



**RESOLUTION NO. 2021-01
RESOLUTION NO. PFA-03
ORDINANCE NO. 2021-01**

AGENDA

MISSION STATEMENT

“Our team is dedicated to protecting, enhancing, and developing our rich water resources to the highest beneficial use for Calaveras County, while maintaining cost-conscious, reliable service, and our quality of life, through responsible management.”

Regular Board Meeting
Wednesday, January 13, 2021
1:00 p.m.

Calaveras County Water District
120 Toma Court, (PO Box 846)
San Andreas, California 95249

Based on guidance from the California Governor’s Office, social distancing measures are imposed, Board chamber’s capacity will be limited to 8 persons during public meetings. Social distancing and cloth facemasks are required.

The following alternatives are available to members of the public to watch these meetings and provide comments to the Board before and during 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,,252236576#](#) United States

Phone Conference ID: 252 236 576#

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.

BOARD OF DIRECTORS

Jeff Davidson, President
Cindy Secada, Vice President
Scott Ratterman, Director
Bertha Underhill, Director
Russ Thomas, Director

- 3a Approval of Minutes for the Board Meeting of December 9, 2020
- 3b Review Board of Directors Monthly Time Sheets for December 2020
- 3c Ratify Claim Summary #586 Secretarial Fund in the Amount of \$2,790,425.74 for December 2020
(Rebecca Callen, Director of Administrative Services) **RES 2021-_____**
- 3d Report on the Monthly Investment Transactions for December 2020
(Rebecca Callen, Director of Administrative Services)
- 3e Accepting the Canvass and Statement of Results of the November 3, 2020 General Election
(Rebecca Hitchcock, Clerk to the Board) **RES 2021-_____**
- 3f Award of Construction Contract for the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project, CIP 15087
(Bob Godwin, Civil Engineer Sr.) **RES 2021-_____**

4. NEW BUSINESS

- 4a Discussion/Action regarding Appointment to Board Committees and Election of Members to Joint Power Authorities
(Jeff Davidson, Board President)
- 4b Presentation of the Audited Financial Statements for the Fiscal Year Ending June 30, 2020 by Richardson & Company, LLP
(Rebecca Callen, Director of Administrative Services)
- 4c Discussion/Action regarding Adoption of the 2017 Tuolumne-Stanislaus Integrated Regional Water Management Plan Update
(Brad Arnold, Manager of Water Resources) **RES 2021-_____**

5. OLD BUSINESS

- 5a* Discussion regarding COVID-19 Response and Conduct of Board Meetings
(Michael Minkler, General Manager)

6. REPORTS

- 6a Report on the December 2020 Operations and Engineering Departments
(Damon Wyckoff, Director of Operations)
- 6b* General Managers Report
(Michael Minkler)

7.* BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS

8. NEXT BOARD MEETINGS

- Wednesday, January 27, 2021, 1:00 p.m., Regular Board Meeting
- Wednesday, February 10, 2021, 1:00 p.m., Regular Board Meeting
- Friday, February 19, 2021, 8:30 a.m., Special Board Workshop-Strategic Planning

9. CLOSED SESSION

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

10. REPORTABLE ACTION FROM CLOSED SESSION

11. ADJOURNMENT



CALAVERAS COUNTY WATER DISTRICT

Board of Directors

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

Financial Services

Umpqua Bank
US Bank
Wells Fargo Bank

CCWD Committees

*Engineering Committee
*Finance Committee
*Legal Affairs Committee
Strategic Planning Consultant
Selection Committee (Ad Hoc)

Joint Power Authorities

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

Other Regional Organizations of Note

Calaveras LAFCO
Calaveras County Parks and Recreation
Committee
Highway 4 Corridor Working Group
Mountain Counties Water Resources
Association (MCWRA)
Mokelumne River Association (MRA)
Tuolumne-Stanislaus Integrated Regional Water
Mgt. JPA Watershed Advisory Committee (WAC)
Eastern San Joaquin Groundwater Authority-Technical
Advisory Committee

Legal Counsel

Matthew Weber, Esq.
Downey Brand, LLP

Auditor

Richardson & Company, LLP

Membership**

Davidson / Thomas (alt. Secada)
Underhill / Secada (alt. Thomas)
Ratterman / Davidson (alt. Thomas)

Ratterman / Secada

Ratterman (alt. Michael Minkler)
All Board Members
Ratterman / Underhill (alt. Secada)
Michael Minkler (Alt. Brad Arnold)
Thomas
Secada (alt. Thomas)
Davidson (alt. Ratterman)

Ratterman / Thomas
Thomas (alt. Ratterman)

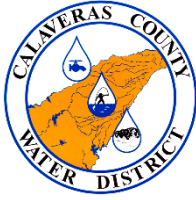
Thomas / Underhill
All Board Members

All Board Members
Brad Arnold

Brad Arnold

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

** The 1st name listed is the committee chairperson.



RESOLUTION NO. 2020-75
RESOLUTION NO. PFA-03
ORDINANCE NO. 2020-01

MINUTES

CALAVERAS COUNTY WATER DISTRICT REGULAR BOARD MEETING

December 9, 2020

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

Staff Present: Michael Minkler, General Manager
Rebecca Hitchcock, Clerk to the Board
Charles Palmer, District Engineer
Rebecca Callen, Director of Administrative Services
Damon Wyckoff, Director of Operations
Jesse Hampton, Plant Operations Manager
Brad Arnold, Manager of Water Resources
Jared Gravette, Construction Inspector
Jessica Self, External Affairs Manager
Pat Burkhardt, Construction and Maintenance Manager
Stacey Lollar, Human Resources Manager
Bob Godwin, Civil Engineer Sr.
Sam Singh, Engineering Technician Sr.
Tiffany Burke, Administrative Technician Sr.
Kate Jesus, Engineering Coordinator

Others Present: Dan Rich, NEXGEN
Fran Lillard

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. ROLL CALL

Vice-President Davidson called the Regular Board Meeting to order at 1:09 p.m. and led the pledge of allegiance

2. PUBLIC COMMENT

There was no public comment.

3. BOARD RECONSTITUTION AND ELECTION OF OFFICERS

- 3a Discussion/Action regarding Seating of Board Members and Election of Officers (Michael Minkler, General Manager)

Mr. Minkler called for nominations for Board President for the 2021 year. Director Secada nominated Director Davidson as President and Director Thomas seconded the nomination. There were no other nominations. Directors Ratterman and Davidson closed the nominations.

MOTION: Directors Secada/Thomas - Nominate Director Davidson as Board President for the 2021 Year

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

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

MOTION: Directors Ratterman/Thomas - Nominate Director Secada as Board Vice President for the 2021 Year

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

4. CONSENT AGENDA

MOTION: Directors Ratterman/Thomas-Approved Consent Agenda Items: 4a, 4b, 4c, 4d, 4e, 4f, and 4g as presented

- 4a Approval of Minutes for the Board Meeting of November 11, 2020
- 4b Review Board of Directors Monthly Time Sheets for November 2020
- 4c Ratify Claim Summary #584 Secretarial Fund in the Amount of \$1,932,618.87 for November 2020
(Rebecca Callen, Director of Administrative Services) **RES 2020-75**
- 4d Report on the Monthly Investment Transactions for November 2020
(Rebecca Callen, Director of Administrative Services)
- 4e Approval of Amendment of the Fiscal Year 2019-20 Personnel Allocation
(Stacey Lollar, Human Resources Manager) **RES 2020-76**
- 4f Approval of Purchase of an Orenco Pod System for the Indian Rock Wastewater Treatment Facility - CIP Project #15098
(Damon Wyckoff, Director of Operations)

- 4g Report on the Write-Off of Uncollectible Accounts Receivable for the period of June 1, 2020 through November 30, 2020
(Rebecca Callen, Director of Administrative Services)

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

5. PUBLIC HEARING

President Davidson explained that staff would present information on the proposed Ordinance and after presentations there would be time for public comment.

Public Hearing Opened at 1:22 p.m.

- 5a Discussion/Action regarding the Adoption of Amendment to Ordinance 2006-03 Amending Schedule B - Charges for Special Services
(Damon Wyckoff, Director of Operations) **ORD 2020-01**

MOTION: Directors Ratterman/Thomas-Adopted Ordinance 2020-01 Amending Ordinance 2006-03 Schedule B-Charges for Special Services

DISCUSSION: Mr. Wyckoff reviewed the proposed changes to the Schedule B Special Services Fees and Charges. The flat rate for the new installation of a 5/8" Radio Read Meter is proposed to change from \$353.00 to \$502.54, a 1" Radio Read Meter to \$625.87, and an upgrade from a 5/8" meter to a 1" Radio Read Meter to \$1,133.41. Director Thomas commented that the current pricing has been in place since 2006. Director Secada asked about the cost difference between a new install and an upgrade from a 5/8' to a 1' meter. She also asked about the cost-to-serve letter and was advised that this cost is not being affected by this amendment. She also wants to know what constitutes normal operating costs versus special fees. Staff advised that would be a good item to bring to the Finance Committee. Director Davidson would like a detailed review of what is included in Capacity Fees when the Capacity Fee study is complete.

PUBLIC COMMENT: There was no public comment.

Public Hearing Closed at 1:41 p.m.

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

6. NEW BUSINESS

- 6a Discussion/Action to Award Design Services for the West Point and Wilseyville Wastewater Facilities Consolidation Project, CIP 15072
(Bob Godwin, Senior Civil Engineer) **RES 2020-77**

MOTION: Directors Secada/Ratterman - Adopted Resolution 2020-77 Awarding Design Services for the West Point and Wilseyville Wastewater Facilities Consolidation Project, CIP 15072 to NEXGEN

DISCUSSION: Mr. Palmer stated that the project is a \$4.75 Million grant funded project and reviewed the project timeline and scope of work. He then discussed the seven bids received in September. He detailed the process staff used to rank the bids and why they recommend awarding the bid to NEXGEN. There was discussion on the scope of work between the Board and staff.

