionally, while existing pavement is being saw-cut, removed, and replaced with new pavement for the transmission main, the District will replace old water service laterals (service saddles, corp. stops, service lines, and meter valves) from the distribution main to the service box, adding guard valves to or replacing fire hydrants, and making other repairs to the existing water distribution system.

The existing Tank B inlet and outlet pipes are small and will be upsized, replaced and reconfigured to comply with California waterworks standards. The new transmission main will discharge directly into Tank B, removing the inlet hydraulic constraint. The existing outlet will be retained with valve additions and modifications to allow for flow into the distribution system when the Tank A booster pump station is both operating and not operating (reverse gravity flow).

The CCWD, as the Lead Agency, has approved the above-described Project and has made the following determinations:

- There is no substantial evidence that the Proposed Project will have a significant effect on the environment;
- In accordance with the California Environmental Quality Act (CEQA), a Mitigated Negative Declaration for the Proposed Project was prepared. The Mitigated Negative Declaration has been adopted by the CCWD, which is the Lead Agency for the Proposed Project. The Mitigated Negative Declaration and record of project approval may be examined at Calaveras County Water District, 120 Toma Court, San Andreas, California 95249. The Mitigated Negative Declaration reflects the independent judgment and analysis of the CCWD;
- Mitigation measures were required to be made a condition of approval of the Proposed Project;
- A Statement of Overriding Considerations was not required to be adopted for the Proposed Project; and
- A Mitigation Monitoring and Reporting Plan was adopted for the Proposed Project.

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
Notice of Determination

---

This is to certify that the Final Initial Study/Mitigated Negative Declaration including comments and responses, the mitigation monitoring and reporting plan, and record of Project approval is available to the general public at: Calaveras County Water District, 120 Toma Court, San Andreas, California 95249.

---

Michael J. Minkler, General Manager  
Calaveras County Water District

March 13, 2024

Date Received for Filing at OPR: March 18, 2024

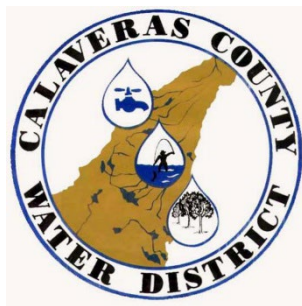
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**Jenny Lind Water System Tank A-B Water Transmission  
Pipeline Project**

**Final  
Initial Study/Mitigated Negative Declaration**

**State Clearinghouse Number 2023090007**

**Calaveras County, California**



**Lead Agency:**

Calaveras County Water District  
120 Toma Court, San Andreas CA, 95249

**Prepared by:**



**ECORP Consulting, Inc.**  
ENVIRONMENTAL CONSULTANTS

2525 Warren Drive  
Rocklin, California 95677

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### **LIST OF APPENDICES**

Appendix A – Notice of Intent

Appendix B – Draft Initial Study and Mitigated Negative Declaration for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project

<b>Term</b>	<b>Definition</b>
AB	Assembly Bill
CAL FIRE	California Department of Forestry and Fire Protection
CCWD	Calaveras County Water District
CDFW	California Department of Fish and Wildlife
CEQA	California Environmental Quality Act
CVRWQCB	Central Valley Regional Water Quality Control Board
GAC	Granular Activated Carbon
IS	Initial Study
MLD	Most Likely Descendant
MMRP	Mitigation Monitoring and Reporting Program
MND	Mitigated Negative Declaration

<b>Term</b>	<b>Definition</b>
NAHC	Native American Heritage Commission
NHPA	National Historic Preservation Act
OPR	Office of Planning and Research
PRC	Public Resources Code
PRV	Pressure Reducing Valve
PVC	Polyvinyl Chloride
RCRA	Resource Conservation and Recovery Act
ROW	Right-of-Way
RWQCB	Regional Water Quality Control Board
SWRCB	State Water Resources Control Board
TCP	Trichloropropane
USFWS	U.S. Fish and Wildlife Service
VELB	Valley Elderberry Longhorn Beetle

**FINAL MITIGATED NEGATIVE DECLARATION**  
**JENNY LIND WATER SYSTEM TANK A-B WATER TRANSMISSION PIPELINE**  
**PROJECT**

Lead Agency:	Calaveras County Water District (CCWD)
Project Location:	The approximately 35.32-acre Study Area is located within the Calaveras County right-of-way (ROW) in Rancho Calaveras, Calaveras County, California. The project begins at Tank A on Hart Vickson Lane heading south, turns south on Baldwin Street, heads southeast on Usher Drive, turns east up Wind River Drive, continues east on Wind River Drive, and ends at Tank B.
Project Description:	<p>The Project involves construction of a new, dedicated transmission main from the existing Tank A booster pump station to the existing Tank B. The Project is designed to remove the hydraulic bottleneck and improve conveyance to Tank B. The replacement transmission main is sized at 14-inch diameter for the first 13,600 linear feet from the Tank A pump station and 12-inch diameter for the last 6,500 linear feet before Tank B. The pipe material for the entire transmission main will be ductile iron. From Tank A the transmission line follows Hart Vickson Lane to its intersection with Baldwin Street, then along Baldwin Street, Usher Drive, and Wind River Road to the existing Tank B site. The new transmission pipeline will be in a separate open-cut trench parallel to the existing distribution system lines. The trench and new transmission pipeline will be located within the existing road ROW and established utility easements. All construction work will be conducted within the travel lanes or within the adjacent ROW (where feasible). Partial lane closure will take place during construction activities.</p> <p>The new transmission pipeline will be isolated from the existing water distribution mains and only connected at five locations along its alignment with tie-in connections being made via pressure reducing valve (PRV) stations at five locations along the pipeline. The transmission main will allow flow in both directions including forward pumping from Tank A to fill Tank B and, when the pump station is idle, gravity flow in the reverse direction allowing Tank B to supply water system demands when peak flow exceeds the pumping capacity.</p> <p>While the new transmission pipeline is under construction, the existing distribution system will continue to operate in its current configuration and will continue to transfer water from Tank A pump station to fill Tank B. The existing distribution system will also continue to supply customer water demands along the existing route. However, upon completion of the new transmission pipeline, the existing distribution system will no longer be necessary for Tank A to B transmission and will be isolated and divided into smaller service zones. Each service zone will be supplied via dedicated PRV stations, Each pressure zone will be served by at least two PRV stations or each zone will be served by</p>

looping from multiple directions. A dead-end run, e.g. residential cul-de-sac, will be served by a single dedicated PRV station.

To facilitate construction of the new transmission pipeline, the existing pavement within one traffic lane will be saw-cut along the trench line. Pavement will be replaced upon completion of the underground utility construction in accordance with the County Public Works Requirements. Substantial traffic control signage and flaggers will be deployed for the duration of the project. Additionally, while existing pavement is being saw-cut, removed, and replaced with new pavement for the transmission main, the District will replace old water service laterals (service saddles, corp. stops, service line, and meter valve) from the distribution main to the service box, adding guard valves to or replacing fire hydrants, and making other repairs to the existing water distribution system.

The existing Tank B inlet and outlet pipes are small and will be upsized, replaced and reconfigured to comply with California waterworks standards. The new transmission main will discharge directly into Tank B, removing the inlet hydraulic constraint. The existing outlet will be retained with valve additions and modifications to allow for flow into the distribution system when the Tank A booster pump station is both operating and not operating (reverse gravity flow).

**Finding:**

Based on the information contained in the attached Initial Study, The CCWD finds that there would not be a significant effect to the environment because the mitigation measures described herein would be incorporated as part of the Proposed Project.

**Public Review Period:**

September 1, 2023 through October 2, 2023

## Mitigation Measures Incorporated into the Project to Avoid Significant Effects

### BIOLOGICAL RESOURCES

#### Mitigation Measure

**BIO-1: Special-Status Plant Habitat Avoidance.** Potential habitat for special-status plant species occurs in the blue oak woodland and chamise chaparral vegetation communities within the Project Area. Therefore, to avoid impacts during construction of the Proposed Project, all Project personnel will be provided the Vegetation Communities and Land Cover Types Map (Appendix C) and will not access or conduct any construction activity outside of the existing roadway within the blue oak woodland and chamise chaparral vegetation communities (along the pipeline alignment).

