



**RESOLUTION NO. 2022-01**  
**RESOLUTION NO. PFA-02**  
**ORDINANCE NO. 2022-01**

## **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.

Regular Board Meeting  
Wednesday, January 12, 2022  
1:00 p.m.

Calaveras County Water District  
120 Toma Court  
San Andreas, California 95249

**Based on guidance from the California Governor's Office and Department of Public Health, in order to minimize the potential spread of the COVID-19 virus, the Calaveras County Water District will convene its public meetings of the Board of Directors virtually until further notice.**

**The following alternative is available to members of the public to participate in the meeting:**

### **Microsoft Teams meeting**

**Join on your computer or mobile app**

[Click here to join the meeting](#)

**Or call in (audio only)**

[+1 689-206-0281,,481318333#](#) United States

Phone Conference ID: 481 318 333#

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**

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.**

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### **BOARD OF DIRECTORS**

Cindy Secada, President  
Bertha Underhill, Director

Scott Ratterman Vice President  
Russ Thomas, Director

Jeff Davidson, Director

**3. CONSENT AGENDA**

**The following items are expected to be routine / non-controversial. Items will be acted upon by the Board at one time without discussion. Any Board member may request that any item be removed for later discussion.**

- 3a Approval of Minutes for the Board Meeting of December 8, 2021  
(Rebecca Hitchcock, Clerk to the Board)
- 3b Review Board of Directors Monthly Time Sheets for December 2021  
(Rebecca Hitchcock, Clerk to the Board)
- 3c Ratify Claim Summary #598 Secretarial Fund in the Amount of \$2,198,721.05 for December 2021  
(Jessica Self, External Affairs Manager) **RES 2022-\_\_\_\_\_**
- 3d Re-Authorizing Remote Teleconference Meetings of the Board of Directors of the Calaveras County Water District for the Period January 12, 2022, through February 11, 2022, Pursuant to AB 361  
(Rebecca Hitchcock, Clerk to the Board) **RES 2022-\_\_\_\_\_**
- 3e Authorized Signatures on Banking and Investment Accounts  
(Michael Minkler, General Manager)
  - Umpqua Bank **RES 2022-\_\_\_\_\_**
  - Local Agency Investment Fund **RES 2022-\_\_\_\_\_**
  - Wells Fargo **RES 2022-\_\_\_\_\_**

**4. NEW BUSINESS**

- 4a Presentation of the Audited Financial Statements for the Fiscal Year Ending June 30, 2021 by Richardson & Company, LLP  
(Jeffrey Meyer, Senior Vice President Hilltop Securities Inc)
- 4b Discussion/Action regarding Appointment to Board Committees and Election of Members to Joint Power Authorities  
(Cindy Secada, Board President)
- 4c Discussion/Action regarding Urban and Multi-Benefit Drought Relief Program  
(John Griffin, Senior Civil Engineer) **RES 2022-\_\_\_\_\_**

**5. OLD BUSINESS**

- 5a Discussion/Action regarding Approval of a CEQA Addendum and Authorizing Notice of Determination West Point and Wilseyville Wastewater Treatment Consolidation Project, CWSRF No.C-06-7850-210  
(Charles Palmer, District Engineer) **RES 2022-\_\_\_\_\_**
- 5b Update on the Sustainable Groundwater Management Act (SGMA) including Recognition of Walt Ward for his Contributions to SGMA  
(Brad Arnold, Water Resources Manager) **RES 2022-\_\_\_\_\_**

**6. REPORTS**

6a Report on the December 2021 Operations and Engineering Departments  
(Damon Wyckoff, Director of Operations)

6b\* General Manager's Report  
(Michael Minkler)

**7.\* BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS**

**8. NEXT BOARD MEETINGS**

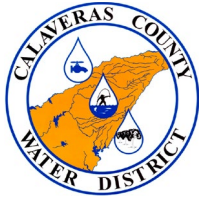
- Wednesday, January 26, 2022, 1:00 p.m., Regular Board Meeting
- Wednesday, February 9, 2022, 1:00 p.m., Regular Board Meeting

**9. CLOSED SESSION**

9a Conference with Legal Counsel-Anticipated Litigation  
Significant Exposure to Potential Litigation - Government Code § 54956.9(d)(2)-2 case

**10. REPORTABLE ACTION FROM CLOSED SESSION**

**11. ADJOURNMENT**



## MINUTES

### CALAVERAS COUNTY WATER DISTRICT REGULAR BOARD MEETING

DECEMBER 8, 2021

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

Staff Present: Michael Minkler, General Manager  
Matt Weber Esq, General Counsel  
Rebecca Hitchcock, Clerk to the Board  
Damon Wyckoff, Director of Operations  
Jesse Hampton, Plant Operations Manager  
Pat Burkhardt, Construction and Maintenance Manager  
Jessica Self, External Affairs Manager  
Charles Palmer, District Engineer  
Brad Arnold, Water Resources Manager  
Kevin Williams, Senior Civil Engineer  
John Griffin, Senior Civil Engineer  
Catherine Steyer, Accountant II  
Kate Jesus, Engineering Coordinator  
Tiffany Burke, Administrative Technician Sr.

Others Present: None

### ORDER OF BUSINESS

#### CALL TO ORDER / PLEDGE OF ALLEGIANCE

##### 1. ROLL CALL

President Davidson called the Regular Board Meeting to order at 1:02 p.m. and led the Pledge of Allegiance. All Board members were present.

##### 2. PUBLIC COMMENT

There was no public comment.



3. **ELECTION OF OFFICERS**  
(Michael Minkler, General Manager)

**MOTION:** Directors Davidson/Underhill - Nominate Director Secada as Board President for the 2022 Year

Mr. Minkler called for nominations for Board President for the 2022 year. Director Davidson nominated Director Secada as President and Director Underhill seconded the nomination. There were no other nominations. Directors Ratterman and Davidson closed the nominations.

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

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

**MOTION:** Directors Thomas/Secada - Nominate Director Ratterman as Board Vice President for the 2022 Year

Director Thomas nominated Director Ratterman as Board Vice President and Director Secada seconded the motion. There were no other nominations. Directors Thomas and Davidson closed the nominations.

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

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

4. **CONSENT AGENDA**

**MOTION:** Directors Davidson/Ratterman-Approved Consent Agenda Items: 4a, 4b, 4d, and 4e as presented

- 4a Approval of Minutes for the Board Meetings of November 10 and November 23, 2021 (Rebecca Hitchcock, Clerk to the Board)
- 4b Review Board of Directors Monthly Time Sheets for November 2021 (Rebecca Hitchcock, Clerk to the Board)
- Director Underhill pulled Item 4c from the Consent Agenda*
- 4c Ratify Claim Summary #597 Secretarial Fund in the Amount of \$1,414,716.81 for November 2021 (Jessica Self, External Affairs Manager) **RES 2021-\_\_\_\_\_**
- 4d Report on the Monthly Investment Transactions for October 2021 (Jessica Self, External Affairs Manager)
- 4e Re-Authorizing Remote Teleconference Meetings of the Board of Directors of The Calaveras County Water District for the Period December 8, 2021, through January 6, 2022, Pursuant to AB 361 (Rebecca Hitchcock, Clerk to the Board) **RES 2021-88**

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

**OFF CONSENT AGENDA**

***Director Underhill pulled Item 4c from the Consent Agenda***

4c Ratify Claim Summary #597 Secretarial Fund in the Amount of \$1,414,716.81 for November 2021  
(Jessica Self, External Affairs Manager) **RES 2021-86**

**MOTION:** Directors Davidson/Underhill–Ratified Claim Summary #597 Secretarial Fund in the Amount of \$1,414,716.81 for November 2021.

**DISCUSSION:** Director Underhill pointed out a formatting error on the Claim Summary. The first 4 lines were the same items repeating on each page. Ms. Hitchcock assured the Board that the report submitted by the Finance Department was accurate, it was a formatting error in the transition from Excel to PDF, and those amounts were not included in the totals.

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

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

**5. NEW BUSINESS**

5a Introduction of new District employees Senior Civil Engineer, John Griffin and Accountant II, Catherine Steyer  
(Damon Wyckoff, Director of Operations and Jessica Self, External Affairs Manager)

**DISCUSSION:** Mr. Wyckoff introduced John Griffin to the Board. Mr. Griffin spoke briefly, and the Board welcomed him to the District. Ms. Self introduced Ms. Steyer to the Board. Ms. Steyer spoke briefly, and the Board also welcomed her to the District.

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

5b Discussion/Action regarding Purchase of UV Disinfection Equipment for the Forest Meadows Wastewater Treatment Facility  
(Charles Palmer, District Engineer) **RES 2021-87**

**DISCUSSION:** Mr. Palmer addressed the Board regarding the existing UV disinfection equipment installed in 1999. He explained that that system is now obsolete and unreliable and requires replacement. He reviewed the quotes received and the recommendation of staff to purchase the WEDECO open channel system. There was discussion between staff and the Board regarding the specifics of the system.

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

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

## 6. REPORTS

6a Report on the November 2021 Operations and Engineering Departments  
(Damon Wyckoff, Director of Operations)

**DISCUSSION:** Mr. Wyckoff presented the November 2021 monthly Operations and Engineering reports. He reviewed items of interest and answered questions from the Board.

6b General Manager's Report  
(Michael Minkler)

**DISCUSSION:** Mr. Minkler reported on the following activities: 1) the upcoming ACWA Conference; 2) on December 1, 2021 UTICA will officially be under a REMAT Contract; 3) the City Administrator, Melissa Eads, of Angels Camp has resigned; 4) the arrearage funding process is almost complete and he thanked all the staff that have worked so hard to administer the program; 5) the meter replacement program is almost complete in the Arnold area; 6) the Tyler software upgrade implementation and the server upgrade process; 7) several open positions are in various stages of recruitment; 8) Ryan Sullivan was promoted to the new Underground Utilities Crew Supervisor position; 9) the State water rights curtailment order has been lifted; and 10) the laser light show at White Pines Park.

## 7. BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS

Director Thomas reported that he toured an area of the Slurry Line with staff and Director Secada. He also mentioned an article on the State voluntary agreements and would like to have the Director Compensation Policy as an agenda topic soon.

Director Davidson had nothing to report.

Director Ratterman reported on the ACWA Conference and the JPIA session regarding cyber security. They recommend reflective striping and cones for vehicles. He reminded staff to submit safety awards through ACWA JPIA. He also pointed out to the Board that the 30-day reauthorization of virtual meetings ends on January 6, 2022. Matt Weber confirmed that the Board will need to attend in person for the January 12<sup>th</sup> meeting since the reauthorization will be expired on January 6, 2022.

Director Underhill asked about the number of customers in Ebbetts Pass versus Copperopolis.

Director Secada would like the arrearages program and the legal requirements of staff wearing masks in the office as topics at the next Board meeting. She also reported that she attended a webinar on being a good Board Chair.

## 8. NEXT BOARD MEETINGS

- Wednesday, December 22, 2021, 1:00 p.m., Regular Board Meeting-**Cancelled**
- Wednesday, January 12, 2022, 1:00 p.m., Regular Board Meeting

The meeting adjourned into Closed Session at approximately 2:21 p.m. Those present were Board Members: Cindy Secada, Russ Thomas, Bertha Underhill, Jeff Davidson, and Scott Ratterman; staff members Michael Minkler, General Manager, Damon Wyckoff, Director of Operations (for item 9a); and General Counsel, Matt Weber.

**9. CLOSED SESSION**

9a Conference with Real Property Negotiators Gov. Code § 54956.8  
Property: APN 055-051-008, Copperopolis  
Agency negotiators: M. Minkler  
Negotiating Parties: CV Developers  
Under negotiation: Price and/or terms of payment.

9b Conference with Legal Counsel-Anticipated Litigation  
Significant Exposure to Potential Litigation - Government Code § 54956.9(d)(2)-1  
case

**10. REPORTABLE ACTION FROM CLOSED SESSION**

The Board reconvened into Open Session at approximately 3:22 p.m. There was no reportable action.

**11. ADJOURNMENT**

With no further business, the meeting adjourned at 3:22 p.m.

Respectfully Submitted:

ATTEST:

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

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

# Agenda Item

DATE: January 12, 2022  
TO: Michael Minkler, General Manager  
FROM: Rebecca Hitchcock, Clerk to the Board  
SUBJECT: Review Board of Directors Time Sheets for December 2021

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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 from 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 December 2021.

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 21-22 budget.

*Attachments: Board of Directors Time Sheets for December 2021*


**CALAVERAS COUNTY WATER DISTRICT  
2021 DIRECTOR REIMBURSEMENT FORM**

For Admin Use  Payroll Expense

Month/Yr December 2021  
Name S. 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	
11-28	Travel to ACWA/SPIA Conf.									77
11-29	ACWA/SPIA Mtg - Pasadena Conference									0
11-30	ACWA Conference - Pasadena								\$120.-	0
12-1	ACWA Conference - Pasadena									0
12-2	Travel home AND ACWA Conf.								120.-	0
12-8	CCWD Reg. Meeting								120.-	77
12-16	DC Virtual Visits - Feinstein/Garamendi								120.-	7
12-17	<del>DC Virtual visit Mia O'Connell</del> cancelled								120.-	0
<b>Total</b>		For Totals line, multiply miles by the IRS rate: 1/1/2021 \$0.560						600		161
Pursuant to Board Policy 4030, receipts required; report/materials required.						<b>Totals</b> (use IRS mileage rate)		\$720.-		\$90.16

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.

Signature of Claimant:  


Administrative Review: 

Date: 12/15/21

Orig to Finance Dept.













**Calaveras County Water District  
Claim Summary #598  
November 2021 -vs- December 2021**

	November 2021	December 2021
CCWD Operating Expenditures	\$ 711,538.59	\$ 961,116.79
Expenditures to be reimbursed/Fiduciary Payments	-	-
Capital Improvement Program Projects	150,676.37	567,888.12
Capital Outlay	830.10	19,315.42
<b>Sub-Total Vendor Payments</b>	<b>863,045.06</b>	<b>1,548,320.33</b>
Payroll Disbursed	550,312.49	645,087.17
Other EFT Payments	1,359.26	5,313.55
<b>Total Disbursements</b>	<b>\$ 1,414,716.81</b>	<b>\$ 2,198,721.05</b>

Vendor	Description	Date	Check No	Amount
A T & T	Acct#0519345679001 Long Distance Copper Reclaim	12/2/2021	138992	43.71
A T & T	Phone 11/21 SA Shop	12/31/2021	EFT	138.37
A T & T	Phone 12/21 SA Shop	12/31/2021	EFT	138.00
A T & T	Phone 11/21 SA Warehouse	12/31/2021	EFT	28.60
A T & T	Phone 12/21 SA Warehouse	12/31/2021	EFT	28.20
A T & T	Phone 11/21 SA Shop	12/31/2021	EFT	77.83
A T & T	Phone 12/21 SA Shop	12/31/2021	EFT	77.62
A T & T	Phone 11/21 SA Warehouse	12/31/2021	EFT	16.08
A T & T	Phone 12/21 SA Warehouse	12/31/2021	EFT	15.87
A T & T CALNET 3	Phone 11/21 Camp Connell Radio Tower	12/31/2021	EFT	211.80
A T & T CALNET 3	Phone 12/21 Camp Connell Radio Tower	12/31/2021	EFT	211.80
A T & T CALNET3	Phone 11/21 OP HQ Long Distance	12/31/2021	EFT	323.28
A T & T CALNET3	Phone 12/21 OP HQ Long Distance	12/31/2021	EFT	296.49
A T & T CALNET3	Phone - 11/21 OP HQ Backup	12/31/2021	EFT	302.53
A T & T CALNET3	Phone - 12/21 OP HQ Backup	12/31/2021	EFT	302.10
A T & T CALNET3	Phone 11/21 T Line	12/31/2021	EFT	84.80
A T & T CALNET3	Phone 12/21 T Line	12/31/2021	EFT	157.80
A T & T CALNET3	Phone 11/21 Dorrington P/S	12/31/2021	EFT	23.06
A T & T CALNET3	Phone 12/21 Dorrington P/S	12/31/2021	EFT	22.76
A T & T CALNET3	Phone 11/21 District Wide	12/31/2021	EFT	694.98
A T & T CALNET3	Phone 12/21 District Wide	12/31/2021	EFT	688.53
A T & T CALNET3	Phone 11/21 JLTC	12/31/2021	EFT	83.80
A T & T CALNET3	Phone 12/21 JLTC	12/31/2021	EFT	82.75
A T & T CALNET3	Phone 11/21 Hunters	12/31/2021	EFT	23.69
A T & T CALNET3	Phone 12/21 Hunters	12/31/2021	EFT	21.37
A T & T CALNET3	Phone 11/21 CCWHSE	12/31/2021	EFT	1.15
A T & T CALNET3	Phone 12/21 CCWHSE	12/31/2021	EFT	2.00
A T & T CALNET3	Phone/Fax 11/21 JLTC	12/31/2021	EFT	14.74
A T & T CALNET3	Phone/Fax 12/21 JLTC	12/31/2021	EFT	14.55
A T & T CALNET3	Phone 12/21 OP HQ Long Distance	12/31/2021	EFT	109.66
A T & T CALNET3	Phone 11/21 OP HQ Long Distance	12/31/2021	EFT	119.57
A T & T CALNET3	Phone - 11/21 OP HQ Backup	12/31/2021	EFT	111.90
A T & T CALNET3	Phone - 12/21 OP HQ Backup	12/31/2021	EFT	111.74
A T & T CALNET3	Phone 11/21 T Line	12/31/2021	EFT	31.36
A T & T CALNET3	Phone 12/21 T Line	12/31/2021	EFT	58.36
A T & T CALNET3	Phone 11/21 District Wide	12/31/2021	EFT	390.93
A T & T CALNET3	Phone 12/21 District Wide	12/31/2021	EFT	387.30

Vendor	Description	Date	Check No	Amount
A T & T CALNET3	Phone 11/21 JLTC	12/31/2021	EFT	30.99
A T & T CALNET3	Phone 12/21 JLTC	12/31/2021	EFT	30.61
A T & T CALNET3	Phone 11/21 Azalea L/S	12/31/2021	EFT	21.37
A T & T CALNET3	Phone 12/21 Azalea L/S	12/31/2021	EFT	21.08
A T & T CALNET3	Phone/Fax 11/21 JLTC	12/31/2021	EFT	8.29
A T & T CALNET3	Phone/Fax 12/21 JLTC	12/31/2021	EFT	8.19
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Tire Swap - V 551	12/9/2021	139048	98.00
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Tires - V 730	12/9/2021	139048	1,192.00
ACWA/JPIA	Dental 01/22	12/17/2021	139104	4,419.88
ACWA/JPIA	EAP 01/22	12/17/2021	139104	110.79
ACWA/JPIA	Vision 01/22	12/17/2021	139104	921.32
ACWA/JPIA	Retiree Dental 01/22	12/17/2021	139104	2,218.62
ACWA/JPIA	Retiree Vision 01/22	12/17/2021	139104	636.79
ACWA/JPIA	Dental 01/22	12/17/2021	139104	1,634.76
ACWA/JPIA	EAP 01/22	12/17/2021	139104	39.15
ACWA/JPIA	Vision 01/22	12/17/2021	139104	340.76
ACWA/JPIA	Retiree Dental 01/22	12/17/2021	139104	820.58
ACWA/JPIA	Retiree Vision 01/22	12/17/2021	139104	235.53
AFLAC	Aflac 11/21 JJ325	12/17/2021	139105	1,393.09
AFLAC	Aflac 11/21 JJ325	12/17/2021	139105	515.25
ALLIED ELECTRONICS, INC	Ethernet Switches - Stock	12/2/2021	138993	891.35
ANGELS HEATING AND AIR CONDITIONING	HVAC Maintenance Service Contract	12/9/2021	139049	2,960.64
ANGELS HEATING AND AIR CONDITIONING	HVAC Maintenance Service Contract	12/9/2021	139049	1,665.36
ANGELS SEWER & DRAIN SERVICE, Inc	Re-Route Customer's Service Line - CC 388 Sunrise Road	12/9/2021	139050	3,850.00
AQUA BEN CORPORATION	Hydrofloc - FMWWTP	12/9/2021	139051	9,329.27
ARNOLD AUTO SUPPLY	Repair Parts - EP	12/17/2021	139106	649.67
ARNOLD TIRE AND AUTO CARE	Air Sensors - V 551	12/9/2021	139052	165.03
BIG VALLEY FORD LINCOLN MERCURY	Vacuum Pump - V 134	12/9/2021	139053	126.17
BIG VALLEY FORD LINCOLN MERCURY	Filter, Element Kit - SA Shop	12/17/2021	139109	242.18
BNN, LLC	CPUD Water Mechanics Shop 780 Industrial Way	12/2/2021	138995	78.81
BNN, LLC	CPUD Water Warehouse 780 Industrial Way	12/2/2021	138995	78.81
BNN, LLC	SASD Sewer Mechanics Shop 780 Industrial Way	12/2/2021	138995	124.22
BNN, LLC	SASD Sewer Warehouse 780 Industrial Way	12/2/2021	138995	100.44
BNN, LLC	CPUD Water Warehouse 780 Industrial Way	12/2/2021	138995	44.33
BNN, LLC	CPUD Water Mechanics Shop 780 Industrial Way	12/2/2021	138995	44.33
BNN, LLC	SASD Sewer Mechanics Shop 780 Industrial Way	12/2/2021	138995	69.86
BNN, LLC	SASD Sewer Warehouse 780 Industrial Way	12/2/2021	138995	56.49

Vendor	Description	Date	Check No	Amount
CALAVERAS AUTO SUPPLY	Brake Pads & Rotors - V 712	12/9/2021	139054	757.25
CALAVERAS AUTO SUPPLY	Hoses, Fittings - V 712	12/9/2021	139054	56.11
CALAVERAS AUTO SUPPLY	Brake Pads, Fuel Treatment - V 712	12/9/2021	139054	197.38
CALAVERAS AUTO SUPPLY	Brake Pads, Fuel Treatment - V 712	12/9/2021	139054	247.17
CALAVERAS AUTO SUPPLY	Batteries - V 614	12/9/2021	139054	307.75
CALAVERAS AUTO SUPPLY	Oil Filters, Oil - V 614	12/9/2021	139054	85.11
CALAVERAS AUTO SUPPLY	Ball Joints, Oil - V 519	12/9/2021	139054	341.12
CALAVERAS AUTO SUPPLY	Oil, Filters - V 519	12/9/2021	139054	105.87
CALAVERAS AUTO SUPPLY	DEF - V 723	12/9/2021	139054	53.58
CALAVERAS COUNTY	(10) Site Burn Permits - District Wide	12/9/2021	139055	76.80
CALAVERAS COUNTY	(10) Site Burn Permits - District Wide	12/9/2021	139055	43.20
CALAVERAS COUNTY	Blanket Encroachment Permit - District Wide	12/17/2021	139110	1,783.77
CALAVERAS COUNTY	Blanket Encroachment Permit - District Wide	12/17/2021	139110	1,003.36
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Customer Service	12/17/2021	139111	51.51
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Customer Service Supervisor	12/17/2021	139111	40.30
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Customer Service	12/17/2021	139111	19.05
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Customer Service Supervisor	12/17/2021	139111	14.90
CALAVERAS LUMBER CO INC	Materials for Forest Meadows Belt Press Containment Wall Around	12/9/2021	139056	50.35
CALAVERAS LUMBER CO INC	Plumbing Belt Press (Project 15107)	12/9/2021	139056	57.47
CALAVERAS LUMBER CO INC	Materials for Containment Wall Belt Press FM	12/9/2021	139056	650.06
CALAVERAS LUMBER CO INC	Tools - OP HQ	12/9/2021	139056	174.59
CALAVERAS LUMBER CO INC	Tools - OP HQ	12/9/2021	139056	64.57
CALAVERAS LUMBER CO INC	Steel, Screws - FMWWTP	12/9/2021	139056	60.31
CALAVERAS MATERIALS, INC	3/4 Class II AB - EP Barn	12/9/2021	139057	755.68
CALAVERAS MATERIALS, INC	3/4 Class II AB - CC Whse	12/9/2021	139057	378.23
CALAVERAS MATERIALS, INC	3/4 Class II AB - EP Barn	12/9/2021	139057	404.66
CALAVERAS MATERIALS, INC	3/4 Class II AB - EP Barn	12/9/2021	139057	370.07
CALAVERAS MATERIALS, INC	3/4 Class II AB - CC Whse	12/9/2021	139057	763.54
CALAVERAS MATERIALS, INC	3/4" Class II AB - FMWWTP	12/9/2021	139057	203.83
CALAVERAS MATERIALS, INC	3/4 Class II AB - CC Whse	12/17/2021	139112	384.67
CALAVERAS MATERIALS, INC	3/4 Class II AB - AWWTP	12/17/2021	139112	384.20
CALIFORNIA AQUASTORE	Construction Services for the EP Redwood Water Storage Tanks	12/17/2021	139113	350,000.00
CALIFORNIA TEES	Annual Shirts/Sweatshirts	12/2/2021	138996	502.89
CALIFORNIA TEES	Annual Shirts/Sweatshirts	12/2/2021	138996	5,109.50
CALIFORNIA TEES	Annual Shirts/Sweatshirts	12/2/2021	138996	186.00
CALIFORNIA TEES	Annual Shirts/Sweatshirts	12/2/2021	138996	2,874.10
CALIFORNIA TEES	T-Shirts & Hoodies	12/17/2021	139114	336.00

Vendor	Description	Date	Check No	Amount
CALIFORNIA TEES	T-Shirts & Hoodies	12/17/2021	139114	124.28
CALPERS - RETIREMENT	Retirement 11/30/21 Payroll	12/3/2021	EFT	34,199.25
CALPERS - RETIREMENT	Retirement 11/30/21 Payroll	12/3/2021	EFT	12,649.04
CALPERS - RETIREMENT	Retirement 12/15/21 Payroll	12/17/2021	EFT	33,571.96
CALPERS - RETIREMENT	Retirement 12/15/21 Payroll	12/17/2021	EFT	12,417.03
CALPERS (Def Comp)	Deferred Comp Loan Repay 11/30/21 Payroll	12/3/2021	EFT	846.70
CALPERS (Def Comp)	Deferred Comp 11/30/21 Payroll	12/3/2021	EFT	2,377.91
CALPERS (Def Comp)	Deferred Comp Loan Repay 11/30/21 Payroll	12/3/2021	EFT	407.87
CALPERS (Def Comp)	Deferred Comp 11/30/21 Payroll	12/3/2021	EFT	1,710.60
CALPERS (Def Comp)	Deferred Comp Loan Repay 12/15/21 Payroll	12/17/2021	EFT	846.70
CALPERS (Def Comp)	Deferred Comp 12/15/21 Payroll	12/17/2021	EFT	2,346.05
CALPERS (Def Comp)	Deferred Comp Loan Repay 12/15/21 Payroll	12/17/2021	EFT	407.87
CALPERS (Def Comp)	Deferred Comp 12/15/21 Payroll	12/17/2021	EFT	1,563.70
CALPERS (Health Ins)	Health Insurance, Employees 12/21	12/3/2021	EFT	84,741.36
CALPERS (Health Ins)	Health Insurance, Retirees 12/21	12/3/2021	EFT	6,263.40
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	97.45
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	125.44
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	16.57
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	22.60
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	27.19
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	5.02
CALPERS (Health Ins)	Health Insurance, Employees 12/21	12/3/2021	EFT	31,342.70
CALPERS (Health Ins)	Health Insurance, Retirees 12/21	12/3/2021	EFT	2,316.60
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	36.04
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	65.69
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	6.13
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	9.65
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	10.06
CALPERS (Health Ins)	Health Insurance Admin Fees 12/21	12/3/2021	EFT	1.86
CAMPORA	Acct#75516 Wallace 12/21	12/17/2021	139115	18.26
CAPITAL RUBBER & GASKET INC.	Materials for the Forest Meadows UV Disinfection Project (CIP 15	12/9/2021	139058	384.84
CARBON COPY INC	Copies, Copier Maintenance 11/21	12/2/2021	138997	6.44
CARBON COPY INC	Copies, Copier Maintenance 11/21	12/2/2021	138997	32.04
CARBON COPY INC	Copies, Copier Maintenance 11/21	12/2/2021	138997	2.38
CARBON COPY INC	Copies, Copier Maintenance 11/21	12/2/2021	138997	11.84
CDK SUPPLY	PVC Conduit for Mechanics Building Project (CIP 11101)	12/2/2021	138999	187.52
CDK SUPPLY	PVC, Tape, Coupler for Mechanics Building Project (CIP 11101)	12/2/2021	138999	120.74