PUBLIC COMMENT: There was no public comment

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

6b Discussion/Action regarding Acceptance and Final Completion of the Ebbetts Pass Reach 1 Water Transmission Pipeline Replacement Project, (Charles Palmer, District Engineer) **RES 2020-78**

MOTION: Directors Underhill/Ratterman-Accepting Final Completion of the Reach 1 Water Transmission Pipeline Replacement Project, CIP #11085

DISCUSSION: Mr. Minkler reported that the Ebbetts Pass Reach 1 Water Transmission Pipeline Replacement Project constructed by Mozingo Construction, Inc. is now complete and ready for final acceptance. The total cost of the project is \$6,832,301.24 which was self-financed by the District. Mr. Minkler thanked Jared Gravette and Kelly Gerkenmeyer for their hard work on the project. The Board congratulated Mr. Palmer, Mozingo Construction, and District staff for a successful project. Director Thomas would like to have an after-action discussion with Mozingo Construction at the next Engineering Committee Meeting.

PUBLIC COMMENT: There was no public comment

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

6c Discussion/Action regarding Acceptance and Final Completion of the Ebbetts Pass Techite Pipeline Replacement Project, CIP No. 11084 (Kevin Williams, Civil Engineer) **RES 2020-79**

MOTION: Directors Underhill/Ratterman-Accepting Final Completion of the Reach 1 Techite Pipeline Replacement Project, CIP No. 11084

DISCUSSION: Mr. Williams reported that the Ebbetts Pass Techite Pipeline Replacement Project constructed by KW Emerson is now complete and ready for final acceptance. The total cost of the project is \$1,984,105.00 which was self-financed by the District. The Board congratulated Mr. Williams, KW Emerson, and District staff for a successful project.

PUBLIC COMMENT: There was no public comment

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

- 6d Discussion/Action regarding Ballot for Calaveras LAFCO Independent Special District Representatives
(Michael Minkler, General Manager)

DISCUSSION: Mr. Minkler indicated that the Calaveras LAFCO is calling for nominations for consideration to fill two (2) regular seats and one (1) alternate seat for the Independent Special District seats. Two of the nominees receiving the highest number of votes will be appointed seats as the Independent Special District Regular Board Members and the nominee receiving the third highest number of votes will be appointed as the alternate Board Member. Director Secada recommended a vote for Travis Owens and Director Ratterman recommended a vote for John Lavaroni. President Davidson will approve those nominations.

PUBLIC COMMENT: There was no public comment

7. **OLD BUSINESS**

- 7a Update on Eastside Groundwater Sustainability Agency
(Brad Arnold, Manager of Water Resources)

DISCUSSION: Mr. Arnold reviewed the history of the Eastside Groundwater Sustainability Agency (GSA). He explained that as the Eastside GSA moves forward with managing its portion of the Sub-Basin to meet the Groundwater Sustainability Plan (GSP) targets and other Sustainable Groundwater Management Act (SGMA) requirements, the group may need to adopt a new governance structure to avoid placing an undue financial or staffing burden on any one Party. Given that the Joint Powers Authority structure has generally worked well to coordinate and focus the diverse GSA members of the large Sub-Basin, some members of the Eastside GSA have proposed using a similar governance structure to form a separate agency dedicated to local groundwater management. Ideally, the JPA version of the Eastside GSA would establish an agency structure, policies, and revenue stream independent of the Parties, and would provide for more equitable involvement in local groundwater management. Preliminary assessment of each Party's interests in the Eastside GSA has suggested that the group should provide a platform to focus on the following topics. A draft Eastside GSA JPA Agreement developed by CCWD and its legal counsel, was circulated to the Parties on August 11, 2020 for their review and feedback. The Eastside GSA has been meeting monthly to discuss relevant sections, SGMA requirements, and similar JPA formation efforts. The Eastside GSA recently provided a SGMA and Eastside GSA governance overview to the Calaveras County Board of Supervisors at their December 8, 2020 meeting. There was further discussion on the specifics of the JPA and the various interests.

PUBLIC COMMENT: There was no public comment.

This item was for information only; no action was taken.

8. **REPORTS**

- 8a Report on the November 2020 Operations Department
(Damon Wyckoff, Director of Operations)

DISCUSSION: Mr. Wyckoff presented the November 2020 monthly Operations report. He reviewed items of interest and answered questions from the Board.

PUBLIC COMMENT: There was no public comment.

This item was for information only; no action was taken.

8b General Manager Report

DISCUSSION: Mr. Minkler reported on the following activities: 1) the COVID-19 response since the county is now in the purple tier the District has gone back to reduced staff in the office; 2) the ACWA Conference last week was really beneficial; 3) the Voluntary Agreement; 4) update on the Slurry Line progress; 5) the Bureau of Reclamation meeting regarding New Melones Storage; 6) the CAMRA meeting with discussions regarding Mokelumne River operations; 7) the Low Value Property Tax Exemption on the Board of Supervisors agenda, and ultimately the Board declined to increase the level of the low value property tax exemption; and 8) COVID-19 Vaccine.

9. BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS

Director Secada reported she attended the two IRWM meetings and discussed the agendas.

Director Thomas would like to see the Retention Policy updated to include emails.

Director Ratterman reported on the CAMRA Meeting, the Slurry Line meeting, and John Kingsbury, the Executive Director is leaving Mountain Counties at the end of the year. He also reported on the ACWA Conference and a presentation on cyber security. He would like to see a future agenda item on that topic.

Director Underhill had nothing to report.

Director Davidson had nothing to report.

10. NEXT BOARD MEETINGS

- Friday, January 8, 2021, 8:30 a.m., Board Workshop-Strategic Planning
- Wednesday, January 13, 2021, 1:00 p.m., Regular Board Meeting
- Wednesday, January 27, 2021, 1:00 p.m., Regular Board Meeting

11. CLOSED SESSION

11a Conference with Legal Counsel – Potential Litigation Government Code §54956.9(b)(1) – 1 case

Closed Session was cancelled

12. ADJOURNMENT

With no further business, the meeting adjourned at 3:05 p.m.

Respectfully Submitted:

ATTEST:

Michael Minkler
General Manager

Rebecca Hitchcock
Clerk to the Board

Agenda Item

DATE: January 13, 2020

TO: Michael Minkler, General Manager

FROM: Rebecca Hitchcock, Clerk to the Board

SUBJECT: Review Board of Directors Time Sheets for December 2020

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 of December 2020.

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 2020-21 budget.

Attachments: Board of Directors Time Sheets for December 2020


**CALAVERAS COUNTY WATER DISTRICT
2020 DIRECTOR REIMBURSEMENT FORM**

For	Payroll
Admin	
Use	Expense <input checked="" type="radio"/>

Month/Yr December 2020
Name S. Rafterman

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles	
		Yes	No	Yes	No	Yes	No	Meeting	Expense		
11-20	Mt. Counties Mtg - Virtual							\$120.-		0	
11-30	SPIA Board of Directors Mtg - Virtual							120.-		0	
12-1	SPIA Seminar - Cyber Security - Virtual							120.-		0	
12-4	Legal Affairs Tele Conference - Army Corp							120.-		0	
12-9	CCWD Reg Mtg							120.-		0	
12-17	Legal Affairs Conf Call - Army Corp							120.-		0	
12-18	Mt. Counties Mtg - Virtual							120.-		0	
Total	<i>For Totals line, multiply miles by the IRS rate:</i>	1/1/2020	\$0.575						0	0	
<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>							Totals (use IRS mileage rate)		\$840.-		0

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: M. M...

Date: 12/18/2020

Orig to Finance Dept.


CALAVERAS COUNTY WATER DISTRICT
2020 DIRECTOR REIMBURSEMENT FORM

For Admin Use	Payroll Expense	<input checked="" type="radio"/>
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Month/Yr Dec-20
 Name Cindy Secada

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles
		Yes	No	Yes	No	Yes	No	Meeting	Expense	
9-Dec	CCWD Regular Meeting							\$120.00		
15-Dec	CCWD Finance Meeting							\$120.00		
16-Dec	TS-IRWM	X						\$120.00		
Total	<i>For Totals line, multiply miles by the IRS rate:</i>		1/1/2020	\$0.575					0	0
<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>					Totals (use IRS mileage rate)			\$360.00	\$0.00	\$0.00

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: *M. M. M. M. M.*

Date: 12/18/2020 Orig to Finance Dept.

**CALAVERAS COUNTY WATER DISTRICT
2020 DIRECTOR REIMBURSEMENT FORM**

For Admin Use Payroll Expense

Month/Yr December, 2020
Name Russ Thomas

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles
		Yes	No	Yes	No	Yes	No	Meeting	Expense	
12/9/2020	CCWD Regular Board meeting							120		0
12/15/2020	Attended Copper Valley Community Service District Mtg							120		0
Total	<i>For Totals line, multiply miles by the IRS rate:</i>	1/1/2020	\$0.575					\$ 240.00	0	0
<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>						Totals (use IRS mileage rate)				\$ -

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:
Russ Thomas

Administrative Review: *MM*

Date: 12/18/2020

Orig to Finance Dept.

CALAVERAS COUNTY WATER DISTRICT
2020 DIRECTOR REIMBURSEMENT FORM

For Admin Use	Payroll Expense	<input checked="" type="radio"/>
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Month/Yr Dec-20
 Name Bertha Underhill

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles
		Yes	No	Yes	No	Yes	No	Meeting	Expense	
9-Dec	CCWD Regular Board Meeting							\$120.00		0
15-Dec	CCWD Finance Committee Meeting							\$120.00		0
17-Dec	ACWA Leading a High Performing Team							\$120.00		0
18-Dec	ACWA The 2021 Crystal Ball							\$120.00		0
Total	<i>For Totals line, multiply miles by the IRS rate:</i>	1/1/2020	\$0.575						0	0
<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>				Totals (use IRS mileage rate)				\$480.00	\$0.00	\$0.00

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:
 Bertha Underhill

Administrative Review: *M. M...*

Date: 12/18/2020 Orig to Finance Dept.