**BIO-2: Valley Elderberry Longhorn Beetle.** If the proposed pipeline alignment trench is within 30 feet of the dripline of an observed elderberry shrub, trenching and paving may damage an elderberry shrub. Therefore, any ground-disturbing activities within 30 feet of the dripline of the elderberry shrub shall conform to the following avoidance measures.

The design and construction of the new trench and pipeline has been moved an additional 3 feet left of the alignment for a 60-foot stretch (30 feet on either side of the elderberry shrub center point). This 30ft on either side of the centerline of the shrub will provide a minimum clearance of 11 feet from the dripline. The project will initiate informal consultation with the USFWS for guidance regarding measures to avoid and minimize potential impacts to VELB and VELB habitat. These measures could include exclusionary fencing and buffers.

**BIO-3: Nesting Bird and Raptors.** Retain a qualified biologist to conduct a preconstruction nesting raptor and bird survey of all suitable habitat in the Study Area within 14 days of the commencement of construction during the nesting season (February 1 through September 30). Surveys shall be conducted in accessible areas within 500 feet of the Study Area for nesting raptors and 100 feet of the Study Area for nesting birds. Preconstruction nesting surveys are not required for construction activity outside the nesting season.

If active nests are not found during the preconstruction survey, the biologist shall document the findings in a letter report for the lead agency, and no further mitigation shall be required. Upon request by CDFW, the letter report will be made available to CDFW.

If active nests are found, a no-disturbance buffer shall be established around the nest. The buffer distances shall be established by a qualified biologist in consultation with CDFW and are generally recommended to be 250 to 500 feet for raptors and 50 to 100 feet for non-raptor birds. The buffer shall be maintained until the fledglings are capable of flight and become independent of the nest tree, to be determined by a qualified biologist. Once the young are independent of the nest, no further measures are necessary.

**BIO-4: Staging Area Preconstruction Clearance Survey.** Within 14 days prior to construction a qualified biologist will conduct a preconstruction survey of identified staging areas for (1)

potential jurisdictional aquatic features, (2) special-status plant potential habitat, and (3) special-status wildlife. If any of these conditions are observed then species-specific avoidance zones will be established in coordination with the qualified biologist. The qualified biologist will provide a memo letter with avoidance and minimization measure recommendations. Avoidance zones will be established with temporary high-visibility fencing.

## **CULTURAL RESOURCES**

### **Mitigation Measure**

**CUL-1: Unknown Resources.** If subsurface deposits believed to be cultural or human in origin are discovered during construction, all work must halt within a 100-foot radius of the discovery. A qualified professional archaeologist, meeting the Secretary of the Interior's Professional Qualification Standards for prehistoric and historic archaeology, shall be retained to evaluate the significance of the find, and shall have the authority to modify the no-work radius as appropriate, using professional judgment. The following notifications shall apply, depending on the nature of the find:

- If the professional archaeologist determines that the find does not represent a cultural resource, work may resume immediately, and no agency notifications are required.
- If the professional archaeologist determines that the find does represent a cultural resource from any time period or cultural affiliation, the archaeologist shall immediately notify the lead agencies. The agencies shall consult on a finding of eligibility and implement appropriate treatment measures, if the find is determined to be a Historical Resource under CEQA, as defined in Section 15064.5(a) of the CEQA Guidelines or a historic property under Section 106 NHPA, if applicable. Work may not resume within the no-work radius until the lead agencies, through consultation as appropriate, determine that the site either: 1) is not a Historical Resource under CEQA or a Historic Property under Section 106; or 2) that the treatment measures have been completed to their satisfaction.
- If the find includes human remains, or remains that are potentially human, they shall ensure reasonable protection measures are taken to protect the discovery from disturbance (Assembly Bill [AB] 2641). The archaeologist shall notify the Calaveras County Coroner (per Section 7050.5 of the Health and Safety Code). The provisions of Section 7050.5 of the California Health and Safety Code, Section 5097.98 of the California PRC, and AB 2641 will be implemented. If the coroner determines the remains are Native American and not the result of a crime scene, the coroner will notify the Native American Heritage Commission (NAHC), which then will designate a Native American Most Likely Descendant (MLD) for the Project (Section 5097.98 of the PRC). The designated MLD will have 48 hours from the time access to the property is granted to make recommendations concerning treatment of the remains.

If the landowner does not agree with the recommendations of the MLD, the NAHC can mediate (Section 5097.94 of the PRC). If no agreement is reached, the landowner must rebury the remains where they will not be further disturbed (Section 5097.98 of the PRC). This will also include either recording the site with the NAHC or the appropriate Information Center; using an open space or conservation zoning designation or easement; or recording a reinternment document with the county in which the property is located (AB 2641). Work may not resume within the no-work radius until the lead agencies, through consultation as appropriate, determine that the treatment measures have been completed to their satisfaction.

## TRANSPORTATION

### Mitigation Measure

**TRANS-1: Construction Traffic Management Plan.** Prior to commencing construction of the Proposed Project, a construction traffic management plan (Traffic Plan) shall be prepared by the Contractor, in coordination with the CCWD, California Department of Transportation (if necessary), and Calaveras County. The management plan shall be detailed and comprehensive to adequately mitigate potential conflicts between baseline and construction-related traffic. The Traffic Plan will include, at a minimum, the following measures:

- A. Adequate off-street worker parking shall be provided along the pipeline route.
- B. A flagman or signal-controlled one-way traffic-control operation shall be provided where two-way traffic operation is impractical or unsafe.
- C. Roadway disturbances shall be minimized during non-working hours; open trenches shall be covered with steel plates or by the use of temporary backfill during non-working hours.
- D. Temporary steel plate trench crossings shall be provided as needed to maintain access to homes, farms, and businesses.
- E. Construction sites shall be posted with appropriate warning signage at least one week prior to construction to allow local residents to select an alternative travel route.
- F. Construction staging areas shall be provided to minimize storage of equipment and materials in the traffic lanes.
- G. All paved surfaces disturbed during construction shall be repaved when work is complete.
- H. The Contractor shall provide traffic control and diversion plans for review and approval by each appropriate jurisdiction.

- I. To minimize delays in emergency response during project construction, emergency providers shall be notified in advance. Police, fire protection, and ambulance services shall be notified in advance of the times, duration, and location of construction activities throughout the project's construction process.



## 1.0 INTRODUCTION

This document is the Final Initial Study and Mitigated Negative Declaration including the Responses to Comments and the Mitigation Monitoring and Reporting Plan (Final Initial Study/Mitigated Negative Declaration [IS/MND]) for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project. It has been prepared in accordance with the California Environmental Quality Act (CEQA) (Public Resource Code Section 21000 et. seq.) and the State CEQA Guidelines (California Code of Regulations Section 15000 et seq.) as amended. This Final IS/MND and Responses to Comments document supplements and updates the Draft Initial Study/Mitigated Negative Declaration (Draft IS/MND) released for public review on September 1, 2023.

The CCWD is the Lead Agency for the Proposed Project. On September 1, 2023, CCWD distributed the Draft IS/MND for the Proposed Project to public agencies and the general public for review and comment. In accordance with the State CEQA Guidelines, a 30-day review period, which ended on October 2, 2023, was completed. During the public review period, two comment letters and/or emails on the Draft IS/MND were received from interested parties.

This Final IS/MND and Responses to Comments document is organized as follows:

- **Section 1.0** provides a discussion of the purpose of the document and discusses the structure of the document;
- **Section 2.0** contains a summary of the Project Description, a description of minor changes to the Project Description and a discussion regarding why these changes do not require recirculation of the Draft IS/MND;
- **Section 3.0** includes the comment letters received and responses to these comments;
- **Section 4.0** includes revisions to the Draft IS/MND.
- **Section 5.0** includes the Proposed Project's Mitigation Monitoring and Reporting Program (MMRP), prepared pursuant to Public Resources Code Section 21081.6; and
- **Section 6.0** includes the Notice of Intent, Proof of Publication, Environmental Filing Receipt, and the Draft IS/MND.