Vendor	Description	Date	Check No	Amount
CDK SUPPLY	PVC, Adaperts, Couplers, Tape, Glue for Mechanics Building Proje	12/2/2021	138999	647.41
CDK SUPPLY	Electrical Parts - 9135 Cliff Court	12/9/2021	139059	36.23
CDTFA	Voucher#481261673 Acct#094-00269 Water Rights	12/9/2021	139060	17,235.46
CDTFA	Voucher#481261673 Acct#094-024690 Water Rights	12/9/2021	139060	1,732.00
CENTRAL VALLEY HARDWARE CO	Padlocks for Meters for AMI/AMR Project (CIP 11096)	12/17/2021	139116	754.11
CLARK PEST CONTROL	Pest Control - La Contenta Warehouse 807402	12/2/2021	139001	68.00
CLARK PEST CONTROL	Pest Control - La Contenta Warehouse 807402	12/2/2021	139001	68.00
CLARK PEST CONTROL	Pest Control - JLWTP 807549	12/2/2021	139001	66.00
CLARK PEST CONTROL	Pest Control - Wallace 2120969	12/2/2021	139001	127.00
CLARK PEST CONTROL	Pest Control - La Contenta WWTP 807360	12/2/2021	139001	87.00
CLARK PEST CONTROL	Pest Control - Southworth 688236	12/2/2021	139001	88.00
CLARK PEST CONTROL	Pest Control Acct#1505308 Hunter Dam	12/9/2021	139061	100.00
CLARK PEST CONTROL	Pest Control Acct#807549 JLWTP	12/9/2021	139061	66.00
CLARK PEST CONTROL	Pest Control Acct#9328727 OP HQ	12/17/2021	139117	83.20
CLARK PEST CONTROL	Pest Control Acct#1505308 Hunter Dam	12/17/2021	139117	100.00
CLARK PEST CONTROL	Pest Control Acct#9328727 OP HQ	12/17/2021	139117	46.80
CLARK PEST CONTROL	Pest Control Acct#190086855 FMWWTP	12/17/2021	139117	91.00
CLA-VAL/GRISWOLD	PRV - Sheep Ranch Tank Project	12/2/2021	139000	2,540.29
COLE TISCORNIA CONSTRUCTION	Installation of 23 Solar Units for the AMI/AMR Project (CIP 1109	12/17/2021	139119	34,500.00
COLE TISCORNIA CONSTRUCTION	Installation of 23 Solar Units for the AMI/AMR Project (CIP 1109	12/17/2021	139119	3,900.00
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 12/21	12/9/2021	139062	499.20
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 12/21	12/9/2021	139062	280.80
CONDOR EARTH TECHNOLOGIES INC	Special Inspections/Soils/Concrete Testing -Mechanics Building	12/2/2021	139002	2,987.25
CONDOR EARTH TECHNOLOGIES INC	Compaction Testing - CC 10/21	12/9/2021	139063	302.50
CONDOR EARTH TECHNOLOGIES INC	20/21 Ground Water Monitoring 11/21	12/9/2021	139063	6,574.00
CONDOR EARTH TECHNOLOGIES INC	Special Inspections/Soils/Concrete Testing11/21	12/17/2021	139120	2,430.43
CONDOR EARTH TECHNOLOGIES INC	Geotechnical Investigations for the Sheep Ranch Fire 10/21	12/17/2021	139120	357.50
CONDOR EARTH TECHNOLOGIES INC	Materials Testing and Special Inspections Redwood Tanks 8/21	12/17/2021	139120	766.50
CONDOR EARTH TECHNOLOGIES INC	Compaction Testing - LC Water Service Installation	12/17/2021	139120	608.00
COPPER AUTO & MARINE	Materials & Supplies - CC	12/17/2021	139123	476.94
COPPEROPOLIS FIRE PROTECTION DISTRICT	(54) Hydrant Maintenance - CC	12/17/2021	139124	1,242.00
CPUD	Water Service 11/21 - OP HQ	12/31/2021	EFT	248.95
CPUD	Water Service 11/21 - OP HQ Corp Yard	12/31/2021	EFT	63.14
CPUD	Water Service 11/21 - OP HQ	12/31/2021	EFT	92.08
CPUD	Water Service 11/21 - OP HQ Corp Yard	12/31/2021	EFT	35.52
CWEA Renewal	Mechanic Tech Grade 4 Renewal - Samorano	12/9/2021	139064	67.84
CWEA Renewal	Mechanic Tech Grade 4 Renewal - Samorano	12/9/2021	139064	38.16



Vendor	Description	Date	Check No	Amount
CWEA Renewal	CSM Grade 2 Renewal - Burkhardt	12/9/2021	139064	96.00
CWEA Renewal	CWEA Membership Renewal - Scheidt	12/17/2021	139125	122.88
CWEA Renewal	CWEA CSM Grade 1 Renewal - Tindell	12/17/2021	139125	91.00
CWEA Renewal	CWEA Membership Renewal - Scheidt	12/17/2021	139125	69.12
DATAPROSE	UB Statement Processing 11/21	12/9/2021	139065	7,870.80
DATAPROSE	UB Statement Processing 11/21	12/9/2021	139065	2,911.11
DC FROST ASSOCIATES, INC	Mixer - LS 18 CC	12/2/2021	139004	3,589.83
DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease 11/21	12/31/2021	EFT	188.61
DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease 11/21	12/31/2021	EFT	106.10
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00000	12/2/2021	139006	2,333.08
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00042	12/2/2021	139006	797.16
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00005	12/2/2021	139006	882.57
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00043	12/2/2021	139006	14,649.28
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00000	12/2/2021	139006	862.92
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00042	12/2/2021	139006	294.84
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00005	12/2/2021	139006	326.43
DOWNEY BRAND ATTORNEYS LLP	11/21 Legal Services 31348.00043	12/2/2021	139006	5,418.22
DOWNEY BRAND ATTORNEYS LLP	10/21 Legal Services 31348.00045	12/9/2021	139067	3,960.00
EBBETTS PASS GAS SERVICE	Fuel 11/21	12/17/2021	139129	2,334.22
EBBETTS PASS GAS SERVICE	Fuel 11/21	12/17/2021	139129	1,313.00
EBBETTS PASS LUMBER	Materials & Supplies - AWWTP	12/2/2021	139007	136.12
EBBETTS PASS LUMBER	Plumb New Hoses and Lines into Belt Press FM (Project 15107)	12/2/2021	139007	220.50
ENTERPRISE FM TRUST	Customer 411657B Vehicle Leasing 12/21	12/17/2021	139130	1,032.11
ENTERPRISE FM TRUST	Customer 411657B Vehicle Leasing 12/21	12/17/2021	139130	7,711.92
ENTERPRISE FM TRUST	Customer 411657B Vehicle Leasing 12/21	12/17/2021	139130	580.55
ENTERPRISE FM TRUST	Customer 411657B Vehicle Leasing 12/21	12/17/2021	139130	4,337.95
EXPRESS SEWER AND DRAIN, INC	CCTV Inspection for Gold Creek 3 Project (01265)	12/2/2021	139008	5,175.00
FERGUSON ENTERPRISES, INC 1423	Meter Extensions for AMI/AMR Project (CIP 11096)	12/2/2021	139009	543.24
FERGUSON ENTERPRISES, INC 1423	Sheep Ranch Tank Project	12/2/2021	139009	42,785.70
FERGUSON ENTERPRISES, INC 1423	Sheep Ranch Tank Project	12/2/2021	139009	66.32
FERGUSON ENTERPRISES, INC 1423	Meter Box and Lid for Mechanics Building Project (CIP 11101)	12/17/2021	139132	410.40
FERGUSON ENTERPRISES, INC 1423	Meter Antenna Reader for Snowshoe Springs for AMI/AMR Project (C	12/17/2021	139132	277.97
FGL ENVIRONMENTAL	Water Testing 11/1 -11/30	12/9/2021	139069	4,773.00
FGL ENVIRONMENTAL	Waste Water Testing 11/1 -11/30	12/9/2021	139069	2,685.00
FOOTHILL PORTABLE TOILETS	Rental Portable Toilets 11/09/21 - 12/06 SR	12/9/2021	139070	109.50
FOOTHILL PORTABLE TOILETS	Rental Portable Toilets 11/09/21 - 12/06 Wallace	12/9/2021	139070	109.50
GAMBI DISPOSAL INC.	Bio-Solids Removal - November 2021	12/9/2021	139071	3,202.50

Vendor	Description	Date	Check No	Amount
GENERAL SUPPLY COMPANY	Plumbing Supplies for Mechanics Building Project (CIP 11101)	12/2/2021	139010	2,400.79
GENERAL SUPPLY COMPANY	Materials for AMI/AMR Project (CIP 11096)	12/2/2021	139010	413.93
GENERAL SUPPLY COMPANY	Electrical Parts - FMWWTP	12/9/2021	139072	794.40
GENERAL SUPPLY COMPANY	Plumbing Supplies for Mechanics Building Project	12/17/2021	139136	634.30
GENERAL SUPPLY COMPANY	Materials for Mechanics Building Project	12/17/2021	139136	395.08
GLOBAL PAY	Merchant Services 24728 11/21	12/31/2021	EFT	5,583.42
GLOBAL PAY	Merchant Services 7167 11/21	12/31/2021	EFT	966.85
GLOBAL PAY	Merchant Services 24728 11/21	12/31/2021	EFT	2,065.10
GLOBAL PAY	Merchant Services 7167 11/21	12/31/2021	EFT	357.60
GOVCONNECTION, INC	USB Switches, Back-Up UPS's - Stock	12/2/2021	139011	450.61
GRAINGER	Test Strips, Pressure Gauges - Inspector	12/2/2021	139012	158.82
GRAINGER	Air Compressor - JLWTP	12/9/2021	139073	2,280.75
GRAINGER	Air Pressure Regulators - FMWWTP	12/9/2021	139073	75.59
HERRING PAVING COMPANY	Paving - JL	12/9/2021	139075	15,000.00
HERRING PAVING COMPANY	Paving - JL	12/9/2021	139075	16,900.00
HOBGOODS CLEANING	Janitorial Service OP HQ 12/21	12/17/2021	139138	1,412.55
HOBGOODS CLEANING	Janitorial Service JLTC 12/21	12/17/2021	139138	18.00
HOBGOODS CLEANING	Janitorial Service OP HQ 12/21	12/17/2021	139138	522.45
HOBGOODS CLEANING	Janitorial Service JLTC 12/21	12/17/2021	139138	32.00
HOLT OF CALIFORNIA	Dozer and Excavator Rental for Collections System Improvements	12/2/2021	139013	7,103.67
HOLT OF CALIFORNIA	Repair Parts - B 06	12/9/2021	139076	939.57
HOLT OF CALIFORNIA	Repair Parts Freight - B 06	12/9/2021	139076	141.51
HUNT & SONS, INC	Fuel - JL	12/2/2021	139014	1,349.23
HUNT & SONS, INC	Fuel - WP	12/9/2021	139077	1,918.28
HUNT & SONS, INC	Fuel - CC	12/9/2021	139077	1,191.37
HYDROSCIENCE ENGINEERS INC	Engineering/Design Services - Arnold Wastewater 11/21	12/9/2021	139078	23,575.00
IRON MOUNTAIN	Document Destruction	12/17/2021	139139	70.48
IRON MOUNTAIN	Document Destruction	12/17/2021	139139	26.06
LEDGER DISPATCH	Recruiting Ad - CSR	12/2/2021	139015	20.59
LEDGER DISPATCH	Recruiting Ad - CSR	12/2/2021	139015	7.61
LIEBERT CASSIDY WHITMORE	Legal Services 09/21 CA045-00001	12/2/2021	139016	28.47
LIEBERT CASSIDY WHITMORE	Legal Services 09/21 CA045-00025	12/2/2021	139016	1,908.95
LIEBERT CASSIDY WHITMORE	Legal Services 09/21 CA045-00025	12/2/2021	139016	706.05
LIEBERT CASSIDY WHITMORE	Legal Services 09/21 CA045-00001	12/2/2021	139016	10.53
LUMOS & ASSOC	Contract for Design and Engineering Services for Sheep Ranch Mas	12/2/2021	139018	7,290.00
MATHESON TRI-GAS, INC	Liquid Oxygen - CCWTP	12/17/2021	139140	5,622.46
MIRAMONT HOMES INC	UB Refund 418 Mesquite Drive	12/17/2021	139142	210.64

Vendor	Description	Date	Check No	Amount
MODESTO AIRCO GAS & GEAR	Cylinder Rental 11/21	12/17/2021	139143	58.24
MODESTO AIRCO GAS & GEAR	Cylinder Rental 11/21	12/17/2021	139143	32.76
MOTHER LODE ANSWERING SERVICE	Answering Service 12/21	12/17/2021	139144	465.01
MOTHER LODE ANSWERING SERVICE	Answering Service 12/21	12/17/2021	139144	171.99
MOUNTAIN OASIS PURIFIED WATER	Water Cooler & Supplies 11/21	12/17/2021	139145	71.30
MOUNTAIN OASIS PURIFIED WATER	Water Cooler & Supplies 11/21	12/17/2021	139145	40.10
MUNICIPAL CODE CORP	Recodification Contract Report	12/9/2021	139081	2,518.50
MUNICIPAL CODE CORP	Recodification Contract Report	12/9/2021	139081	931.50
MUTUAL OF OMAHA	Life, AD&D Acct#G00AWXB 12/21	12/9/2021	139082	4,896.87
MUTUAL OF OMAHA	Life, AD&D Acct#G00AWXB 12/21	12/9/2021	139082	1,811.17
NASH CHEVRON	Tires, Wheel Weights - Compressor Trailer	12/17/2021	139146	227.21
NEW FRONTIER AUTO SUPPLY INC	Batteries - V 551	12/2/2021	139020	368.33
NEW FRONTIER AUTO SUPPLY INC	Service Fee 11/30 Acct#1227	12/17/2021	139147	7.37
NEW YORK LIFE	Life Insurance 11/21	12/17/2021	139148	733.08
NEW YORK LIFE	Life Insurance 11/21	12/17/2021	139148	271.14
NOLTE ASSOCIATES INC. DBA NV5	Consultant Services for Groundwater Level 10/21	12/17/2021	139149	800.00
NORDAHL LAND SURVEYING	Construction Staking, Mass Grading, Finish Grading, 11/21	12/2/2021	139021	860.00
NORDAHL LAND SURVEYING	Construction Staking, Mass Grading, Finish Grading, Culvert, Sew	12/17/2021	139150	860.00
NORTHSTAR CHEMICAL	Sodium Hypochlorite - CCWTP	12/17/2021	139151	1,323.03
NORTHSTAR CHEMICAL	Sodium Hydroxide - AWWTP	12/17/2021	139151	4,478.76
NORTHSTAR CHEMICAL	Sodium Hydroxide - CC LS 12	12/17/2021	139151	419.88
NORTHSTAR CHEMICAL	Sodium Hydroxide - CC LS 40	12/17/2021	139151	4,898.64
NORTHSTAR CHEMICAL	Sodium Hydroxide - JL Huckleberry LS	12/17/2021	139151	699.81
NORTHSTAR CHEMICAL	Sodium Hydroxide - LCWWTP	12/17/2021	139151	2,099.42
OCCU-MED, LTD	Pre Employment	12/17/2021	139152	113.88
OCCU-MED, LTD	Pre Employment	12/17/2021	139152	42.12
O'CONNELL & DEMPSEY, LLC	Federal Legislative Advocacy Consulting Services 10/21	12/2/2021	139022	3,650.00
O'CONNELL & DEMPSEY, LLC	Federal Legislative Advocacy Consulting Services 10/21	12/2/2021	139022	1,350.00
O'REILLY AUTO PARTS	Tube Bender - Electrical Crew	12/9/2021	139083	9.64
O'REILLY AUTO PARTS	Brake Fluid, Belt Dressing - V 723	12/9/2021	139083	28.94
O'REILLY AUTO PARTS	DEF - SA Shop	12/9/2021	139083	27.86
O'REILLY AUTO PARTS	Hose Repair Parts - V 135	12/9/2021	139083	80.74
O'REILLY AUTO PARTS	DEF - JLWTP	12/9/2021	139083	16.08
O'REILLY AUTO PARTS	Vise - V 741	12/9/2021	139083	205.42
O'REILLY AUTO PARTS	Battery - Sawmill Generator	12/9/2021	139083	487.26
O'REILLY AUTO PARTS	DEF, Wiper Fluid - V 741	12/9/2021	139083	122.27
P G & E	Power 11/21 - District Wide	12/31/2021	EFT	2,320.60

Vendor	Description	Date	Check No	Amount
P G & E	Power 11/21 - District Wide	12/31/2021	EFT	1,305.34
PACE SUPPLY CORP	Meter Adapters and Customer Side Meter Valves (CIP 11096)	12/2/2021	139023	8,840.08
PACE SUPPLY CORP	Meter Adapters and Customer Side Meter Valves (CIP 11096)	12/2/2021	139023	(2,561.34)
PACE SUPPLY CORP	Meter Extensions for the AMI/AMR Project (CIP 11096)	12/2/2021	139023	353.93
PACE SUPPLY CORP	Flange Adapters - EP Barn	12/2/2021	139023	986.16
PARCELQUEST	Annual Maintenance 10/21 - 10/22	12/2/2021	139024	2,188.54
PARCELQUEST	Annual Maintenance 10/21 - 10/22	12/2/2021	139024	809.46
PARRIS SCOTT ROOFING	Roof Repairs - BT Tank 8	12/9/2021	139084	645.00
PETERSON BRUSTAD INC	Engineering and Design Services for the West Point Water Supply	12/2/2021	139025	45,213.63
PLACER TITLE	Condition of Title Guarantee for Property Address of 3267 Brooks	12/2/2021	139026	400.00
PLUMMERBUILT INC	Construction Contract for Site Work for the Maintenance and Ware	12/2/2021	139027	(14,888.40)
PLUMMERBUILT INC	Construction Contract for Site Work - Maintenance 9/21-11/21	12/2/2021	139027	297,768.00
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	12/2/2021	139028	316.32
POTRERO HILLS LANDFILL	Bio-Solids Disposal - AWWTP	12/2/2021	139028	459.36
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	12/2/2021	139028	440.64
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	12/9/2021	139085	367.20
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	12/9/2021	139085	378.72
QUADIENT FINANCE INC	Postage 11/21	12/31/2021	EFT	674.45
QUADIENT FINANCE INC	Impress 11/21	12/31/2021	EFT	87.51
QUADIENT FINANCE INC	Postage 11/21	12/31/2021	EFT	379.38
QUADIENT FINANCE INC	Impress 11/21	12/31/2021	EFT	32.37
RICHARDSON & COMPANY	FY 20/21 Audit Service	12/2/2021	139030	4,234.00
RICHARDSON & COMPANY	FY 20/21 Audit Service	12/2/2021	139030	1,566.00
SAFE T LITE	Traffic Signs - Underground Utility Crew	12/17/2021	139156	306.75
SAFE T LITE	Traffic Signs - Underground Utility Crew	12/17/2021	139156	273.82
SAFE T LITE	Traffic Signs - Underground Utility Crew	12/17/2021	139156	792.41
SAFE T LITE	Traffic Signs - Underground Utility Crew	12/17/2021	139156	291.96
SAFE T LITE	Traffic Signs - Underground Utility Crew	12/17/2021	139156	(291.96)
SAFE T LITE	Traffic Signs - Underground Utility Crew	12/17/2021	139156	1,272.33
SAFETY PROVISIONS INC	Training	12/9/2021	139086	79.00
SEIU LOCAL 1021	Union Dues 11/21	12/2/2021	139033	1,952.75
SEIU LOCAL 1021	COPE Donation 11/21	12/2/2021	139033	29.20
SEIU LOCAL 1021	COPE Donation 11/21	12/2/2021	139033	10.80
SEIU LOCAL 1021	Union Dues 11/21	12/2/2021	139033	722.25
SENDERS MARKET INC	Casters. Fitting - SA Shop	12/9/2021	139087	67.14
SENDERS MARKET INC	Lumber - T 07	12/9/2021	139087	357.51
SENDERS MARKET INC	Tape Measure - SA Shop	12/9/2021	139087	12.86

Vendor	Description	Date	Check No	Amount
SENDERS MARKET INC	Cement/Primer for Mechanics Building Project	12/9/2021	139087	117.75
SENDERS MARKET INC	PVC and Cement for the Mechanics Building Project	12/9/2021	139087	773.48
SENDERS MARKET INC	Chainsaw Tune Up Parts - LC Whse	12/9/2021	139087	154.80
SENDERS MARKET INC	Tubing, Garbage Bags, Cleaning Supplies, Water - JLWTP	12/9/2021	139087	95.85
SENDERS MARKET INC	Saw Blades, Pipe Cutter, Fitting - JLWTP	12/9/2021	139087	58.46
SENDERS MARKET INC	Marking Flags - Meter Readers	12/9/2021	139087	28.93
SENDERS MARKET INC	Batteries, Mower Start Cord, Primer Bulb - LC Whse	12/9/2021	139087	17.78
SENDERS MARKET INC	Wire, Clamp - WPWTP	12/9/2021	139087	18.43
SENDERS MARKET INC	Materials & Supplies - Wallace WTP	12/9/2021	139087	16.92
SENDERS MARKET INC	Materials & Supplies - LC Whse	12/9/2021	139087	58.81
SENDERS MARKET INC	Tools - Meter Readers	12/9/2021	139087	37.05
SENDERS MARKET INC	Tools - LC Whse	12/9/2021	139087	67.75
SENDERS MARKET INC	Septic Tank Install Parts - Collections Crew	12/9/2021	139087	54.78
SENDERS MARKET INC	Septic Tank Install Parts - Collections Crew	12/9/2021	139087	1,841.29
SENDERS MARKET INC	Credit Septic Tank Install Parts - Collections Crew	12/9/2021	139087	(6.49)
SENDERS MARKET INC	Septic Tank Install Parts - Collections Crew	12/9/2021	139087	72.52
SENDERS MARKET INC	Septic Tank Install Parts - Collections Crew	12/9/2021	139087	7.70
SENSUS USA INC	Sensus Telephone Support Service	12/17/2021	139158	188.89
SENSUS USA INC	Sensus Telephone Support Service	12/17/2021	139158	69.86
SIGNAL SERVICE	Alarm Service Repair - JLWTP	12/2/2021	139035	31.53
STAPLES CREDIT PLAN	Office Supplies - OP HQ	12/2/2021	139036	129.14
STAPLES CREDIT PLAN	Office Supplies - OP HQ	12/2/2021	139036	47.76
SWRCB	Distribution Grade 2 Renewal - Gravette	12/9/2021	139090	60.00
SWRCB	Waste Water Operator Grade 3 Renewal - DeAmicis	12/9/2021	139089	110.00
SWRCB	Distribution Grade 3 Renewal - Turner	12/17/2021	139161	120.00
SWRCB	Treatment Plant Operator 1 Renewal - Atnip	12/17/2021	139161	55.00
TESCO CONTROLS, INC	Tesco Flow Meter Calibration Verification	12/2/2021	139038	9,000.00
TIFCO INDUSTRIES	Abrasive Discs, Electrical Terminals - SA Shop	12/9/2021	139091	279.60
TIRE RACK	Tires - V 551	12/9/2021	139092	876.58
TREATS GENERAL STORE INC	Foam Brush, Deadbolt - OP HQ	12/9/2021	139093	21.91
TREATS GENERAL STORE INC	BOD Meeting Supplies	12/9/2021	139093	5.83
TREATS GENERAL STORE INC	Foam Brush, Deadbolt - OP HQ	12/9/2021	139093	8.10
TREATS GENERAL STORE INC	BOD Meeting Supplies	12/9/2021	139093	2.15
TUOLUMNE STANISLAUS IRWMA	IRWMA Membership Renewal 2021-2022	12/2/2021	139040	5,886.72
TUOLUMNE STANISLAUS IRWMA	IRWMA Membership Renewal 2021-2022	12/2/2021	139040	2,177.28
TYLER TECHNOLOGIES, INC.	Meter Data Sync	12/2/2021	139041	2,464.30
TYLER TECHNOLOGIES, INC.	Meter Data Sync	12/2/2021	139041	911.45

Vendor	Description	Date	Check No	Amount
TYLER TECHNOLOGIES, INC.	Incode - Implementation Costs Amendment	12/17/2021	139163	3,650.00
TYLER TECHNOLOGIES, INC.	Incode - Implementation Costs Amendment	12/17/2021	139163	1,350.00
U.S. BANK	Supplies - District Wide	12/20/2021	EFT	(97.88)
U.S. BANK	Supplies - District Wide	12/20/2021	EFT	1,665.07
U.S. BANK	Safety Eq - District Wide	12/20/2021	EFT	164.92
U.S. BANK	Tools	12/20/2021	EFT	406.82
U.S. BANK	Tools - District Wide	12/20/2021	EFT	96.34
U.S. BANK	SEMA - Hotel	12/20/2021	EFT	141.75
U.S. BANK	AAPEX & OWP	12/20/2021	EFT	10.00
U.S. BANK	SEMA Lodging	12/20/2021	EFT	498.87
U.S. BANK	Utilities	12/20/2021	EFT	160.87
U.S. BANK	Utilities	12/20/2021	EFT	175.99
U.S. BANK	Soap OP HQ	12/20/2021	EFT	35.98
U.S. BANK	Utilities	12/20/2021	EFT	258.10
U.S. BANK	Phone Service - District Wide	12/20/2021	EFT	854.71
U.S. BANK	Utilities	12/20/2021	EFT	5,401.38
U.S. BANK	Utilities	12/20/2021	EFT	493.52
U.S. BANK	Supplies	12/20/2021	EFT	189.56
U.S. BANK	Supplies	12/20/2021	EFT	359.35
U.S. BANK	Cleaner, Trash Can	12/20/2021	EFT	7.86
U.S. BANK	Utilities	12/20/2021	EFT	72.86
U.S. BANK	Phone Case	12/20/2021	EFT	27.44
U.S. BANK	Tools - EP Barn	12/20/2021	EFT	418.26
U.S. BANK	Solenoid Valves	12/20/2021	EFT	156.20
U.S. BANK	Radio Supplies	12/20/2021	EFT	165.69
U.S. BANK	CL2 Injector Parts	12/20/2021	EFT	189.48
U.S. BANK	Utilities	12/20/2021	EFT	1,521.15
U.S. BANK	Repair Materials	12/20/2021	EFT	33.91
U.S. BANK	Winter Tire Install	12/20/2021	EFT	38.40
U.S. BANK	Apple Storage	12/20/2021	EFT	0.99
U.S. BANK	Backflow Course & Exam (2)	12/20/2021	EFT	2,330.00
U.S. BANK	Backhoe Training	12/20/2021	EFT	50.56
U.S. BANK	Lunch Meeting	12/20/2021	EFT	47.53
U.S. BANK	Misc Supplies	12/20/2021	EFT	1,385.26
U.S. BANK	Misc Safety Supplies	12/20/2021	EFT	1,474.06
U.S. BANK	Water Code Updates	12/20/2021	EFT	10.73
U.S. BANK	BOD Supplies	12/20/2021	EFT	28.74

Vendor	Description	Date	Check No	Amount
U.S. BANK	Supplies	12/20/2021	EFT	1,385.87
U.S. BANK	Misc Computer Parts & Acces	12/20/2021	EFT	717.89
U.S. BANK	CEU - Gravette	12/20/2021	EFT	85.82
U.S. BANK	Sign Order	12/20/2021	EFT	130.46
U.S. BANK	Misc Computer Parts & Acces	12/20/2021	EFT	1,159.32
U.S. BANK	Microsoft Subsription	12/20/2021	EFT	771.98
U.S. BANK	Monthly Subscriptions	12/20/2021	EFT	190.46
U.S. BANK	Adobe Illustrator	12/20/2021	EFT	15.33
U.S. BANK	Website Consulting	12/20/2021	EFT	383.25
U.S. BANK	Payments to Lockbox	12/20/2021	EFT	60.12
U.S. BANK	ACWA Conference - Arnold	12/20/2021	EFT	725.00
U.S. BANK	Utilities	12/20/2021	EFT	59.50
U.S. BANK	Utilities	12/20/2021	EFT	65.09
U.S. BANK	Soap OP HQ	12/20/2021	EFT	13.30
U.S. BANK	Utilities	12/20/2021	EFT	201.00
U.S. BANK	Utilities	12/20/2021	EFT	3,665.14
U.S. BANK	Utilities	12/20/2021	EFT	2,098.31
U.S. BANK	Phone Service - District Wide	12/20/2021	EFT	480.77
U.S. BANK	Utilities	12/20/2021	EFT	933.42
U.S. BANK	Utilities	12/20/2021	EFT	64.42
U.S. BANK	Cleaner, Trash Can	12/20/2021	EFT	4.41
U.S. BANK	Phone Case	12/20/2021	EFT	15.43
U.S. BANK	Control Switch L/S 17	12/20/2021	EFT	346.59
U.S. BANK	Radio Supplies	12/20/2021	EFT	93.19
U.S. BANK	Utilities	12/20/2021	EFT	855.64
U.S. BANK	Repair Materials	12/20/2021	EFT	19.07
U.S. BANK	Winter Tire Install	12/20/2021	EFT	21.60
U.S. BANK	Lunch Meeting	12/20/2021	EFT	17.57
U.S. BANK	Backhoe Training	12/20/2021	EFT	28.44
U.S. BANK	Misc Supplies	12/20/2021	EFT	512.35
U.S. BANK	Misc Safety Supplies	12/20/2021	EFT	829.16
U.S. BANK	BOD Supplies	12/20/2021	EFT	10.63
U.S. BANK	Supplies	12/20/2021	EFT	512.58
U.S. BANK	Misc Computer Parts & Acces	12/20/2021	EFT	265.52
U.S. BANK	CEU - Gravette	12/20/2021	EFT	31.73
U.S. BANK	Sign Order	12/20/2021	EFT	48.24
U.S. BANK	Misc Computer Parts & Acces	12/20/2021	EFT	428.78