CALAVERAS COUNTY WATER DISTRICT
2020 DIRECTOR REIMBURSEMENT FORM

For Admin Use	Payroll Expense	<input checked="" type="radio"/>
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Month/Yr Dec-20
 Name Jeff Davidson

Activity Date	Meeting or Other Expense Description	Designated Rep.		Association List		Prior Approval		Cost		Total Miles
		Yes	No	Yes	No	Yes	No	Meeting	Expense	
4-Dec	Virtual DC Visit-Conf Calls							\$120.00		0
9-Dec	CCWD Regular Board Meeting							\$120.00		0
17-Dec	Virtual DC Visit-Conf Calls							\$120.00		0
Total	<i>For Totals line, multiply miles by the IRS rate:</i>		1/1/2020	\$0.575					0	0
<i>Pursuant to Board Policy 4030, receipts required; report /materials required.</i>					Totals (use IRS mileage rate)			\$360.00		\$0.00

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:** 12/18/2020 *Orig to Finance Dept.*

Calaveras County Water District
Claim Summary #586
December 2020 -vs- November 2020

	November 2020	December 2020
CCWD Operating Expenditures	\$ 616,412.80	\$ 934,156.14
Expenditures to be reimbursed/Fiduciary Payments	2,400.00	1,750.00
Capital R&R Projects	542,921.36	1,294,651.52
Capital Outlay	248,160.73	46,334.82
Sub-Total Vendor Payments	1,409,894.89	2,276,892.48
Payroll Disbursed	522,723.98	513,533.26
Total Disbursements	\$ 1,932,618.87	\$ 2,790,425.74

CCWD
AP DISBURSEMENTS
December 1-31, 2020

Vendor	Description	GL Date	Check No	Amount
A T & T	Phone 11/20 - SA Shop	12/31/2020	EFT	75.12
A T & T	Phone 11/20 - SA Shop	12/31/2020	EFT	42.26
A T & T CALNET 3	Phone 11/20 - Camp Connell Radio Tower	12/31/2020	EFT	211.80
A T & T CALNET3	Phone 11/20 - OP HQ	12/31/2020	EFT	344.84
A T & T CALNET3	Phone 11/20 - OP HQ Back Up	12/31/2020	EFT	157.52
A T & T CALNET3	Phone 11/20 - T Line	12/31/2020	EFT	120.41
A T & T CALNET3	Phone 11/20 - Dorrington P/S	12/31/2020	EFT	23.61
A T & T CALNET3	Phone 11/20 - District Wide	12/31/2020	EFT	897.82
A T & T CALNET3	Phone 11/20 - JLTC	12/31/2020	EFT	86.38
A T & T CALNET3	Phone 11/20 - Hunters	12/31/2020	EFT	23.70
A T & T CALNET3	Phone 11/20 - CCWHSE	12/31/2020	EFT	0.78
A T & T CALNET3	Phone 11/20 - JLTC Phone/Fax	12/31/2020	EFT	15.16
A T & T CALNET3	Phone 11/20 - OP HQ	12/31/2020	EFT	127.55
A T & T CALNET3	Phone 11/20 - OP HQ Back Up	12/31/2020	EFT	58.26
A T & T CALNET3	Phone 11/20 - T Line	12/31/2020	EFT	44.54
A T & T CALNET3	Phone 11/20 - District Wide	12/31/2020	EFT	505.03
A T & T CALNET3	Phone 11/20 - JLTC	12/31/2020	EFT	31.95
A T & T CALNET3	Phone 11/20 - Azalea L/S	12/31/2020	EFT	22.03
A T & T CALNET3	Phone 11/20 - JLTC Phone/Fax	12/31/2020	EFT	8.52
A TEEM ELECTRICAL ENG INC	SCADA System Upgrade - CCWTP	12/16/2020	136846	5,200.00
A TEEM ELECTRICAL ENG INC	Electrical Construction Services - Wallace WWTP	12/30/2020	136910	5,670.00
A TEEM ELECTRICAL ENG INC	PLC Changes - DF VCTO	12/16/2020	136846	2,400.00
A TEEM ELECTRICAL ENG INC	Consulting Services - Jenny Lind Water Plant Pre-Treatment	12/16/2020	136846	4,200.00
AARON & MARY CAVALLARO	UB Refund 2861 Sioux Trail	12/30/2020	136916	34.92
ACWA/JPIA	(71) Dental 01/21	12/16/2020	136847	4,645.40
ACWA/JPIA	EAP 01/21	12/16/2020	136847	113.17
ACWA/JPIA	(71) Dental 01/21	12/16/2020	136847	1,718.16
ACWA/JPIA	EAP 01/21	12/16/2020	136847	44.29
ACWA/JPIA	(71) Vision 01/21	12/16/2020	136847	961.96
ACWA/JPIA	(45) Retiree Vision 01/21	12/16/2020	136847	609.70
ACWA/JPIA	(45) Retiree Dental 01/21	12/16/2020	136847	2,123.42
ACWA/JPIA	(71) Vision 01/21	12/16/2020	136847	355.80
ACWA/JPIA	(45) Retiree Vision 01/21	12/16/2020	136847	225.50
ACWA/JPIA	(45) Retiree Dental 01/21	12/16/2020	136847	785.38
ADP INC	Payroll Processing 10/31 & 11/15	12/16/2020	136848	1,074.70
ADP INC	Payroll Processing 11/30 & 12/15	12/30/2020	136911	1,222.98
ADP INC	Payroll Processing 10/31 & 11/15	12/16/2020	136848	397.49
ADP INC	Payroll Processing 11/30 & 12/15	12/30/2020	136911	452.34

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AFLAC	Aflac Acct#JJ325 11/20	12/2/2020	136741	1,617.23
AFLAC	Aflac Acct#JJ325 11/20	12/2/2020	136741	598.15
ALCAL GLASS AND SUPPLY	Fittings, Bucket, Lid, Tarps, Twine, Broom, Flashing, Tape Measu	12/9/2020	136800	207.76
ALCAL GLASS AND SUPPLY	Fasteners - EP	12/9/2020	136800	7.94
ALCAL GLASS AND SUPPLY	Glue, Pipe, Fittings - AWWTP	12/9/2020	136800	172.29
AL'S TIRE SERVICE	Mount & Balance Tires - V 121	12/9/2020	136799	65.00
AL'S TIRE SERVICE	Tires - V 143	12/16/2020	136849	355.37
AL'S TIRE SERVICE	Mount & Balance Tires - V 142	12/16/2020	136849	76.00
AMERICAN CRANE RENTAL INC	Generator Move - Hunters WTP	12/16/2020	136850	3,752.00
ANGELO ATHANS	UB Refund 107 Sanguinetti Court	12/16/2020	136852	257.80
ANGELO ATHANS	UB Refund 107 Sanguinetti Court	12/16/2020	136852	431.87
ARNOLD AUTO SUPPLY	Wrench - V 143	12/9/2020	136801	10.73
ARNOLD AUTO SUPPLY	Diesel Additive - V 143	12/9/2020	136801	55.73
ARNOLD AUTO SUPPLY	Wipers - V 734	12/9/2020	136801	21.43
ARNOLD AUTO SUPPLY	Batteries - V 126	12/9/2020	136801	344.66
ARNOLD AUTO SUPPLY	Diesel Purge - V 143	12/9/2020	136801	10.72
ARNOLD AUTO SUPPLY	Belt Lubricant - Hunters WTP	12/9/2020	136801	5.35
ARNOLD AUTO SUPPLY	Battery - EP LS 2	12/9/2020	136801	134.24
ARNOLD TIRE AND AUTO CARE	Snow Tires Mounted & Balanced - V 734	12/9/2020	136802	634.78
ARNOLD TIRE AND AUTO CARE	Tires - V 719	12/9/2020	136802	818.38
ARNOLD TIRE AND AUTO CARE	Tires - V 130	12/9/2020	136802	655.36
ARNOLD TIRE AND AUTO CARE	Rotate Snow Tires - V 731	12/9/2020	136802	80.00
ARNOLD TIRE AND AUTO CARE	Rotate Snow Tires - V 713	12/9/2020	136802	80.00
ARNOLD TIRE AND AUTO CARE	Snow Tires Mounted & Balanced - V 717	12/9/2020	136802	1,567.57
ARNOLD TIRE AND AUTO CARE	Flat Repair - V 727	12/16/2020	136851	15.00
BEYOND THE BARN	Fence - Bummerville Tank	12/16/2020	136853	14,685.00
BEYOND THE BARN	Gate - Bummerville Fence	12/30/2020	136912	3,200.00
BIG VALLEY FORD LINCOLN MERCURY	EGR Cooler, Clamps, Oil Cooler, Seals, Gaskets - V 612	12/9/2020	136803	907.75
BNN, LLC	CPUD(Water) 780 Industrial Way 11/20	12/16/2020	136854	74.95
BNN, LLC	CPUD(Water) 770 Industrial Way 11/20	12/16/2020	136854	99.01
BNN, LLC	CPUD(Water) 780 Industrial Way 11/20	12/16/2020	136854	42.15
BNN, LLC	CPUD(Water) 770 Industrial Way 11/20	12/16/2020	136854	55.69
BNN, LLC	SASD(Sewer) 780 Industrial Way 11/20	12/16/2020	136854	128.18
BNN, LLC	SASD(Sewer) 770 Industrial Way 11/20	12/16/2020	136854	74.95
BNN, LLC	SASD(Sewer) 780 Industrial Way 11/20	12/16/2020	136854	63.12
BNN, LLC	SASD(Sewer) 770 Industrial Way 11/20	12/16/2020	136854	42.15
BNN, LLC	Units A & B Industrial Way 01/21	12/30/2020	136913	1,920.00
BNN, LLC	Units A & B Industrial Way 01/21	12/30/2020	136913	1,080.00
BRAD EVANS	UB Refund 5947 Friedman Way	12/2/2020	136758	595.76