This Final MND document and the Draft IS/MND together constitute the environmental document for the proposed Project. Based on the comments received, no substantial revisions to the text were required and therefore, the document does not need to be recirculated. A substantial revision according to Section 15073.5 of the *2021 CEQA Statute Guidelines* shall mean:

- "(1) A new, avoidable significant effect is identified and mitigation measures or project revisions must be added in order to reduce the effect to insignificance, or
- (2) The lead agency determines that the proposed mitigation measures or project revisions will not reduce potential effects to less than significance and new measures or revisions must be required."

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## **2.0 PROJECT OVERVIEW**

### **2.1 Project Location**

The approximately 35.32-acre Study Area is located within the Calaveras County right-of-way (ROW) in Rancho Calaveras, Calaveras County, California. The project begins at Tank A on Hart Vickson Lane heading south, turns south on Baldwin Street, heads southeast on Usher Drive, turns east up Wind River Drive, continues east on Wind River Drive, and ends at Tank B.

### **2.2 Project Description**

The Project involves construction of a new, dedicated transmission main from the existing Tank A booster pump station to the existing Tank B. The Project is designed to remove the hydraulic bottleneck and improve conveyance to Tank B. The replacement transmission main is sized at 14-inch diameter for the first 13,600 linear feet from the Tank A pump station and 12-inch diameter for the last 6,500 linear feet before Tank B. The pipe material for the entire transmission main ductile iron.

From Tank A the transmission line follows Hart Vickson Lane to its intersection with Baldwin Street, then along Baldwin Street, Usher Drive, and Wind River Road to the existing Tank B site. The new transmission pipeline will be in a separate open-cut trench parallel to the existing distribution system lines. The trench and new transmission pipeline will be located within the existing road ROW and established utility easements. All construction work will be conducted within the travel lanes or within the adjacent ROW (where feasible). Partial lane closure will take place during construction activities.

The new transmission pipeline will be isolated from the existing water distribution mains and only connected at five locations along its alignment with tie-in connections being made via pressure reducing valve (PRV) stations at five locations along the pipeline. The transmission main will allow flow in both directions including forward pumping from Tank A to fill Tank B and, when the pump station is idle, gravity flow in the reverse direction allowing Tank B to supply water system demands when peak flow exceeds the pumping capacity.

While the new transmission pipeline is under construction, the existing distribution system will continue to operate in its current configuration and will continue to transfer water from Tank A pump station to fill Tank B. The existing distribution system will also continue to supply customer water demands along the existing route. However, upon completion of the new transmission pipeline, the existing distribution system will no longer be necessary for Tank A to B transmission and will be isolated and divided into smaller service zones. Each service zone will be supplied via dedicated PRV stations, Each pressure zone will be served by at least two PRV stations or each zone will be served by looping from multiple directions. A dead-end run, e.g. residential cul-de-sac, will be served by a single dedicated PRV station.

To facilitate construction of the new transmission pipeline, the existing pavement within one traffic lane will be saw-cut along the trench line. Pavement will be replaced upon completion of the underground utility construction in accordance with the County Public Works Requirements. Substantial traffic control signage and flaggers will be deployed for the duration of the project. Additionally, while existing pavement is being saw-cut, removed, and replaced with new pavement for the transmission main, the

District will replace old water service laterals (service saddles, corp. stops, service lines, and meter valves) from the distribution main to the service box, adding guard valves to or replacing fire hydrants, and making other repairs to the existing water distribution system.

The existing Tank B inlet and outlet pipes are small and will be upsized, replaced and reconfigured to comply with California waterworks standards. The new transmission main will discharge directly into Tank B, removing the inlet hydraulic constraint. The existing outlet will be retained with valve additions and modifications to allow for flow into the distribution system when the Tank A booster pump station is both operating and not operating (reverse gravity flow).

### **2.3 Decision Not to Recirculate Draft MND**

After the completion of the public/agency comment period for the Draft IS/MND, one minor revision was made to the IS/MND. Therefore, criteria for recirculation of the MND prior to adoption as outlined in Section 15073.5 of the State CEQA Guidelines were not met and the document does not need to be recirculated.

### **3.0 COMMENTS AND RESPONSES**

This section of the document contains copies of the comment letters received during the 30-day public review period, which began on September 1, 2023, and ended on October 2, 2023. In conformance with Section 15088(a) of the State CEQA Guidelines, CCWD has considered comments on environmental issues from reviewers of the Draft IS/MND and has prepared written responses. Two letters were received via email, commenting on the Draft IS/MND. These letters, and the responses to the comments contained in the letters are provided in this section.

A list of public agencies, organizations, and individuals that provided comments on the Draft IS/MND is presented below. The letters and the responses to the comments follow this page.

#### **3.1 List of Comment Letters**

<b>Letter Number</b>	<b>Sender</b>	<b>Date of Letter</b>
1	California Department of Transportation	September 21, 2023
2	Central Valley Regional Water Quality Control Board	October 2, 2023

**Letter 1: (California Department of Transportation) -Gregoria Poncé,  
Office of Rural Planning, September 21, 2023**

CALIFORNIA STATE TRANSPORTATION AGENCY

GAVIN NEWSOM, GOVERNOR

**California Department of Transportation**

OFFICE OF THE DISTRICT 10 Planning  
P.O. BOX 2048 | STOCKTON, CA 95201  
(209) 948-7325 | FAX (209) 948-7164 TTY 711  
[www.dot.ca.gov](http://www.dot.ca.gov)



September 21, 2023

Mr. Charles Palmer  
District Engineer  
Calaveras County Water District  
120 Toma Court  
San Andreas, CA 95249

**CAL-26-PM 5.946**  
**Initial Study Jenny Lind**  
**Water Transmission Pipeline**  
**Project SCH 2023090007**

Mr. Palmer,

The California Department of Transportation (Caltrans) appreciates the opportunity to review and comment on the Water Transmission pipeline Initial Study that proposes to install 20,000 feet of potable water transmission pipeline to remove an existing hydraulic transmission bottleneck and improve conveyance to Tank B and install connections for new or replaced laterals. The project area covers approximately 35.32-acre. The pipeline will be placed in trenches within existing paved roads of the community of Rancho Calaveras. The new pipeline will be installed parallel to the existing transmission system lines from Tank A on Hart Vickson Lane to Tank B on Wind River Drive.

The project area extends from Tank A on Hart Vickson Lane heading south, turns south on Baldwin Street, heads southeast on Usher Drive, turns east up Wind River Drive, continues east on Wind River Drive, and ends at Tank B.

**Caltrans has the following comments:**

Caltrans suggests that the County of Calaveras continue to coordinate with Caltrans in identifying and addressing potential pedestrian safety and cumulative transportation impacts from this project and other developments near this location. This will assist Caltrans in ensuring that pedestrian, traffic safety, and quality standards are maintained for the traveling public on existing and future state transportation facilities in Calaveras County.

**Traffic Operations**

1. The Temporary Lane Closures and staging will need to be reviewed by Caltrans Traffic Management prior to construction. Please provide those plans.
2. Any work done within state Right of Way (ROW) will have to be reviewed by Caltrans Encroachment permits.

Caltrans-1

"Provide a safe and reliable transportation network that serves all people and respects the environment"

Mr. Charles Palmer  
September 21, 2023  
Page 2

**Encroachment Permits**

If any project activities encroach into Caltrans ROW, the project proponent must submit an application for an Encroachment Permit to the Caltrans District 10 Encroachment Permit Office. Appropriate environmental studies must be submitted with this application. For more information, please visit the Caltrans Website at: <https://dot.ca.gov/programs/traffic-operations/ep/applications>

If you have any questions or concerns, please contact Shiferaw Jemberie (209) 986-9635 (email: [Shiferaw.jemberie@dot.ca.gov](mailto:Shiferaw.jemberie@dot.ca.gov)) or me at (209) 483-7234 (email: [Gregoria.Ponce@dot.ca.gov](mailto:Gregoria.Ponce@dot.ca.gov)).