Vendor	Description	Date	Check No	Amount
U.S. BANK	Microsoft Subscription	12/20/2021	EFT	285.52
U.S. BANK	Monthly Subscriptions	12/20/2021	EFT	70.44
U.S. BANK	Adobe Illustrator	12/20/2021	EFT	5.66
U.S. BANK	Website Consulting	12/20/2021	EFT	141.75
U.S. BANK	Payments to Lockbox	12/20/2021	EFT	22.23
UNION DEMOCRAT	Recruiting Ad - CS 11/21	12/17/2021	139165	297.33
UNION DEMOCRAT	Recruiting Ad - CS 11/21	12/17/2021	139165	109.97
UNITED PARCEL SERVICE	Shipping Week End 11/13	12/2/2021	139043	22.63
UNITED PARCEL SERVICE	Shipping Week End 11/13	12/2/2021	139043	8.37
UNITED PARCEL SERVICE	Shipping Week End 11/06	12/9/2021	139094	22.63
UNITED PARCEL SERVICE	Shipping Week End 11/13	12/9/2021	139094	22.63
UNITED PARCEL SERVICE	Shipping Week End 11/06	12/9/2021	139094	8.37
UNITED PARCEL SERVICE	Shipping Week End 11/13	12/9/2021	139094	8.37
UNITED PARCEL SERVICE	Shipping Week End 11/28	12/17/2021	139166	36.02
UNITED PARCEL SERVICE	Shipping Week End 12/04	12/17/2021	139166	51.34
UNITED PARCEL SERVICE	Shipping Week End 11/28	12/17/2021	139166	13.32
UNITED PARCEL SERVICE	Shipping Week End 12/04	12/17/2021	139166	18.99
UNITED RENTALS NORTHWEST, INC	Mixer - Construction Crew	12/2/2021	139044	2,913.21
US GEOLOGICAL SURVEY	Streamgaging Program 10/1/21-09/30/2022 (3000002080)	12/9/2021	139095	36,280.00
USA BLUE BOOK	Hour Meters - Stock	12/2/2021	139045	919.54
USA BLUE BOOK	Reagents - CCWTP	12/9/2021	139096	856.77
USA BLUE BOOK	Hydrant Grease - Copper Fire	12/17/2021	139167	141.44
USA BLUE BOOK	Lab Supplies, Turbidimeter - LCWWTP	12/17/2021	139167	2,192.09
USDA RURAL DEVELOPMENT	Arnold AD9S4 Loan#09 Case#04-005-0941582070	12/9/2021	139097	617.82
USDA RURAL DEVELOPMENT	Arnold AD9S4 Loan#08 Case#04-005-0941582070	12/9/2021	139097	3,284.49
VALIC	Deferred Comp 11/30/21 Payroll	12/3/2021	EFT	1,478.60
VALIC	Deferred Comp 11/30/21 Payroll	12/3/2021	EFT	546.88
VALIC	Deferred Comp 12/15/21 Payroll	12/17/2021	EFT	1,478.60
VALIC	Deferred Comp 12/15/21 Payroll	12/17/2021	EFT	546.88
VERIFIED FIRST, LLC	New Hire Background Investigation	12/9/2021	139098	81.03
VERIFIED FIRST, LLC	New Hire Background Investigation	12/9/2021	139098	29.97
VOYA FINANCIAL	Deferred Comp 11/30/21 Payroll	12/3/2021	EFT	1,269.22
VOYA FINANCIAL	Deferred Comp 11/30/21 Payroll	12/3/2021	EFT	469.44
VOYA FINANCIAL	Deferred Comp 12/15/21 Payroll	12/17/2021	EFT	1,269.22
VOYA FINANCIAL	Deferred Comp 12/15/21 Payroll	12/17/2021	EFT	469.44
WAGeworks	FSA Admin 06/21 Acct#2052567	12/9/2021	139099	160.60
WAGeworks	FSA Admin 04/20 Acct#2052567	12/9/2021	139099	153.30



Vendor	Description	Date	Check No	Amount
WAGeworks	FSA Admin 05/20 Acct#2052567	12/9/2021	139099	153.30
WAGeworks	FSA Admin 01/21 Acct#2052567	12/9/2021	139099	160.60
WAGeworks	FSA Admin 02/21 Acct#2052567	12/9/2021	139099	160.60
WAGeworks	FSA Admin 05/21 Acct#2052567	12/9/2021	139099	160.60
WAGeworks	FSA Admin 06/21 Acct#2052567	12/9/2021	139099	59.40
WAGeworks	FSA Admin 04/20 Acct#2052567	12/9/2021	139099	56.70
WAGeworks	FSA Admin 05/20 Acct#2052567	12/9/2021	139099	56.70
WAGeworks	FSA Admin 01/21 Acct#2052567	12/9/2021	139099	59.40
WAGeworks	FSA Admin 02/21 Acct#2052567	12/9/2021	139099	59.40
WAGeworks	FSA Admin 05/21 Acct#2052567	12/9/2021	139099	59.40
WAGeworks	FSA Admin 11/21	12/17/2021	139168	164.25
WAGeworks	FSA Admin 11/21	12/17/2021	139168	60.75
WECO INDUSTRIES	High Pressure Wand, Nozzle, Kanaflex, Pressure Gauge - V 736	12/2/2021	139046	1,541.10
WEST POINT LUMBER INC	Materials & Supplies - WP	12/17/2021	139169	71.00
WEST POINT LUMBER INC	Materials & Supplies - WP	12/17/2021	139169	36.44
WESTECH ENGINEERING, INC	Pre-Purchase Contract for the Filter for the West Point Water Su	12/2/2021	139047	42,713.71
WEX BANK	Fuel 11/21	12/31/2021	EFT	10,136.13
WEX BANK	Fuel 11/21	12/31/2021	EFT	5,701.58
WILLDAN	Arbitrage Rebate Services Fly In Acres 09/18-03/21	12/9/2021	139100	1,277.50
WILLDAN	Arbitrage Rebate Services Fly In Acres 09/18-03/21	12/9/2021	139100	472.50
YOUNG'S COPPER ACE HARDWARE	Materials & Supplies - CC 11/21	12/9/2021	139103	124.25
ARROYO, RAFAEL	UB Refund 574 Brookline Court	12/17/2021	139107	4.74
BERRY, BLAKE	Scholarship Award	12/2/2021	138994	365.00
BERRY, BLAKE	Scholarship Award	12/2/2021	138994	135.00
CLINE, DANNY	UB Refund 42 Main Street	12/17/2021	139118	73.05
CLINE, DANNY	UB Refund 42 Main Street	12/17/2021	139118	484.16
CONFIDENTIAL	35 Hours CTO Pay Out	12/2/2021	139031	743.93
CONFIDENTIAL	35 Hours CTO Pay Out	12/2/2021	139031	418.46
CONFIDENTIAL	Medical Reimbursement 2021	12/9/2021	139074	400.00
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139160	170.05
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139160	62.89
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139122	170.05
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139122	62.89
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139121	448.86
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139121	166.02
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139135	170.05
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139135	62.89

Vendor	Description	Date	Check No	Amount
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139108	911.84
CONFIDENTIAL	Retiree Health Reimbursement 01/22	12/17/2021	139108	337.25
DAVIDSON, JEFF	Travel 10/21	12/2/2021	139003	34.34
DAVIDSON, JEFF	Travel 11/21	12/2/2021	139003	34.34
DAVIDSON, JEFF	Travel 10/21	12/2/2021	139003	12.70
DAVIDSON, JEFF	Travel 11/21	12/2/2021	139003	12.70
DAVIDSON, JEFF	Travel 12/21	12/17/2021	139126	11.45
DAVIDSON, JEFF	Travel 12/21	12/17/2021	139126	4.23
DAVIS, ERIC	Safety Conference Reimbursement	12/9/2021	139066	111.37
DAVIS, ERIC	Safety Conference Reimbursement	12/9/2021	139066	62.64
DAVIS, ERIC	Safety Boot Reimbursement 2021	12/17/2021	139127	200.00
DAVIS, ERIC	Meal Reimbursement Backflow Training/Test	12/17/2021	139127	99.88
DEMASTERS, CHRISTIAN	Safety Boot Reimbursement 2021	12/2/2021	139005	194.80
DEMASTERS, CHRISTIAN	Winter Weather Gear FY 21/22	12/2/2021	139005	200.00
DOSANJH, GURVINDER	UB Refund 22663 West Pioneer	12/17/2021	139128	137.18
EDENS, CAMERON	SEMA Expense Reimbursement	12/9/2021	139068	177.99
EDENS, CAMERON	SEMA Expense Reimbursement	12/9/2021	139068	100.11
FAHRNER, MATHEW	UB Refund 3878 Big Foot Circle	12/17/2021	139131	175.20
FRAZER, JOHN & SANDRA	UB Refund 2198 Navajo Drive	12/17/2021	139133	352.65
GALAS CROMMIE SHERRY RENAE	2021 Backflow Testing	12/9/2021	139088	2,492.80
GANO, KEVIN & CHARLOTTE	UB Refund 8621 O Reilly Street	12/17/2021	139134	125.00
GRIFFITH, RANDY	UB Refund 4244 Lakemont Drive	12/17/2021	139137	208.85
JIM WILSON	Patch Paving - CC Eagle Point	12/9/2021	139101	5,610.00
KEVIN INKS	Use of Crane to Install Pump at Pump Station Meadowmont PS	12/9/2021	139079	425.00
LOLLAR, STACEY	Travel Reimbursement CalPELRA Conference	12/2/2021	139017	757.77
LOLLAR, STACEY	Travel Reimbursement CalPELRA Conference	12/2/2021	139017	280.26
MILLIER, ROBERT & JENNIFER	UB Refund 1486 Blue Mountain Court	12/17/2021	139141	139.93
MINKLER, MICHAEL	ACWA Conference Reimbursement	12/9/2021	139080	21.90
MINKLER, MICHAEL	ACWA Conference Reimbursement	12/9/2021	139080	8.09
MULCASTER, LAWRENCE	UB Refund 1288 Skunk Ranch Road	12/2/2021	139019	1,432.92
ORME, JUSTIN & NICOLE	UB Refund 2315 Mustang Road	12/17/2021	139153	25.88
PERASCO, RAYMOND & MARILYN	UB Refund 3371 Fairway Drive	12/17/2021	139154	72.90
RATTERMAN, SCOTT	Travel Reimbursemnt ACWA Conference Flight	12/2/2021	139029	240.87
RATTERMAN, SCOTT	Travel 11/21	12/2/2021	139029	43.75
RATTERMAN, SCOTT	Travel 10/21	12/2/2021	139029	5.73
RATTERMAN, SCOTT	Travel Reimbursemnt ACWA Conference Flight	12/2/2021	139029	89.09
RATTERMAN, SCOTT	Travel 11/21	12/2/2021	139029	16.17

Vendor	Description	Date	Check No	Amount
RATTERMAN, SCOTT	Travel 10/21	12/2/2021	139029	2.11
RATTERMAN, SCOTT	ACWA Flight/Meal Reimbursement	12/17/2021	139155	811.90
RATTERMAN, SCOTT	Travel 12/21	12/17/2021	139155	65.82
RATTERMAN, SCOTT	ACWA Flight/Meal Reimbursement	12/17/2021	139155	300.28
RATTERMAN, SCOTT	Travel 12/21	12/17/2021	139155	24.34
RYAN GLEASON WYDNER	Road Base - LC Whse	12/9/2021	139102	2,499.29
SAMORANO, MICHAEL	Safety Boot Reimbursment 2021	12/2/2021	139031	128.00
SAMORANO, MICHAEL	Reimbursement Backflow Class Meals	12/2/2021	139031	56.25
SAMORANO, MICHAEL	Safety Boot Reimbursment 2021	12/2/2021	139031	72.00
SAMORANO, MICHAEL	Reimbursement Backflow Class Meals	12/2/2021	139031	31.63
SECADA, CINDY	Travel 11/21	12/2/2021	139032	48.74
SECADA, CINDY	Travel 11/21	12/2/2021	139032	18.02
SECADA, CINDY	Travel 12/21	12/17/2021	139157	47.47
SECADA, CINDY	Travel 12/21	12/17/2021	139157	17.55
SERENO, VINCENT	UB Refund 32 Splash Dam Loop	12/2/2021	139034	324.87
SKRBINA, CHRISTOPHER	Safety Boot Reimbursement 2021	12/17/2021	139159	146.29
SULLIVAN, RYAN	Safety Boot Reimbursement 2021	12/2/2021	139037	110.33
SULLIVAN, RYAN	Safety Boot Reimbursement 2021	12/2/2021	139037	62.06
THOMAS, RUSS	Travel 10/21	12/2/2021	139039	58.05
THOMAS, RUSS	Travel 10/21	12/2/2021	139039	21.47
THOMAS, RUSS	Travel 11/21	12/17/2021	139162	191.73
THOMAS, RUSS	Travel 12/21	12/17/2021	139162	182.74
THOMAS, RUSS	Travel 11/21	12/17/2021	139162	70.91
THOMAS, RUSS	Travel 12/21	12/17/2021	139162	67.58
UNDERHILL, BERTHA	Travel 10/21	12/2/2021	139042	78.49
UNDERHILL, BERTHA	Travel 11/21	12/2/2021	139042	78.49
UNDERHILL, BERTHA	Travel 10/21	12/2/2021	139042	29.03
UNDERHILL, BERTHA	Travel 11/21	12/2/2021	139042	29.03
UNDERHILL, BERTHA	Travel 12/21	12/17/2021	139164	52.33
UNDERHILL, BERTHA	Travel 12/21	12/17/2021	139164	19.35
WILBANKS, DENNIS & DAYNA	UB Refund 539 Sheep Ranch Road	12/17/2021	139170	120.00
YOUNG, DAVID	Safety Boot Reimbursment 2021	12/2/2021	138998	200.00
YOUNG, DAVID	Winter Weather Gear FY 21/22	12/2/2021	138998	200.00
<b>TOTAL VENDOR PAYMENTS:</b>				<b>1,548,320.33</b>

**RESOLUTION NO. 2022-**

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

**RATIFYING CLAIM SUMMARY NO. 598**

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT has reviewed and considered Claim Summary Number 598 at the Regular Meeting held on January 12, 2022; 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 598 in the amount of \$2,198,721.05 for the month of December 2021.

**PASSED AND ADOPTED** this 12th day of January 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Cindy Secada, President  
Board of Directors

ATTEST:

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Rebecca Hitchcock  
Clerk to the Board

# Agenda Item

DATE: January 12, 2022

TO: Board of Directors

FROM: Rebecca Hitchcock, Clerk to the Board

SUBJECT: Re-Authorizing Remote Teleconference Meetings of the Board of Directors of The Calaveras County Water District for the Period of January 12, 2022 through February 11, 2022 Pursuant to AB 361

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_/\_\_\_\_\_ adopting Resolution No.2022-\_\_\_\_ Re-authorizing Remote Teleconference Meetings of the Board of Directors of The Calaveras County Water District for the Period of January 12 through February 11, 2022 Pursuant to AB 361.

## SUMMARY:

On October 26, 2021, the Board of Directors adopted Resolution 2021-79 ratifying the proclamation of a state of emergency on March 4, 2020 and authorizing remote teleconference meetings of the Board of Directors for the period of October 26 thru November 25, 2021 pursuant to AB 361.

After 30 days, the District is required to renew its resolution effecting the transition to the modified Brown Act requirements if it desires to continue meeting under those modified requirements.

Importantly, the ability to renew the resolution is subject to certain requirements and conditions. In order to renew the resolution, a local agency must:

1. Reconsider the circumstances of the state of emergency
2. Having reconsidered the state of emergency, determine that either
  - a. The state of emergency continues to directly impact the ability of the members to meet safely in person, or
  - b. State or local officials continue to impose or recommend measures to promote social distancing

## FINANCIAL CONSIDERATIONS:

None at this time.

Attachments: a) Resolution 2022-\_\_ Ratifying the Proclamation of a State of Emergency on March 4, 2020 and Authorizing Remote Teleconference Meetings of The Board of Directors of the Calaveras County Water District for the Pursuant to Brown Act Provisions

**RESOLUTION NO. 2022-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALAVERAS COUNTY WATER DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY ON MARCH 4, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE BOARD OF DIRECTORS OF THE CALAVERAS COUNTY WATER DISTRICT FOR THE PERIOD JANUARY 12 THROUGH FEBRUARY 11, 2022 PURSUANT TO BROWN ACT PROVISIONS.**

**WHEREAS**, the Calaveras County Water District committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

**WHEREAS**, all meetings of Calaveras County Water District's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

**WHEREAS**, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a Board of Directors, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

**WHEREAS**, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

**WHEREAS**, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

**WHEREAS**, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the Board of Directors meeting in person would present imminent risks to the health and safety of attendees; and

**WHEREAS**, the Board of Directors previously adopted a Resolution, 2021-79 on October 26, 2021, finding that the requisite conditions exist for the legislative bodies of Calaveras County Water District to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

**WHEREAS**, such conditions now exist in the District, specifically, the State of Emergency declared by Governor Newsom on March 4, 2020, due to COVID-19; and

**WHEREAS**, the Board of Directors does hereby find that the rise in SARS-CoV-2 Delta Variant has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

**WHEREAS**, as a consequence of the local emergency, the Board of Directors does hereby find that the legislative bodies of Calaveras County Water District shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

**WHEREAS**, The regular meetings of the Board, and any and all other meetings of the District's legislative bodies that are subject to the Brown Act, may be held via teleconference or other electronic means, in the manner set forth in the Virtual Public Meeting Protocols to this Declaration, which may be updated, from time to time, in the actual agenda notice for the meeting of the legislative body. All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner set forth in the Virtual Public Meeting Protocols attached to this Declaration which may be updated, from time to time, in the actual agenda notice for the meeting of the legislative body.

**NOW, THEREFORE**, The Board Of Directors OF CALAVERAS COUNTY WATER DISTRICT does hereby resolve as follows:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District, and COVID-19 has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District.

Section 3. Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020

Section 4. Remote Teleconference Meetings. The General Manager and legislative bodies of Calaveras County Water District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including,

conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) February 11, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of Calaveras County Water District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

**PASSED AND ADOPTED**, this 12<sup>TH</sup> day of January, 2022, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

ATTEST:

---

Rebecca Hitchcock  
Clerk to the Board



# Agenda Item

DATE: January 12, 2022  
TO: Board of Directors  
FROM: Michael Minkler, General Manager  
SUBJECT: Authorized Signers on Banking and Investment Accounts

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_ / \_\_\_\_\_ adopting the following Resolutions for authorizing signers on Banking and Investment accounts:

- Umpqua Bank Resolution No. 2022-\_\_\_\_\_
- Local Agency Investment Fund Resolution No. 2022-\_\_\_\_\_
- Wells Fargo Resolution No. 2022-\_\_\_\_\_

## SUMMARY:

It has become necessary for the District to update its authorized signers list for Umpqua Bank, Local Agency Investment Fund (LAIF), and Wells Fargo investment transactions. Resolutions to update the bank forms are attached for your review.

Established CCWD financial transaction protocol requires the General Manager and Director of Administrative Services authorization prior to initiating an investment transaction. All financial transactions will be handled per Board policy.

## FINANCIAL CONSIDERATIONS:

None

*Attachments: Resolution No. 2022-\_\_\_ Authorizing Signatures for Umpqua Bank  
Resolution No. 2022-\_\_\_ Authorizing Signatures for Local Agency Investment Fund  
Resolution No. 2022-\_\_\_ Authorizing Signatures for Wells Fargo Investments*

**RESOLUTION 2022-**

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

**AUTHORIZING SIGNATURES  
FOR UMPQUA BANK CHECKING AND MONEY MARKET ACCOUNTS**

**WHEREAS**, the Board of Directors of CALAVERAS COUNTY WATER DISTRICT adopted Resolution 2019-73 on November 13, 2019 authorizing the signatories for investment and check signing; and

**WHEREAS**, the District needs to update the authorization list due to the recent hiring of Catherine Eastburn.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT does hereby rescind in its entirety Resolution 2019-73, and any and all prior signature authorizations for investment and check signing thereto.

**BE IT FURTHER RESOLVED**, that two of the following District employees shall be authorized to sign checks and other instruments:

<b>Executive Group</b>	<b>Finance</b>
Michael Minkler	Rebecca Callen
	Catherine Eastburn

**BE IT FURTHER RESOLVED**, that this District authorizes and directs you, Umpqua Bank, and your correspondent banks, to honor and pay all checks and other instruments, including those payable to persons whose names appear on them as signers, which are drawn on its Checking Account number 60203627, described as Calaveras County Water District Secretarial Fund, when it bears or purports to bear the facsimile signatures of two (2) of the employees listed above. One signature must be from the Executive Group.

**BE IT FURTHER RESOLVED**, that you and your correspondent banks may honor and charge this District for all checks and other instruments for the payment of money as long as the facsimile signatures resemble the specimens which an officer of the District files with you now or in the future. This applies regardless of whom the checks or other instruments are payable to or of the manner in which the actual or purported facsimile signatures were made on the documents.

**BE IT FURTHER RESOLVED**, that this District authorizes and directs you, Umpqua Bank, and your correspondent banks, to honor all funds transfers between the Calaveras County Water District Secretarial Fund account (account number 60203627); and the Calaveras County Water District Business Money Market savings account

(account number 990755837). Funds transfers and transactions require two parties; one to initiate the transfer and another to verify it.

**PASSED AND ADOPTED** this 12th day of January, 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock  
Clerk to the Board

**RESOLUTION 2022-**

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

**AUTHORIZING SIGNATURES  
IN THE LOCAL AGENCY INVESTMENT FUND**

**WHEREAS**, Pursuant to Chapter 730 of the Statutes of 1976, Section 16429.1 was added to the California Government Code to create a Local Agency Investment Fund in the State Treasury for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted Financial Management Policy 5.01 authorizing the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein is in the best interests of the Calaveras County Water District.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of CALAVERAS COUNTY WATER DISTRICT does hereby rescind in its entirety Resolution 2019-74, and any and all prior signature authorizations for investment of monies in the Local Agency Investment Fund thereto.

**BE IT FURTHER RESOLVED**, that the following CALAVERAS COUNTY WATER DISTRICT Officers shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund:

<b>Executive Group</b>	<b>Finance</b>
Michael Minkler General Manager	Rebecca Callen Director of Administrative Services
	Catherine Eastburn Accountant II

**PASSED AND ADOPTED** this 12th day of January, 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock  
Clerk to the Board

**RESOLUTION 2022-**

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

**AUTHORIZING SIGNATURES  
IN THE WELLS FARGO TRUST ACCOUNT  
FOR INVESTMENT CUSTODIAN SERVICES**

**WHEREAS**, California Government Code Section 53600, *et seq.* imposes requirements for the investment and safekeeping of local government monies, including the use of an independent third-party custodian, and

**WHEREAS**, Wells Fargo Bank performs these services in compliance with said Government Code Sections, and

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted Financial Management Policy 5.01 authorizing the safekeeping of securities in Wells Fargo in accordance with the provisions of Section 53608 of the Government Code for the purpose of investments as stated therein, is in the best interests of the Calaveras County Water District,

**NOW, THEREFORE, BE IT RESOLVED**, that the following Calaveras County Water District Officers shall be authorized to provide direction on the purchase or sale of assets held in the Custody Account:

<b>Executive Group</b>	<b>Finance</b>
Michael Minkler General Manager	Rebecca Callen Director of Administrative Services
	Catherine Eastburn Accountant II

**PASSED AND ADOPTED** this 12th day of January, 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock  
Clerk to the Board

# Agenda Item

DATE: January 12, 2022

TO: Board of Directors

FROM: Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc.

SUBJECT: Presentation of the Audited Financial Statements for the Fiscal Year Ending June 30, 2021 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, 2021 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, 2021, completed by Richardson & Company, LLP, Certified Public Accountants. The purpose of the report is to provide the Board of Directors, District staff, rate-payers, 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 2020-21 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 2020-21 Audited Financial Statements.

**FINANCIAL CONSIDERATIONS:**

None.

*Attachment:      Audited Financial Statement for the Fiscal Year Ending June 30, 2021  
                         Governance Letter  
                         Management Letter*

**CALAVERAS COUNTY WATER DISTRICT**

**AUDITED FINANCIAL STATEMENTS**

**June 30, 2021**

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CALAVERAS COUNTY WATER DISTRICT

AUDITED FINANCIAL STATEMENTS

June 30, 2021

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TABLE OF CONTENTS

Independent Auditor's Report.....	1
Management's Discussion and Analysis .....	3
<u>Basic Financial Statements</u>	
Balance Sheet – Proprietary Funds.....	14
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds.....	16
Statement of Cash Flows – Proprietary Funds.....	17
Statement of Fiduciary Net Position – Assessment District Custodial Funds .....	19
Statement of Changes in Fiduciary Net Position – Assessment District Custodial Funds.....	20
Notes to the Basic Financial Statements.....	21
<u>Required Supplementary Information</u>	
Schedule of the Proportionate Share of the Net Pension Liability and Schedule of Contributions to the Pension Plan – Miscellaneous Plan (Unaudited) .....	46
Schedule of Changes in the Net OPEB Liability and Related Ratios (Unaudited).....	47
Schedule of Contributions to the OPEB Plan (Unaudited).....	48
<u>Other Supplementary Information</u>	
Combining Schedule of Fiduciary Net Position – Assessment District Custodial Funds.....	49
Combining Schedule of Changes in Fiduciary Net Position – Assessment District Custodial Funds.....	51
Debt Service Coverage Ratio – Water Fund.....	53
Debt Service Coverage Ratio – Sewer Fund.....	54

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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**

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### **Opinions**

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, 2021, 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.

To the Board of Directors  
Calaveras County Water District

### **Emphasis of Matter**

As discussed in Note N, during the year ended June 30, 2021, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Report on Summarized Comparative Information*

We have previously audited the District's 2020 financial statements, and we expressed unmodified audit opinions on those audited financial statements in our report dated December 16, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, 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 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, 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.

#### *Other 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 presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary 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 December 24, 2021 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 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*

December 24, 2021

## **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, 2021. 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 13,304 residential and commercial customer accounts in five major water service areas. This is an increase of 44 accounts from 2019-20. 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 5,001 customers. This is an increase of 25 accounts from 2019-20.

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, and Other Supplementary Information (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 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 Fund* accounts for the assets and liabilities associated with the Special 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 and other 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 Custodial Funds*, 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, 2021 and how they compare to the prior fiscal year (FY 2019-20). 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, increased by \$4.8 million
- Operating Revenues increased by \$772 thousand
- Non-operating Revenues decreased by \$149 thousand
- Operating Expenses increased by \$1.3 million
- Non-operating Expenses decreased by \$66 thousand
- Capital assets, net of depreciation, are \$120.0 million, a \$4.6 million increase
- Long-term liabilities, as reported in Note D, increased 33%, or \$3.7 million
  - This was due to the combination of the retirement of the Umpqua Capital R&R Water and Wastewater Revenue loans in FY 20-21 and a new \$5.0 million USDA loan - the Series 2021 Water Revenue Certificate of Participation (COP).