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BUY & SELL	Recruiting Ad- Water/Waste Water Operator & Mechanic	12/9/2020	136805	320.51
BUY & SELL	Recruiting Ad - Mechanic	12/16/2020	136855	62.93
BUY & SELL	Recruiting Ad- Water/Water Waste Operator & Mechanic	12/9/2020	136805	118.54
BUY & SELL	Recruiting Ad - Mechanic	12/16/2020	136855	23.27
CALAVERAS AUTO SUPPLY	Pliers - V 143	12/16/2020	136856	17.14
CALAVERAS AUTO SUPPLY	DEF - V 723	12/16/2020	136856	21.43
CALAVERAS AUTO SUPPLY	Battery Cables - V538	12/16/2020	136856	64.34
CALAVERAS AUTO SUPPLY	Battery - Skid Steer	12/16/2020	136856	139.45
CALAVERAS AUTO SUPPLY	Batteries, Connectors, Cables - V 509	12/16/2020	136856	746.35
CALAVERAS AUTO SUPPLY	Core Credit - V 509	12/16/2020	136856	(85.11)
CALAVERAS AUTO SUPPLY	Filter, Oil - Generators	12/16/2020	136856	122.88
CALAVERAS AUTO SUPPLY	Filter, Oil - Generators	12/16/2020	136856	69.12
CALAVERAS BAND OF MI-WUK INDIANS	Cultural Resource Consultant Services - WP Bear Creek Debris Rem	12/16/2020	136857	1,869.82
CALAVERAS COUNTY	(10) Site Burn Permits - District Wide	12/9/2020	136806	76.80
CALAVERAS COUNTY	(10) Site Burn Permits - District Wide	12/9/2020	136806	43.20
CALAVERAS COUNTY	Recorded Notice of Completion Reach 1	12/30/2020	136914	21.00
CALAVERAS COUNTY	Recorded Notice of Completion Techite	12/30/2020	136914	21.00
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Mechanic	12/9/2020	136807	64.97
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Plant Operator	12/9/2020	136807	71.01
CALAVERAS FIRST COMPANY INC	Recruiting Ad - Mechanic	12/16/2020	136858	50.84
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Mechanic	12/9/2020	136807	24.03
CALAVERAS FIRST COMPANY INC	Recruitment Ad - Plant Operator	12/9/2020	136807	26.27
CALAVERAS FIRST COMPANY INC	Recruiting Ad - Mechanic	12/16/2020	136858	18.80
CALAVERAS LUMBER CO INC	Pipe Tape, Pipe Fittings - SA Shop	12/9/2020	136808	51.74
CALAVERAS LUMBER CO INC	Bucket, Tape, Pipe Insulation, Cleaning Supplies - WP	12/9/2020	136808	135.15
CALAVERAS LUMBER CO INC	Lumber, Concrete, Pier Blocks, Fasteners - EP Generator Cover	12/9/2020	136808	291.49
CALAVERAS LUMBER CO INC	Lumber - EP Generator Cover	12/9/2020	136808	30.88
CALAVERAS LUMBER CO INC	Metal Roofing, Felt, Fasteners - EP Generator Cover	12/9/2020	136808	149.00
CALAVERAS LUMBER CO INC	Lumber, Chalk - EP Generator Cover	12/9/2020	136808	111.00
CALAVERAS LUMBER CO INC	Fasteners, Fittings, Bits, Drive Guide, Bit Holder - Hunters WTP	12/9/2020	136808	62.97
CALAVERAS LUMBER CO INC	Paint, Bits, Fasteners - EP Generator Cover	12/9/2020	136808	51.65
CALAVERAS LUMBER CO INC	Concrete - DF VCTO	12/9/2020	136808	46.09
CALAVERAS LUMBER CO INC	Pipe Fittings, Nozzle - DF VCTO	12/9/2020	136808	81.31
CALAVERAS LUMBER CO INC	Safety Glasses - SA Shop	12/9/2020	136808	10.71
CALAVERAS LUMBER CO INC	Circular Saw - SA Shop	12/9/2020	136808	139.41
CALAVERAS LUMBER CO INC	Wheelbarrow - Construction Crew	12/9/2020	136808	128.68
CALAVERAS LUMBER CO INC	Impact Drill - SA Shop	12/9/2020	136808	150.13
CALAVERAS LUMBER CO INC	Torch Kits - DF VCTO	12/9/2020	136808	113.40
CALAVERAS LUMBER CO INC	Chlorine Tabs - DF VCTO	12/9/2020	136808	407.44

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CALAVERAS LUMBER CO INC	Pipe, Fittings, Cement, Lubricant - DF VCTO	12/9/2020	136808	140.32
CALAVERAS LUMBER CO INC	Service Chainsaw - DF VCTO	12/9/2020	136808	60.03
CALIFORNIA TEES	Uniforms	12/9/2020	136809	566.24
CALIFORNIA TEES	Uniforms	12/16/2020	136859	566.24
CALIFORNIA TEES	Uniforms	12/9/2020	136809	318.51
CALIFORNIA TEES	Uniforms	12/16/2020	136859	318.51
CALPERS - RETIREMENT	Retirement CalPERS 11.30.20	12/2/2020	EFT	31,906.10
CALPERS - RETIREMENT	Retirement contributions 12/15	12/17/2020	EFT	30,661.59
CALPERS - RETIREMENT	Retirement CalPERS 11.30.20	12/2/2020	EFT	14,637.73
CALPERS - RETIREMENT	Retirement contributions 12/15	12/17/2020	EFT	14,573.37
CALPERS - RETIREMENT	Retirement CalPERS 11.30.20 True up	12/2/2020	EFT	(20.90)
CALPERS - RETIREMENT	Retirement contributions 12/15 True Up	12/17/2020	EFT	(20.86)
CALPERS - RETIREMENT	Retirement CalPERS 11.30.20 True up	12/2/2020	EFT	(11.75)
CALPERS - RETIREMENT	Retirement contributions 12/15 True Up	12/17/2020	EFT	(11.73)
CALPERS (Def Comp)	Def Comp 11.30.20 Loan Repayment	12/2/2020	EFT	648.46
CALPERS (Def Comp)	457 Loan Repayment 12/15 Payroll	12/17/2020	EFT	648.46
CALPERS (Def Comp)	Def Comp 11.30.20 Loan Repayment	12/2/2020	EFT	308.59
CALPERS (Def Comp)	457 Loan Repayment 12/15 Payroll	12/17/2020	EFT	308.59
CALPERS (Def Comp)	Def Comp 11.30.20	12/2/2020	EFT	2,628.66
CALPERS (Def Comp)	Deferred Comp 12/15 Payroll	12/17/2020	EFT	2,298.01
CALPERS (Def Comp)	Def Comp 11.30.20	12/2/2020	EFT	1,792.62
CALPERS (Def Comp)	Deferred Comp 12/15 Payroll	12/17/2020	EFT	1,582.00
CALPERS (Health Ins)	Health insurance, Employees 12/20 (66)	12/4/2020	EFT	80,006.58
CALPERS (Health Ins)	Health insurance, Employees 12/20 (66)	12/4/2020	EFT	29,591.47
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	116.09
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	15.84
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	20.48
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	21.27
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	4.73
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	62.39
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	5.86
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	6.77
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	7.87
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	1.74
CALPERS (Health Ins)	Health insurance, Retirees 12/20 (53)	12/4/2020	EFT	30,823.15
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	81.66
CALPERS (Health Ins)	Health insurance, Retirees 12/20 (53)	12/4/2020	EFT	11,400.34
CALPERS (Health Ins)	Health insurance, Admin Fee 12/20	12/4/2020	EFT	30.20
CAMPORA	Propane Acct#75516 Wallace 12/20	12/30/2020	136915	19.99