Sincerely,

*Gregoria Ponce'*

Gregoria Ponce', Chief  
Office of Rural Planning

cc: Gabriel Elliott, Director of Planning Department, Calaveras County

Caltrans-1

Continued

"Provide a safe and reliable transportation network that serves all people and respects the environment!"

### **3.1.1 Letter 1 Responses to Comments**

#### **3.1.1.1 Response to California Department of Transportation (Caltrans)-1:**

Comment noted. The nature of the Proposed Project would not induce population growth or result in the development of new housing or employment-generating uses. Therefore, the Proposed Project would not result in a cumulative traffic effect regarding expansion for services or utilities. Furthermore, there are no approved or planned projects within proximity to the Proposed Project that would contribute to cumulative effects.

Additionally, the project will not directly impact Caltrans facilities. The project could have temporary indirect traffic impacts as a result of road closures on Hartvickson and traffic detour using Hwy 26; however, traffic volumes along the roadways within the project area are not anticipated to cause additional congestion on the highway. The Proposed Project involves the installation of a new water pipeline to increase flow and improve the distribution system reliability. The Project Area would be returned to pre-project conditions after completion of construction. Since the project does not include construction activities within a Caltrans facility or within the state right of way, an encroachment permit will not be required.



**Letter 2 (Central Valley Regional Water Quality Control Board) – Peter Minkel,  
Engineering Geologist, October 2, 2023**



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Central Valley Regional Water Quality Control Board

2 October 2023

Charles Palmer  
Calaveras County Water District  
120 Toma Court  
San Andreas, CA 95249  
[charlesp@ccwd.org](mailto:charlesp@ccwd.org)

**COMMENTS TO REQUEST FOR REVIEW FOR THE MITIGATED NEGATIVE  
DECLARATION, JENNY LIND WATER SYSTEM TANK A-B WATER  
TRANSMISSION PIPELINE PROJECT, SCH#2023090007, CALAVERAS COUNTY**

Pursuant to the State Clearinghouse's 1 September 2023 request, the Central Valley Regional Water Quality Control Board (Central Valley Water Board) has reviewed the *Request for Review for the Mitigated Negative Declaration* for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project, located in Calaveras County.

Our agency is delegated with the responsibility of protecting the quality of surface and groundwaters of the state; therefore our comments will address concerns surrounding those issues.

**I. Regulatory Setting**

**Basin Plan**

The Central Valley Water Board is required to formulate and adopt Basin Plans for all areas within the Central Valley region under Section 13240 of the Porter-Cologne Water Quality Control Act. Each Basin Plan must contain water quality objectives to ensure the reasonable protection of beneficial uses, as well as a program of implementation for achieving water quality objectives with the Basin Plans. Federal regulations require each state to adopt water quality standards to protect the public health or welfare, enhance the quality of water and serve the purposes of the Clean Water Act. In California, the beneficial uses, water quality objectives, and the Antidegradation Policy are the State's water quality standards. Water quality standards are also contained in the National Toxics Rule, 40 CFR Section 131.36, and the California Toxics Rule, 40 CFR Section 131.38.

The Basin Plan is subject to modification as necessary, considering applicable laws, policies, technologies, water quality conditions and priorities. The original Basin Plans were adopted in 1975, and have been updated and revised periodically as required, using Basin Plan amendments. Once the Central Valley Water Board has adopted a Basin Plan amendment in noticed public hearings, it must be approved by the State Water Resources Control Board (State Water Board), Office of

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MARK BRADFORD, CHAIR | PATRICK PULUPA, ESQ., EXECUTIVE OFFICER

11020 Sun Center Drive #200, Rancho Cordova, CA 95670 | [www.waterboards.ca.gov/centralvalley](http://www.waterboards.ca.gov/centralvalley)

Jenny Lind Water System Tank A-B  
Water Transmission Pipeline Project  
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Administrative Law (OAL) and in some cases, the United States Environmental Protection Agency (USEPA). Basin Plan amendments only become effective after they have been approved by the OAL and in some cases, the USEPA. Every three (3) years, a review of the Basin Plan is completed that assesses the appropriateness of existing standards and evaluates and prioritizes Basin Planning issues. For more information on the *Water Quality Control Plan for the Sacramento and San Joaquin River Basins*, please visit our website:

[http://www.waterboards.ca.gov/centralvalley/water\\_issues/basin\\_plans/](http://www.waterboards.ca.gov/centralvalley/water_issues/basin_plans/)

**Antidegradation Considerations**

All wastewater discharges must comply with the Antidegradation Policy (State Water Board Resolution 68-16) and the Antidegradation Implementation Policy contained in the Basin Plan. The Antidegradation Implementation Policy is available on page 74 at:

[https://www.waterboards.ca.gov/centralvalley/water\\_issues/basin\\_plans/sacsjr\\_2018\\_05.pdf](https://www.waterboards.ca.gov/centralvalley/water_issues/basin_plans/sacsjr_2018_05.pdf)

In part it states:

*Any discharge of waste to high quality waters must apply best practicable treatment or control not only to prevent a condition of pollution or nuisance from occurring, but also to maintain the highest water quality possible consistent with the maximum benefit to the people of the State.*

*This information must be presented as an analysis of the impacts and potential impacts of the discharge on water quality, as measured by background concentrations and applicable water quality objectives.*

The antidegradation analysis is a mandatory element in the National Pollutant Discharge Elimination System and land discharge Waste Discharge Requirements (WDRs) permitting processes. The environmental review document should evaluate potential impacts to both surface and groundwater quality.

**II. Permitting Requirements**

**Construction Storm Water General Permit**

Dischargers whose project disturb one or more acres of soil or where projects disturb less than one acre but are part of a larger common plan of development that in total disturbs one or more acres, are required to obtain coverage under the General Permit for Storm Water Discharges Associated with Construction and Land Disturbance Activities (Construction General Permit), Construction General Permit Order No. 2009-0009-DWQ. Construction activity subject to this permit includes clearing, grading, grubbing, disturbances to the ground, such as stockpiling, or excavation, but does not include regular maintenance activities performed to restore the original line, grade, or capacity of the facility. The Construction General Permit requires the development and implementation of a Storm Water Pollution Prevention Plan (SWPPP). For more information on the Construction General Permit, visit the State Water Resources Control Board website at:

RWQCB-1

RWQCB-2

Jenny Lind Water System Tank A-B  
Water Transmission Pipeline Project  
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[http://www.waterboards.ca.gov/water\\_issues/programs/stormwater/constpermits.shtml](http://www.waterboards.ca.gov/water_issues/programs/stormwater/constpermits.shtml)

**Clean Water Act Section 404 Permit**

If the project will involve the discharge of dredged or fill material in navigable waters or wetlands, a permit pursuant to Section 404 of the Clean Water Act may be needed from the United States Army Corps of Engineers (USACE). If a Section 404 permit is required by the USACE, the Central Valley Water Board will review the permit application to ensure that discharge will not violate water quality standards. If the project requires surface water drainage realignment, the applicant is advised to contact the Department of Fish and Game for information on Streambed Alteration Permit requirements. If you have any questions regarding the Clean Water Act Section 404 permits, please contact the Regulatory Division of the Sacramento District of USACE at (916) 557-5250.