## 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 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Current assets	\$15,933,002	\$ 2,260,118	\$ 18,193,120	\$15,658,755	\$ 1,476,047	\$ 17,134,802	\$ 1,058,318	6.18%
Noncurrent assets	16,975,878	11,969,273	28,945,151	15,691,545	10,603,397	26,294,942	2,650,209	10.08%
Other noncurrent and OPEB assets	-	-	-	7,842	2,900	10,742	(10,742)	-100.00%
Interfund Loans	886,666	-	886,666	994,159	-	994,159	(107,493)	-10.81%
Capital assets, net of accumulated depreciation	79,291,059	40,739,268	120,030,327	75,010,201	40,391,373	115,401,574	4,628,753	4.01%
Deferred outflows of resources	4,965,798	1,952,940	6,918,738	5,794,225	2,575,889	8,370,114	(1,451,376)	-17.34%
Total assets and deferred outflows of resources	<u>118,052,403</u>	<u>56,921,599</u>	<u>174,974,002</u>	<u>113,156,727</u>	<u>55,049,606</u>	<u>168,206,333</u>	<u>6,767,669</u>	<u>4.02%</u>
Current liabilities	2,474,221	816,439	3,290,660	3,618,670	906,173	4,524,843	(1,234,183)	-27.28%
Noncurrent liabilities	21,422,671	6,366,968	27,789,639	17,398,118	6,174,539	23,572,657	4,216,982	17.89%
Deferred inflows of resources	2,698,495	1,078,969	3,777,464	3,529,867	1,305,567	4,835,434	(1,057,970)	-21.88%
Net position	91,457,016	48,659,223	140,116,239	88,610,072	46,663,327	135,273,399	4,842,840	3.58%
Total liabilities, deferred inflows and net position	<u>118,052,403</u>	<u>56,921,599</u>	<u>174,974,002</u>	<u>113,156,727</u>	<u>55,049,606</u>	<u>168,206,333</u>	<u>6,767,669</u>	<u>4.02%</u>
Detail of net position								
Net investment in capital assets	75,808,270	40,449,710	116,257,980	71,347,197	40,217,284	111,564,481	4,693,499	4.21%
Restricted for expansion and construction	11,256,558	11,962,124	23,218,682	11,962,262	10,338,573	22,300,835	917,847	4.12%
Restricted for grant programs	30,090	-	30,090	-	-	-	30,090	100.00%
Unrestricted	4,362,098	(3,752,611)	609,487	5,300,613	(3,892,530)	1,408,083	(798,596)	-56.72%
Total net position:	<u>\$91,457,016</u>	<u>\$48,659,223</u>	<u>\$140,116,239</u>	<u>\$88,610,072</u>	<u>\$46,663,327</u>	<u>\$135,273,399</u>	<u>\$ 4,842,840</u>	<u>3.58%</u>

### Current Assets

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

As of June 30, 2021, current assets totaled \$18.2 million, or \$1.1 million higher than the prior year. This includes \$237,989 in FY 19-20 grant advanced funds that were reclassified from current assets to noncurrent assets, and an approximate \$777 thousand increase in cash and cash equivalent and accounts receivable in the sewer fund.

### Noncurrent Assets

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

As of June 30, 2021, noncurrent assets totaled \$28.9 million, which is \$2.7 million higher than FY 2019-20. This includes a reclassification of the FY 19-20 grant advanced funds that both increased non-current assets and decreased current assets by \$237,989. While there were decreases in interest receivable and interfund loans compared to the prior year, there was also an increase in restricted cash. This change includes increases from capacity fees received during the fiscal year; Wallace service district cash and cash equivalents; the USDA RD Series 2021 Water Revenue Certificate of Participation; and a large decrease in the Capital R&R water fund cash and cash equivalents from project related costs.

### Other Noncurrent

There were zero-dollar other noncurrent assets as of June 30, 2021. This decrease of \$10,742 was due to the District clearing the deferred charges for the New Hogan Fiscal Year 2019-20 debt service payments and a note receivable from the New Hogan/La Contenta Assessment District.

### Net Capital Assets

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

As of June 30, 2021, net capital assets totaled \$120.0 million. There was an increase of \$8.8 million in capital assets, less depreciation of \$4.2 million, for a net increase of \$4.6 million. The largest contributor was related to a \$9.6 million decrease in Construction in Progress as both the Ebbetts Pass Techite and Ebbetts Pass Reach 1 projects were completed.

### **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 \$6.9 million. The decrease of \$1.5 million is related to calculations based on actuarial reports to determine current year deferred outflow of resources. The deferred outflow of resources for the pension plan decreased by \$1 million and the deferred outflow of resources for the other postemployment benefits decreased by \$429 thousand. For more information on these plans, see Note I (pension) and Note J (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, 2021, current liabilities totaled \$3.3 million, \$1.2 million lower than the prior year. This decrease is due in part to lower Accounts Payable accruals related to now complete water 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 \$27.8 million as of June 30, 2021. This increase of \$4.2 million from FY 2019-20 is due to the new USDA RD Series 2021 Water Revenue Certificate of Participation.

### **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 \$3.8 million, which is \$1.0 million lower than last year and is related to the District's pension plan and other postemployment benefits. For more information on these plans, see Note I (pension) and Note J (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, 2021. The District's Net Position in 2021 increased from \$135.2 million to \$140.1 million, or \$4.8 million. This is a combination of increased revenues, reduction in expenditures, and increases related to capital contributions.

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

	As of June 30,						Dollar Change	Percent Change
	Water 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Operating revenues	\$ 8,798,668	\$ 5,143,728	\$ 13,942,396	\$ 8,338,241	\$ 4,831,521	\$ 13,169,762	\$ 772,634	5.87%
Nonoperating revenues	4,290,184	1,335,912	5,626,096	4,363,576	1,411,439	5,775,015	(148,919)	-2.58%
Total revenues	13,088,852	6,479,640	19,568,492	12,701,817	6,242,960	18,944,777	623,715	3.29%
Operating expenses	11,812,870	6,223,308	18,036,178	11,138,084	5,551,665	16,689,749	1,346,429	8.07%
Depreciation	3,139,241	1,302,351	4,441,592	2,788,802	1,254,976	4,043,778	397,814	9.84%
Nonoperating expenses	258,099	113,699	371,798	275,183	101,232	376,415	(4,617)	-1.23%
Total expenses	15,210,210	7,639,358	22,849,568	14,202,069	6,907,873	21,109,942	1,739,626	8.24%
Net (Loss) income before capital contributions	(2,121,358)	(1,159,718)	(3,281,076)	(1,500,252)	(664,913)	(2,165,165)	(1,115,911)	51.54%
Expansion fees	1,410,750	930,098	2,340,848	846,084	624,482	1,470,566	870,282	59.18%
Capital renovation and replacement (R&R) fees	3,377,250	1,208,151	4,585,401	3,267,858	1,191,942	4,459,800	125,601	2.82%
Other capital contributions	840,667	48,097	888,764	405,118	316,660	721,778	166,986	23.14%
Transfers In	-	660,365	660,365	2,554,514	29,212	2,583,726	(1,923,361)	74.44%
Transfers Out	(660,365)	-	(660,365)	(2,583,726)	-	(2,583,726)	1,923,361	74.44%
PG&E Settlement	-	-	-	2,445,795	-	2,445,795	(2,445,795)	-100.00%
Total capital contributions and transfers	4,968,302	2,846,711	7,815,013	6,935,643	2,162,296	9,097,939	(1,282,926)	-14.10%
Change in net position	2,846,944	1,686,993	4,533,937	5,435,391	1,497,383	6,932,774	(2,398,837)	-34.60%
Net position at beginning of year	88,610,072	46,663,327	135,273,399	83,174,681	45,165,944	128,340,625	6,932,774	5.40%
Restatement	-	308,903	308,903	-	-	-	308,903	100.00%
Net position at beginning of year - restated	88,610,072	46,972,230	135,582,302	83,174,681	45,165,944	128,340,625	7,241,677	5.64%
Net position at end of year	\$91,457,016	\$48,659,223	\$140,116,239	\$88,610,072	\$46,663,327	\$135,273,399	\$ 4,842,840	3.58%

## Operating Revenues

Operating revenues account for approximately seventy-one percent (71%) of the District's revenues. Most of the revenues come from water sales, including base rates and consumptive revenues.

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

	As of June 30,						Dollar Change	Percent Change
	Water 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Water sales and sewer charges	\$ 8,396,814	\$ 5,014,962	\$13,411,776	\$ 7,971,162	\$ 4,719,428	\$12,690,590	\$ 721,186	5.68%
Water and sewer fees	401,854	128,766	530,620	367,079	112,093	479,172	51,448	10.74%
Total operating revenues	\$ 8,798,668	\$ 5,143,728	\$13,942,396	\$ 8,338,241	\$ 4,831,521	\$13,169,762	\$ 772,634	5.87%

New accounts and the associated increase in water consumption during FY 2020-21, and the scheduled rate increase effective July 16, 2020, led to a \$773 thousand increase in operating revenues over the prior fiscal year.

## Nonoperating Revenues

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

Nonoperating revenues decreased \$149 thousand, from \$5.8 million in FY 2019-20 to \$5.6 million in FY 2020-21. The decrease in nonoperating revenues is primarily due to lower investment income.

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

	As of June 30,						Dollar Change	Percent Change
	Water 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Property taxes and assessments	\$ 2,871,013	\$ 744,906	\$ 3,615,919	\$ 2,596,286	\$ 675,870	\$ 3,272,156	\$ 343,763	10.51%
Investment income	3,426	43,876	47,302	603,529	246,381	849,910	(802,608)	-94.43%
Power sales	533,816	197,438	731,254	546,480	202,123	748,603	(17,349)	-2.32%
Other income	840,020	285,991	1,126,011	613,387	210,636	824,023	301,988	36.65%
Grant revenues	-	43,762	43,762	3,894	76,429	80,323	(36,561)	-45.52%
Gain (loss) on sale of capital asset	41,909	19,939	61,848	-	-	-	61,848	100.00%
Total nonoperating revenues	\$ 4,290,184	\$ 1,335,912	\$ 5,626,096	\$ 4,363,576	\$ 1,411,439	\$ 5,775,015	\$ (148,919)	-2.58%

## Operating Expenses, Excluding Depreciation

Approximately fifty-eight percent (58%) of the District's operating expenses are salaries and benefits, followed by other operating expenses and professional services. Other significant operating expenses include utility services and repairs and maintenance.

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

	As of June 30,						Dollar Change	Percent Change
	Water 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Salaries and benefits	\$ 6,727,334	\$ 3,690,763	\$10,418,097	\$ 7,149,487	\$ 3,477,361	\$10,626,848	\$ (208,751)	-1.96%
Repairs and maintenance	689,496	348,568	1,038,064	860,727	378,515	1,239,242	(201,178)	-16.23%
Materials and supplies	515,633	391,671	907,304	650,096	315,329	965,425	(58,121)	-6.02%
Utility services	714,597	442,146	1,156,743	689,726	394,340	1,084,066	72,677	6.70%
Professional services	914,086	385,781	1,299,867	343,893	229,684	573,577	726,290	126.62%
Vehicle and equipment	268,686	150,976	419,662	266,373	145,330	411,703	7,959	1.93%
Other operating expenses	1,603,431	670,604	2,274,035	1,071,110	564,105	1,635,215	638,820	39.07%
Travel and training	27,143	12,767	39,910	40,552	15,611	56,163	(16,253)	-28.94%
Director costs	82,456	30,349	112,805	79,170	36,215	115,385	(2,580)	-2.24%
Postemployment benefits	270,008	99,683	369,691	(13,050)	(4,825)	(17,875)	387,566	-2168.20%
Total operating expenses, excluding depreciatio	<u>\$11,812,870</u>	<u>\$ 6,223,308</u>	<u>\$18,036,178</u>	<u>\$11,138,084</u>	<u>\$ 5,551,665</u>	<u>\$16,689,749</u>	<u>\$ 1,346,429</u>	<u>8.07%</u>

Total FY 2020-21 operating expenses, excluding depreciation, were \$18.0 million. While there were increases and decreases throughout this category, the overall change compared to the prior year was an increase of \$1.3 million. Specifically, professional services included costs for the Strategic Plan work, Capacity Fee Study, Tyler software implementation, and the fuel reduction program; and other operating expenses increased due to Wallace service area costs, an increase to the New Hogan O&M annual cost, and FERC related costs.

## 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 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
(Gain)/loss on sale of capital assets	\$ (41,909)	\$ (19,939)	\$ (61,848)	\$ -	\$ -	\$ -	\$ (61,848)	-100.00%
Interest expense	258,099	113,699	371,798	275,183	101,232	376,415	(4,617)	-1.23%
Total nonoperating expenses	<u>\$ 216,190</u>	<u>\$ 93,760</u>	<u>\$ 309,950</u>	<u>\$ 275,183</u>	<u>\$ 101,232</u>	<u>\$ 376,415</u>	<u>\$ (66,465)</u>	<u>-17.66%</u>

Nonoperating expenses were \$310 thousand, \$66 thousand less than the prior fiscal year. Interest expenses were down slightly due to the retirement of the Umpqua Capital R&R Water and Wastewater Revenue loans in FY 20-21, and there was a gain on the sale of capital assets.

## 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 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Operating revenues	\$ 8,798,668	\$ 5,143,728	\$ 13,942,396	\$ 8,338,241	\$ 4,831,521	\$ 13,169,762	\$ 772,634	5.87%
Operating expenses	(11,812,870)	(6,223,308)	(18,036,178)	(11,138,084)	(5,551,665)	(16,689,749)	(1,346,429)	8.07%
Net operating income/(loss), excluding depreciation	<u>\$ (3,014,202)</u>	<u>\$ (1,079,580)</u>	<u>\$ (4,093,782)</u>	<u>\$ (2,799,843)</u>	<u>\$ (720,144)</u>	<u>\$ (3,519,987)</u>	<u>\$ (573,795)</u>	<u>16.30%</u>

Despite increased water and wastewater sales, there still exists a net operating loss in FY 2020-21. Overall, Operating Revenues increased \$772 thousand while Operating Expenses increased \$1.3 million.

## 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 C 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 2021	Sewer 2021	Total 2021	Water 2020	Sewer 2020	Total 2020		
Capital assets, not being depreciated								
Land	\$ 4,195,043	\$ 9,984,023	\$ 14,179,066	\$ 4,195,043	\$ 9,984,023	\$ 14,179,066	\$ -	0.00%
Construction in progress	3,077,793	1,106,351	4,184,144	13,174,793	637,725	13,812,518	(9,628,374)	-69.71%
Total capital assets, not being depreciated	<u>7,272,835</u>	<u>11,090,375</u>	<u>18,363,210</u>	<u>17,369,836</u>	<u>10,621,748</u>	<u>27,991,584</u>	<u>(9,628,374)</u>	<u>-34.40%</u>
Capital assets, being depreciated								
Buildings	10,510,798	1,164,635	11,675,433	5,741,737	1,206,014	6,947,751	4,727,682	68.05%
Utility system - infrastructure	59,372,451	27,213,997	86,586,447	50,434,320	27,658,175	78,092,495	8,493,952	10.88%
Assets under capital leases	540,038	303,771	843,809	-	-	-	843,809	100.00%
Machinery and equipment	1,594,937	966,492	2,561,429	1,464,307	905,437	2,369,744	191,685	8.09%
Total capital assets, being depreciated	<u>72,018,223</u>	<u>29,648,894</u>	<u>101,667,117</u>	<u>57,640,365</u>	<u>29,769,626</u>	<u>87,409,990</u>	<u>14,257,128</u>	<u>16.31%</u>
Total capital assets, net	<u>\$ 79,291,059</u>	<u>\$ 40,739,268</u>	<u>\$ 120,030,327</u>	<u>\$ 75,010,201</u>	<u>\$ 40,391,373</u>	<u>\$ 115,401,574</u>	<u>\$ 4,628,754</u>	<u>4.01%</u>

Net capital assets totaled approximately \$120.0 million, \$4.6 million higher than the prior year. An increase of \$8.8 million in capital assets was offset by reductions of \$4.2 million in current year depreciation expense.

The major capital asset additions for fiscal year 2020-21 include:

- \$2.4 million for the Techite Line Replacement Project
- \$8.1 million for the Ebbetts Pass Reach 1 Water Line Replacement Project

## LONG-TERM DEBT AND LOANS

As of June 30, 2021, the District had \$13.9 million in long-term debt and loans outstanding, and a compensated absences balance of \$847 thousand. Total long-term liabilities increased \$3.7 million, or 33.1% from FY 2019-20. The increase is due to the combination of a new \$5.0 million USDA loan - the Series 2021 Water Revenue Certificate of Participation (COP), and the retirement of the Umpqua Bank Capital R&R Water and Wastewater Revenue loans in FY 20-21.

A condensed summary of the District's long-term liabilities are as follows:

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

	<u>As of June 30,</u>		<u>Dollar</u>	<u>Percent</u>
	<u>2021</u>	<u>2020</u>		
<b>Water Fund:</b>				
Water Revenue Loans	\$ -	\$ 1,161,628	\$ (1,161,628)	-100.00%
U.S. Bureau of Reclamation Note	156,630	196,956	(40,326)	-20.47%
Series 2016 Water Enterprise Revenue Bonds	2,445,200	2,490,900	(45,700)	-1.83%
Enterprise Capital Lease	494,928	287,889	207,039	71.92%
Umpqua Capital Lease	247,118	-	247,118	100.00%
Series 2021 Water Revenue COP	5,000,000	-	5,000,000	100.00%
Pension Loans	3,396,230	3,615,990	(219,760)	-6.08%
Total Water Fund loans and notes	<u>11,740,106</u>	<u>7,753,363</u>	<u>3,986,743</u>	<u>51.42%</u>
Compensated absences	<u>561,135</u>	<u>601,079</u>	<u>(39,944)</u>	<u>-6.65%</u>
Total Water Fund liabilities	<u>12,301,241</u>	<u>8,354,442</u>	<u>3,946,799</u>	<u>47.24%</u>
<b>Sewer Fund:</b>				
Sewer Revenue Loans	-	390,686	(390,686)	-100.00%
U.S. Bureau of Reclamation Note	57,932	72,847	(14,915)	-20.47%
Enterprise Capital Lease	278,397	161,938	116,459	71.92%
Umpqua Capital Lease	139,004	-	139,004	100.00%
Pension Loans	1,672,770	1,781,010	(108,240)	-6.08%
Total Sewer Fund loans and notes	<u>2,148,103</u>	<u>2,406,481</u>	<u>(258,378)</u>	<u>-10.74%</u>
Compensated absences	<u>286,023</u>	<u>310,698</u>	<u>(24,675)</u>	<u>-7.94%</u>
Total Sewer Fund liabilities	<u>2,434,126</u>	<u>2,717,179</u>	<u>(283,053)</u>	<u>-10.42%</u>
Total long-term liabilities	<u>\$ 14,735,367</u>	<u>\$ 11,071,621</u>	<u>\$ 3,663,746</u>	<u>33.09%</u>

Additional information on the District's debt and loans can be found in Note D 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% in April 2020 to 9.1% in July 2020, finally landing at 5.8% in June of 2021. The rates fluctuated during the year, generally reacting to new outbreaks and the Delta variant. 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%, while the Great Recession had a high of 15.9%. Moreover, the Great Recession's impact lasted much longer, as it took seven years for the rate to drop below 5.0%.



COVID related workplace restrictions continued, and remote work has remained popular for both employers and employees. Last year's sharp increase in full-time occupancy rates of secondary homes within Calaveras County has not abated. Although difficult to quantify how changes in full-time occupancy rates affected District's water consumption and sales, revenues have increased. This occurred even as the state entered another drought and instituted voluntary reduction in water consumption for homeowners and businesses alike. The District has also seen a steady flow of new water and sewer connections.

The public sector remains the County's largest employer at approximately 26%, followed by leisure and hospitality, healthcare and education, and retail. Unfortunately, the leisure and retail trade sectors have seen the largest declines with the still present COVID-19 restrictions.

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 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 like 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 is investing in "smart meter" technology and is replacing 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 fourth year of a five-year water and sewer rate plan, which was adopted in 2018. The rate plan runs through 2023. 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.

Fiscal Year 2020-21 was a year of challenges for the District with COVID-19, another year of minimal rainfall, state restrictions on the ability to shutoff water for non-payment of water, and of course, aging infrastructure. Even though operating revenues increased from the prior year, so did operating expenses. The District's net position did increase by \$4.8 million, but this was after capital contributions were included.

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 through 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

likely 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.cwd.org](http://www.cwd.org).

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## BASIC FINANCIAL STATEMENTS

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

June 30, 2021

(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2021	2020
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and cash equivalents	\$ 12,313,950	\$ 891,572	\$ 13,205,522	\$ 10,729,450
Accounts receivable	2,497,315	1,168,660	3,665,975	5,679,496
Taxes receivable	157,982	43,804	201,786	188,877
Grants receivable	603,949	120,221	724,170	110,775
Interest receivable	20,167	4,203	24,370	63,844
Prepaid expenses and other assets	334,114	29,183	363,297	357,860
Deposits	5,525	2,475	8,000	4,500
<b>TOTAL CURRENT ASSETS</b>	<b>15,933,002</b>	<b>2,260,118</b>	<b>18,193,120</b>	<b>17,134,802</b>
NONCURRENT ASSETS				
Restricted Assets:				
Cash and cash equivalents	16,967,319	10,745,074	27,712,393	24,646,750
Interest receivable	8,559	8,794	17,353	44,822
Interfund loans		1,215,405	1,215,405	1,603,370
Total Restricted Assets	<u>16,975,878</u>	<u>11,969,273</u>	<u>28,945,151</u>	<u>26,294,942</u>
Notes receivable				10,742
Interfund loans	886,666		886,666	994,159
Capital assets:				
Nondepreciable	7,272,836	11,090,374	18,363,210	27,991,584
Depreciable, net	72,018,223	29,648,894	101,667,117	87,409,990
Total Capital Assets, Net	<u>79,291,059</u>	<u>40,739,268</u>	<u>120,030,327</u>	<u>115,401,574</u>
<b>TOTAL NONCURRENT ASSETS</b>	<b>97,153,603</b>	<b>52,708,541</b>	<b>149,862,144</b>	<b>142,701,417</b>
<b>TOTAL ASSETS</b>	<b>113,086,605</b>	<b>54,968,659</b>	<b>168,055,264</b>	<b>159,836,219</b>
DEFERRED OUTFLOWS OF RESOURCES				
Pension plan	3,013,295	1,230,782	4,244,077	5,265,967
Other postemployment benefits	1,952,503	722,158	2,674,661	3,104,147
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 118,052,403</b>	<b>\$ 56,921,599</b>	<b>\$ 174,974,002</b>	<b>\$ 168,206,333</b>

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS (Continued)

June 30, 2021

(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2021	2020
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 1,409,201	\$ 466,121	\$ 1,875,322	\$ 2,044,945
Deposits payable	17,281	6,167	23,448	30,994
Accrued interest payable	58,640	19,772	78,412	85,760
Current portion of long-term liabilities	989,099	324,379	1,313,478	2,363,144
TOTAL CURRENT LIABILITIES	<u>2,474,221</u>	<u>816,439</u>	<u>3,290,660</u>	<u>4,524,843</u>
NONCURRENT LIABILITIES				
Unearned revenue	211,092	17,150	228,242	509,020
Interfund loans	1,215,405	886,666	2,102,071	2,597,529
Retention payable	63,829		63,829	319,110
Noncurrent portion of long-term liabilities	11,312,142	2,109,747	13,421,889	8,708,477
Net pension liability	4,278,862	1,747,704	6,026,566	5,142,799
Net other postemployment benefits liability	4,341,341	1,605,701	5,947,042	6,295,722
TOTAL NONCURRENT LIABILITIES	<u>21,422,671</u>	<u>6,366,968</u>	<u>27,789,639</u>	<u>23,572,657</u>
TOTAL LIABILITIES	<u>23,896,892</u>	<u>7,183,407</u>	<u>31,080,299</u>	<u>28,097,500</u>
DEFERRED INFLOWS OF RESOURCES				
Pension plan	2,096,423	856,285	2,952,708	3,701,292
Other postemployment benefits	602,072	222,684	824,756	1,134,142
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,698,495</u>	<u>1,078,969</u>	<u>3,777,464</u>	<u>4,835,434</u>
NET POSITION				
Net investment in capital assets	75,808,270	40,449,710	116,257,980	111,564,481
Restricted for expansion and construction	11,256,558	11,962,124	23,218,682	22,300,835
Restricted for grant programs	30,090		30,090	
Unrestricted	4,362,098	(3,752,611)	609,487	1,408,083
TOTAL NET POSITION	<u>91,457,016</u>	<u>48,659,223</u>	<u>140,116,239</u>	<u>135,273,399</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 118,052,403</u>	<u>\$ 56,921,599</u>	<u>\$ 174,974,002</u>	<u>\$ 168,206,333</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, 2021  
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2021	2020
<b>OPERATING REVENUE</b>				
Water sales and sewer charges	\$ 8,396,814	\$ 5,014,962	\$ 13,411,776	\$ 12,690,590
Water and sewer fees	401,854	128,766	530,620	479,172
TOTAL OPERATING REVENUE	<u>8,798,668</u>	<u>5,143,728</u>	<u>13,942,396</u>	<u>13,169,762</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	6,727,334	3,690,763	10,418,097	10,626,848
Repairs and maintenance	689,496	348,568	1,038,064	1,239,242
Materials and supplies	515,633	391,671	907,304	965,425
Utility services	714,597	442,146	1,156,743	1,084,066
Professional services	914,086	385,781	1,299,867	573,577
Vehicle and equipment	268,686	150,976	419,662	411,703
Other operating expenses	1,603,431	670,604	2,274,035	1,635,215
Travel and training	27,143	12,767	39,910	56,163
Director costs	82,456	30,349	112,805	115,385
Postemployment benefits	270,008	99,683	369,691	(17,875)
Depreciation	3,139,241	1,302,351	4,441,592	4,043,778
TOTAL OPERATING EXPENSES	<u>14,952,111</u>	<u>7,525,659</u>	<u>22,477,770</u>	<u>20,733,527</u>
NET LOSS FROM OPERATIONS	<u>(6,153,443)</u>	<u>(2,381,931)</u>	<u>(8,535,374)</u>	<u>(7,563,765)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Property taxes and assessments	2,871,013	744,906	3,615,919	3,272,156
Investment income	3,426	43,876	47,302	849,910
Power sales	533,816	197,438	731,254	748,603
Other income	840,020	285,991	1,126,011	824,023
Grant revenues		43,762	43,762	80,323
Gain/(loss) on sale of capital assets	41,909	19,939	61,848	
Interest expense	(258,099)	(113,699)	(371,798)	(376,415)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>4,032,085</u>	<u>1,222,213</u>	<u>5,254,298</u>	<u>5,398,600</u>
NET (LOSS) INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>(2,121,358)</u>	<u>(1,159,718)</u>	<u>(3,281,076)</u>	<u>(2,165,165)</u>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>				
Expansion fees	1,410,750	930,098	2,340,848	1,470,566
Capital renovation and replacement (R & R) fees	3,377,250	1,208,151	4,585,401	4,459,800
Other capital contributions	840,667	48,097	888,764	721,778
Transfers in		660,365	660,365	2,583,726
Transfers (out)	(660,365)		(660,365)	(2,583,726)
Special item - PG&E settlement				2,445,795
TOTAL CAPITAL CONTRIBUTIONS, AND TRANSFERS	<u>4,968,302</u>	<u>2,846,711</u>	<u>7,815,013</u>	<u>9,097,939</u>
CHANGE IN NET POSITION	<u>2,846,944</u>	<u>1,686,993</u>	<u>4,533,937</u>	<u>6,932,774</u>
Net position at beginning of year - as previously reported	88,610,072	46,663,327	135,273,399	128,340,625
Restatement		308,903	308,903	
Net position at beginning of year - as restated	<u>88,610,072</u>	<u>46,972,230</u>	<u>135,582,302</u>	<u>128,340,625</u>
NET POSITION (DEFICIT) AT END OF YEAR	<u>\$ 91,457,016</u>	<u>\$ 48,659,223</u>	<u>\$ 140,116,239</u>	<u>\$ 135,273,399</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, 2021  
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customers	\$ 10,964,054	\$ 4,981,486	\$ 15,945,540	\$ 13,034,806
Cash paid to suppliers for goods and services	(5,326,589)	(2,945,828)	(8,272,417)	(6,368,099)
Cash paid to employees for services	(6,370,449)	(2,402,926)	(8,773,375)	(10,333,483)
NET CASH USED FOR OPERATING ACTIVITIES	<u>(732,984)</u>	<u>(367,268)</u>	<u>(1,100,252)</u>	<u>(3,666,776)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Property taxes and assessments	2,862,766	742,858	3,605,624	3,253,111
Power sales	533,816	197,438	731,254	748,603
Other income	847,862	288,891	1,136,753	824,022
Operating grants from outside agencies	(1,383,128)	29,485	(1,353,643)	38,160
Proceeds from noncapital pension loan		315,623	315,623	485,020
Principal paid on noncapital pension loan	(219,760)	(108,240)	(328,000)	(268,000)
Interfund transfers	(940,837)	940,837		82,329
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>1,700,719</u>	<u>2,406,892</u>	<u>4,107,611</u>	<u>5,163,245</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions received	6,412,677	2,186,345	8,599,022	6,714,376
Acquisition of capital assets	(8,278,110)	(1,670,185)	(9,948,295)	(7,256,587)
Proceeds from disposal of capital assets	41,909	19,939	61,848	
Gain (loss) on disposal of capital assets	19,711	19,939	39,650	
Advanced funds for capital contributions				193,239
Interfund capital transfers				(101,243)
Proceeds from long-term liabilities	5,561,109		5,561,109	
Principal paid on long-term liabilities	(1,354,606)	(465,761)	(1,820,367)	(1,654,469)
Interest payments on long-term liabilities	(264,102)	(115,044)	(379,146)	(380,985)
NET CASH (USED) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>2,138,588</u>	<u>(24,767)</u>	<u>2,113,821</u>	<u>(2,485,669)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Maturities of investments				2,011,077
Interest received	55,378	59,444	114,822	926,743
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>55,378</u>	<u>59,444</u>	<u>114,822</u>	<u>2,937,820</u>
INCREASE IN CASH AND CASH EQUIVALENTS	3,161,701	2,074,301	5,236,002	1,948,620
Cash and cash equivalents:				
Beginning of year - as previously reported	26,119,568	9,256,632	35,376,200	33,427,580
Restatement		305,713	305,713	
Beginning of year - as restated	<u>26,119,568</u>	<u>9,562,345</u>	<u>35,681,913</u>	<u>33,427,580</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 29,281,269</u>	<u>\$ 11,636,646</u>	<u>\$ 40,917,915</u>	<u>\$ 35,376,200</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING BALANCE SHEET</b>				
Cash and cash equivalents	\$ 12,313,950	\$ 891,572	\$ 13,205,522	\$ 10,729,450
Restricted cash and cash equivalents	<u>16,967,319</u>	<u>10,745,074</u>	<u>27,712,393</u>	<u>24,646,750</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 29,281,269</u>	<u>\$ 11,636,646</u>	<u>\$ 40,917,915</u>	<u>\$ 35,376,200</u>



CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Continued)

For the Year Ended June 30, 2021  
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds		Totals for Comparative Purposes Only	
	Water	Sewer	2021	2020
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES:				
Net loss from operations	\$ (6,153,443)	\$ (2,381,931)	\$ (8,535,374)	\$ (7,562,497)
Adjustments to reconcile net loss from operations to net cash used for operating activities:				
Depreciation	3,139,241	1,302,351	4,441,592	4,043,778
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
Accounts receivable	2,171,781	(158,260)	2,013,521	(144,564)
Prepaid expenses and other assets	(11,007)	5,570	(5,437)	(244,303)
Deposits	(2,240)	(1,260)	(3,500)	7,350
Other noncurrent assets				38,402
Net pension liability and related deferred inflows and outflows of resources	267,138	661,355	928,493	693,265
Accounts payable and accrued expenses	179,832	233,564	413,396	(870,264)
Deposits payable	(6,395)	(1,151)	(7,546)	(44,413)
Unearned revenue	(277,947)	(2,831)	(280,778)	294,930
Compensated absences	(39,944)	(24,675)	(64,619)	121,540
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (732,984)</u>	<u>\$ (367,268)</u>	<u>\$ (1,100,252)</u>	<u>\$ (3,666,776)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:				
Change in unrealized gains/losses on investments	\$ 22,198	\$ -	\$ 22,198	\$ -
Change in capital asset purchases payable	\$ 583,019	\$ -	\$ 583,019	\$ 1,325,331
Developer donated assets				\$ 721,778

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, 2021

<b>ASSETS</b>		
Cash and cash equivalents	\$	272,532
Interest receivable		311
Due from County of Calaveras		1,163
Restricted assets:		
Cash and cash equivalents with fiscal agents		117,905
	<b>TOTAL ASSETS</b>	<u>391,911</u>
<b>LIABILITIES</b>		
Due to bond holders		45,444
	<b>TOTAL LIABILITIES</b>	<u>45,444</u>
<b>NET POSITION</b>		
Restricted for individuals or other governments		<u>\$ 346,467</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, 2021

ADDITIONS		
Special assessment taxes		\$ 255,540
Investment earnings		1,056
	TOTAL ADDITIONS	<u>256,596</u>
DEDUCTIONS		
Debt service		765,147
Payment to refunding trustee		292,334
Other		38,615
	TOTAL DEDUCTIONS	<u>1,096,096</u>
	NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	<u>(839,500)</u>
Net position , beginning of year - as previously reported		
Restatement		<u>1,185,967</u>
Net position , beginning of year - as restated		<u>1,185,967</u>
	NET POSITION, END OF YEAR	<u>\$ 346,467</u>

CALAVERAS COUNTY WATER DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

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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 expire 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 D). 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, 2021

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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 are accounted for on the flow of economic resources measurement focus and agency funds have no measurement focus. Under the flow of 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 balance sheet. 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 position. 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, 2021

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, 2021 totaled \$2,809,878 and \$396,898, respectively, including accounts payable and principal payable on the Umpqua Bank 2014 Water and Sewer Revenue Loans and Series 2021 Water Revenue Certificates of Participation as described in Note D.

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 E.

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.

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 position by the government that is applicable to a future reporting period. Deferred inflows of resources represent an acquisition of net position 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 pension plan under GASB Statement No. 68 as described in Note I and OPEB plan under GASB Statement No. 75 as described in Note J.

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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

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

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. 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 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, 2020 from which the summarized information was derived.

New Pronouncements: In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In June 2017, the GASB issued Statement No. 87, *Leases*. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

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

classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease's guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2020.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This Statement enhances disclosures about capital assets and the cost of borrowing for a reporting period and simplifies the accounting for interest cost incurred before the end of a construction period. Interest cost incurred before the end of a construction period will be recognized as an expense rather than being recorded as part of the cost of capital assets in a business-type activity or enterprise fund and interest cost incurred by a fund using the current financial resources measurement focus before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for the reporting periods beginning after June 15, 2020.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The Statement indicates an issuer of a conduit debt obligation should not report a liability for the conduit debt obligation, but requires an issuer to report a liability associated with an additional commitment or a voluntary commitment to support the debt. Additional commitments by an issuer to support the debt include extending a moral obligation pledge, appropriation pledge or financial guarantee or pledging the issuer's own property, revenue or assets as security for the debt. Under a voluntary commitment, the issuer does not make an additional commitment, but on a voluntary basis decides to make a debt service payment or request an appropriation for a debt service payment in the event that the third party is, or will be, unable to do so. The Statement also provides criteria for issuers to determine whether they should record assets acquired or constructed with proceeds of arrangements identified as leases related to conduit debt obligations. The requirements of this Statement are effective for the reporting periods beginning after December 15, 2021.

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. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This Statement provides temporary relief to governments due to the COVID-19 pandemic by postponing the effective dates of Statements and Implementation Guides that first become effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. Effective dates of the following Statements and Implementation Guides were postponed by one year: Statements No. 83, 84 and 88 to 93 as well as Implementation Guide No's 2018-1, 2019-1 and 2019-2. Effective dates for Statement No. 87 and Implementation Guide No. 2019-3 were postponed by 18 months. The requirements of this Statement are effective immediately.



CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

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

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. This statement is effective for fiscal years beginning after June 15, 2022.

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, 2021:

	Proprietary Funds	Fiduciary Funds	Total
Cash and cash equivalents	\$ 13,205,522	\$ 272,532	\$ 13,478,054
Restricted cash and cash equivalents	27,712,393		27,712,393
Restricted cash and cash equivalents with fiscal agents		117,905	117,905
Total cash and investments	<u>\$ 40,917,915</u>	<u>\$ 390,437</u>	<u>\$ 41,308,352</u>

Cash and investments were classified according to GASB Statement No. 40 as follows at June 30, 2021:

	Proprietary Funds	Fiduciary Funds	Total
Cash on hand	\$ 600		\$ 600
Bank deposits	1,236,095	\$ 272,532	1,508,627
Total cash and deposits	<u>1,236,695</u>	<u>272,532</u>	<u>1,509,227</u>
U.S. Treasury obligations	3,610,156		3,610,156
Investment in U.S. Treasury	4,861,087		4,861,087
U.S. agency securities	2,008,473		2,008,473
Negotiable certificates of deposit	249,983		249,983
Corporate notes	2,379,663		2,379,663
Money market mutual funds	822,044		822,044
Local Agency Investment Fund (LAIF)	24,874,905		24,874,905
Asset backed securities	274,597		274,597
Supranational notes	600,312		600,312
Investments with fiscal agents:			
Money market mutual funds		117,905	117,905
Total investments	<u>39,681,220</u>	<u>117,905</u>	<u>39,799,125</u>
Total cash and investments	<u>\$ 40,917,915</u>	<u>\$ 390,437</u>	<u>\$ 41,308,352</u>

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:

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

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 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:

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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

**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, 2021:

Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months
U.S. Treasury obligations	\$ 3,610,156			\$ 3,610,156
U.S. agency securities	2,008,473			2,008,473
Investment in U.S. Treasury	4,861,087	\$ 4,861,087		
Negotiable certificates of deposit	249,983	249,983		
Corporate notes	2,379,663		\$ 265,437	2,114,226
Money market mutual funds	822,044	822,044		
LAIF	24,874,905	24,874,905		
Asset backed securities	274,597			274,597
Supranational notes	600,312			600,312
Investments with fiscal agent:				
Money market mutual funds	117,905	117,905		
<b>Total Investments</b>	<b>\$ 39,799,125</b>	<b>\$ 30,925,924</b>	<b>\$ 265,437</b>	<b>\$ 8,607,764</b>

**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, 2021:

Investment Type	Total	Minimum Rating	Ratings as of Year-end						
			Aaa/AAA	Aa1/AA+	A1/A+	A2/A	A3/A-	P-1/A-1	Not Rated
U.S. Treasury obligations	\$ 3,610,156	N/A		\$ 3,610,156					
Investment in U.S. Treasury	4,861,087	N/A		4,861,087					
U.S. agency securities	2,008,473	AAA		2,008,473					
Negotiable certificates of deposit	249,983	N/A						\$ 249,983	
Corporate notes	2,379,663	A		247,241	\$ 709,325	\$ 1,181,217	\$ 241,880		
Money market mutual funds	822,044	(1)	\$ 822,044						
LAIF	24,874,905	N/A							\$ 24,874,905
Asset backed securities	274,597	AA	274,597						
Supranational notes	600,312	AAA	600,312						
Investments with fiscal agent:									
Money market mutual funds	117,905	(1)	117,905						
<b>Total Investments</b>	<b>\$ 39,799,125</b>		<b>\$ 1,814,858</b>	<b>\$ 10,726,957</b>	<b>\$ 709,325</b>	<b>\$ 1,181,217</b>	<b>\$ 241,880</b>	<b>\$ 249,983</b>	<b>\$ 24,874,905</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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

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, 2021, the carrying amount of the District’s deposits, including Agency Fund deposits, was \$1,508,628 and the balance in financial institutions was \$2,045,408. 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, 2021 was \$193,321,015,759, which is managed by the State Treasurer. Of that amount, 2.31% 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 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 291 days at June 30, 2021.

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 no recurring fair value measurements at June 30, 2020. The District had the following recurring fair value measurements as of June 30, 2021:

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	\$ 3,610,156		\$ 3,610,156	
U.S. agency securities	2,008,473		2,008,473	
Negotiable certificates of deposit	249,983		249,983	
Corporate notes	2,379,663		2,379,663	
Asset backed securities	274,597		274,597	
Supranational notes	600,312		600,312	
Total investments by fair value level	9,123,184	\$ -	\$ 9,123,184	\$ -
Investments uncategorized:				
Investment in U.S. Treasury	4,861,087			
Money market mutual funds	939,949			
LAIF	24,874,905			
	<u>\$ 39,799,125</u>			

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE C – CAPITAL ASSETS

Capital asset activity was as follows for the year ended June 30, 2021:

	Balance at July 1, 2020	Additions	Retirements	Transfers	Balance at June 30, 2021
Capital assets, not being depreciated:					
Land	\$ 14,179,066				\$ 14,179,066
Construction in progress	13,812,518	\$ 7,631,327	\$ (3,967)	\$ (17,255,734)	4,184,144
Total capital assets, not being depreciated	27,991,584	7,631,327	(3,967)	(17,255,734)	18,363,210
Capital assets, being depreciated:					
Buildings	17,742,170			5,110,723	22,852,893
Utility system - infrastructure	163,636,817	31,645		11,954,055	175,622,517
Assets under capital leases		460,576		523,033	983,609
Machinery and equipment	18,585,922	950,768	(269,954)	(332,077)	18,934,659
Total capital assets, being depreciated	199,964,909	1,442,989	(269,954)	17,255,734	218,393,678
Less accumulated depreciation for:					
Buildings	(10,794,419)	(383,041)			(11,177,460)
Utility system - infrastructure	(85,544,322)	(3,491,749)			(89,036,071)
Assets under capital leases		(96,453)		(43,347)	(139,800)
Machinery and equipment	(16,216,178)	(470,349)	269,950	43,347	(16,373,230)
Total accumulated depreciation	(112,554,919)	(4,441,592)	269,950		(116,726,561)
Total capital assets, being depreciated, net	87,409,990	(2,998,603)	(4)	17,255,734	101,667,117
Total capital assets, net	\$ 115,401,574	\$ 4,632,724	\$ (3,971)	\$ -	\$ 120,030,327

NOTE D – LONG-TERM LIABILITIES

The activity of the District's long-term liabilities was as follows for the year ended June 30, 2021:

	Balance at July 1, 2020	Additions	Retirements	Balance at June 30, 2021	Current Portion
Water Fund:					
Umpqua Bank 2014 Water Revenue Loan	\$ 1,161,628		\$ (1,161,628)		
U.S. Bureau of Reclamation Note - Hogan	196,956		(40,326)	\$ 156,630	\$ 40,327
Umpqua Bank Series 2019 Taxable Revenue Refunding Loan	3,615,990		(219,760)	3,396,230	236,510
Series 2016 Water Enterprise Revenue Bonds	2,490,900		(45,700)	2,445,200	46,700
Capital lease - Enterprise Fleet Management	287,889	\$ 260,251	(53,212)	494,928	69,305
Capital lease - Umpqua		300,858	(53,740)	247,118	73,523
Series 2021 Water Revenue Certificates of Participation		5,000,000		5,000,000	294,387
Total Water Fund amortizing liabilities	7,753,363	5,561,109	(1,574,366)	11,740,106	760,752
Compensated absences	601,079	192,235	(232,179)	561,135	228,347
Total Water Fund liabilities	8,354,442	5,753,344	(1,806,545)	12,301,241	989,099
Sewer Fund:					
Umpqua Bank 2014 Sewer Revenue Loan	390,686		(390,686)		
U.S. Bureau of Reclamation Note - Hogan	72,847		(14,915)	57,932	14,915
Umpqua Bank Series 2019 Taxable Revenue Refunding Loan	1,781,010		(108,240)	1,672,770	116,490
Capital lease - Enterprise Fleet Management	161,938	146,391	(29,932)	278,397	38,984
Capital lease - Umpqua		169,232	(30,228)	139,004	41,357
Total Sewer Fund amortizing liabilities	2,406,481	315,623	(574,001)	2,148,103	211,746
Compensated absences	310,698	91,717	(116,392)	286,023	112,633
Total Sewer Fund liabilities	2,717,179	407,340	(690,393)	2,434,126	324,379
Total long-term liabilities	\$ 11,071,621	\$ 6,160,684	\$ (2,496,938)	\$ 14,735,367	\$ 1,313,478

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

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NOTE D – LONG-TERM LIABILITIES (Continued)

Description of Water Fund Liabilities – Direct Borrowings:

Umpqua Bank 2014 Water Revenue Loan: In April 2014, the District obtained a loan from Umpqua Bank for \$4,061,933 to fund various water improvement projects. The loan is payable from a pledge on the District's net water 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 \$587,005 to \$593,401 are due each September 1 and March 1 at 2.12% through March 1, 2021. The loan was fully repaid during 2021.

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 \$46,700 to \$99,500 and semi-annual interest payments ranging from \$1,119 to \$28,526 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 \$294,387 to \$375,319 and annual interest payments ranging from \$6,568 to \$87,500 at 1.75% from March 1, 2022 through March 1, 2036. Upon default, the Certificates may be called immediately due and payable.

Description of Sewer Fund Liabilities – Direct Borrowings:

Umpqua Bank 2014 Sewer Revenue Loan: In April 2014, the District obtained a loan from Umpqua Bank for \$2,337,528 to fund various wastewater improvement projects. The loan is payable from a pledge on the District's net 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 events of default and remedies for default are identical to those disclosed for the Umpqua Bank 2014 Water Revenue Loan above except the Bank has the right to require the District to charge and collect rates for wastewater services sufficient to meet requirements of the loan agreement. Semi-annual principal and interest payments ranging from \$197,428 to \$199,582 are due each September 1 and March 1 at 2.12% through March 1, 2021. The loan was fully repaid during 2021.

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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

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NOTE D – LONG-TERM LIABILITIES (Continued)

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 \$9,655 through June 10, 2025. The remaining balance on the contract at June 30, 2021 was \$214,562.

The contract also requires the District to make payments to Stockton-East Water District for the Calaveras County 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 Water and Sewer Fund 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 events of default and remedies for default are identical to those disclosed for the Umpqua Bank 2014 Water Revenue Loan above except the Bank has the right to require the District to charge and collect rates for both water and wastewater services sufficient to meet requirements of the loan agreement. Semi-annual principal and interest payments ranging from \$176,591 to \$259,145 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%.

Capital Lease - Enterprise Fleet Management Lease Program: On June 7, 2019, the District entered into a multi-year capital 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, 2021, the lease liability was \$773,325, which is shared between the Water and Sewer Fund at 64% and 36%, respectively. A monthly lease payment is due at the beginning of each month for 60 months at a stated interest rate of 5%, which was \$12,041 at June 30, 2021. 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.

Capital Lease - Umpqua Municipal Lease-Purchase Agreement: On July 24, 2020, the District entered into a multi-year capital lease for a GapVax Vacuum Truck purchased for \$470,090. The lease expires on August 15, 2024, when the District has the option to purchase the equipment for \$1. 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 under the Lease on or before the date when the same becomes due, the District shall pay interest on such delinquent payments from the due date until paid at the lesser of 18.00% per annum or the maximum permitted by law.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE D – LONG-TERM LIABILITIES (Continued)

All assets under capital leases had a cost and accumulated depreciation of \$983,609 and \$139,800, respectively. The annual requirements to amortize the outstanding long-term liabilities were as follows at June 30, 2021:

Years Ending June 30	Water Fund			Sewer Fund		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 760,752	\$ 289,547	\$ 1,050,299	\$ 211,746	\$ 73,889	\$ 285,635
2023	761,267	268,001	1,029,268	209,373	66,158	275,531
2024	774,951	246,383	1,021,334	213,408	58,430	271,838
2025	787,884	222,402	1,010,286	217,967	49,440	267,407
2026	723,294	200,068	923,362	184,830	41,403	226,233
2027-2031	3,055,534	769,880	3,825,414	551,760	143,047	694,807
2032-2036	3,253,024	402,533	3,655,557	559,019	52,299	611,318
2037-2041	413,600	191,815	605,415			
2042-2046	389,600	114,575	504,175			
2047-2051	435,300	68,226	503,526			
2052-2056	384,900	17,564	402,464			
	<u>\$ 11,740,106</u>	<u>\$ 2,790,994</u>	<u>\$ 14,531,100</u>	<u>\$ 2,148,103</u>	<u>\$ 484,666</u>	<u>\$ 2,632,769</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 September 1, 2055. 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 was \$1,838,468 and \$689,045, respectively, and total water and sewer system net revenues were \$5,361,708 and \$2,991,245 for the year ended June 30, 2021. At June 30, 2021, the District’s total water and sewer system net revenues were 292% and 434% 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 E – 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. This resulted in the total loans outstanding of \$804,266 from the Sewer Fund to the Water Fund at June 30, 2021. The internal loan will be repaid with operating funds over ten years at an interest rate of 2.5% or the weighted average of the District’s current return on investments each year, whichever is higher. The internal loan will be repaid on an “interest only” basis for the first five years and then principal payments of \$645,741 will be made each year thereafter in addition to yearly interest payments. As part of the fiscal year 2017-18 budget adoption (June 28, 2017), the Board approved delaying the start of the principal pay down one year (to fiscal year 2018-19), which extends the “interest only” period to six years. Thus, the revised term will be eleven years, including six years with interest only payments and five years with principal and interest payments.

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 outstanding loan balance as of June 30, 2021 was \$1,522,736. This resulted in an internal loan of \$411,139 from the Sewer Fund to the Water Fund at June 30, 2021. The Jenny Lind water expansion funds debt service obligation ended September 2017.



CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE E – INTERNAL LOANS (Continued)

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 loan will be repaid by the Water Fund during the year ended June 30, 2022.

On August 8, 2018, the Board of Directors 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 \$125,383, including interest at 2% per year. The outstanding balance at June 30, 2021 was \$886,666.

NOTE F – INTERFUND TRANSACTIONS

Interfund transfers were as follows for the year ended June 30, 2021:

Fund Receiving Transfer	Fund Making Transfer	Amount
Sewer Fund	Water Fund	\$ 660,365
Total interfund transfers		<u>\$ 660,365</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the funds that statute or budget requires to expend them, (2) move receipts restricted to debt service from the Funds collecting the receipts to the debt service fund as debt service payments become due, and (3) subsidize operating losses. The \$660,365 transfer from the Water Fund to the Sewer Fund represents a transfer of the Sewer Fund’s share of the PG&E settlement recognized during the year ended June 30, 2020, which was initially recorded in the Water Fund.

NOTE G – 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. 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, 2021:

District	Amount
Arnold Sewer #9S4 A/B	\$ 105,000
DaLee/Cassidy	673,955
Fly-In Acres	<u>1,585,809</u>
Total	<u>\$ 2,364,764</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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE H – NET POSITION

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

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 an 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, 2021:

	Limited to Unrestricted Net Position		As Approved	
	Water Fund	Sewer Fund	Water Fund	Sewer Fund
Designated:				
90 Day Emergency Operating Reserve			\$ 4,000,000	\$ 1,080,000
Water Resources and FERC Reserve	\$ 1,296,271		5,445,795	
CIP Cash Flow Reserve	1,241,000		1,241,000	459,000
Special Projects Reserve	1,824,827		1,824,827	674,936
Total designated	4,362,098			
Undesignated		\$ (3,572,611)	\$ 12,511,622	\$ 2,213,936
Total unrestricted net position	\$ 4,362,098	\$ (3,572,611)		

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE I – PENSION 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 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 following: 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, 2021:

	Miscellaneous Plan First Tier (Prior to August 1, 2012)	Miscellaneous Plan Second Tier (August 1, 2012 to December 31, 2012)	PEPRA Miscellaneous Plan (On or after January 1, 2013)
Hire date			
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	7.956%	6.918%	6.750%
Required employer contribution rates	14.194%	8.794%	7.732%

In addition to the contribution rates above, the District made a payment of \$277,246 to its unfunded actuarial liability during the year ended June 30, 2021. 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, 2021, the employer contributions to the Plan (all rate plans combined) were \$953,187.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE I – PENSION PLAN (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2021, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan (all rate plans combined) of \$6,026,566.

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, 2021 is measured as of June 30, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2021:

Proportion - June 30, 2020	0.12843%
Proportion - June 30, 2021	0.14287%
Change - Increase (Decrease)	0.01444%

For the year ended June 30, 2021 the District recognized pension expense of \$2,110,270. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to the pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions		\$ (42,984)
Differences between actual and expected experience	\$ 310,567	
Differences between the employer's contributions and the employer's proportionate share of contributions	2,412,589	(730,884)
Change in employer's proportion	388,706	(2,178,840)
Pension contributions subsequent to measurement date	953,187	
Net differences between projected and actual earnings on plan investments	<u>179,028</u>	
Total	<u>\$ 4,244,077</u>	<u>\$ (2,952,708)</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, 2021:

<u>Year Ended June 30</u>	
2022	\$ 53,991
2023	156,950
2024	41,374
2025	<u>85,867</u>
Total	<u>\$ 338,182</u>

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE I – PENSION PLAN (Continued)

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, 2021:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	Level Percent of Payroll
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Discount Rate	7.15% (1)
Inflation	2.50%
Projected Salary Increase	.4% - 8.5% (2)
Mortality	Derived using CalPERS Membership Data for all Funds

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

The underlying mortality assumptions were developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of Scale MP2016. Further details can be found in the December 2017 experience study report based on demographic data from 1997 to 2015 on the CalPERS website under Forms and Publications.

Change of Assumptions: The demographic assumptions were changed in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions in December 2017.

Discount Rate: The discount rates used by CalPERS to measure the total pension liability was 7.15% in the June 30, 2021 accounting valuation. 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 7.15% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15% 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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE I – PENSION PLAN (Continued)

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, 2020. 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)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	(0.92)%
Total	<u>100.0%</u>		

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

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents 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:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Net Pension Liability	<u>\$ 12,175,152</u>	<u>\$ 6,026,566</u>	<u>\$ 946,182</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, 2021 the District’s contributions payable to the Plan were \$47,746.

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN

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). 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 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 to be provided post-employment medical coverage under the vesting schedule and provisions of Government Code 22893.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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 to be provided 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.

Employees Covered by Benefit Terms: At June 30, 2021, the following employees were covered by the benefit terms:

<u>Category</u>	
Active employees	63
Inactive employees or beneficiaries currently receiving benefit payments	<u>57</u>
	<u>120</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, 2021, the District’s cash contributions to the trust were \$563,213, implied subsidy payments were \$156,900 and insurance premiums paid were \$598,270, resulting in total payments of \$1,318,383.

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:

<u>Credited Years of Service</u>	<u>Percentage of the Weighted Average Cost</u>	<u>Credited Years of Service</u>	<u>Percentage of the Weighted Average Cost</u>
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, 2021 was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions: The total OPEB liability at June 30, 2021 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	7.00%
Inflation	2.25%
Aggregate salary increases	2.75%
Investment rate of return	7.00%
Healthcare cost trend rates	6.00% in the first year for pre-65 and post-65, respectively, trending down to 4.50% in 2037.
Dental and vision premium increases	4.00%
Mortality rates	Derived using CalPERS membership data
Participation rate	100%

Mortality and retirement rates were based on 2017 CalPERS Mortality Study and morbidity factors were derived from data collected during fiscal years 1997 to 2015. 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, 2021 for each major asset class are summarized in the following table:

Investment Class	Long-term	
	Target Allocation	Expected Real Rate of Return
Equity	52.71%	7.79%
Fixed income	46.61%	3.46%
Cash	0.68%	0.53%
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 7.00%. 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.



CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2020	\$ 15,165,683	\$ 8,869,961	\$ 6,295,722
Changes for the year:			
Service cost	507,982		507,982
Interest on the total OPEB liability	1,070,276		1,070,276
Differences between expected and actual experience			
Changes in assumptions			
Contribution - employer		1,614,145	(1,614,145)
Net investment income		362,855	(362,855)
Benefit payments	(768,012)	(768,012)	
Administrative expense		(50,062)	50,062
Net changes	<u>810,246</u>	<u>1,158,926</u>	<u>(348,680)</u>
Balance at June 30, 2021	<u>\$ 15,975,929</u>	<u>\$ 10,028,887</u>	<u>\$ 5,947,042</u>

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	Current	1% Increase
	6.00%	Discount Rate 7.00%	8.00%
Net OPEB liability	\$ 7,961,415	\$ 5,947,042	\$ 4,265,908

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	1% Increase
		Trend Rates	
Net OPEB liability	\$ 3,933,943	\$ 5,947,042	\$ 8,412,720

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the year ended June 30, 2021, the District recognized OPEB expense of \$2,248,729. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 1,318,383	
Differences between actual and expected experience	1,192,002	\$ (7,191)
Changes in assumptions		(817,565)
Net differences between projected and actual earnings on OPEB plan investments	<u>164,276</u>	
Total	<u>\$ 2,674,661</u>	<u>\$ (824,756)</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, 2021:

<u>Year Ended June 30</u>	
2022	\$ 105,562
2023	140,895
2024	136,198
2025	<u>148,867</u>
	<u>\$ 531,522</u>

There were no amounts payable to the Plan at year-end.

NOTE K – 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).