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CARBON COPY INC	Copies, Copier Maintenance 11/20	12/16/2020	136860	17.66
CARBON COPY INC	Copies, Copier Maintenance 11/20	12/16/2020	136860	49.68
CARBON COPY INC	Copies, Copier Maintenance 11/20	12/16/2020	136860	6.53
CARBON COPY INC	Copies, Copier Maintenance 11/20	12/16/2020	136860	18.37
CARD SERVICES 3971	Earth Link Back Up 11/20	12/10/2020	EFT	22.56
CARD SERVICES 3971	Verizon 642064068-00001 11/20	12/10/2020	EFT	2,284.59
CARD SERVICES 3971	Earth Link Back Up 11/20	12/10/2020	EFT	8.34
CARD SERVICES 3971	Verizon 642064068-00001 11/20	12/10/2020	EFT	1,285.08
CARD SERVICES 3971	Cal Waste 05-21870-0 OP HQ 11/20	12/10/2020	EFT	169.04
CARD SERVICES 3971	Cal Waste 05-15442-0 EP Barn 11/20	12/10/2020	EFT	78.16
CARD SERVICES 3971	Cal Waste 05-4576-0 JLWTP 11/20	12/10/2020	EFT	154.32
CARD SERVICES 3971	Cal Waste 05-43758-7 White Pines Lake 11/20	12/10/2020	EFT	104.23
CARD SERVICES 3971	Cal Waste 05-17478-0 Hunters 11/20	12/10/2020	EFT	76.16
CARD SERVICES 3971	Cal Waste 05-43516 9 SA Shop 11/20	12/10/2020	EFT	77.84
CARD SERVICES 3971	Cal Waste 05-21870-0 OP HQ 11/20	12/10/2020	EFT	62.51
CARD SERVICES 3971	Cal Waste 05-22278-0 CCWWTP 11/20	12/10/2020	EFT	154.32
CARD SERVICES 3971	Cal Waste 05-117479-0 DF VCTO 11/20	12/10/2020	EFT	154.32
CARD SERVICES 3971	Cal Waste 05-4575-0 LCWWTP 11/20	12/10/2020	EFT	139.68
CARD SERVICES 3971	Cal Waste 05-107660 AWWTP 11/20	12/10/2020	EFT	76.16
CARD SERVICES 3971	Cal Waste 05-6195 0 Wilseyville 11/20	12/10/2020	EFT	76.16
CARD SERVICES 3971	Cal Waste 05-17928 0 FMWWTP 11/20	12/10/2020	EFT	76.16
CARD SERVICES 3971	Cal Waste 05-43516 9 SA Shop 11/20	12/10/2020	EFT	43.78
CARD SERVICES 3971	Rack Space Hosted Email 11/20	12/10/2020	EFT	846.04
CARSON HILL ROCK PRODUCTS	Asphalt Grindings - DF VCTO Holiday Mine Road	12/9/2020	136810	656.34
CARSON HILL ROCK PRODUCTS	Asphalt Grindings - DF VCTO Holiday Mine Road	12/9/2020	136810	1,552.73
CB MERCHANT SERVICES	UB Refund 79 Rhonda Court (Meschi)	12/2/2020	136747	9.68
CB MERCHANT SERVICES	UB Refund 266 Dennis Lane (Freerking)	12/2/2020	136747	116.26
CDTFA	Voucher#437421275 Acct#094-000269 Water Rights	12/2/2020	136748	15,680.47
CDTFA	Voucher#438320981 Acct#094-000269 Water Rights	12/2/2020	136748	1,732.00
CDTFA	Voucher#437993303 TIN#013-831135 Water Rights	12/2/2020	136748	74,287.81
CITY OF ANGELS	UB Refund 4324 Ponderosa Way (Capacity Fee)	12/9/2020	136845	9,277.00
CLARK PEST CONTROL	Pest Control Location #1505308 Hunters 11/20	12/2/2020	136749	100.00
CLARK PEST CONTROL	Pest Control Location #807549 JLWTP 11/20	12/16/2020	136861	64.00
CLARK PEST CONTROL	Pest Control Location #807549 JLWTP 12/20	12/16/2020	136861	64.00
CLARK PEST CONTROL	Pest Control Location #1505308 Hunters 12/20	12/30/2020	136917	100.00
CLARK PEST CONTROL	Pest Control Location #1365831 AWWTP 11/20	12/2/2020	136749	89.00
CLARK PEST CONTROL	Pest Control Location #2120969 Wallace 10/20	12/2/2020	136749	124.00
CLARK PEST CONTROL	Pest Control Location #2120969 Wallace 11/20	12/2/2020	136749	124.00
CLARK PEST CONTROL	Pest Control Location #807402 LCWWTP 11/20	12/16/2020	136861	66.00

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CLARK PEST CONTROL	Pest Control Location #807402 LCWWTP 12/20	12/16/2020	136861	66.00
CLARK PEST CONTROL	Pest Control Location #688236 Burson 11/20	12/16/2020	136861	86.00
CLARK PEST CONTROL	Pest Control Location #807360 LCWHSE 11/20	12/16/2020	136861	85.00
CLARK PEST CONTROL	Pest Control Location #807360 LCWHSE 12/20	12/16/2020	136861	85.00
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 12/20	12/16/2020	136862	499.20
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 12/20	12/16/2020	136862	280.80
COLUMBIA COMMUNICATIONS	Antenna - Big Trees 1	12/16/2020	136862	6,871.48
CONDOR EARTH TECHNOLOGIES INC	Materials Testing/Inspection Services - Techite 10/20	12/2/2020	136751	1,352.00
CONDOR EARTH TECHNOLOGIES INC	Geotechnical Engineering Study - Redwood Tank Replacement 11/20	12/16/2020	136863	1,545.00
CONDOR EARTH TECHNOLOGIES INC	Maintenance Oversight/Annual Report - White Pines Dam 10/20	12/2/2020	136751	5,787.50
CONDOR EARTH TECHNOLOGIES INC	Leachfield Evaluation - AWWTP 11/20	12/2/2020	136751	2,625.00
CONDOR EARTH TECHNOLOGIES INC	Leachfield Evaluation - AWWTP 11/20	12/9/2020	136811	912.50
CONDOR EARTH TECHNOLOGIES INC	Leachfield Evaluation - AWWTP 12/20	12/30/2020	136919	3,595.00
COPPER COVE AT LAKE TULLOCH	HOA Assessment 2021	12/16/2020	136864	952.32
COPPER COVE AT LAKE TULLOCH	HOA Assessment 2021 CCWWTP	12/16/2020	136864	248.00
COPPER COVE AT LAKE TULLOCH	HOA Assessment 2021	12/16/2020	136864	535.68
CPPA	Power 11/20 District Wide	12/16/2020	136865	44,090.04
CPPA	Power 11/20 District Wide	12/16/2020	136865	24,800.64
CPUD	Water Service 11/20 - OP HQ	12/31/2020	EFT	236.76
CPUD	Water Service 11/20 - OP HQ	12/31/2020	EFT	87.57
CURTIS SCHLENKER	UB Refund 2995 Didier Road	12/30/2020	136938	202.55
CWEA Renewal	Collection System Maintenance Grade 1 Application - Darby	12/30/2020	136920	372.00
CWEA Renewal	CWEA Membership Renewal - Crumpacker	12/9/2020	136812	122.88
CWEA Renewal	CWEA Membership Renewal - Samarano	12/30/2020	136920	122.88
CWEA Renewal	CWEA Membership Renewal - Crumpacker	12/9/2020	136812	69.12
CWEA Renewal	CWEA Membership Renewal - Samarano	12/30/2020	136920	69.12
CWEA Renewal	CWEA Membership Renewal - Rose	12/30/2020	136920	192.00
DATAPROSE	UB Statement 11/20	12/9/2020	136813	3,756.19
DATAPROSE	UB Statement 11/20	12/9/2020	136813	1,389.28
DAVID KERRINS	UB Refund 267 Copper Crest Drive	12/16/2020	136878	121.85
DAVID KERRINS	UB Refund 267 Copper Crest Drive	12/16/2020	136878	195.12
DE LAGE LANDEN FINANCIAL SRVC INC	Copystar Property Tax	12/31/2020	EFT	71.46
DE LAGE LANDEN FINANCIAL SRVC INC	Copystar Property Tax	12/31/2020	EFT	40.19
DOWNEY BRAND ATTORNEYS LLP	Legal Services 10/20 31348.00037	12/16/2020	136866	389.09
DOWNEY BRAND ATTORNEYS LLP	Legal Services 10/20 31348.00042	12/16/2020	136866	443.84
DOWNEY BRAND ATTORNEYS LLP	Legal Services 10/20 31348.00043	12/16/2020	136866	9,237.42
DOWNEY BRAND ATTORNEYS LLP	Legal Services 10/20 31348.00037	12/16/2020	136866	143.91
DOWNEY BRAND ATTORNEYS LLP	Legal Services 10/20 31348.00042	12/16/2020	136866	164.16
DOWNEY BRAND ATTORNEYS LLP	Legal Services 10/20 31348.00043	12/16/2020	136866	3,416.58

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DUDEK	Cultural Survey - WP Bear Creek Debris Removal 10/20	12/2/2020	136756	697.50
DUDEK	Cultural Survey - WP Bear Creek Debris Removal 11/20	12/9/2020	136814	3,000.00
EBBETTS PASS GAS SERVICE	Fuel 11/20	12/16/2020	136867	793.93
EBBETTS PASS GAS SERVICE	Fuel 11/20	12/16/2020	136867	446.58
EBBETTS PASS LUMBER	Lumber - EP Generator Cover	12/9/2020	136815	54.98
EBBETTS PASS LUMBER	LED Bulbs, Extension Cord - Hunters WTP	12/9/2020	136815	29.47
EBBETTS PASS LUMBER	Pipe Cutters - SA Shop	12/9/2020	136815	18.32
EBBETTS PASS LUMBER	Pipe Fittings, Primer, Cement, Pipe - EP LS 2	12/9/2020	136815	24.39
ENTERPRISE FM TRUST	Vehicle Lease 12/20	12/16/2020	136868	239.72
ENTERPRISE FM TRUST	Vehicle Lease 11/20	12/16/2020	136868	239.72
ENTERPRISE FM TRUST	Vehicle Lease 12/20	12/16/2020	136868	134.85
ENTERPRISE FM TRUST	Vehicle Lease 11/20	12/16/2020	136868	134.85
ENTERPRISE FM TRUST	Vehicle Lease 12/20	12/16/2020	136868	4,471.30
ENTERPRISE FM TRUST	Vehicle Lease 11/20	12/16/2020	136868	4,471.30
ENTERPRISE FM TRUST	Vehicle Lease 12/20	12/16/2020	136868	2,515.11
ENTERPRISE FM TRUST	Vehicle Lease 11/20	12/16/2020	136868	2,515.11
EXPRESS SEWER AND DRAIN, INC	Cameras - Collection Crew	12/16/2020	136869	(725.00)
EXPRESS SEWER AND DRAIN, INC	Slip Lining - DF Collections	12/9/2020	136816	2,100.00
EXPRESS SEWER AND DRAIN, INC	(2) Cameras & Monitors - Collection Crew	12/16/2020	136869	10,725.00
FASTENAL	Primer, Sealant, Grease, Saw Blades, Paper, Silicone - JL Vendin	12/9/2020	136817	257.85
FASTENAL	Gloves, Hand Sanitizer, Marking Paint, Ear Plugs - JL Vending	12/9/2020	136817	533.47
FASTENAL	Gloves - District Use	12/16/2020	136870	745.42
FASTENAL	Gloves - JL Vending	12/16/2020	136870	442.72
FASTENAL	Disinfecting Wipes, Mask - District Use	12/16/2020	136870	905.44
FASTENAL	Mask, Sanitizer - District Use	12/16/2020	136870	1,084.59
FASTENAL	Gloves - District Use	12/30/2020	136921	1,112.64
FASTENAL	Shovels - JL Vending	12/9/2020	136817	20.77
FERGUSON ENTERPRISES, INC 1423	1X3/4 PJ Tees - LC Whse	12/9/2020	136818	58.05
FGL ENVIRONMENTAL	Water Testing 11/05-11/24	12/16/2020	136871	3,536.00
FGL ENVIRONMENTAL	Water Testing 11/25 - 12/10	12/30/2020	136922	2,143.00
FGL ENVIRONMENTAL	Waste Water Testing 11/05-11/24	12/16/2020	136871	1,989.00
FGL ENVIRONMENTAL	Waste Water Testing 11/25 - 12/10	12/30/2020	136922	1,206.00
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 11/7/20 - 12/04/20 Sheep Ranch	12/16/2020	136873	93.50
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 11/7/20 - 12/04/20 Wallace	12/16/2020	136873	93.50
FOOTHILL PRINTING & GRAPHICS	(500) Business Cards	12/2/2020	136759	185.77
FOOTHILL PRINTING & GRAPHICS	5000 #9 Return Envelopes	12/16/2020	136874	371.66
FOOTHILL PRINTING & GRAPHICS	(500) Business Cards	12/2/2020	136759	68.71
FOOTHILL PRINTING & GRAPHICS	5000 #9 Return Envelopes	12/16/2020	136874	137.46
FROGGY'S AUTO WASH & LUBE	Oil, Lube - V 534	12/16/2020	136875	43.89