**Clean Water Act Section 401 Permit – Water Quality Certification**

If an USACE permit (e.g., Non-Reporting Nationwide Permit, Nationwide Permit, Letter of Permission, Individual Permit, Regional General Permit, Programmatic General Permit), or any other federal permit (e.g., Section 10 of the Rivers and Harbors Act or Section 9 from the United States Coast Guard), is required for this project due to the disturbance of waters of the United States (such as streams and wetlands), then a Water Quality Certification must be obtained from the Central Valley Water Board prior to initiation of project activities. There are no waivers for 401 Water Quality Certifications. For more information on the Water Quality Certification, visit the Central Valley Water Board website at:

[https://www.waterboards.ca.gov/centralvalley/water\\_issues/water\\_quality\\_certification/](https://www.waterboards.ca.gov/centralvalley/water_issues/water_quality_certification/)

**Waste Discharge Requirements – Discharges to Waters of the State**

If USACE determines that only non-jurisdictional waters of the State (i.e., “non-federal” waters of the State) are present in the proposed project area, the proposed project may require a Waste Discharge Requirement (WDR) permit to be issued by Central Valley Water Board. Under the California Porter-Cologne Water Quality Control Act, discharges to all waters of the State, including all wetlands and other waters of the State including, but not limited to, isolated wetlands, are subject to State regulation. For more information on the Waste Discharges to Surface Water NPDES Program and WDR processes, visit the Central Valley Water Board website at: [https://www.waterboards.ca.gov/centralvalley/water\\_issues/waste\\_to\\_surface\\_water/](https://www.waterboards.ca.gov/centralvalley/water_issues/waste_to_surface_water/)

Projects involving excavation or fill activities impacting less than 0.2 acre or 400 linear feet of non-jurisdictional waters of the state and projects involving dredging activities impacting less than 50 cubic yards of non-jurisdictional waters of the state may be eligible for coverage under the State Water Resources Control Board Water Quality Order No. 2004-0004-DWQ (General Order 2004-0004). For more information on the General Order 2004-0004, visit the State Water Resources Control Board website at:

RWQCB-2

(Continued)



Jenny Lind Water System Tank A-B  
Water Transmission Pipeline Project  
Calaveras County

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[https://www.waterboards.ca.gov/board\\_decisions/adopted\\_orders/water\\_quality/2004/wqo/wqo2004-0004.pdf](https://www.waterboards.ca.gov/board_decisions/adopted_orders/water_quality/2004/wqo/wqo2004-0004.pdf)

**Dewatering Permit**

If the proposed project includes construction or groundwater dewatering to be discharged to land, the proponent may apply for coverage under State Water Board General Water Quality Order (Low Threat General Order) 2003-0003 or the Central Valley Water Board's Waiver of Report of Waste Discharge and Waste Discharge Requirements (Low Threat Waiver) R5-2018-0085. Small temporary construction dewatering projects are projects that discharge groundwater to land from excavation activities or dewatering of underground utility vaults. Dischargers seeking coverage under the General Order or Waiver must file a Notice of Intent with the Central Valley Water Board prior to beginning discharge.

For more information regarding the Low Threat General Order and the application process, visit the Central Valley Water Board website at:

[http://www.waterboards.ca.gov/board\\_decisions/adopted\\_orders/water\\_quality/2003/wqo/wqo2003-0003.pdf](http://www.waterboards.ca.gov/board_decisions/adopted_orders/water_quality/2003/wqo/wqo2003-0003.pdf)

For more information regarding the Low Threat Waiver and the application process, visit the Central Valley Water Board website at:

[https://www.waterboards.ca.gov/centralvalley/board\\_decisions/adopted\\_orders/waivers/r5-2018-0085.pdf](https://www.waterboards.ca.gov/centralvalley/board_decisions/adopted_orders/waivers/r5-2018-0085.pdf)

**Limited Threat General NPDES Permit**

If the proposed project includes construction dewatering and it is necessary to discharge the groundwater to waters of the United States, the proposed project will require coverage under a National Pollutant Discharge Elimination System (NPDES) permit. Dewatering discharges are typically considered a low or limited threat to water quality and may be covered under the General Order for *Limited Threat Discharges to Surface Water* (Limited Threat General Order). A complete Notice of Intent must be submitted to the Central Valley Water Board to obtain coverage under the Limited Threat General Order. For more information regarding the Limited Threat General Order and the application process, visit the Central Valley Water Board website at:

[https://www.waterboards.ca.gov/centralvalley/board\\_decisions/adopted\\_orders/general\\_orders/r5-2016-0076-01.pdf](https://www.waterboards.ca.gov/centralvalley/board_decisions/adopted_orders/general_orders/r5-2016-0076-01.pdf)

**NPDES Permit**

If the proposed project discharges waste that could affect the quality of surface waters of the State, other than into a community sewer system, the proposed project will require coverage under a National Pollutant Discharge Elimination System (NPDES) permit. A complete Report of Waste Discharge must be submitted with the Central Valley Water Board to obtain a NPDES Permit. For more information regarding the NPDES Permit and the application process, visit the Central Valley Water Board website at: <https://www.waterboards.ca.gov/centralvalley/help/permit/>

RWQCB-2

(Continued)

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
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Jenny Lind Water System Tank A-B  
Water Transmission Pipeline Project  
Calaveras County

- 5 -

2 October 2023

If you have questions regarding these comments, please contact me at (916) 464-4684  
or [Peter.Minkel2@waterboards.ca.gov](mailto:Peter.Minkel2@waterboards.ca.gov).

*Peter Minkel*

Peter Minkel  
Engineering Geologist

cc: State Clearinghouse unit, Governor's Office of Planning and Research,  
Sacramento

### **3.1.2 Letter 2 Responses to Comments**

#### **3.1.2.1 Response to Comment Regional Water Quality Control Board (RWQCB)-1:**

The environmental document addresses potential impacts the Project may have on groundwater, water quality, and waters on site in Chapter 4-10 Hydrology and Water Quality and Chapter 4-4 Biological Resources in the Draft IS/MND. The Project will comply with all applicable regulations and obtain all necessary permits. Applicable permits from the Central Valley Regional Water Quality Control Board that will be obtained as a part of the Proposed Project include a Storm Water Pollution Prevention Plan.

Additionally, A preliminary aquatic resources assessment was conducted within the Study Area concurrent with the reconnaissance-level field survey. As discussed in Section 4.4.2.1 of the draft IS/MND, one ephemeral drainage aquatic resource was identified during the reconnaissance-level field survey at the northeast corner of Hart Vickson Lane and Baldwin Street. This feature is mapped in the National Wetlands Inventory data. The ephemeral drainage has not been verified by the U.S. Army Corps of Engineers or the Central Valley RWQCB and jurisdictional status of waters (Waters of the U.S./State) has not been determined. The Project has been designed to avoid all drainage features and therefore will not have an impact on state or federally protected wetlands.

#### **3.1.2.2 Response to Comment RWQCB-2:**

See response to comment CVRWQCB-1.

## 4.0 REVISIONS TO THE DRAFT INITIAL STUDY/MITIGATED NEGATIVE DECLARATION

As a result of minor Project changes and comments received on the Draft IS/MND, revisions have been made to the Draft IS/MND text. These revisions include minor changes to mitigation measures, and do not constitute substantial revisions that would require recirculation of the document. According to Section 15073.5 of the CEQA Guidelines, a substantial revision shall mean:

- (1) A new, avoidable significant effect is identified and mitigation measures or project revisions must be added in order to reduce the effect to insignificance, or
- (2) The lead agency determines that the proposed mitigation measures or project revisions will not reduce potential effects to less than significance and new measures or revisions must be required."

The revisions are provided below. Changes in text are identified by ~~strikeout~~ where text is removed and by underline where text is added.

### 4.1 Mitigation Measure CUL-1

The following text was added/revised based on new information. Within the Draft IS/MND, Mitigation Measure BIO-1 and BIO-3 appears on page 1-1 and 1-2 as well as 4-31 and 4-32 of the Draft Mitigated Negative Declaration/Initial Study.

**BIO-2: Valley Elderberry Longhorn Beetle.** If the proposed pipeline alignment trench is within 30 feet of the dripline of an observed elderberry shrub, trenching and paving may damage an elderberry shrub. Therefore, any ground-disturbing activities within 30 feet of the dripline of the elderberry shrub shall conform to the following avoidance measures.

The design and construction of the new trench and pipeline has been moved an additional 3 feet left of the alignment for a 60-foot stretch clearance (30 feet on either side of the elderberry shrub center point). ~~However-This 30ft on either side of the centerline of the shrub will provide a minimum clearance of 11 feet from the dripline.~~ The project will initiate informal consultation with the USFWS for guidance regarding measures to avoid and minimize potential impacts to VELB and VELB habitat. These measures could include exclusionary fencing and buffers.