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE K – RISK MANAGEMENT (Continued)

The District’s self-insured retention levels and limits on coverage under the JPIA are as follows at June 30, 2021:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible
General liability	\$ 5,000,000	\$ 55,000,000	None
Auto liability	5,000,000	55,000,000	\$ 1,000
Public officials liability	5,000,000	55,000,000	None
Errors and omissions	5,000,000	55,000,000	None
Cyber liability		5,000,000/5,000,000 occurrence/aggregate	10,000 to 50,000
Property damage, including buildings, personal property, fixed equipment, mobile equipment and other	100,000	500,000,000	1,000 to 50,000
Crime	100,000	1,000,000	1,000
Workers compensation	2,000,000	Statutory	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 L – COMMITMENTS AND CONTINGENT LIABILITIES

The District had the following capital project commitments outstanding as of June 30, 2021:

AMI/AMR Meters	\$ 3,469,017
West Point Water Supply	433,904
WP/Wilseyville Sewer Consol	365,181
JLWTP Filters 3,4,5 Rehab	<u>242,440</u>
Total	<u>\$ 4,510,542</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.

**COVID-19:** On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the District’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, and the impact on citizens,

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

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NOTE L – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

employees and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations is uncertain. Possible effects could be delays in collection of, reduction in or loss of contract and grant revenues and/or an increase in delinquencies on customer receivables.

NOTE M – SPECIAL ITEM

In July 2020, the District received a settlement of \$2,445,795 from Pacific Gas & Electric Company (PG&E) to resolve the District's claims resulting from the 2015 Butte Fire. The District has reserved those funds for Water Resources and FERC Relicensing efforts.

NOTE N – RESTATEMENT TO IMPLEMENT GASB STATEMENT NO. 84

During the year ended June 30, 2021, the District implemented GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation of this Statement, the District reevaluated whether its fiduciary funds met the revised definition of fiduciary activities under this Statement. The District determined that the Wallace Assessment District Agency Fund met the criteria to be reported as part of the District's operations and reclassified the Fund as part of the District's Sewer Fund. Due to this change, the July 1, 2020 Wallace Assessment District Agency Fund's assets, liabilities and net position were combined with the District's Sewer Fund and the July 1, 2020 net position of the Wallace Assessment District Fund increased the Sewer Fund's July 1, 2020 net position by \$308,903. In addition, the remaining agency funds were reclassified as custodial funds, which required the net position of each fund as of July 1, 2020 to be recorded in the related custodial fund.

The transaction above to implement GASB Statement No. 84 also resulted in a restatement of \$305,713 in the July 1, 2020 cash and cash equivalents in the statement of cash flows to include the cash and cash equivalents recorded in the former Wallace Assessment District Agency Fund.

NOTE O – SUBSEQUENT EVENT

On July 1, 2021, the Board of Directors approved a change to the District's OPEB plan for the purpose of reducing the District's OPEB liability. The District rescinded the vesting schedule applicable to the existing OPEB plan, which resulted in CalPERS no longer administering the Plan. The District has contracted with Mission Square Retirement to establish a Retirement Health Savings (RHS) plan (a defined contribution plan) that results in the creation of separate RHS accounts for all employees and to administer the OPEB benefits on behalf of employees. Employees hired after October 1, 2021 will join the defined contribution OPEB plan to which the District makes contributions of \$25 per pay period (24 total pay periods per year) from October 1, 2021 to December 31, 2021 and \$40 per pay period beginning January 1, 2022. Employees hired before October 1, 2021 have a one-time option to join the defined contribution plan or they may remain in the existing defined benefit OPEB plan. For any employees that do not opt to join the new defined contribution plan, the District will continue to have an obligation to fund their existing OPEB benefits. Employees who did not opt into the new plan will receive a contribution to an RHS account of \$15 per pay period beginning January 1, 2022 and employees who opted into the new plan will receive a contribution of \$40 per pay period from October 1, 2021 to December 31, 2021 and \$65 per pay period beginning January 1, 2022. Employees hired before October 1, 2021 who opted to join the defined contribution OPEB plan will receive a buy-out contribution to their RHS account at Mission Square on or before January 1, 2022 that increases based on the number of years of service the employee has been credited by CalPERS. Total buy-out contributions to the RHS accounts are expected to be \$534,800, which will be paid from the District's PARS trust fund. The RHS account is a portable account that allows tax free deposits and withdrawals that can be used for medical expenses, including premiums. All employees continue to be eligible for the Public Employees' Medical & Hospital Care Act (PEMCHA) minimum medical benefits through CalPERS.

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REQUIRED SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY WATER DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2021

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

	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	0.14287%	0.12843%	0.26677%	0.25981%	0.25186%	0.25186%	0.21557%
Proportionate Share of the Net Pension Liability	\$ 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	\$ 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	109.01%	95.71%	186.90%	185.33%	170.63%	144.67%	109.44%
Plan Fiduciary Net Position	\$ 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	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: The discount rate changed from 7.50% in 2015 to 7.65% in 2016 and 2017 and 7.15% in 2018 valuation.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN (UNAUDITED)  
Last 10 Years**

	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)	\$ 953,187	\$ 849,664	\$ 1,131,574	\$ 1,012,621	\$ 946,214	\$ 535,436	\$ 725,590
Contributions in Relation to the Actuarially Determined Contributions	(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	\$ 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	16.66%	15.37%	124.25%	18.82%	18.00%	10.39%	15.19%

Notes to Schedule:

Contribution valuation date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012
Reporting valuation date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Reporting measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 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%	2.625%	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%	7.25%	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, 2021

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

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:				
Service cost	\$ 507,982	\$ 393,335	\$ 356,032	\$ 339,078
Interest	1,070,276	974,068	921,936	873,640
Differences between expected and actual experience		1,788,002	(13,392)	
Changes of assumptions or other		(1,226,349)		
Benefit payments	(768,012)	(570,587)	(534,668)	(544,601)
Net change in total OPEB liability	810,246	1,358,469	729,908	668,117
Total OPEB liability - beginning	15,165,683	13,807,214	13,077,306	12,409,189
Total OPEB liability - ending (a)	<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	\$ 1,614,145	\$ 1,422,545	\$ 1,228,844	\$ 1,156,609
Net investment income	362,855	562,710	405,162	564,907
Benefit payments	(768,012)	(570,587)	(534,668)	(544,601)
Administrative expenses	(50,062)	(41,110)	(17,301)	(15,813)
Net change in plan fiduciary net position	1,158,926	1,373,558	1,082,037	1,161,102
Plan fiduciary net position - beginning	8,869,961	7,496,403	6,414,366	5,253,264
Plan fiduciary net position - ending (b)	<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>\$ 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>62.77%</u>	<u>58.49%</u>	<u>54.29%</u>	<u>49.05%</u>
Covered-employee payroll - measurement period	<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>107.57%</u>	<u>117.17%</u>	<u>117.32%</u>	<u>126.76%</u>
Notes to schedule:				
Valuation date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Benefit changes: None.

Changes in assumptions: At the 2019 measurement date, the mortality and retirement rates were taken from the 2017 CalPERS Experience Study. Also the inflation rate, aggregate salary increases and healthcare trend rates were revised as discussed in the following table.

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, 2021

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

	<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	\$ 1,046,475	\$ 1,041,797	\$ 851,958	\$ 746,759
Contributions in relation to the actuarially determined contributions	<u>(1,318,383)</u>	<u>(1,614,145)</u>	<u>(1,422,545)</u>	<u>(1,156,609)</u>
Contribution deficiency (excess)	<u>\$ (271,908)</u>	<u>\$ (572,348)</u>	<u>\$ (570,587)</u>	<u>\$ (409,850)</u>
Covered-employee payroll - employer fiscal year	\$ 5,721,768	\$ 5,528,469	\$ 5,373,055	\$ 5,379,180
Contributions as a percentage of covered-employee payroll	23.04%	29.20%	26.48%	21.50%

**Notes to Schedule:**

Valuation date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Actuarial cost method	Entry age normal cost method			
Amortization method	Level percentage of pay			
Discount rate	7.00%	7.00%	7.00%	7.00%
Inflation	2.25%	2.25%	2.26%	2.26%
Aggregate salary increases	2.75%	2.75%	3.25%	2.75%
Investment rate of return	7.00%	7.00%	7.00%	7.00%
Retirement age	CalPERS Miscellaneous Risk Pool age			
Mortality	CalPERS 2014 study			
Healthcare cost trend rates	6.00% in the first year for pre-65 and post-65, respectively, trending down to 4.50% in 2037	8.40% and 5.00% in the first year for pre-65 and post-65, respectively, trending down to 5.00% in 2033.		
Dental and vision increases	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.

OTHER SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY WATER DISTRICT

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

June 30, 2021

	West Point Acres Fund	Wilseyville Fund	Arnold Sewer Fund	New Hogan/ La Contenta Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,245	\$ 5	\$ 63,173	\$ 98,059
Interest receivable	17		72	112
Due from County of Calaveras			1,163	
Restricted assets:				
Cash and cash equivalents with fiscal agents				7
<b>TOTAL ASSETS</b>	<u>15,262</u>	<u>5</u>	<u>64,408</u>	<u>98,178</u>
<b>LIABILITIES</b>				
Due to bond holders				45,444
<b>TOTAL LIABILITIES</b>				<u>45,444</u>
<b>NET POSITION</b>				
Restricted for individuals or other governments	<u>\$ 15,262</u>	<u>\$ 5</u>	<u>\$ 64,408</u>	<u>\$ 52,734</u>

Saddle Creek Fund	DaLee/ Cassidy Fund	Fly-in Acres Fund	Total
\$ 96,050 110			\$ 272,532 311 1,163
	\$ 40,190	\$ 77,708	117,905
<u>96,160</u>	<u>40,190</u>	<u>77,708</u>	<u>391,911</u>
			45,444
			<u>45,444</u>
<u>\$ 96,160</u>	<u>\$ 40,190</u>	<u>\$ 77,708</u>	<u>\$ 346,467</u>

CALAVERAS COUNTY WATER DISTRICT

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

For the Year Ended June 30, 2021

	West Point Acres Fund	Wilseyville Fund	Arnold Sewer Fund	New Hogan/ La Contenta Fund
<b>ADDITIONS</b>				
Special assessment taxes	\$ 111		\$ 22,102	\$ 1,305
Investment earnings	83		382	(1,502)
<b>TOTAL ADDITIONS</b>	<u>194</u>		<u>22,484</u>	<u>(197)</u>
<b>DEDUCTIONS</b>				
Debt service			26,687	
Payment to refunding trustee				
Other			4,304	
<b>TOTAL DEDUCTIONS</b>			<u>30,991</u>	
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	<u>194</u>		<u>(8,507)</u>	<u>(197)</u>
Net position , beginning of year - as previously reported				
Restatement	15,068	\$ 5	72,915	52,931
Net position , beginning of year - as restated	<u>15,068</u>	<u>5</u>	<u>72,915</u>	<u>52,931</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 15,262</u>	<u>\$ 5</u>	<u>\$ 64,408</u>	<u>\$ 52,734</u>

Saddle Creek Fund	DaLee/ Cassidy Fund	Fly-in Acres Fund	Total
\$ 3,183	\$ 90,443	\$ 138,396	\$ 255,540
2,265	(526)	354	1,056
<u>5,448</u>	<u>89,917</u>	<u>138,750</u>	<u>256,596</u>
548,041	61,950	128,469	765,147
	106,249	186,085	292,334
1,750	29,309	3,252	38,615
<u>549,791</u>	<u>197,508</u>	<u>317,806</u>	<u>1,096,096</u>
<u>(544,343)</u>	<u>(107,591)</u>	<u>(179,056)</u>	<u>(839,500)</u>
640,503	147,781	256,764	1,185,967
<u>640,503</u>	<u>147,781</u>	<u>256,764</u>	<u>1,185,967</u>
<u>\$ 96,160</u>	<u>\$ 40,190</u>	<u>\$ 77,708</u>	<u>\$ 346,467</u>

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

For the Years Ended June 30, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Water operating revenues	\$ 8,798,668	\$ 8,339,509
Property taxes	2,871,013	2,596,286
Investment income	3,426	602,261
Expansion Fees	1,410,750	846,084
Power sales	533,816	546,480
Capital R&R fees	3,377,250	3,267,858
Other income	840,020	613,387
TOTAL REVENUES	17,834,943	16,811,865
<b>EXPENSES</b>		
Total Operating Expenses	14,952,111	13,926,886
<i>Less: Depreciation</i>	(3,139,241)	(2,788,802)
Transfers out (excluding noncash transfers)	660,365	29,212
TOTAL EXPENSES	12,473,235	11,167,296
NET REVENUES	5,361,708	5,644,569
Debt Service Payments *	1,281,637	1,281,654
<b>Debt Coverage Ratio - Actual</b>	<b>4.18</b>	<b>4.40</b>
<b>Required Ratio - 2014 Water Revenue Loans and 2016 Water Enterprise Revenue Bonds</b>	<b>1.25</b>	<b>1.25</b>
<i>Annual Debt Service Payments</i>		
<i>* Includes Umpqua Bank (Series 2014 Water Revenue Loan) and USDA (Series 2016 Water Enterprise Revenue Bonds).</i>		
NET REVENUES	\$ 5,361,708	\$ 5,644,569
Debt Service Payments (ALL)**	1,838,468	2,075,571
<b>Debt Coverage Ratio - Actual</b>	<b>2.92</b>	<b>2.72</b>
<b>Required Ratio - 2014 Water Revenue Loans, 2016 Water Enterprise Revenue Bonds and 2019 Taxable Revenue Refunding Loan</b>	<b>1.25</b>	<b>1.25</b>

\*\* Includes all debt payments.

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

For the Years Ended June 30, 2021 and 2020

	2021	2020
<b>REVENUES</b>		
Sewer operating revenues	\$ 5,143,728	\$ 4,831,521
Property taxes	744,906	675,870
Investment income	43,876	246,381
Expansion Fees	930,098	624,482
Power sales	197,438	202,123
Capital R&R fees	1,208,151	1,191,942
Other income	285,991	210,636
<b>TOTAL REVENUES</b>	<b>8,554,188</b>	<b>7,982,955</b>
<b>EXPENSES</b>		
Total Operating Expenses	7,525,659	6,806,641
<i>Less: Depreciation</i>	(1,302,351)	(1,254,976)
Transfers (in)	(660,365)	(29,212)
<b>TOTAL EXPENSES</b>	<b>5,562,943</b>	<b>5,522,453</b>
<b>NET REVENUES</b>	2,991,245	2,460,502
Debt Service Payments *	397,010	396,961
<b>Debt Coverage Ratio - Actual</b>	<b>7.53</b>	<b>6.20</b>
<b>Required Ratio - 2014 Sewer Revenue Loans</b>	<b>1.25</b>	<b>1.25</b>
<i>Annual Debt Service Payments</i>		
<i>* Includes payments on loan from Umpqua Bank (Series 2014 Sewer Revenue Loan).</i>		
<b>NET REVENUES</b>	\$ 2,991,245	\$ 2,460,502
Debt Service Payments (ALL)**	689,045	635,633
<b>Debt Coverage Ratio - Actual</b>	<b>4.34</b>	<b>3.87</b>
<b>Required Ratio - 2014 Sewer Revenue Loans and 2019 Taxable Revenue Refunding Loan</b>	<b>1.25</b>	<b>1.25</b>

*\*\* Includes all debt payments.*





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## GOVERNANCE LETTER

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

We have audited the financial statements of the Calaveras County Water District for the year ended June 30, 2021, and have issued our report thereon dated December 24, 2021. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in the engagement letter dated May 21, 2021 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.

### *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 implemented GASB Statement No. 84, *Fiduciary Activities*, during the year ended June 30, 2021, which resulted in the District reclassifying the Wallace Assessment District as part of the District's Sewer Fund since it was determined not to meet the definition of fiduciary activities under this statement because the fund is controlled by the District and is used to reimburse the District for its expenses. The agency funds were also reclassified as custodial funds, which resulted in the District reporting a statement of fiduciary net position and statement of changes in fiduciary net position for the funds. 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 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 E, the disclosure of the La Contenta Assessment District bankruptcy in Note G, the disclosures related to the pension plan in Note I, the disclosures related to the other postemployment benefits (OPEB) plan in Note J and the disclosure of the PG&E settlement reported as a special item in Note M and the restatement to implement GASB Statement No. 84 in Note N 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. However, there were a significant number of closing entries and reclassifications posted during the audit that slowed the audit process and increased the time needed to complete the 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 posted 41 adjustments and closing entries, including entries to true-up pension and OPEB balances to the valuations, adjustments to make net position roll-forward, an adjustment to record the proceeds of the 2021 Water Revenue Certificates of Participation and related liability, adjustments to true up restrictions of cash and net position, an entry to true-up the net investment in capital assets, an entry to report a transfer of the Sewer Fund's share of the PG&E settlement as transfers in and out rather than an increase to or reduction in revenue, an entry to reverse a transfer of restricted cash and cash equivalents to unrestricted cash and cash equivalents, and various reclassifications for reporting purposes.

#### *Disagreements With Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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 December 24, 2021.

#### *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 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 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*

December 24, 2021

## 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 funds of the Calaveras County Water District (the District) as of and for the year ended June 30, 2021, 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 our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 posted 40 closing entries and audit adjustments during the audit. This is an indication that a deficiency in internal control over financial reporting exists. 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 add additional review procedures to identify entries posted during the audit that are included on the adjustment list provided to management.

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

### 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.

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 and wire/bank transfer procedures be documented to provide new staff information necessary to take over accounting duties in case of staff turnover.

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

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.

We currently have to manually sum amounts on debt amortization schedules to tie the schedules to the balance sheet and have to post entries to true-up current portion of debt and compensated absences. We recommend the District add all of the amortization schedules to one excel file with each debt on a separate tab and add the computation of the interest expense, accrued interest payable, current and noncurrent portion of debt with subtotals by fiscal year and show the split of joint debt by fund on the schedule that ties directly to the balance sheet. Once the debt amortization schedules are in this format, a tab may be added for future minimum payments that has each debt agreement in a column with subtotals for the water fund and sewer fund with each year in a row like the footnote and a total column that matches the total in the debt footnote. Each year should be shown separately so it may be re-sorted into 5-year increments each year. The current portion of debt and compensated absences should be posted as a closing entry rather than leaving it for the auditor to post. That takes additional time and takes our focus away from more important audit procedures.

\* \* \* \* \*

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

*Richardson & Company, LLP*

December 24, 2021

# Agenda Item

DATE: January 12, 2022

TO: Board of Directors

FROM: Michael Minkler, General Manager

SUBJECT: Assignments to District Committees of the Board and Representatives for Joint Powers Authorities for 2022

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## **RECOMMENDED ACTION:**

The Board President shall appoint and publicly announce the members of standing committees for the ensuing year. The president may also create or eliminate any committee in his or her discretion at this time. The Board elects the members to serve on Joint Powers Authorities (JPAs) of which the District is a member.

## **SUMMARY:**

Pursuant to Board of Director's Policy No. 4060, the Board President is given the discretion and responsibility to make appointments to standing and *ad hoc* committees of the Board for the ensuing year and to create or eliminate any such committees as deemed necessary or advisable by the President (see attached).

### Board Committees

President Secada appoints members of the Board to serve on committees of the Board as well as other local/regional organizations and associations of interest as listed in the attached Current Committees and Membership document.

### Joint Powers Authorities

The Board must also elect members to various Joint Powers Authorities of which the District is a member. These memberships are determined by election of the full Board. The following JPA reflects information received since the last Board meeting wherein President Secada requested each Board member submit his or her preferences for committee and JPA membership to the Board Clerk prior to this meeting.

### Other Local and Regional Organizations

The Board representative(s) for other local and regional organizations and associations of interest (e.g., Mokelumne River Association, Mountain Counties Water Resources Association, Calaveras LAFCO, etc.) are also listed in the attached document. The

listed representatives, which may include one or more members of the Board, reflect preferences received from Board members and do not require formal action of the Board.

**FINANCIAL CONSIDERATIONS:**

Per Policy No. 4030, compensation and expense reimbursement are provided for Board member attendance at meetings of the Board, its committees, joint powers authorities, and other authorized meetings and events. Compensation is provided in the amount of \$120 per meeting with a total of up to six (6) meetings per month per Director. The types and amount of expense reimbursement allowed, including IRS approved mileage reimbursement rates, are set in Policy 4030.

*Attachments: Board of Director's Policy No. 4060 – Committees of the Board of Directors  
2021 Requested Committee Listing*

**4060.10** The Board President shall appoint and publicly announce the members of standing committees for the ensuing year no later than the Board's regular meeting each February.

**4060.10.01** The Board's standing committees are assigned to review District functions, activities, and/or operations, within the Board's authority granted by the Water Code. At the request of the Board President each standing committee shall declare and/or review its stated mission and purpose, and present any revised mission/purpose statement to the full Board, for approval.

**4060.10.02** An Alternate Board member named to a standing committee shall be so designated at time of appointment. An Alternate member of a standing committee that has two other Board members assigned may not actively participate in the activities of the committee unless one of the other appointed Board members cannot attend the committee meeting.

**4060.10.02** The meetings of standing committees are open to the public, and are agendized, in accordance with the requirements of the Brown Act. In accordance with the Brown Act it is understood that any Board members attending the committee who are not named as representatives to a standing committee may not participate in the discussion; the involvement of three (3) or more Board members constitutes a quorum and therefore a meeting of the full Board.

**4060.20** The Board President shall appointment such *ad hoc* committees as may be deemed necessary or advisable by him/herself or the Board. The duties of the ad hoc committees shall be outlined at time of the committee's creation, and the committee shall be considered dissolved on the date established at appointment of the *ad hoc* committee by the Board President or when its final report has been made to the Board, whichever occurs first.

**4060.20.01** The meetings of *ad hoc* committees may be open to the public and may be agendized, depending upon the committee's purpose. In such cases, in accordance with the Brown Act it is understood that Board members not named as representatives to a standing committee may not participate in the discussion; the involvement of three (3) or more Board members constitutes a quorum and therefore a meeting of the full Board. More typically, *ad hoc* committees shall involve such issues as do not require public notice.

**4060.30** The Board, by a majority vote of the full Board, may challenge and override the President's creation of either a standing or *ad hoc* committee, or the appointment of a Committee Member to either a standing or ad hoc committee. Any such item must be agendized prior to the vote.

**4060.40** A current list of committees of the Board shall be maintained at all times by the Clerk of the Board.

**4060.40.01** It is understood that the first name listed of Board members appointed to any standing or ad hoc committee shall serve as the Chair of that committee.





## 2022 Committees and Membership Requests

Board Committee	Current	2022 Director Requests
*Engineering Committee	Director Davidson Director Thomas Alt: Director Underhill	Director Davidson Director Thomas Alt: Director Underhill
*Finance Committee	Director Underhill Director Secada Alt: Director Thomas	Director Underhill Director Secada Alt: Director Thomas
*Legal Affairs Committee	Director Ratterman Director Davidson Alt: Director Thomas	Director Ratterman Director Davidson Alt: Director Thomas
CCWD/CPUD Coordination Committee (Ad Hoc)	Director Ratterman Director Secada	Director Ratterman Director Secada
<b>President Appoints Committee Members</b>		
JPA's	Current	2022 Director Requests
ACWA/JPIA	Director Ratterman Alt: Michael Minkler	Director Ratterman Alt: Michael Minkler
CCWD Public Financing Authority	All Board Members	All Board Members
Calaveras-Amador Mokelumne River Authority (CAMRA)	Director Ratterman Director Underhill Alt: Director Secada	Director Ratterman Director Underhill Alt: Director Secada
Calaveras Public Power Agency (CPPA)	Michael Minkler Alt: Brad Arnold	Michael Minkler Alt: Brad Arnold
Eastern San Joaquin Groundwater Authority	Director Thomas	Director Thomas Alt: Brad Arnold
Tuolumne-Stanislaus Integrated Regional Water Management Joint Powers Authority (T-Stan JPA)	Director Secada Alt: Director Thomas	Director Secada Alt: Director Thomas
Upper Mokelumne River Watershed Authority (UMRWA)	Director Davidson	Director Davidson Alt: Ratterman
<b>Board Elects Joint Power Authorities Members by Minute Entry</b>		
Other Regional Organizations of Note	Current	2022 Director Requests
Calaveras County Parks and Recreation Committee	Director Thomas	Director Thomas
Mountain Counties Water Resources Association (MCWRA)	All Board Members	All Board Members
Mokelumne River Association (MRA)	All Board Members	All Board Members
Tuolumne-Stanislaus Integrated Regional Water Mgt. JPA Watershed Advisory Committee (WAC)	Brad Arnold	Brad Arnold

Eastern San Joaquin Groundwater Authority-Technical Advisory Committee	Brad Arnold	Brad Arnold
<b>Board preferences do not require formal action</b>		

# Agenda Item

DATE: January 12, 2022

TO: Michael Minkler, General Manager

FROM: John Griffin, Senior Engineer

SUBJECT: Discussion/Action Regarding Submission of Grant Applications for the Department of Water Resources 2021 Urban and Multibenefit Drought Relief Grant Program

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## RECOMMENDED ACTION:

Motion: \_\_\_\_\_ / \_\_\_\_\_ approving Resolution Nos. 2022- \_\_\_\_ through \_\_\_\_ approving the filing of three applications for “2021 Urban and Multibenefit Drought Relief Grant Program” to support these capital improvement projects.

## SUMMARY:

The Budget Act of 2021 allocated \$300 million to the Department of Water Resources (DWR) to deliver grants for interim and immediate drought relief to urban communities and for multibenefit projects. These grants are intended to provide water to communities that face the loss or contamination of their water supplies, to address immediate impacts on human health and safety, and to protect fish and wildlife resources.

Below is a list of eligible project types:

- Hauled water
- Installation of temporary community water tanks
- Bottled water
- Water vending machine
- Emergency water interties
- New wells or rehabilitation of existing wells
- Construction or installation of permanent connection to adjacent water systems, recycled water projects that support immediate relief to potable water supplies
- Fish and wildlife rescue, protection, and relocation
- Drought resilience planning (not applicable to Multibenefit Project Funds)
- Other projects that support immediate drought response

While most of our capital improvement projects do not fall within this list of eligible projects, District staff has identified three high-priority capital improvement projects that meet these project types:

- CIP #11104: Lake Tulloch Submerged Water Line Crossing Project
- CIP #15094: Copper Cove Secondary, Tertiary, and UV Improvements Project
- CIP #15112: Copper Cove Wastewater Treatment Plant Pond 6 Effluent Storage Reservoir Enlargement Project

CIP #11104 will be submitted as an emergency water intertie. CIP #15094 & #15112 will be submitted as recycled water projects that support immediate relief to potable water supplies.

The grant application requires a Board resolution that authorizes preparing an application and designates a staff person to execute agreements and submit documents required to obtain grant funding. A resolution is required for each project.

### **FINANCIAL CONSIDERATIONS:**

Staff time for District staff to compile the DWR grant proposal.

Attachments: Resolution No. 2022-\_\_-Authorizing Submittal of an application to the 2021 Urban and Multibenefit Drought Relief Grant Program for CIP #11104  
Resolution No. 2022-\_\_-Authorizing Submittal of an application to the 2021 Urban and Multibenefit Drought Relief Grant Program for CIP #15094  
Resolution No. 2022-\_\_-Authorizing Submittal of an application to the 2021 Urban and Multibenefit Drought Relief Grant Program for CIP #15112

**RESOLUTION NO. 2022-**

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

**AUTHORIZING SUBMITTAL OF AN APPLICATION TO THE 2021 URBAN AND  
MULTIBENEFIT DROUGHT RELIEF GRANT PROGRAM FOR CIP #11104 (LAKE  
TULLOCH SUBMERGED WATER LINE CROSSING PROJECT)**

**WHEREAS**, the Budget Act of 2021 allocated \$300 million for interim and immediate drought relief projects; and

**WHEREAS**, the Department of Water Resources has been delegated the responsibility for the administration of this grant program, setting up necessary procedures governing application by local agencies, non-profit organizations, and others under the program; and

**WHEREAS**, the Calaveras County Water District proposes to implement CIP #11104: Lake Tulloch Submerged Water Line Crossing Project; and

**WHEREAS**, the Calaveras County Water District has the legal authority and is authorized to enter into a funding agreement with the State of California; and

**WHEREAS**, the Calaveras County Water District intends to apply for grant funding from the California Department of Water Resources for CIP #11104: Lake Tulloch Submerged Water Line Crossing Project.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT pursuant and subject to all of the terms and provisions of Budget Act of 2021 (Stats. 2021, ch. 240, § 80), does hereby authorize and direct the General Manager or designee to prepare and file an application for funding with the Department of Water Resources and take such other actions necessary or appropriate to obtain grant funding; and

**BE IT FURTHER RESOLVED** that the Board of Directors does hereby authorize and direct the General Manager or designee is to execute the funding agreement with the Department of Water Resources and any amendments thereto; and

**BE IT FURTHER RESOLVED** that the Board of Directors does hereby authorize and direct the General Manager or designee to submit any required documents, invoices, and reports required to obtain grant funding.