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GAMBI DISPOSAL INC.	Bio-Solids Removal - FMWWTP	12/9/2020	136819	175.35
GAMBI DISPOSAL INC.	Bio-Solids Removal - FMWWTP	12/9/2020	136819	498.75
GAMBI DISPOSAL INC.	Bio-Solids Removal - AWWTP	12/9/2020	136819	664.65
GAMBI DISPOSAL INC.	Bio-Solids Removal - LCWWTP	12/9/2020	136819	498.75
GAMBI DISPOSAL INC.	Bio-Solids Removal - LCWWTP	12/9/2020	136819	498.75
GAMBI DISPOSAL INC.	Bio-Solids Removal - FMWWTP	12/9/2020	136819	577.50
GARETT WALKER	(10) Backflow Testing - CC	12/16/2020	136905	350.00
GARETT WALKER	Backflow Testing - JL	12/16/2020	136905	630.00
GEI CONSULTANTS, INC	Strategic Planning Professional Services 10/20	12/30/2020	136923	5,422.44
GEI CONSULTANTS, INC	Strategic Planning Professional Services 11/20	12/30/2020	136923	3,329.90
GEI CONSULTANTS, INC	Strategic Planning Professional Services 11/20	12/30/2020	136923	1,231.60
GEI CONSULTANTS, INC	Strategic Planning Professional Services	12/30/2020	136923	2,005.56
GOVCONNECTION, INC	Bridge for LC Complex	12/3/2020	136820	127.85
GOVCONNECTION, INC	Scansnap Scanner, Wireless network cards (2)	12/29/2020	136924	427.75
GOVCONNECTION, INC	Monitors for Corinne (2)	12/29/2020	136924	194.64
GOVCONNECTION, INC	Docking Station - Rebecca H. replacement	12/29/2020	136924	112.67
GOVCONNECTION, INC	Surface Pro P/S's (3) Spares, 1) Monitor - Jessica S.	12/29/2020	136924	252.15
GOVCONNECTION, INC	UPS spares (2), Monitors (2), KB, Mouse - Zach T.	12/29/2020	136924	334.08
GOVCONNECTION, INC	Scansnap Scanner - Corinne T.	12/29/2020	136924	335.30
GOVCONNECTION, INC	Bridge for LC Complex	12/3/2020	136820	47.29
GOVCONNECTION, INC	Monitors for Corinne (2)	12/29/2020	136924	71.99
GOVCONNECTION, INC	Scansnap Scanner, Wireless network cards (2)	12/29/2020	136924	158.21
GOVCONNECTION, INC	Surface Pro P/S's (3) Spares, 1) Monitor - Jessica S.	12/29/2020	136924	93.26
GOVCONNECTION, INC	Docking Station - Rebecca H. replacement	12/29/2020	136924	41.67
GOVCONNECTION, INC	UPS spares (2), Monitors (2), KB, Mouse - Zach T.	12/29/2020	136924	123.56
GOVCONNECTION, INC	Scansnap Scanner - Corinne T.	12/29/2020	136924	124.01
GRAINGER	Spotlight - JLWTP	12/9/2020	136821	89.38
HABITAT FOR HUMANITY	Rent Units A & B 770 Industrial Way 01/21	12/30/2020	136925	1,664.00
HABITAT FOR HUMANITY	Rent Units A & B 770 Industrial Way 01/21	12/30/2020	136925	936.00
HDR	Water and Wastewater Capacity Fee Study 11/20	12/16/2020	136876	1,332.25
HDR	Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10	12/16/2020	136876	492.75
HOBGOODS CLEANING	Janitorial Services 12/20 JLTC	12/30/2020	136928	32.00
HOBGOODS CLEANING	Janitorial Services 12/20 JLTC	12/30/2020	136928	18.00
HOBGOODS CLEANING	Janitorial Services 12/20 OP HQ	12/30/2020	136928	1,412.55
HOBGOODS CLEANING	Janitorial Services 12/20 OP HQ	12/30/2020	136928	522.45
HOLT OF CALIFORNIA	Grader Rental 10/01-10/29/2020 - WP Acorn Way Road Repair	12/2/2020	136764	8,335.49
HOPKINS TECH. PRODUCTS	Connector Sets - JLWTP	12/9/2020	136823	208.35
HUBER TECHNOLOGY INC.	Freeze Protection - Headworks Units @ FMWWTP, DF VCTO, AWWTP	12/2/2020	136765	6,875.80
JARED GRAVETTE	Safety Boot Reimbursement 2020	12/2/2020	136761	96.52

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JARED GRAVETTE	Safety Boot Reimbursement 2020	12/2/2020	136761	54.28
JIM WILSON	Patch Paving - CC	12/16/2020	136908	5,312.00
JOHN BROWN	Winter Weather Gear 2020	12/9/2020	136804	111.51
JOHN BROWN	Winter Weather Gear 2020	12/9/2020	136804	62.73
KASL CONSULTING ENGINEERS	Construction Management Service 11/20	12/30/2020	136929	2,129.03
KW EMERSON, INC	Construction Contract - EP Techite Pipeline 10/20	12/2/2020	136767	256,990.96
KW EMERSON, INC	Construction Contract - EP Techite Pipeline 09/30	12/2/2020	136767	506,101.10
LAVERNE A CLINE SR	Garbage Removal - La Contenta Spray Fields	12/30/2020	136918	1,000.00
LEE & RO, INC	Engineering and Other Design Services 04/20 - 10/20	12/2/2020	136768	18,806.19
LEE & RO, INC	Engineering and Other Design 04/20 - 10/20	12/2/2020	136768	18,806.20
LEE & RO, INC	Engineering and Other Design Services per the attached proposal	12/30/2020	136931	22,435.50
LEE & RO, INC	Engineering and Other Design Services per the attached proposal	12/30/2020	136931	22,435.50
LIEBERT CASSIDY WHITMORE	Legal Services CA045-00001 10/20	12/16/2020	136880	887.68
LIEBERT CASSIDY WHITMORE	Legal Services CA045-00001 10/20	12/16/2020	136880	328.32
M & M BACKFLOW & METER MAINTENANCE	Meter Bench Test - 1076 Paradise Peak	12/9/2020	136824	39.66
MARK SUTTON INC	Transfer Rental - WP Acorn Way Road Repair	12/2/2020	136790	4,760.00
MARK SUTTON INC	Transfer Rental - WP Acorn Way Road Repair	12/2/2020	136790	21,760.00
MATTHEW GATES	UB Refund 2685 Arrowhead Street	12/2/2020	136760	17.14
MICHAEL & HEATHER O'LEARY	UB Refund 3133 Quail Hill Road	12/2/2020	136778	75.74
MIRAMONT HOMES INC	UB Refund 156 Palisades Place	12/2/2020	136772	290.33
MIRAMONT HOMES INC	UB Refund 134 Palisades Place	12/2/2020	136772	300.23
MIRAMONT HOMES INC	UB Refund 134 Palisades Place	12/2/2020	136772	104.38
MIRAMONT HOMES INC	UB Refund 156 Palisades Place	12/2/2020	136772	227.20
MODESTO AIRCO GAS & GEAR	Cylinder Rental 12/20	12/16/2020	136882	58.24
MODESTO AIRCO GAS & GEAR	Cylinder Rental 12/20	12/16/2020	136882	32.76
MOTHER LODE ANSWERING SERVICE	Answering Service 12/20	12/9/2020	136825	412.45
MOTHER LODE ANSWERING SERVICE	Answering Service 12/20	12/9/2020	136825	152.55
MOUNTAIN OASIS PURIFIED WATER	Water Cooler, Water Cooler Supplies 11/20 District Wide	12/16/2020	136883	109.38
MOUNTAIN OASIS PURIFIED WATER	Water Cooler, Water Cooler Supplies 11/20 District Wide	12/16/2020	136883	61.52
MOZINGO CONSTRUCTION, INC.	Construction Contract - REACH 1 10/20	12/2/2020	136774	232,749.98
MUELLER SYSTEMS LLC	Construction Contract AMI/AMR (16) Repeater Pole Mount	12/30/2020	136932	14,384.03
MUELLER SYSTEMS LLC	Construction Contract AMI/AMR Project Mgmnt Fees	12/30/2020	136932	3,217.50
MUNICIPAL MAINTENANCE EQUIP	Wear Plate - V126	12/16/2020	136884	482.75
MUTUAL OF OMAHA	Life/AD&D/LTD/STD Insurance 11/20	12/2/2020	136775	4,693.11
MUTUAL OF OMAHA	Life/AD&D/LTD/STD Insurance 11/20	12/2/2020	136775	1,735.80
NASH CHEVRON	Seasonal Tires Mounted & Balanced - V 534	12/9/2020	136826	792.18
NASH CHEVRON	Seasonal Tires Mounted & Balanced - V 535	12/9/2020	136826	792.18
NATALIE ROSENBERGER	UB Refund 196 Snowberry Court #3	12/16/2020	136892	90.67
NATALIE ROSENBERGER	UB Refund 196 Snowberry Court #3	12/16/2020	136892	145.36