**BIO-3: Nesting Bird and Raptors.** Retain a qualified biologist to conduct a preconstruction nesting raptor and bird survey of all suitable habitat in the Study Area within 14 days of the commencement of construction during the nesting season (February 1 through September 30~~August 31~~). Surveys shall be conducted in accessible areas within 500 feet of the Study Area for nesting raptors and 100 feet of the Study Area for nesting birds. Preconstruction nesting surveys are not required for construction activity outside the nesting season.

If active nests are not found during the preconstruction survey, the biologist shall document the findings in a letter report for the lead agency, and no further mitigation shall be required. Upon request by CDFW, the letter report will be made available to CDFW.

If active nests are found, a no-disturbance buffer shall be established around the nest. The buffer distances shall be established by a qualified biologist in consultation with CDFW and are generally recommended to be 250 to 500 feet for raptors and 50 to 100 feet for non-raptor birds. The buffer shall be maintained until the fledglings are capable of flight and become independent of the nest tree, to be determined by a qualified biologist. Once the young are independent of the nest, no further measures are necessary.



## **5.0 MITIGATION MONITORING AND REPORTING PLAN**

### **5.1 Introduction**

In accordance with CEQA, an MND that identifies adverse impacts related to the construction activity for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project was prepared. The MND identifies mitigation measures that would reduce or eliminate these impacts.

Section 21081.6 of the Public Resources Code and Sections 15091(d) and 15097 of the State CEQA Guidelines require public agencies to adopt a reporting and monitoring program for changes to the project which it has adopted or made a condition of project approval in order to mitigate or avoid significant effects on the environment. An MMRP is required for the Proposed Project because the IS/MND identified potentially significant adverse impacts related to construction and operation of the Proposed Project, and mitigation measures have been identified to mitigate these impacts. Adoption of the MMRP will occur along with approval of the Proposed Project.

### **5.2 Purpose of the Mitigation Monitoring and Reporting Plan**

This MMRP has been prepared to ensure that all required mitigation measures are implemented and completed according to schedule and maintained in a satisfactory manner during the construction and operation of the Proposed Project, as required. The MMRP may be modified by the CCWD during Project implementation, as necessary, in response to changing conditions or other Project refinements. Table 4-1 has been prepared to assist the responsible parties in implementing the MMRP. This table identifies the category of significant environmental impact(s), individual mitigation measures, monitoring and mitigation timing, responsible person/agency for implementing the measure, monitoring and reporting procedure, and notation space to confirm implementation of the mitigation measures. The numbering of the mitigation measures follows the numbering sequence in the IS/MND.

### **5.3 Roles and Responsibilities**

The Calaveras County Water District is responsible for oversight of compliance of the mitigation measures in the MMRP.

### **5.4 Mitigation Monitoring and Reporting Plan**

The column categories identified in Table 4-1 are described below.

- **Mitigation Measure** – This column lists the mitigation measures by number.
- **Monitoring Activity/Timing/Frequency/Schedule** – This column lists the activity to be monitored for each mitigation measure, the timing of each activity, and the frequency/schedule of monitoring for each activity.
- **Implementation Responsibility/Verification** – This column identifies the entity responsible for complying with the requirements of the mitigation measure, and provides space for verification initials and date.

- **Responsibility for Oversight of Compliance/Verification** – This column provides the agency responsible for oversight of the mitigation implementation and is to be dated and initialed by the agency representative based on the documentation provided by the construction contractor or through personal verification by agency staff.
- **Outside Agency Coordination** – this column lists any agencies with which CCWD may coordinate for implementation of the mitigation measure.
- **Comments** – this column provides space for written comments, if necessary.

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
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**Table 4-1. Mitigation Monitoring and Reporting Program**

Mitigation Measure	Implementation Actions and Timing	Implementation Responsibility	Responsibility for Oversight of Compliance/ Verification	Agency Coordination	Comments
<p><b>BIO-1: Special-Status Plant Habitat Avoidance.</b> Potential habitat for special-status plant species occurs in the blue oak woodland and chamise chaparral vegetation communities within the Project Area. Therefore, to avoid impacts during construction of the Proposed Project, all Project personnel will be provided the Vegetation Communities and Land Cover Types Map (Appendix C) and will not access or conduct any construction activity outside of the existing roadway within the blue oak woodland and chamise chaparral vegetation communities (along the pipeline alignment).</p>	<p><b>Action:</b> Special-Status Plant Habitat Avoidance</p> <p><b>Timing:</b> During Construction</p>	Project Biologist	CCWD	CDFW	-
		Initials	Initials		
		Date	Date		
<p><b>BIO-2: Valley Elderberry Longhorn Beetle.</b> If the proposed pipeline alignment trench is within 30 feet of the dripline of an observed elderberry shrub, trenching and paving may damage an elderberry shrub. Therefore, any ground-disturbing activities within 30 feet of the dripline of the elderberry shrub shall conform to the following avoidance measures.</p> <p>The design and construction of the new trench and pipeline has been moved an additional 3 feet left of the alignment for a 60-foot stretch (30 feet on either side of the elderberry shrub center point). This 30ft on either side of the centerline of the shrub will provide a minimum clearance of 11 feet from the dripline. The project will initiate informal consultation with the USFWS for guidance regarding measures to avoid and minimize potential impacts to VELB and VELB habitat. These measures could include exclusionary fencing and buffers.</p>	<p><b>Action:</b> Avoidance Measures within 30 feet of the elderberry dripline</p> <p><b>Timing:</b> During construction within 30 feet of the elderberry dripline</p>	Project Biologist	CCWD	USFWS	-
		Initials	Initials		
		Date	Date		
<p><b>BIO-3: Nesting Bird and Raptors.</b> Retain a qualified biologist to conduct a preconstruction nesting raptor and bird survey of all suitable habitat in the Study Area within 14 days of the commencement of construction during the nesting season (February 1 through September 30). Surveys shall be conducted in accessible areas within 500 feet of the Study Area</p>	<p><b>Action:</b> Nesting Bird and Raptor Surveys</p> <p><b>Timing:</b></p>	Project Biologist	CCWD	CDFW	Only if construction is to occur during the nesting season. If construction
		Initials	Initials		

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**Table 4-1. Mitigation Monitoring and Reporting Program**

Mitigation Measure	Implementation Actions and Timing	Implementation Responsibility	Responsibility for Oversight of Compliance/ Verification	Agency Coordination	Comments
<p>for nesting raptors and 100 feet of the Study Area for nesting birds. Preconstruction nesting surveys are not required for construction activity outside the nesting season. If active nests are not found during the preconstruction survey, the biologist shall document the findings in a letter report for the lead agency, and no further mitigation shall be required. Upon request by CDFW, the letter report will be made available to CDFW.</p> <p>If active nests are found, a no-disturbance buffer shall be established around the nest. The buffer distances shall be established by a qualified biologist in consultation with CDFW and are generally recommended to be 250 to 500 feet for raptors and 50 to 100 feet for non-raptor birds. The buffer shall be maintained until the fledglings are capable of flight and become independent of the nest tree, to be determined by a qualified biologist. Once the young are independent of the nest, no further measures are necessary.</p>	<p>If construction is to occur during the nesting season (generally February 1 through September 30). If construction takes place outside of the nesting bird season, BIO-3 is not necessary</p>	<p>Date</p>	<p>Date</p>		<p>takes place outside of the nesting bird season, BIO-3 is not necessary</p>
<p><b>BIO-4: Staging Area Preconstruction Clearance Survey.</b> Within 14 days prior to construction a qualified biologist will conduct a preconstruction survey of identified staging areas for (1) potential jurisdictional aquatic features, (2) special-status plant potential habitat, and (3) special-status wildlife. If any of these conditions are observed then species-specific avoidance zones will be established in coordination with the qualified biologist. The qualified biologist will provide a memo letter with avoidance and minimization measure recommendations. Avoidance zones will be established with temporary high-visibility fencing.</p>	<p><b>Action:</b> Clearance survey of staging areas</p> <p><b>Timing:</b> Within 14 days prior to the start of construction activities</p>	<p>Project Biologist</p> <hr/> <p>Initials</p> <hr/> <p>Date</p>	<p>CCWD</p> <hr/> <p>Initials</p> <hr/> <p>Date</p>	<p>CDFW</p>	<p>–</p>
<p><b>CUL-1: Unknown Resources.</b> If subsurface deposits believed to be cultural or human in origin are discovered during construction, all work must halt within a 100-foot radius of the discovery. A qualified professional archaeologist, meeting the</p>	<p><b>Action:</b> Activity suspension if unknown resources are found.</p>	<p>Project Archaeologist, Construction Manager</p>	<p>CCWD</p>		<p>–</p>