**PASSED AND ADOPTED** this 12<sup>th</sup> day of January 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Cindy Secada, President  
Board of Directors

ATTEST:

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Rebecca Hitchcock  
Clerk to the Board

**RESOLUTION NO. 2022-**

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

**AUTHORIZING SUBMITTAL OF AN APPLICATION TO THE 2021 URBAN AND  
MULTIBENEFIT DROUGHT RELIEF GRANT PROGRAM FOR CIP #15094 (COPPER  
COVE SECONDARY, TERTIARY, AND UV IMPROVEMENTS PROJECT)**

**WHEREAS**, the Budget Act of 2021 allocated \$300 million for interim and immediate drought relief projects; and

**WHEREAS**, the Department of Water Resources has been delegated the responsibility for the administration of this grant program, setting up necessary procedures governing application by local agencies, non-profit organizations, and others under the program; and

**WHEREAS**, the Calaveras County Water District proposes to implement CIP #15094: Copper Cove Secondary, Tertiary, and UV Improvements Project; and

**WHEREAS**, the Calaveras County Water District has the legal authority and is authorized to enter into a funding agreement with the State of California; and

**WHEREAS**, the Calaveras County Water District intends to apply for grant funding from the California Department of Water Resources for CIP #15094: Copper Cove Secondary, Tertiary, and UV Improvements Project.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT pursuant and subject to all of the terms and provisions of Budget Act of 2021 (Stats. 2021, ch. 240, § 80), does hereby authorize and direct the General Manager or designee to prepare and file an application for funding with the Department of Water Resources and take such other actions necessary or appropriate to obtain grant funding; and

**BE IT FURTHER RESOLVED** that the Board of Directors does hereby authorize and direct the General Manager or designee is to execute the funding agreement with the Department of Water Resources and any amendments thereto; and

**BE IT FURTHER RESOLVED** that the Board of Directors does hereby authorize and direct the General Manager or designee to submit any required documents, invoices, and reports required to obtain grant funding.

**PASSED AND ADOPTED** this 12<sup>th</sup> day of January 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

ATTEST:

---

Rebecca Hitchcock  
Clerk to the Board



**RESOLUTION NO. 2022-**

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

**AUTHORIZING SUBMITTAL OF AN APPLICATION TO THE 2021 URBAN AND  
MULTIBENEFIT DROUGHT RELIEF GRANT PROGRAM FOR CIP #15112 (COPPER  
COVE WASTEWATER TREATMENT PLANT POND 6 EFFLUENT STORAGE  
RESERVOIR ENLARGEMENT PROJECT)**

**WHEREAS**, the Budget Act of 2021 allocated \$300 million for interim and immediate drought relief projects; and

**WHEREAS**, the Department of Water Resources has been delegated the responsibility for the administration of this grant program, setting up necessary procedures governing application by local agencies, non-profit organizations, and others under the program; and

**WHEREAS**, the Calaveras County Water District proposes to implement CIP #15112: Copper Cove Wastewater Treatment Plant Pond 6 Effluent Storage Reservoir Enlargement Project; and

**WHEREAS**, the Calaveras County Water District has the legal authority and is authorized to enter into a funding agreement with the State of California; and

**WHEREAS**, the Calaveras County Water District intends to apply for grant funding from the California Department of Water Resources for the CIP #15112: Copper Cove Wastewater Treatment Plant Pond 6 Effluent Storage Reservoir Enlargement Project.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT pursuant and subject to all of the terms and provisions of Budget Act of 2021 (Stats. 2021, ch. 240, § 80), does hereby authorize and direct the General Manager or designee to prepare and file an application for funding with the Department of Water Resources and take such other actions necessary or appropriate to obtain grant funding; and

**BE IT FURTHER RESOLVED** that the Board of Directors does hereby authorize and direct the General Manager or designee is to execute the funding agreement with the Department of Water Resources and any amendments thereto; and

**BE IT FURTHER RESOLVED** that the Board of Directors does hereby authorize and direct the General Manager or designee to submit any required documents, invoices, and reports required to obtain grant funding.

**PASSED AND ADOPTED** this 12<sup>th</sup> day of January 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:  
ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

ATTEST:

---

Rebecca Hitchcock  
Clerk to the Board



# Agenda Item

DATE: January 12, 2022

TO: Michael Minkler, General Manager

FROM: Charles Palmer, District Engineer

SUBJECT: Discussion/Action regarding the Approval of a CEQA Addendum and Authorizing Notice of Determination for the West Point and Wilseyville Wastewater Treatment Consolidation Project, CWSRF No.C-06-7850-210

---

## RECOMMENDED ACTION:

Motion: \_\_\_\_ / \_\_\_\_ adopting Resolution 2022-\_\_\_\_ approving Addendum (ADM) to the Mitigated Negative Declaration (MND) for the West Point and Wilseyville Wastewater Treatment Consolidation Project, CWSRF Project No.C-06-7850-210, making a determination that the project including minor project changes will not cause a significant effect on the environment, and authorizing the General Manager to execute an updated Notice of Determination (NOD) and file it with the County Clerk and State Clearinghouse within five (5) working days.

## SUMMARY:

This item relates to CEQA environmental requirements for the West Point and Wilseyville Wastewater Treatment Consolidation Project that is grant funded through the Clean Water State Revolving Fund (CWSRF). During design of the improvements, it was determined that certain minor project changes would be beneficial to the project, including changes to the size and alignment of two new 4-inch sewer pipelines between the West Point and Wilseyville facilities and abandonment of the Wilseyville wastewater treatment pond by breaching a small earthen dam and partially backfilling inside the pond.

The original MND and NOD for this project were adopted and authorized by the Board (Res.2015-09) and previously filed with the State Clearinghouse on April 1, 2015. Upon discussing the proposed changes with CWSRF staff, CCWD was advised that a CEQA Addendum was needed to amend the original MND and satisfy CWSRF procedures and interagency agreements. Our consulting firm Nexgen prepared the necessary CEQA Addendum and staff submitted it to the State Clearinghouse on December 14, 2021 for circulation and review by State agencies.

Within the 2-week review period, comments were submitted by the Central Valley Regional Water Quality Control Board (CVRWQCB) and Department of Transportation (DOT). The comments submitted by CVRWQCB were the same as submitted in 2015

and, therefore, staff advises that those concerns have been previously addressed by the original MND, mitigation measures, and MMRP. The comments submitted by DOT have been reviewed by our consultant Nexgen and CCWD staff. DOT noted concern about the site hydrology and potential site runoff reaching the Hwy 26 right-of-way and impacting the State's drainage facilities. A preliminary drainage analysis by Nexgen, shows that most site runoff shed away from the highway, except for a small area near the entrance of the West Point Treatment Plant that sheds towards the highway. However, all runoff shedding toward the highway is from pre-existing culverts, slopes, and drainages. Our nearest project improvement is setback 500 feet from the highway and does not cause an increase in the amount of runoff. CCWD staff will contact DOT staff to address and resolve its concerns.

If satisfied with this environmental review and in order for the project to proceed, Staff recommends the Board of Directors, taking into considering all information presented herein, make a determination that the project, including minor changes contemplated by the CEQA Addendum, will not have a significant effect on the environment. To complete the process, staff recommends the Board authorize the preparation and execution of the attached Notice of Determination and filing with the State Clearinghouse within five working days.

#### **FINANCIAL CONSIDERATIONS:**

None

*Attachments:           Resolution 2022-\_\_\_\_ Approving CEQA Addendum  
CEQA Addendum with Notice of Completion Transmittal  
CVRWQCB Review Comments  
DOT Review Comments  
Notice of Determination*

**RESOLUTION NO. 2022-**

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

**APPROVING CEQA ADDENDUM TO THE PREVIOUSLY ADOPTED MITIGATED  
NEGATIVE DECLARATION FOR THE WEST POINT AND WILSEYVILLE  
WASTEWATER TREATMENT PLANT CONSOLIDATION PROJECT  
CLEAN WATER STATE REVOLVING FUND (CWSRF) NO. C-06-7850-210  
(SCH# 2015022050)**

**WHEREAS**, in conformance with California Environmental Quality Act (CEQA) a Mitigated Negative Declaration (MND) and Mitigation, Monitoring and Reporting Plan (MMRP) were adopted and the project approved by CCWD's Board of Directors for the West Point and Wilseyville Wastewater Treatment Plant Consolidation Project for which a Notice of Determination (NOD) was filed with the State Clearinghouse on April 1, 2015 under SCH# 2015022050; and

**WHEREAS**, due to minor technical changes to the project --- changes to alignment of new sewer pipelines between the West Point and Wilseyville facilities and abandonment of the Wilseyville treatment pond by breaching a small earthen dam and backfilling inside the pond --- an Addendum (ADM) to the previously adopted MND was prepared by staff and submitted to the State Clearinghouse on December 14, 2021 and circulated to State agencies for comment; and

**WHEREAS**, after a 2-week review period ending January 3, 2022, the California Department of Transportation and Central Valley Regional Water Quality Control Board submitted comments, which staff advises that the project will comply with and incorporate all applicable requirements as they are either the same comments addressed at the time of the initial adoption of the MND or no impact results from the original project nor minor changes incorporated by the ADM and those agencies will be contacted by staff to fully resolve their concerns.

**NOW THEREFORE, BE IT RESOLVED, ORDERED AND DETERMINED** that the Board of Directors of the Calaveras County Water District upon reviewing and considering all information presented in the ADM to the MND and responses to State comments determines that the project and minor project changes will not cause a significant effect on the environment because revisions in the project and specific mitigation measures have been made a condition of approval of the project and agreed to by the District; and

**BE IT FURTHER RESOLVED, ORDERED AND DETERMINED** that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT re-approves the West Point and Wilseyville Wastewater Treatment Plant Consolidation Project (CIP #15072) incorporating minor changes described in the ADM, affirms the previously adopted

MMRP, and authorized the General Manger to execute the attached NOD to be filed with the Calaveras County Clerk and State Clearinghouse within five (5) working days.

**PASSED AND ADOPTED** this 12<sup>th</sup> day of January 2022 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

---

Cindy Secada, President  
Board of Directors

ATTEST:

---

Rebecca Hitchcock  
Clerk to the Board



# CALAVERAS COUNTY WATER DISTRICT

120 Toma Court • San Andreas, CA 95249 • Main line (209) 754-3543

## **Addendum of Project Changes to The West Point and Wilseyville Wastewater Treatment Facilities Consolidation Project** **SRF Project No. C-06-7850-210** **CEQA SCH No. 2015022050**

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**Public Comment Period: Dec. 16, 2021 – Jan. 3, 2022**  
**Direct Comments to: Charles Palmer, District Engineer**  
**Email: charlesp@ccwd.org**

### **1. Introduction**

This Addendum presents a summary of project changes to the SRF West Point and Wilseyville Treatment Facilities Consolidation Project and a brief analysis of the need for any additional environmental review required under CEQA. CCWD Board of Directors certified and adopted a CEQA Initial Study Mitigated Negative Declaration (ISMND) and Mitigation Monitoring and Reporting Plan in March 2015. These documents were reviewed and approved by the SRF Program's Environmental Unit as fulfilling environmental review requirements for the project's SRF grant. This document serves as an addendum to the original March 2015 certified ISMND. Since 2015, the Project's design team has made the following changes to the original project description:

- A. Realignment of the proposed 4-inch force mains from the Wilseyville Wastewater Treatment Facility (WWTF) to the West Point WWTF.
- B. Elimination of the Wilseyville wastewater treatment pond and spray field, including realignment of a new gravity sewer into an existing roadway (P.U.E.).

These deviations from the original project description are described in further detail in the following Sections 2 and 3.

### **2. Original Project Description: Excerpts from CCWD's SRF Project Report**

The following passages have been excerpted from CCWD's SRF Project Report to highlight changes from the original project description:

#### *Force Main*

*The proposed project includes construction of 3,800-ft of 3-inch diameter force main from Wilseyville to the West Point plant. A new lift station will be located on the Wilseyville plant site and intercept the gravity sewer from an existing manhole on Lot 30 of the Wilseyville subdivision. The force main will parallel the existing dirt road and turn north of the abandoned Mill Pond. This route avoids the mill pond, wetlands, drainages, historical resources, potential wildlife habitat and provides accessibility for*

*future maintenance. The force main alignment continues across the West Point effluent disposal field eventually reaching the treatment plant and connecting to an existing manhole upstream of the headworks.*

#### Reuse/Abandonment of Wilseyville Facility

*Given the substantial cost of abandoning the Wilseyville facility, it is proposed to reuse the Wilseyville pond and spray field for effluent storage and disposal by incorporating these facilities into the updated West Point permit. This would require installation of a 3-inch effluent transmission line installed parallel to the new force main to allow effluent to be transferred to the Wilseyville pond via the existing West Point irrigation system. Also, the Wilseyville pond would be drained and dredged to remove sludge and potentially a pond liner installed to prevent seepage. If the Wilseyville facility is to be entirely abandoned, the District will drain the stabilization pond, dredge and dispose of accumulated solids, remove the dam, and grade the site for drainage and to prevent storm water accumulation or other nuisance conditions; any exposed soil will be hydroseeded to establish vegetation. The existing pump station and irrigation system will be removed including demolition of the masonry building, mechanical and electrical equipment, and associated irrigation lines, valves and spray nozzles. The existing electrical power service potentially can be re-routed to serve the new lift station.*

### **3. Proposed Deviations from The Original Project Description**

#### Revised Pipeline Alignment:

The forcemain carrying flows from the Wilseyville site to West Point WWTF is to follow the existing dirt road until reaching the property adjacent to the West Point Facility (referred to as the old mill site). The forcemain will travel through the cleared parcel, following an established dirt pathway, and exit the parcel through a chain link fence at the northwest corner. After passing through the chain link fence, the forcemain will continue on District property. This realignment keeps excavation and construction in pre-disturbed areas (roadways and cleared parcels) to avoid vegetative destruction and complications associated with the old mill pond. Figures 1 and 2 depict the original pipeline alignment and the altered pipeline alignment respectively. Figures 5 through 8 depict current conditions associated with new pipeline alignment.

#### Wilseyville WWTF Abandonment

The existing facilities at the Wilseyville WWTF, including the pond and spray fields, are to be abandoned entirely. The Wilseyville pond will be decommissioned by breaching the west-facing levee with a 10 ft wide channel lined with rip rap slope protection. The channel will terminate prior to reaching the outside toe of slope and remain inside the existing Wilseyville fence line. The material resulting from the breach, as well as pipeline excavation and any other excess material, will be used to re-grade the pond's bottom surface as to promote drainage and avoid water accumulation. Figures 3 and 4 show the west pond levee proposed for breaching.

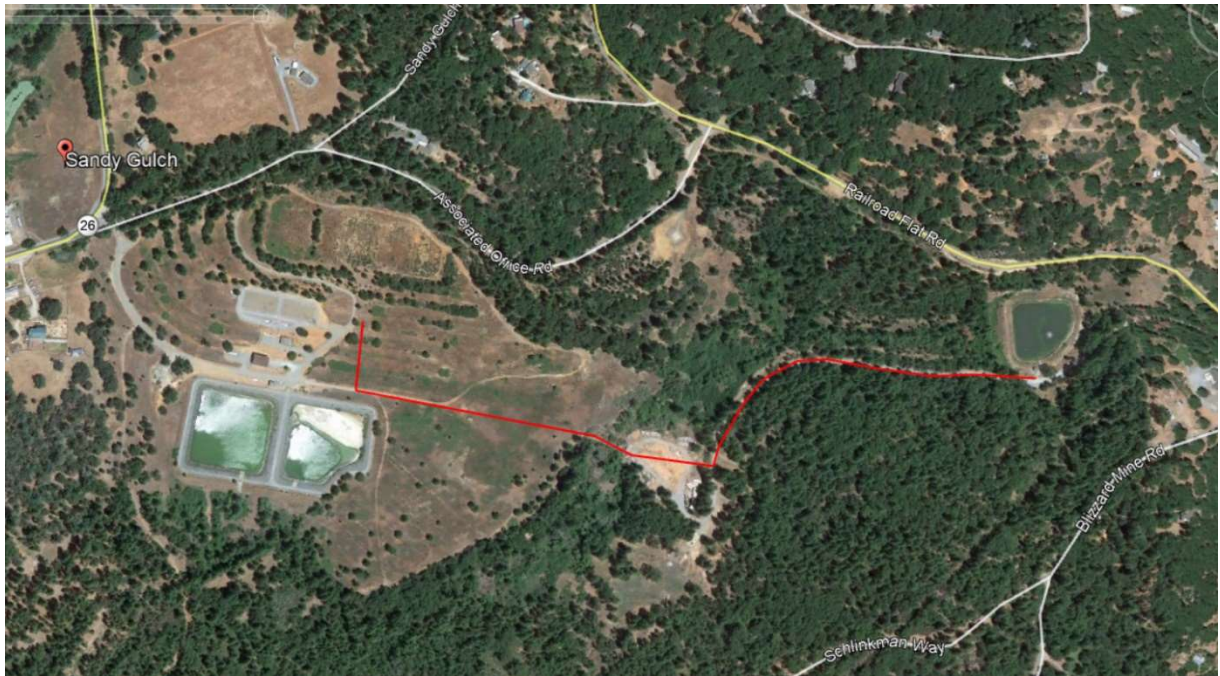




Figure 4: Facilities Location Map

**Figure 1**

Forcemain layout proposed in the original Project Report



**Figure 2**

Approximate revised forcemain layout





**Figure 3**

Wilseyville Pond - west levee as seen from the existing pump station.



**Figure 4**

Wilseyville Pond – west levee cross section as seen from the top of the levee.





**Figure 5**

Wilseyville Pond – gravel road leading from Wilseyville WWTF to the Mill Site .



**Figure 6**

Mill Site accessible via gravel road from Wilseyville WWTF.





**Figure 7**

Mill Site - established dirt pathway from the Mill Site to the chain link gate leading to District property.



**Figure 8**

Mill Site – chain link gate from the Mill Site to the West Point WWTF site.

#### 4. CEQA Review of Project Changes

##### Revised Pipeline Alignment:

The original alignment of the pipeline from the Wilseyville WWTF to the West Point WWTF traversed through a small oak woodland forest adjacent to the West Point Facility. For this alignment, trees would need to be removed and a roadway constructed both for the initial pipeline construction and for ongoing pipeline operations and maintenance.

The new pipeline alignment follows an existing gravel road (which involves an existing dedicated public utilities easement) and avoids any impacts to the oak woodland. This change is considered beneficial as it results in less environmental impacts and agency permits when compared to the original plan. The new alignment would avoid the need to obtain a Clean Water Act Section 404 permit and associated approvals as well as a CDFW 1600 Lake and Streambed Alteration Agreement.

**Biological Resources:** The revised pipeline alignment follows an existing gravel road that has little to no biological value when compared to the proposed existing pipeline alignment. The new pipeline alignment is preferrable from a biological perspective as it avoids the blue oak woodland ecosystem and does not interfere with wildlife that utilize the woodlands for food and cover.

**Cultural Resources:** The revised pipeline alignment falls within the original Area of Potential Effect (APE) for the 2015 CCWD Cultural Resources Study prepared by Shelly Davis- King. It should be noted that a proposed biomass energy plant, promoted by the California Healthy Impact Product Solutions (CHIPS) Group, is located at the old mill site. This property was subject to additional cultural resources studies and was evaluated by Julia Costello and Patrick McGreevy of Foothill Resources, Ltd. The additional study concluded the site is not eligible for the NRHP or CRHR (CHIPS 2015). Therefore, construction of two 4-inch diameter HDPE pipelines through the old Associated Lumber & Box Company Mill Site (the Mill Site) would not cause significant adverse historical or cultural impacts to this area or affect its eligibility into the NRHP or CRHR.

This change is considered beneficial as it avoids several adverse biological impacts associated with the original alignment, reduces permitting requirements, and does not interfere with cultural or historical resources.

##### Wilseyville WWTF Abandonment

The revised project includes decommissioning the existing Wilseyville sewage oxidation pond. This unlined pond currently receives untreated septage and wastewater from the Wilseyville service area (about 20 homes). The pond has been in operation for over 50 years and although no data are available to support this statement, there may be some shallow groundwater degradation from operations.

The elimination of the pond is viewed as a beneficial environmental impact by eliminating any further potential for groundwater degradation in the area around the pond. Additionally, public health and safety issues concerned with undisinfected wastewater sprayed on adjacent forest lands are mitigated in this project alteration. There is seasonal drainage to the west of the pond, however as long as the contractor stays outside of the bed and banks of this small ephemeral drainageway (via an appropriate buffer and protective fencing to ensure no fill enters the drainageway) there would be no need for formal state or federal agency permitting. The existing sludge will be removed, tested for hazardous materials, and hauled to a



permitted landfill. The pond will be partially filled in and sloped using soil excavated from the existing levees to prevent ponding within the decommissioned structure.

**Biological Resources:** The elimination of the raw sewage pond would increase wildlife habitat value after the pond is regraded and reseeded with native plant mix when compared to baseline conditions. The 2-acre area would provide additional forage for deer and wildlife in the West Point/Wilseyville area and is therefore considered a beneficial change when compared to existing conditions.


**Cultural Resources:** The Wilseyville pond was part of an intensive study conducted by Shelly Davis-King and falls within the study's APE. The study concluded that the Mill Site and associated roads did not meet the eligibility criteria for inclusion in the National Register of Historic Places or the California Register of Historic Resources.

Therefore, this change in the project does not result in new significant cultural or biological resources impacts.

## 5. Summary

The two changes to the Project described above do not result in any new significant adverse impacts. This CEQA Addendum shall be included in the administrative record for the Project in CCWD project files for future reference. This memo is intended to be an addendum with supporting information to the original 2015 certified ISMND. CCWD will implement all the mitigation measures that were adopted in the MMRP and prepare required reports to fulfill CEQA compliance for the SRF grant.

CALAVERAS COUNTY WATER DISTRICT

 12/9/21

Michael J. Minkler  
General Manager

Date (mm/dd/yyyy)

---

## Central Valley Regional Water Quality Control Board

3 January 2022

Governor's Office of Planning & Research

Charles Palmer  
Calaveras County Water District  
120 Toma Court  
San Andreas, CA 95249  
[charlesp@ccwd.org](mailto:charlesp@ccwd.org)

**Jan 04 2022**

### STATE CLEARINGHOUSE

#### **COMMENTS TO REQUEST FOR REVIEW FOR THE ADDENDUM MITIGATED NEGATIVE DECLARATION, ADDENDUM - WEST POINT AND WILSEYVILLE WASTEWATER TREATMENT PLANT CONSOLIDATION PROJECT, SCH#2015022050, CALAVERAS COUNTY**

Pursuant to the State Clearinghouse's 14 December 2021 request, the Central Valley Regional Water Quality Control Board (Central Valley Water Board) has reviewed the *Request for Review for the Addendum Mitigated Negative Declaration* for the Addendum - West Point and Wilseyville Wastewater Treatment Plant Consolidation 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

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:



[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:

[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)

If you have questions regarding these comments, please contact me at (916) 464-4856 or [Nicholas.White@waterboards.ca.gov](mailto:Nicholas.White@waterboards.ca.gov).



Nicholas White  
Water Resource Control Engineer

cc: State Clearinghouse unit, Governor's Office of Planning and Research,  
Sacramento

**Notice of Determination****Appendix D****To:**

Office of Planning and Research  
 U.S. Mail: \_\_\_\_\_ Street Address: \_\_\_\_\_  
 P.O. Box 3044 1400 Tenth St., Rm 113  
 Sacramento, CA 95812-3044 Sacramento, CA 95814

County Clerk  
 County of: Calaveras  
 Address: 891 Mountain Ranch Road  
San Andreas, CA 95249

**From:**

Public Agency: Calaveras County Water District  
 Address: 120 Toma Court  
San Andreas, CA 95249  
 Contact: Charles Palmer, P.E., District Engineer  
 Phone: (209) 754-3174 / (209) 642-3209

Lead Agency (if different from above):  
 (same as above)  
 Address: \_\_\_\_\_  
 Contact: \_\_\_\_\_  
 Phone: \_\_\_\_\_

***SUBJECT: Filing of Notice of Determination in compliance with Section 21108 or 21152 of the Public Resources Code.***

State Clearinghouse Number (if submitted to State Clearinghouse): 2015022050

Project Title: West Point and Wilseyville Wastewater Treatment Plant Consolidation Project, CCWD CIP #15072

Project Applicant: Calaveras County Water District

Project Location (include county): West Point and Wilseyville, CA (both in Calaveras County)

**Project Description:**

The existing West Point sewer plant serves 165 connections with a 0.05-mgd capacity will be consolidated with a small sewer plant serving nearby community of Wilseyville (28 homes). The project includes construction of a lift station, two 4-inch dia. x 4000-ft pipelines, community septic tank, septage/sludge facilities, electrical/instrumentation upgrades, adding 2-ft of new fill to raise the level of the existing West Point effluent storage pond, and abandonment of the Wilseyville treatment pond. A MND and NOD were previously adopted on 03/25/15. This updated NOD relates an Addendum (ADM) issued for minor project changes submitted to the State Clearinghouse on 12/14/21.

This is to advise that the Calaveras County Water District has approved the above  
 Lead Agency or  Responsible Agency)

described project on Jan. 12, 2022 and has made the following determinations regarding the above  
 (date)  
 described project.

1. The project [ will  will not] have a significant effect on the environment.
2.  An Environmental Impact Report was prepared for this project pursuant to the provisions of CEQA.  
 A Negative Declaration was prepared for this project pursuant to the provisions of CEQA.
3. Mitigation measures [ were  were not] made a condition of the approval of the project.
4. A mitigation reporting or monitoring plan [ was  was not] adopted for this project.
5. A statement of Overriding Considerations [ was  was not] adopted for this project.
6. Findings [ were  were not] made pursuant to the provisions of CEQA.

This is to certify that the final EIR with comments and responses and record of project approval, or the negative Declaration, is available to the General Public at:

Calaveras County Water District, 120 Toma Court, San Andreas, CA 95249

Signature (Public Agency): \_\_\_\_\_ Title: Michael J. Minkler, General Manager

Date: \_\_\_\_\_ Date Received for filing at OPR: \_\_\_\_\_

## 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)



Governor's Office of Planning & Research

**Dec 28 2021**

January 3, 2022

### STATE CLEARINGHOUSE

Mr. Charles Palmer, P.E.  
District Engineer  
Calaveras County Water District  
120 Toma Court  
San Andreas, CA 95249

CAL-26-PM R 33.566  
Addendum  
SCH 2015022050

Mr. Palmer,

The California Department of Transportation (Caltrans) appreciates the opportunity to review and comment on the Addendum on the Initial Study/Mitigated Negative Declaration for the West Point and Wilseyville Wastewater Treatment project that proposes to develop ±10 acres on the existing Wilseyville wastewater treatment pond (Sewage, refuse, transfer center, recycling, compost, and hazardous waste).

This project is located at the cross streets of Associated Office Road, Sandy Gulch Road, and Railroad Flat Road near Wilseyville. The closest highway is State Route (SR) 26 and on Assessor Parcel Numbers (APN) 010-019-036 and 010-019-040.

#### **Caltrans has the following comments:**

Caltrans suggests that the project proponent continue to coordinate with Calaveras County Planning Department to consult 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.

#### **Environmental**

If the project encroaches into Caltrans Right of Way (ROW), please ensure all impacts are included into the environmental document. Environmental technical studies supporting the California Environmental Quality Act (CEQA) specifically pertaining to impacts to Caltrans ROW may be requested with an encroachment permit application. Ground disturbing activities prior to completion and/or approval of required environmental documents may affect Caltrans' ability to issue a permit for the project.

## **Hydrology**

The proposed site development is adjacent to the state route. Please provide detailed drainage study and plans. The developer needs to ensure that the existing State drainage facilities will not be significantly impacted by the project. Caltrans will not allow additional runoff flows into state ROW, therefore any onsite runoff generated by the proposed development should be mitigated. The applicant should demonstrate post construction water quality is as good as pre-construction levels. We will provide more specific comments once detailed drainage study and plans are provided.

## **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: Gina Kathan – Interim Director  
Madleine Flandreau – Planner II  
State Clearinghouse (SCH)

Mr. Charles Palmer, District Engineer  
January 3, 2022  
Page 3

bc: Environmental—Dominic Vitali  
Hydraulics—Brandon Yu  
Encroachments—Francisco Rodriguez

# Agenda Item

DATE: January 12, 2022  
TO: Michael Minkler, General Manager  
FROM: Brad Arnold, Water Resources Program Manager  
SUBJECT: Update on Eastside Groundwater Sustainability Agency

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## **RECOMMENDED ACTIONS:**

Receive and discuss information regarding ongoing activities of the Eastside Groundwater Sustainability Agency. This is an information-only item, and no action is required.