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NEW YORK LIFE	Life Insurance 11/20	12/16/2020	136885	843.14
NEW YORK LIFE	Life Insurance 11/20	12/16/2020	136885	423.22
NHU DESIGN	Website Support 11/20	12/2/2020	136776	38.48
NHU DESIGN	Website Support 11/20	12/2/2020	136776	14.22
NORDAHL LAND SURVEYING	Land Surveying - La Contenta Sprayfields	12/30/2020	136933	10,650.00
NORTHSTAR CHEMICAL	Sodium Hypochlorite - JLWTP	12/2/2020	136777	2,221.33
NORTHSTAR CHEMICAL	Sodium Hypochlorite - CCWTP	12/2/2020	136777	1,175.77
NORTHSTAR CHEMICAL	Hypochlorite - Hunters	12/16/2020	136886	2,001.11
NORTHSTAR CHEMICAL	Hypochlorite - AWWTP	12/16/2020	136886	765.98
NORTHSTAR CHEMICAL	Caustic - Copper	12/16/2020	136886	678.36
NORTHSTAR CHEMICAL	Caustic - DF VCTO	12/16/2020	136886	1,233.38
NORTHSTAR CHEMICAL	Caustic - AWWTP	12/16/2020	136886	4,440.15
NTU TECHNOLOGIES INC	Polymer - AWWTP, FMWWTP, DF VCTO	12/9/2020	136828	5,681.48
O.S.T.S. INC	Traffic Control Flagger Training	12/9/2020	136829	5,550.00
OCCU-MED, LTD	Pre Employment Exam - Mechanic	12/16/2020	136889	201.85
OCCU-MED, LTD	Pre Employment Exam - Mechanic	12/16/2020	136889	74.65
O'CONNELL & DEMPSEY, LLC	Consulting Service Legislative Advocacy 10/20	12/16/2020	136887	3,650.00
O'CONNELL & DEMPSEY, LLC	Consulting Service Legislative Advocacy 10/20	12/16/2020	136887	1,350.00
O'REILLY AUTO PARTS	Shop Towels - V 724	12/16/2020	136888	12.90
O'REILLY AUTO PARTS	Connector - SA Shop	12/16/2020	136888	9.11
O'REILLY AUTO PARTS	Trailer Light - SA Shop	12/16/2020	136888	17.15
O'REILLY AUTO PARTS	Gasket Paper - JLWTP	12/16/2020	136888	18.75
O'REILLY AUTO PARTS	Wrench - LC Whse	12/16/2020	136888	32.16
O'REILLY AUTO PARTS	Socket Set - V 719	12/16/2020	136888	28.95
O'REILLY AUTO PARTS	DEF - Construction Crew	12/16/2020	136888	55.73
O'REILLY AUTO PARTS	Wiper Blades & Fluid - LC Whse Service Trucks	12/16/2020	136888	135.59
O'REILLY AUTO PARTS	Antifreeze, Oil, Penetrant - LC Whse Backhoe	12/16/2020	136888	129.65
O'REILLY AUTO PARTS	Wiper Blades, Socket - V 130	12/16/2020	136888	64.51
O'REILLY AUTO PARTS	Oil, Filter - V 719	12/16/2020	136888	54.21
O'REILLY AUTO PARTS	Oil, Filters - V 133	12/16/2020	136888	32.90
O'REILLY AUTO PARTS	Air & Fuel Filters - V 133	12/16/2020	136888	33.47
P G & E	Gas 11/20 - OP HQ	12/31/2020	EFT	41.49
P G & E	Power 11/20 - District Wide	12/31/2020	EFT	1,686.13
P G & E	Power 11/20 - CC Water Tank	12/31/2020	EFT	44.97
P G & E	Power 11/20 - JLTC	12/31/2020	EFT	78.67
P G & E	Power 11/20 - SA Shop	12/31/2020	EFT	1,077.95
P G & E	Power 11/20 - VS House	12/31/2020	EFT	19.88
P G & E	Gas 11/20 - OP HQ	12/31/2020	EFT	15.34
P G & E	Power 11/20 - Highway 26	12/31/2020	EFT	9.96

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P G & E	Power 12/20 - Highway 26	12/31/2020	EFT	9.69
P G & E	Power 11/20 - District Wide	12/31/2020	EFT	948.45
P G & E	Power 11/20 - JLTC	12/31/2020	EFT	44.25
P G & E	Power 11/20 - Wallace Spray Fields	12/31/2020	EFT	26.28
P G & E	Power 11/20 - Warmwood L/S	12/31/2020	EFT	17.04
P G & E	Power 11/20 - Woodgate L/S	12/31/2020	EFT	27.66
P G & E	Power 11/20 - SA Shop	12/31/2020	EFT	606.35
P G & E	Power 11/20 - VS House	12/31/2020	EFT	11.19
PACE SUPPLY CORP	Steel Lid - CC Whse	12/9/2020	136830	108.05
PACE SUPPLY CORP	Saddles - LC Whse	12/9/2020	136830	311.03
PACE SUPPLY CORP	Cplgs - CC Whse	12/16/2020	136890	699.50
PACE SUPPLY CORP	Corp Stops, Comp Cplgs, Tap Saddles - LCWhse	12/30/2020	136934	2,095.88
PACE SUPPLY CORP	1x3 Redi-Clamps - District Wide	12/9/2020	136830	602.75
PACE SUPPLY CORP	Float, Switches - Septic Tanks	12/16/2020	136890	99.10
PAYMENTUS GROUP INC	Payment Processing 11/20	12/16/2020	136891	5,404.76
PAYMENTUS GROUP INC	Payment Processing 11/20	12/16/2020	136891	1,898.97
PETERSON BRUSTAD INC	Engineering/Design Services 10/1/20 - 11/30/20	12/30/2020	136935	5,705.70
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	12/9/2020	136831	299.25
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	12/9/2020	136831	268.70
POTRERO HILLS LANDFILL	Bio-Solids Disposal - FMWWTP	12/9/2020	136831	294.90
QUADIANT FINANCE INC	Postage 11/20	12/9/2020	136832	730.00
QUADIANT FINANCE INC	Postage 11/20	12/9/2020	136832	270.00
QUADIANT LEASING INC	Leasing Payment Folder/Sorter 09/16/20 - 12/15/20	12/2/2020	136780	717.79
QUADIANT LEASING INC	Leasing Payment Folder/Sorter 09/16/20 - 12/15/20	12/2/2020	136780	265.48
QUICKEN LOANS	UB Refund 1847 Meadowview Road	12/30/2020	136936	3.69
R & B COMPANY	Meter Adapter - CC	12/30/2020	136937	193.05
R JOHNSTON	UB Refund 2853 HWY 26	12/2/2020	136766	178.30
RANA LACUNA INV LLC	UB Refund 101 Falling Leaf Ct	12/2/2020	136781	1,873.86
RICHARD HIBBARD	Winter Weather Gear 2020	12/30/2020	136927	200.00
RICHARD INKS	UB Refund 1573 Teton Drive	12/16/2020	136877	137.29
ROBERT & LINDA TRAPP	UB Refund 5318 Hagen Court	12/2/2020	136793	147.67
ROBERT KONDRATH	UB Refund 601 Forest Meadows Drive	12/16/2020	136879	56.13
ROBERT KONDRATH	UB Refund 601 Forest Meadows Drive	12/16/2020	136879	84.40
RUSS THOMAS	Travel 11/20	12/2/2020	136791	18.47
RUSS THOMAS	Travel 11/20	12/2/2020	136791	6.83
RYAN GLEASON WYDNER	3/4 Road Base - LC Whse	12/16/2020	136909	2,442.86
SAM BERRI TOWING	Tow Service - V 533	12/16/2020	136893	125.00
SEIU LOCAL 1021	Union Dues 11/20	12/2/2020	136783	2,006.73
SEIU LOCAL 1021	COPEW Donation 11/20	12/2/2020	136783	36.58