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
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**Table 4-1. Mitigation Monitoring and Reporting Program**

Mitigation Measure	Implementation Actions and Timing	Implementation Responsibility	Responsibility for Oversight of Compliance/ Verification	Agency Coordination	Comments
<p>Secretary of the Interior’s Professional Qualification Standards for prehistoric and historic archaeology, shall be retained to evaluate the significance of the find, and shall have the authority to modify the no-work radius as appropriate, using professional judgment. The following notifications shall apply, depending on the nature of the find:</p> <ul style="list-style-type: none"> <li>• If the professional archaeologist determines that the find does not represent a cultural resource, work may resume immediately, and no agency notifications are required.</li> <li>• If the professional archaeologist determines that the find does represent a cultural resource from any time period or cultural affiliation, the archaeologist shall immediately notify the lead agencies. The agencies shall consult on a finding of eligibility and implement appropriate treatment measures, if the find is determined to be a Historical Resource under CEQA, as defined in Section 15064.5(a) of the CEQA Guidelines or a historic property under Section 106 NHPA, if applicable. Work may not resume within the no-work radius until the lead agencies, through consultation as appropriate, determine that the site either: 1) is not a Historical Resource under CEQA or a Historic Property under Section 106; or 2) that the treatment measures have been completed to their satisfaction.</li> <li>• If the find includes human remains, or remains that are potentially human, they shall ensure reasonable protection measures are taken to protect the discovery from disturbance (Assembly Bill [AB] 2641). The archaeologist shall notify the Calaveras County Coroner (per Section 7050.5 of the Health and Safety Code). The provisions of Section 7050.5 of the California Health and Safety Code, Section 5097.98 of the California PRC, and AB 2641 will be implemented. If the coroner determines the remains are Native American and not the result of a crime scene, the</li> </ul>	<p><b>Timing:</b> During construction</p>	<p>Initials</p> <hr/> <p>Date</p>	<p>Initials</p> <hr/> <p>Date</p>		

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
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**Table 4-1. Mitigation Monitoring and Reporting Program**

Mitigation Measure	Implementation Actions and Timing	Implementation Responsibility	Responsibility for Oversight of Compliance/ Verification	Agency Coordination	Comments
<p>coroner will notify the Native American Heritage Commission (NAHC), which then will designate a Native American Most Likely Descendant (MLD) for the Project (Section 5097.98 of the PRC). The designated MLD will have 48 hours from the time access to the property is granted to make recommendations concerning treatment of the remains. If the landowner does not agree with the recommendations of the MLD, the NAHC can mediate (Section 5097.94 of the PRC). If no agreement is reached, the landowner must rebury the remains where they will not be further disturbed (Section 5097.98 of the PRC). This will also include either recording the site with the NAHC or the appropriate Information Center; using an open space or conservation zoning designation or easement; or recording a reinternment document with the county in which the property is located (AB 2641). Work may not resume within the no-work radius until the lead agencies, through consultation as appropriate, determine that the treatment measures have been completed to their satisfaction.</p>					
<p><b>TRANS-1: Construction Traffic Management Plan.</b> Prior to commencing construction of the Proposed Project, a construction traffic management plan (Traffic Plan) shall be prepared by the Contractor, in coordination with the CCWD, California Department of Transportation (if necessary), and Calaveras County. The management plan shall be detailed and comprehensive to adequately mitigate potential conflicts between baseline and construction-related traffic. The Traffic Plan will include, at a minimum, the following measures:</p> <ol style="list-style-type: none"> <li>1. Adequate off-street worker parking shall be provided along the pipeline route.</li> </ol>	<p><b>Action:</b> Construction Traffic Control/Management Plan</p> <p><b>Timing:</b> Prior to and during construction</p>	<p>Construction Manager</p> <hr/> <p>Initials</p> <hr/> <p>Date</p>	<p>CCWD</p> <hr/> <p>Initials</p> <hr/> <p>Date</p>	<p>–</p>	<p>–</p>

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
Final Mitigated Negative Declaration Approval

**Table 4-1. Mitigation Monitoring and Reporting Program**

Mitigation Measure	Implementation Actions and Timing	Implementation Responsibility	Responsibility for Oversight of Compliance/ Verification	Agency Coordination	Comments
<ol style="list-style-type: none"> <li>2. A flagman or signal-controlled one-way traffic-control operation shall be provided where two-way traffic operation is impractical or unsafe.</li> <li>3. Roadway disturbances shall be minimized during non-working hours; open trenches shall be covered with steel plates or by the use of temporary backfill during non-working hours.</li> <li>4. Temporary steel plate trench crossings shall be provided as needed to maintain access to homes, farms, and businesses.</li> <li>5. Construction sites shall be posted with appropriate warning signage at least one week prior to construction to allow local residents to select an alternative travel route.</li> <li>6. Construction staging areas shall be provided to minimize storage of equipment and materials in the traffic lanes.</li> <li>7. All paved surfaces disturbed during construction shall be repaved when work is complete.</li> <li>8. The Contractor shall provide traffic control and diversion plans for review and approval by each appropriate jurisdiction.</li> <li>9. To minimize delays in emergency response during project construction, emergency providers shall be notified in advance. Police, fire protection, and ambulance services shall be notified in advance of the times, duration, and location of construction activities throughout the project's construction process.</li> </ol>					

Note: AB = Assembly Bill; CDFW = California Department of Fish and Wildlife; CEQA = California Environmental Quality Act; CCWD = Calaveras County Water District; ft = feet/foot; MLD = Most Likely Descendant; NAHC = Native American Heritage Commission; NHPA = National Historic Preservation Act; PRC = Public Resources Code; USFWS = U.S. Fish and Wildlife Service; VELB = Valley Elderberry Longhorn Beetle

Jenny Lind Water System Tank A-B Water Transmission Pipeline Project  
Final Mitigated Negative Declaration Approval

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To be signed when all mitigation measures have been completed:

Calaveras County Water District

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Signature

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Printed Name

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Date

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**6.0 LIST OF APPENDICES**

Appendix A – Notice of Intent

Appendix B – Draft Initial Study and Mitigated Negative Declaration for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project

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## **APPENDIX A**

Notice of Intent

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**APPENDIX B**

Draft Initial Study and Mitigated Negative Declaration for the Jenny Lind Water System Tank A-B Water Transmission Pipeline Project

**PUBLIC NOTICE**

**30-Day Document Review and Availability  
for the Jenny Lind Water System Tank A-B  
Water Transmission Pipeline Project—  
Calaveras County, California**

The Calaveras County Water District (CCWD) is the California Environmental Quality Act (CEQA) Lead Agency for the proposed Jenny Lind Water System Tank A-B Transmission Pipeline Project (Proposed Project). CCWD has directed the preparation of an Initial Study/Mitigated Negative Declaration (IS/MND) in compliance with CEQA.

**Project Location:**

The approximately 35.32-acre Study Area is located within the Calaveras County right-of-way (ROW) in Rancho Calaveras, Calaveras County, California. The project begins at Tank A on Hart Vickson Lane heading south, turns south on Baldwin Street, heads southeast on Usher Drive, turns east up Wind River Drive, continues east on Wind River Drive, and ends at Tank B.