## **SUMMARY:**

Calaveras County Water District (CCWD) overlies a portion of the Eastern San Joaquin Groundwater Sub-Basin (Sub-Basin), primarily in northwestern parts of Calaveras County including its Wallace and Jenny Lind Water Service Areas. Per the requirements of the Sustainable Groundwater Management Act of 2014 (SGMA), CCWD and other agencies across the Sub-Basin formed the Eastern San Joaquin Groundwater Authority (Authority), aimed at developing a unified Groundwater Sustainability Plan (GSP) to help define long-term management of Sub-Basin groundwater resources. Within the SGMA framework, CCWD and other local agencies also formed the Eastside Groundwater Sustainability Agency (Eastside GSA) aimed at managing Sub-Basin issues and enacting SGMA within Calaveras County and portions of Stanislaus County. As such, the Eastside GSA has been responsible for groundwater management in this region since its formation under a Memorandum of Understanding (MOU) in 2017.

CCWD staff will provide a verbal update of key activities of the Eastside GSA, which includes the following:

- *California Department of Water Resources (DWR) initial review of the GSP:* On November 18, 2021, DWR released an initial review letter for the GSP indicating several contents which will need to be revised or enhanced. The Eastside GSA will be responsible to update and re-adopt its portions of the GSP for re-submission to DWR within 180 days of the final review, per SGMA requirements.
- *Eastside GSA governance discussions:* The Eastside GSA is continuing to work through various governance formation and post-GSP development concepts between and among its member agencies (e.g., amended or replaced MOU).
- *Pending Retirement of Key Eastside GSA Person:* Mr. Walter Ward, Water Resources Manager for Stanislaus County, was instrumental in the formation of the Eastside GSA and its involvement in the Authority under SGMA, especially during GSP development. Mr. Ward will be retiring at the end of January 2022, and the Eastside GSA has recognized his hard work and dedication.

# Agenda Item

DATE: January 12 2022  
TO: Michael Minkler, General Manager  
FROM: Damon Wyckoff, Director of Operations  
RE: Report on the December 2021 Operations and Engineering Departments

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## **RECOMMENDED ACTION:**

Receive Report on the Operations and Engineering Departments Report for Divisions 1 through 5.

## **SUMMARY:**

Attached is the monthly Operations and Engineering Departments Report for December 2021. This report will review the operational status and work completed by departmental administration and each of the five Divisions. The report will cover the following:

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

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

## **FINANCIAL CONSIDERATIONS:**

None.

*Attachment: December 2021 Operations and Engineering Department Reports for Division 1 through 5*



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# Operations and Engineering Departments Report

December 1<sup>st</sup>, 2021, through December 31<sup>st</sup>, 2021

## **Director of Operations:**

1. Worked with District Engineering Staff and the District's Consultant to review additional CEQA items related to the West Point Wilseyville WWTP consolidation Project
2. On-going work with all District Departments, the In-House Project Manager, and Mueller Meters Inc. related to the on-going meter replacement and network installation work effort. (AMI Project)
3. Participated in the preliminary design report review with District Staff and Lumos & Associates regarding the Sheep Ranch Water System Master Plan.
4. On-going work with Operations and Engineering Staff on multiple in-house construction projects, developer projects, and design efforts.
5. Conducted the Quarterly Utilities Coordination Meeting
6. On-going work with The District's consultant, General Manager, and District Engineer related to Capacity Fee development for the Copperopolis and La Contenta/Jenny Lind Service Areas
7. On-going work with operations and engineering staff to begin to develop a detailed worksheet of production vs consumption and available capacity to facilitate effective infrastructure replacement, upgrades, and planning.
8. Along with The District's GM, Division 4 Director, and Engineering Tech, attended Tri-Dam's groundbreaking for their Lake Tulloch Day-Use Area.
9. Conducted a meeting with applicable staff to review the implementation plan for the newly created Underground Crew
10. Provided support to District Crews and their multiple efforts related to the Holiday Storms
11. On-going participation in the Project Update Meetings for the District in-process projects including the AMI project, Redwood tanks, District Corp Yard, Sheep Ranch Master Plan, RRA's, Filter rehabs, Arnold WW Improvements design, etc.

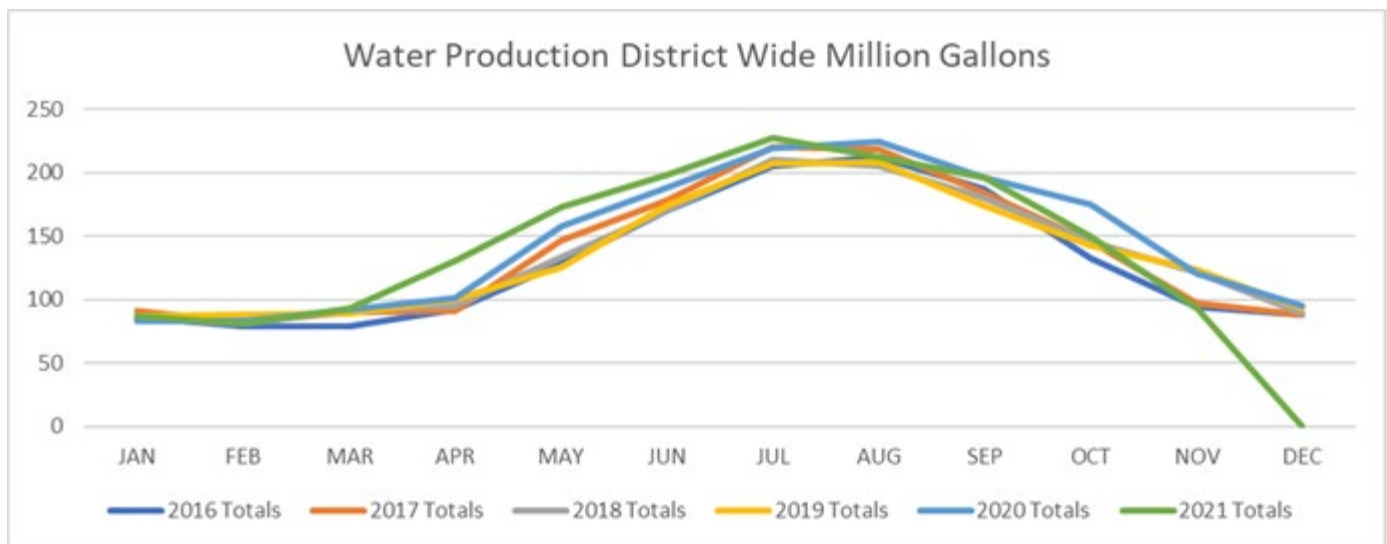
## **Administrative Technician:**

1. Maintained Field Reporting
2. Maintained Field Calendar
3. Received/Tracked All USA North Line 811 Locates – Handled Associated Calls
  - 1039 District Line Locates – 12/01 – 12/31
4. Facilitated with Employee Reimbursements & Certificate Renewals
5. Field Training Course Ordering/Registrations
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. Continued Work Efforts for the 2021 Backflow Testing Program
13. Completed the 2022 On Call Schedule
14. Permit Renewals

## 15. 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 WW 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. Ongoing meetings with Nexgen engineering for the West Point WWTP for the design of the consolidation of Wilseyville and West Point WWTP's
5. On-going work associated with PO's and ordering supplies for different District facilities and projects
6. Continued work efforts on annual backflow testing
7. Ongoing work efforts associated with the Ebbetts Pass HAA5 violation for purposes of public notification and data collection
8. Coordinated the filter rehab for two sand filters at the La Contenta WWTP.
9. Ongoing conversations with PBI to facilitate the design of the second filter at West Point Water Treatment Plant
10. On-going with Hydro Science regarding the design of upgrades to the Arnold WWTP
11. On-going work efforts with the Districts CERS (California Environmental Reporting System) annual reporting
12. Participated in interviews for new Ebbetts Pass operator
13. Worked on and submitted Arrearages applications with Ms. Self to the State
14. Attended Utica Water and Power's EAP meeting
15. Conducted an Operator's meeting with California Laboratory Services as a guest speaker
16. Participated in a meeting with other Operations staff about climbing numbers for disinfection byproducts in the Jenny Lind water system
17. Conducted a meeting with our Ebbetts Pass operators for holiday coverage
18. Participation with Lumos and Associates workshop for the Sheep Ranch water system study
19. Updated the District's monthly conservation reports
20. Participated in selecting engineering firm for Copper Cove wastewater plant improvements
21. Worked with Staff to ensure they had all they needed during the winter the winter storm that hit through Christmas and the week following Christmas
22. Below is the water production for the month of November



## **Construction and Maintenance Manager:**

1. Participated in the AMI project update meetings
2. Participated in the monthly Distribution/Customer Service coordination meeting
3. Participated in the Quarterly Utilities Coordination Meeting. Discussed coordinating water and sewer connections with the County Building Department.
4. Site visit to the Ebbetts Pass service area with Keystone to discuss approximately thirty “cannot complete” meter replacements. Provided resolution for most all the issues.
5. Late night investigation into a noise complaint in Wallace Lake Estates. Concern is the noise was coming for the Wastewater Treatment Plant. Confirmed plant is not the issue
6. Participated in an onsite meeting with CCWD Staff to review the Grit Chamber install at Vallecito.
7. Site visit with a District Contractor and HOA leadership in Connor Estates to review odor control filter installs on three manholes.
8. Onsite meeting with CCWD Collections Crew Members to review a planned Smartcover manhole monitoring equipment install
9. Assisted the Crews on Ebbetts Pass during multiple atmospheric river storm events with re-fueling generators.
10. Provided support on multiple levels to Crews working during the multiple atmospheric river storms on the Pass.
11. Moved the AMI digital message board from West Point to Copperopolis.
12. Coordinated work effort and game plan with the new Utility Supervisor for service lateral replacements.
13. Participated in Customer Service Supervisor interviews
14. Multiple Field/site visits with crews.
15. Worked to resolve multiple Customer concerns/issues calls.

## **District Engineer:**

1. Prepared Notice of Interest (NOI) for Cal-OES Hazard Mitigation Grant Funding, Application for Water Point Water System, “Bummerville” Regulating Reservoir Enlargement
2. Environmental review meeting with State Water Board Staff and Assisted Nexgen in preparing and filing CEQA Addendum for the West Point and Wilseyville Consolidation Project
3. Progress/project scheduling meeting with Nexgen for completing design and bidding West Point and Wilseyville Consolidation project for construction
4. Prepared quarterly project report for State Water Board staff for the West Point and Wilseyville Consolidation project
5. Progress/project scheduling meeting with Hydrosience for completing design of the Arnold Sewer Treatment Plant
6. Progress/project meeting with Lumos & Associates regarding Project Assumptions (Water Demands and Fire Flow Requirements) for the Sheep Ranch Water Supply Reliability Project
7. Issued Request for Proposals (RFP) for the Jenny Lind A-B Water Transmission Main Project, distributed to prospective consulting firms and conducted a project site visit.
8. Prepared site plan for placement of electrical transformer (requested by PG&E) for new Lift Station 6 at Brett Harte Drive and Sunrise Road in Lake Tulloch, Poker Flats.
9. Completed contract with Wagner & Bonsignore for design of Copper Cove Pond 6 Dam Raise/Enlargement

## **Purchasing Agent:**

1. On-going work associated with material inventory
2. Processed multiple invoices
3. Coordinated VacCon training for Field Crews to learn how to operate the new VacCon.
4. Developed RFP for the purchase of a water truck for the Construction Crew.
5. Worked with the C&M Manager and Utility Crew Supervisor to purchase tools for the Utility Crew.
6. On-going work associated with monitoring delivery of odor control unit for Lift Station 13 in Copperopolis- received delivery of two odor control units.
7. Deployed a service tech to the Hunters WTP during the atmospheric river storm events on Ebbetts Pass to troubleshoot generator ops.

8. Coordinated the purchase of a new Mechanics Truck through Enterprise
9. Met with a representative from the California Air Resources Board to discuss the District's DOORs reporting for off-highway and generator emissions.
10. Routine Material orders for multiple departments

## **Engineering Department**

1. Conducted Weekly internal engineering department meetings
2. Participated in Bi-weekly Coordination meetings (Engineering, Ops & Customer Service)
3. Coordinated and participated in meetings with CV Developers
4. Participated in the Sheep Ranch Master Plan progress meeting with District Staff and Lumos & Associates
5. CA AquaStore onsite at the Sheep Ranch Tank site to erect the raw water tank.
6. On-going work associated with the AMI/AMR Meter Project – meter installations almost complete in the Ebbetts Pass Service Area, now moving into West Point
7. On-going work associated with the West Point Redundant Filter Project (PBI) – ordered the second trident filter
8. On-going work associated with the West Point/Wilseyville WWTP Consolidation Project – updated CEQA/environmental review is required.
9. On-going work associated with the Redwood Tanks replacement Project (K.W. Emerson + CA Aquastore) – Site work at tank 8 complete – the roof structure and the first level run for the Big Trees 8 Tank has been erected.
10. On-going work associated with the Hunters Dam Raw Water Pump Station Replacement Project (HMGP) –RFP for Design and Enviro due January 13<sup>th</sup>.
11. Coordination and inspection of the construction of the new District Warehouse-concrete slab poured, conduit and storm drain installed.
12. On-going work associated with the Arnold WWTP Project (HydroScience).
13. Continued work associated with developing an effective Water & Wastewater Capacity and Demand Matrix (spreadsheet, draft report, whiteboard)
14. Selected Keller and Associates as the Design Engineering Firm for the Copper Cove WWTP design project – began discussions to refine scope.
15. Began drafting an RFP for the Design of Water System Improvements in Copper Cove. B Tank and Pump Station, the Clearwell, and a Pipeline and pump station to C Tank.
16. Issued an RFP for the design of an A to B replacement Pipeline for Rancho Calaveras.
17. Worked to secure the services of Wagner Bonsignore to refresh the design of the Copper Cove WWTP Pond 6 dam raise.
18. Began work on the Quarterly Reports for grant and State funded projects
19. Worked to develop a pasture grazing lease for the District's approximately 50 Acres near the La Contenta WWTP.
20. Worked to refine and update the District's Contractor/Consultant On-Call list
21. Worked with the External Affairs Manager to develop an organizational chart to track the District's Grant Administration.
22. Fire Hydrant Meter Reading/Billing (policy change letter distribution)
23. Customer Issues = (Grease Trap, meter relocation)
24. Request for Comments
25. Termination of Service = 1 (EP)
26. Cost To Serve Applications = 2 (JL, Wal)
27. PUE Vacate = 1(CC)
28. Commercial Rate Evaluation
29. Service Connection Inspections = 5
30. Inspected developer project Gold Creek unit 3, coordinated work schedule with developer. Developed punch-list items for the project
31. Attended project meetings.
32. Reviewed plans for multiple projects.
33. Worked with contractor on Unit 7B of Saddle Creek unit 7. Accepted water system additions
34. On-going work associated with AD-604 timeline and narrative
35. On-going work associated with Capacity Fee Update Development in Copperopolis, La Contenta, and Jenny Lind Service Areas.

## Water Treatment Plants:

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

1. Operations as usual

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

1. Operations as usual
2. Multiple Holiday storm related issues
  - a. System-Wide power fails resulted in routine physical tank checks
  - b. Plant Generator in-rush current adjustments needed to be made to ensure operation
  - c. Communication Antenna broke due to snow load and had to be repaired
  - d. Access was an on-going issue – system-wide plow effort was extensive to ensure generator re-fueling access

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

1. Operations as usual
2. Training of new operator

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

1. Operations as usual
2. Adjustments due to the Holiday Storms
3. Preliminary Master Plan review with Lumos & Associates to refine direction of overall plan
4. Fire-Protection Tank Installation effort Continues

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

1. Operations as usual

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

1. Operations as Usual
2. Multiple adjustments to address issues created by the Holiday Storms

## Wastewater Treatment Plants:

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

1. Operations as usual
2. Multiple adjustments to address issues created by the Holiday Storms
3. Two confined-space entries into the effluent pump vault to clear the pump screens of excessive debris

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

1. Routine operations as required by permit.
2. Pond six is filling quickly

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

1. RCP Offline
2. No room in the NC-2D pond on the golf course for reclaim discharge. Golf Course currently does not need the water

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

1. Operations as usual

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

1. Operations as usual
2. Multiple issues and adjustments associated with the Holiday Storms
3. Multiple UV issues – worked with the electricians to resolve

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

1. Operations as Usual - Weekly inspection of facility. Switched leach fields, tested pumps, changed chart, weekly reads for state compliance.
2. Collections pumped the septic tanks down during the Holiday Storms to reduce the overflow and spill potential (septic tanks cannot pump during power outages)

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

1. Operations as usual

### **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. Multiple adjustments during the Holiday Storms to ensure effective operation.

**West Point Wastewater Treatment Plant:**

1. Operations as usual
2. On-going work with the District's consultant to facilitate plan development for the West Point/Wilseyville WWTP consolidation project.
3. Multiple operational issues to address as a result of the Holiday Storms

**Wilseyville Wastewater Facility:**

1. Operations as usual

**Distribution:**

**Copperopolis Distribution System:**

**SERVICE LINE WORK**

1. Sunrise one" 6 Gpm
2. Sunrise 3/4" 3 Gpm
3. Salmon 1" 5 Gpm
4. Fox 1" 4 Gpm
5. Feather 1" 3 Gpm
6. Little John 1" 4 Gpm
7. Morado 1" 3 Gpm
8. Pueblo Trail 1" 2 Gpm

**MAIN LINE WORK**

1. None during this time

**Additional Work**

1. USA's
2. Flushed 94,162 gallons.
3. Worked on the Copper Cove PRV – adjusted ops
4. Twenty-four valves exercised.
5. Two fire hydrant repaired

**Ebbett's Pass Distribution System:**

**SERVICE LINE WORK**

1. Navajo
2. Menominee
3. Fairway
4. Apache
5. Cedarmount

**MAIN LINE WORK**

None during this time

**Additional Work**

1. Service Requests - 38
2. USA Line Locates –734
3. Replaced a 1" service line on Navajo
4. Plowed snow throughout the holiday and atmospheric river storm event
5. Multiple efforts associated with the Holiday Atmospheric River Storms

**Jenny Lind Distribution System:**

**SERVICE LINE WORK**

1. Hagen Ct
2. Davidson Ct
3. Crosby Ct

4. Baldwin
5. One and one-half PVC water line that serves La Contenta WWTP

**MAIN LINE WORK**

1. 6" mainline repair – Myrtle – Tap-saddle blew off the Main

**ADDITIONAL WORK**

1. Service Requests for the JL area including issues such as pressure problems, leak checks, meter installs, illegal tie ins, re-reads etc.
2. USA line locates for JL area.
3. Weekly tank and pump station checks
4. Monthly Tank Checks
5. Monthly Flushing including flushing on the lower end to resolve water quality issues
6. Vehicle inspections
7. Training on new VacCon in Copperopolis
8. Picked up GapVax in Stockton after repairs to the exhaust system were made
9. Met with Operations Managers and the Jenny Lind Operators about control measures for the DBP problems we are currently experiencing in the distribution system
10. Started developing a flushing program and gathering the needed materials to start the program in February
11. Greased the dump truck and the backhoe at the Jenny Lind yard
12. Worked with the new Utility Supervisor to identify and prioritize the water service lines in Jenny Lind that are in the most need of replacement and started a parts list for those services
13. Work orders

**West Point Distribution System:**

**SERVICE LINE WORK**

1. One-inch PVC line that feeds the pump house at West Point WWTP
2. June Avenue
3. Smitty Ln

**MAIN LINE WORK**

1. Two-Inch PVC Line that feeds the West Point WWTP

**ADDITIONAL WORK**

1. USA Line locates
2. Service Requests ranging from Read/Leave Ons, Restores, Pressure issues, Re-reads.
3. Month-end fire hydrant, fill station, and Lancha Plana Program reads

**Construction**

1. Provided leak repair assistance to the Copper Cove, Jenny Lind, and Ebbetts Pass Distribution Crews
2. Widened the road at the Arnold WWTP
3. Fixed air leaks on the transfer trailer with the Mechanics
4. Saw-cut and jackhammered slab at Lift Station 2 in Copperopolis to provide the Electricians with access to electrical conduit in order to make conduit repairs.
5. Reviewed the Forest Meadows UV System install project and the Vallecito grit basin installation project with Operations and Engineering.
6. Worked to provide detailed information for Standby generator locations for Cal OES and an associated HMGP project.
7. Plowed snow and helped re-fuel generators to keep all systems operational on Ebbetts Pass during the last round of atmospheric river storms.

**Electrical:**

1. Troubleshoot and repaired blower #2 at AWWTP, cleaned contactor, restored proper function
2. Wired in new pump at Meadowmont Tank pump station, tested operation
3. Troubleshoot and repaired CLA-VAL controls for pump #1 at Sawmill Tank pump station
4. Adjusted stator saturation settings for effluent pumps #1, #2 and #3 at Jenny Lind WTP for smoother starts
5. Replaced broken antenna grounding clamp at Larkspur Tank telemetry system

6. Replaced bad coax and antenna at Larkspur Tank telemetry system
7. Climbed antenna tower at Larkspur Tank and changed antenna to vertical bias for better RF communication to comm seventy-one master site
8. Replaced/reprogrammed T96SR radio at Larkspur pump station after old unit was discovered to be putting out low wattage
9. Ran 600' of underground electrical conduit at the new mechanics shop project in San Andreas
10. Troubleshoot and repaired bad transducer at Saddle Creek #2 lift station, found wet well entrance conduits broken, called construction crew for saw cut
11. Replaced failed on/off float a 320 Pennsylvania Gulch Road septic system after failure
12. Troubleshoot influent valve at West Point WTP after it was slow to open
13. Worked on testing new SCADA app at Copper Cove WTP
14. Repaired broken conduits and pulled wire at Saddle Creek #2 lift station after saw cut, construction crew to repair concrete
15. Added latching bit to PLC program at Copper Cove WTP to prevent CFE alarm disable after power outages
16. Troubleshoot and repaired alarms in SCADA for lift station #16 in Copper
17. Properly scaled level of Copper Cove C-Tanks to display the same on SCADA system at Copper Cove WTP
18. Added Reclaim plant and Pond 4 communication alarms to new SCADA system at Copper Cove WTP
19. Safed-off damaged electrical panels at La Contenta WWTP after windstorm, ordered new metal backboards to repair.
20. Troubleshoot and repaired DAF unit fail to start problem at Forest Meadow WWTP
21. After hours pump replacement at Arnold lift station #2 after failure of existing pump
22. After hours troubleshoot and repair of flow problem at Arnold WWTP, system was ragged up, flow meter fine
23. After-hours troubleshoot and repair of transfer switch at Avery tank site, failure to acquire standby source
24. Troubleshoot and repaired Avery Middle School lift station transfer switch during power outage
25. Troubleshoot and repaired Forest Meadows WWTP low-lift pumps after failure, reset system restoring proper function
26. Troubleshoot and repaired 6-Mile Lift Station high-level alarm, problem was I&I due to storm event
27. Remotely added new operator to Win911 and SCADA systems at La Contenta WWTP and Jenny Lind WTP
28. Set up remote SCADA access account for new plant operator in the Jenny Lind service area
29. After-hours troubleshoot of generator breaker tripping at Hunters WTP during storm
30. Assisted mechanical crew in accessing generators on Ebbetts pass to refuel during winter storm event
31. Replaced failed level transducer at Connors Main lift station in Copperopolis restoring proper function of lift station controls
32. Troubleshoot and repaired transfer switch at Copper Cove lift station #6, failed to transfer during weekly exercise, reset, tested during simulated power outage, transferred properly
33. Reset overload heater at Saddle Creek #2 lift station, pump tested within spec for proper amp draw
34. Researched electrical specs on backwash return system at WPWTP for new pump purchase
35. Troubleshoot high level alarm at Indian Rock WWTP
36. Used remote SCADA access to reboot SCADAalarm at Vallecito WWTP restoring proper function of system

## **Collections:**

1. Monthly SSO reporting
2. Weekly lift station checks – District wide
3. Monthly dry can inspections performed
4. VacCon training
5. Called out to an address off Skunk Ranch Road (Indian Rock) septic high level issues. Pumped and cleaned it and readjusted the floats and replaced on/off float
6. Called out to an address off Dogwood Dr. in Forest Meadows. Customer had blockage on their side which was flowing into their garage.
7. Sprayed lift stations in Copperopolis for weeds and trimmed brush around the ones that needed it
8. Pumped and cleaned Lower Cross-Country Lift Station in Copperopolis. Quarterly cleaning



9. Pumped and cleaned Saddle Creek Lift Stations and dealt with transducer and alarm issues at Saddle Creek 2.
10. Dealt with odor complaint around Vallecito post office.
11. Pulled pumps at LS 17 in Copperopolis and de-ragged them which was causing them to trip out.
12. Removed and rebuilt frame and cover at LS 18 in Copperopolis to install new bubbler.
13. Hydro'd main line above Saddle Creek Main Lift Station. Yearly maintenance
14. Worked on pump priming issues at Hwy 4 Lift Station – Forest Meadows
15. Called out to LS 3 pump 1 failure, starter tripped out. Arnold
16. Hydro'd the head works and cleaned them at Vallecito WWTP
17. Repaired anti siphon valve in septic tank at VFW in West Point
18. Met with Connor's HOA and Contractor to get new manhole lids for odor control installed
19. Called out to Huckleberry LS - pump 1 failed to start – restored its operation
20. Called out to Avery LS no power due to generator over cranking problem
21. Called out to Lift Station 2 in Copperopolis – high-level had a power bump - no issues found
22. Pumped and cleaned Main wet well at Saddle Creek Main Lift Station (second time)
23. Worked thru Arnold LS 2 issues and manhole SSO next to Hwy 4 that feeds AWWTP
24. Foothill needed to pump Six-Mile due to high level during storm event of 12-23-21 while CCWD crew work on LS 2 problem in Arnold.
25. Called out to Six Mile LS-high level.
26. Called out to Avery LS - high level due to transfer switch not working during power outage
27. Called out to Vallecito LS - high level during early morning of 12-26-21 station had caught up by the time of arrival
28. Called to address off Hwy 4 in Vallecito - septic tank issue. Basket was plugged, cleaned it, and flushed effluent line.
29. Pumped septic tanks in Indian Rock and Millwoods 12-28-21 due to storm causing power outages
30. Pumped septic tanks in West Point area due to storm issues 12-29-21
31. Cleaned septic tank basket at address off cemetery lane in West Point
32. Pumped sludge from Forest Meadows to seed Vallecito
33. Pumped sludge at Arnold wastewater to add space for operators

## **Mechanical:**

1. System-wide Generator Checks and Re-fuel regimen
2. Extensive pump, generator, and equipment troubleshooting and repair during the Holiday Storms
3. Extensive re-fueling efforts during the power fails that resulted from the Holiday Storms
4. Participated in VacCon Training
5. Inspected Lift Station 18 in Copperopolis for possible aerator install
6. Participated in a week-long backflow training class and associated certification test
7. Installed a new back window in the West Point Backhoe
8. Inspected WP Barn snowplow connector and ID'd damaged part and ordered replacement
9. Replaced the Master Cylinder on the Copperopolis Backhoe
10. Added new snow tires to Truck #529
11. Inspected a water truck for the Construction Crew for potential purchase
12. Troubleshot no Hz reading for Lakemont Generator – found faulty gauge.
13. Inspected no start condition for Truck #729 – found bad starter sent in for warranty repairs
14. Truck 613 – No Charge issue – replaced battery and alternator
15. Replaced oil-filter housing on meter reader jeep
16. Repaired coolant leak on Truck #531
17. Replaced low-pressure water gun on VacCon #135. Replaced upper turn signal and wiring
18. Adapt to fit a supplemental block heater on the La Contenta Generator
19. Corrected a malfunction on the Cla-Val for the Jenny Lind Backwash system
20. Replaced the heater control unit, blower motor resistor, and back flushed the heater core on Jeep #129
21. Repaired the shifter on Truck #533
22. Corrected no-start condition in the plow Truck 713

## **Underground:**

1. Established vehicles for new crewmembers.
2. Began developing a materials list for service lateral replacements
3. Developed initial plans of action to replace service laterals in both the Copperopolis and Rancho Calaveras Service Areas – currently game plan for the first 150 Service Laterals
4. Worked with the District's Purchasing Agent to obtain new hand-tools for the Crew
5. Lined out heavy-equipment needs such as the Cat Excavator, Cat Skid Steer, F-350 and F-550 Dump Trucks, and the Cat 416 Backhoe with the other Crews
6. Worked with the Senior Supervisor of Construction and Inspection to develop daily inspection log forms and then worked with Mobile MMS to incorporate them into the work order system
7. Collected inventory of material from the Different District Yards

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