**Project Description:**

The Project proposes to install 20,000 feet of potable water transmission main (between 12-14-inch diameter transmission lines) to remove an existing hydraulic transmission bottleneck and improve conveyance to Tank B and install connections for new or replaced laterals. The pipeline will be placed in trenches within existing paved roads of the community of Rancho Calaveras in Calaveras County, California. The new pipeline will be installed parallel to the existing transmission system lines from Tank A on Hart Vickson Lane, continuing down Baldwin Street, Usher Drive, Wind River Drive, and continuing to Tank B on Wind River Drive.

**Findings/Determination:**

CCWD has reviewed and considered the proposed project and has determined that the project will not have a significant effect on the environment with the incorporation of mitigation measures, as supported by evidence provided in the Initial Study. The Calaveras County Water District hereby prepares and proposes to adopt a Mitigated Negative Declaration for this project.

**IS/MND Document Review and Availability:**

The public review and comment period for the Draft IS/MND will extend for 30 days starting **September 1, 2023 and ending October 2, 2023**. Draft IS/MND can be viewed and/or downloaded at the following website:

[https://ccwd.org/wp-content/uploads/2023/08/Jenny-Lind-ISMND\\_Draft\\_8\\_24\\_23.pdf](https://ccwd.org/wp-content/uploads/2023/08/Jenny-Lind-ISMND_Draft_8_24_23.pdf)

**Comments/Questions:**

Comments and/or questions regarding the IS/MND may be directed to:

Calaveras County Water District  
Attn: Charles Palmer, P.E. District Engineer  
120 Toma Court  
San Andreas, CA 95249  
or [charlesp@ccwd.org](mailto:charlesp@ccwd.org)

Publication Date: September 1, 2023  
The Union Democrat Sonora, CA 95370

# Agenda Item

DATE: March 13, 2024

TO: Board of Directors

FROM: Michael Minkler, General Manager  
Kelly Richards, Business Services Manager

SUBJECT: Discussion Regarding Financial Services Consulting Agreement

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## **RECOMMENDED ACTION:**

Discussion regarding establishment of a financial services consulting agreement to address the immediate budget development needs of the Finance Department

## **SUMMARY:**

Calaveras County Water District's Accounting Division falls under the umbrella of the Administrative Services Department, which is the fiduciary of the district's finances and assets. The division provides accurate, timely, and transparent financial information regarding district operations and services, and ensures compliance with various federal, state, and district policies, rules, and regulations.

The Administrative Services Department is responsible for cash management, investment portfolio, debt management, and management of the district's banking and other financial services relationships. Cash management includes the timely deposit, investment, and disbursement of funds, all in accordance with district policy. Staff ensures that all transactions are accounted for and reported accurately, and are compliant with district policy, applicable laws, and other regulations. Debt management includes the issuance and ongoing administration of the district's debt instruments, as well as management of the debt instruments of special assessment districts.

Finance and accounting staff report accurate and timely financial records according to Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) requirements. The staff is also responsible for audit compliance, miscellaneous analysis of district projects, grant reporting and adherence to internal controls.

The Department also prepares and monitors the district's operating and capital improvement program (CIP) budgets, including revenue and expenditure projections and tracking. It is also responsible for water and wastewater rate and other fee studies and ensures adherence to district policy and all applicable state laws.

Historically, finance and accounting functions have been staffed with three full-time employees: Director of Administrative Services, Accountant I/II, and Accounting

Technician I/II. Recently, the Board approved the addition of another Accountant I/II position to assist in completing the responsibilities of the division while also working closely with Engineering staff on CIP projects, funding, grant administration and project-related accounting.

With the existing Accountant II employee leaving the district in January and the Director of Administrative Services out of the office on extended leave, several critical tasks must be immediately addressed and carried out for the District to meet operational and financial obligations. Two new Accountants have been onboarded and are currently under training, however, it is evident that a financial services consultant to support the financial and accounting operations of the District is needed.

Immediate tasks where support is needed include:

- The District's FY 2024-25 budget (including CIP budget)
- The development of a new Enterprise Fund for the District's hydropower related activities
- The financials software conversion project into Tyler Technologies Incode system

District staff solicited, received, and evaluated two competitive proposals from firms with a vast array of government accounting experience, including Special Districts, in budget development, audit preparation, enterprise accounting, and software conversions. Several other firms were contacted, but no response or a decline to provide services was received.

Staff recommends retaining Eide Baily, LLP. Eide Baily has the breadth and depth of experience to meet the District's needs and has a department that specializes in special district financing, including water agencies that are similar to CCWD. They are also prepared to ramp up in time to assist the District with budget development for the upcoming fiscal year.

## **STRATEGIC PLAN GOALS and OBJECTIVES:**

Consistent with the Strategic Plan, this Agenda Item supports the following goals and objectives:

### **Fiscal Responsibility Objectives**

- **FR-03** Develop and align annual budgets with prioritized projects and CIP that can be implemented based on value added and benefit to District customers.
- **FR-04** Develop best management practices for budget forecasts and tracking, and base decisions on data-driven outcomes that define and reflect value and cost effectiveness
- **FR-05** Review financial budget systems and tools and update if needed.

## **Programs, Projects, And Initiatives Objectives**

- **PI-01** Leverage hydropower projects to benefit the near- and long-term priorities for the District and its stakeholders

## **Enduring Organization Objectives**

- **EO-01** Develop a District that our customers value and our Board and staff are proud to serve through a recognizable and respected brand.
- **EO-09** Evaluate the District's essential staffing and priorities, and employ District staff, partnerships, vendors, and consultants to align with strategic priorities and to provide the most effective service.

## **FINANCIAL CONSIDERATIONS:**

Salary savings from several vacant positions during the current fiscal year will be used to offset the cost of the contract. Costs for this agreement are not anticipated to exceed \$100,000, however, Eide Baily includes terms in its proposal to notify the District immediately of any circumstances that could significantly change the cost of services. Eide Baily's proposal is attached.

Status reports of work progress and costs incurred will be brought back to the Finance Committee for consideration and evaluation.



February 26, 2024

Calaveras County Water District  
Michael Minkler, General Manager  
120 Toma Court  
San Andreas, California 95249

This letter outlines the understanding of the terms and objectives of the consulting engagement between Eide Bailly LLP (Eide Bailly) and the Calaveras County Water District (District).

### Scope of Engagement

We will work with you to provide consulting services in connection with the following services:

- Budget development,
- Establishing a new enterprise fund,
- Updating of the capital improvement plan,
- Review accounting processes,
- Implementation of software modules, and
- Other items as requested.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). We will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA *Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide us, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

We agree to retain our work papers for a period of at least eight years from the date of our report.



**Timeline**

We will begin our procedures upon acceptance of this engagement agreement. We would expect to have our work completed within requested timelines for the specific tasks. This timetable assumes the timely receipt of requested information and the cooperation of the parties involved. If delays are experienced in receiving information, the delivery of our work will be delayed accordingly.

**Fees**

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$90,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

Our rates based on levels are as follows through June 30, 2024:

 **Rates**

Hourly Rate by Staff Level	2024
Partner	\$ 350 / hr.
Manager	\$ 250 / hr.
Senior Associate	\$ 160 / hr.
Associate	\$ 140 / hr.
Clerical	\$ 90 / hr.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information we will require to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such engagement documentation will be provided under the supervision of Eide Bailly LLP’s personnel. Furthermore, upon request, we may provide copies of selected engagement documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such engagement documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm’s performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our agreed upon procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney’s fees will be added to the amount due.

The District accepts responsibility for the results of the services being provided and agrees to perform the following functions in connection with this engagement:

- Make all management decisions and perform all management functions.
- Designate a competent individual to oversee the services.
- Evaluate the adequacy and results of the services performed.
- Accept responsibility for the results of the services.
- Establish and maintain internal controls, including monitoring ongoing activities.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for the District.

## **MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Sacramento, California. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

## **LIMITED INDEMNITY**

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in the information provided to us to complete our engagement that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

## **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

**TIME LIMITATION**

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months (“Limitation Period”) after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the engagement. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

**GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in Sacramento, California.

**ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

Handwritten signature of James W. Ramsey in black ink.

James W Ramsey, CPA, CFE  
Partner

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RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Calaveras County Water District by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_