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SEIU LOCAL 1021	Union Dues 11/20	12/2/2020	136783	742.21
SEIU LOCAL 1021	COPEW Donation 11/20	12/2/2020	136783	13.52
SENDERS MARKET INC	Clamps, Gate Valve, Nozzle, Tie-Downs - LC Whse	12/16/2020	136894	73.29
SENDERS MARKET INC	Moving Supplies - New Warehouse	12/16/2020	136894	25.49
SENDERS MARKET INC	Fittings - JLWTP	12/16/2020	136894	3.05
SENDERS MARKET INC	Nozzle, Hose - JLWTP	12/16/2020	136894	30.87
SENDERS MARKET INC	Fasteners, Clips, Cable - JLWTP	12/16/2020	136894	33.06
SENDERS MARKET INC	Shop Towels, Heater - JLWTP	12/16/2020	136894	56.75
SENDERS MARKET INC	Credit Heater - JLWTP	12/16/2020	136894	(42.89)
SENDERS MARKET INC	Peroxide, Pipe - JLWTP	12/16/2020	136894	21.20
SENDERS MARKET INC	Plumbers Putty, Flap Wheels - JLWTP	12/16/2020	136894	15.42
SENDERS MARKET INC	Fasteners - JLWTP	12/16/2020	136894	32.96
SENDERS MARKET INC	Filter - JLWTP	12/16/2020	136894	42.88
SENDERS MARKET INC	Faucet, Hook, Tee - JLWTP	12/16/2020	136894	19.86
SENDERS MARKET INC	Moving Supplies - New Warehouse	12/16/2020	136894	99.45
SENDERS MARKET INC	Screen, Straps, Clamps, Supply Lines, Connectors - JL D Tank Pre	12/16/2020	136894	76.59
SENDERS MARKET INC	Moving Supplies - New Warehouse	12/16/2020	136894	14.33
SENDERS MARKET INC	Nuts, Bolts - Blower Return LCWWTP	12/16/2020	136894	7.04
SENDERS MARKET INC	Nuts, Bolts - Blower Return LCWWTP	12/16/2020	136894	8.80
SENDERS MARKET INC	Tarps - LCWWTP	12/16/2020	136894	135.12
SENDERS MARKET INC	Extension Cord - LCWWTP	12/16/2020	136894	86.87
SENDERS MARKET INC	Moving Supplies - New Warehouse	12/16/2020	136894	55.94
SENDERS MARKET INC	Balldriver Set - V 121	12/16/2020	136894	19.29
SENDERS MARKET INC	Tape Measure, Rakes, Shovels - LC Whse	12/16/2020	136894	116.83
SENDERS MARKET INC	Snap Knife - JLWTP	12/16/2020	136894	8.28
SENDERS MARKET INC	Screwdrivers - LC Whse	12/16/2020	136894	25.44
SENDERS MARKET INC	Receptacles, Cover - JLWTP	12/16/2020	136894	17.83
SENDERS MARKET INC	Gate Valves - LC Whse	12/16/2020	136894	30.87
SENDERS MARKET INC	Culverts, Couplers - WP Acorn Road Repair	12/16/2020	136894	641.04
SENDERS MARKET INC	Culverts, Couplers - WP Bear Creek Road Repair	12/16/2020	136894	641.03
SENDERS MARKET INC	Fasteners - JLWTP	12/16/2020	136894	23.94
SLAKEY BROS	3/4 Cplgs - LC Whse	12/9/2020	136833	417.08
SLAKEY BROS	Ultra-Tites - LC Whse	12/16/2020	136895	417.08
SLAKEY BROS	Air Conditioner - JLWTP Pretreatment	12/16/2020	136895	266.77
SLAKEY BROS	Return Air Conditioner - JLWTP Pretreatment	12/16/2020	136895	(266.77)
SPENCE RANCH FEED & SUPPLY	Hydrated Lime - DF VCTO Odor Control	12/9/2020	136834	12.86
STAPLES CREDIT PLAN	Office Supplies - OP HQ 11/20	12/30/2020	136940	2,129.65
STAPLES CREDIT PLAN	Office Supplies - OP HQ 11/20	12/30/2020	136940	787.68
STEPHANIE SITEMAN	UB Refund 151 Red Apple Road	12/2/2020	136785	288.49

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SUTTON ENTERPRISES	Water Truck Rental - Acorn Way Road Repair	12/9/2020	136835	2,000.00
SUTTON ENTERPRISES	Roller Rental - Acorn Way Road Repair	12/9/2020	136835	2,100.00
SUTTON ENTERPRISES	Roller Rental - WP Acorn Way Road Repair	12/9/2020	136835	7,700.00
SUTTON ENTERPRISES	Water Truck Rental - WP Acorn Way Road Repair	12/9/2020	136835	4,400.00
SWRCB	Distribution Grade 4 Renewal - Burkhardt	12/16/2020	136896	105.00
SWRCB	Distribution Grade 3 Exam Application - Darby	12/30/2020	136943	100.00
SWRCB	Water System Annual Fee (0510004) Sheep Ranch	12/30/2020	136942	316.80
SWRCB	Water System Annual Fee (0510005) West Point	12/30/2020	136942	3,808.20
SWRCB	Water System Annual Fee (0510006) Jenny Lind	12/30/2020	136942	17,453.15
SWRCB	Water System Annual Fee (0510017) Copper Cove	12/30/2020	136942	12,817.75
SWRCB	Water System Annual Fee (0510016) Ebbetts Pass	12/30/2020	136942	24,158.20
SWRCB	Water System Annual Fee (0510019) Wallace	12/30/2020	136942	732.60
SWRCB	Water System Annual Fee (5S05C385543) Ebbetts Pass Reach 1	12/30/2020	136942	421.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - Arnold CS (5SS010868) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - AWWTP (5B05NC00022) 07/01/20 - 06/30/21	12/9/2020	136836	6,409.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - CC CS (5SS010910) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - CC WWRF (5B050105001) 07/01/20 - 06/30/21	12/9/2020	136836	20,362.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - CC WWRF (5B05NP00001) 07/01/20 - 06/30/21	12/9/2020	136836	7,533.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - CCWD (4DW0279) 07/01/20 - 06/30/21	12/9/2020	136836	1,362.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - DF VCTO (5B1003001) 07/01/20 - 06/30/21	12/9/2020	136836	6,409.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - DF VCTO (5SS0100934) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - FM CS (5SS010949) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - FM CS (5B05NP00014) 07/01/20 - 06/30/21	12/9/2020	136836	3,755.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - FMWWTP (5B05017004) 07/01/20 - 06/30/21	12/9/2020	136836	20,362.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - Indian Rock (B051003002) 07/01/20 - 06/30/21	12/9/2020	136836	1,424.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - Indian Rock (5SS010969) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - LC CS (5SS010978) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - LC WWT & RF(5S05REC0147) 07/01/20 - 06/30/21	12/9/2020	136836	6,409.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - LCWWTP (5B051012001) 07/01/20 - 06/30/21	12/9/2020	136836	20,362.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - Potable Water (5B05NC00007) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -Six Mile (5SS011500) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -Southworth (5B051003004) 07/01/20 - 06/30/21	12/9/2020	136836	3,205.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -Southworth CS (5SS011056) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -Wallace (5B050107007) 07/01/20 - 06/30/21	12/9/2020	136836	3,205.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -Wallace CS (5SS011077) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -Wilseyville (5B052000001) 07/01/20 - 06/30/21	12/9/2020	136836	3,205.00
SWRCB-DIVISION WATER QUALITY	Permit Fee -WPWWTP (5SS011081) 07/01/20 - 06/30/21	12/9/2020	136836	2,848.00
SWRCB-DIVISION WATER QUALITY	Permit Fee - Big Trees (5B050106001) 07/01/20 - 06/30/21	12/9/2020	136836	1,424.00
T & S INTERMODAL MAINTENANCE INC	Jenny Lind Water System 07/20	12/16/2020	136897	21,661.85

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T & S INTERMODAL MAINTENANCE INC	Jenny Lind Water System 07/20	12/16/2020	136897	68,916.82
TESCO CONTROLS, INC	Tesco Flow Meter Calibration Verification	12/9/2020	136837	5,750.00
TESCO CONTROLS, INC	Tesco Flow Meter Calibration Verification	12/16/2020	136898	4,361.20
THE CAR DOCTOR	Battery - V 712	12/16/2020	136899	174.73
TIFCO INDUSTRIES	Rechargeable Worklights - EP Operators	12/16/2020	136900	192.89
TREATS GENERAL STORE INC	BOD Meeting Supplies 11/11/2020	12/9/2020	136838	5.68
TREATS GENERAL STORE INC	BOD Meeting Supplies 10/28/2020	12/9/2020	136838	5.83
TREATS GENERAL STORE INC	BOD Meeting Supplies 10/28/2020	12/9/2020	136838	2.11
TREATS GENERAL STORE INC	BOD Meeting Supplies 11/11/2020	12/9/2020	136838	2.10
U.S. BANK	UPUD 005202-000 DF VCTO 11/20	12/10/2020	136839	67.00
U.S. BANK	UPUD 005202-001 Vallecito 11/20	12/10/2020	136839	67.00
U.S. BANK	UPUD 005202-002 Six Mile Village 11/20	12/10/2020	136839	67.00
U.S. BANK	Cal.Net Wallace 11/20	12/10/2020	136839	37.07
U.S. BANK	Comcast 8155600640115088 JLTC 11/20	12/10/2020	136839	109.69
U.S. BANK	Comcast 8155600640105162 JLWTP 11/20	12/10/2020	136839	108.08
U.S. BANK	Cal Tel Phone Line 11/20	12/10/2020	136839	938.54
U.S. BANK	Volcano 2092937191 SCADA Phone WPWTP 11/20	12/10/2020	136839	288.21
U.S. BANK	Volcano 2092931357 Phone WPWTP 11/20	12/10/2020	136839	53.86
U.S. BANK	Volcano 2092934139 Fax WPWTP 11/20	12/10/2020	136839	53.86
U.S. BANK	Comcast 8055600640293521 JLTC 11/20	12/10/2020	136839	109.69
U.S. BANK	AT&T 829405287 Sheep Ranch 11/20	12/10/2020	136839	83.44
U.S. BANK	AT&T 23584106903335 Leased Lines 11/20	12/10/2020	136839	66.19
U.S. BANK	Comcast 8155600640426741 JLWTP 11/20	12/10/2020	136839	154.69
U.S. BANK	Cal.Net Wallace 11/20	12/10/2020	136839	20.85
U.S. BANK	Cal Tel Phone Line 11/20	12/10/2020	136839	527.92
U.S. BANK	Volcano 2092931433 Phone WPWWTP 11/20	12/10/2020	136839	164.31
U.S. BANK	AT&T 129469186 LC Internet Service 11/20	12/10/2020	136839	53.50
U.S. BANK	Comcast 8155600640236066 DF VCTO 11/20	12/10/2020	136839	114.69
U.S. BANK	Ultra Sonic Transducers - DF VCTO Headworks	12/10/2020	136839	53.61
U.S. BANK	Whiteboard Cleaner, Eraser, Paper Tray - External Affairs Manage	12/10/2020	136839	65.02
U.S. BANK	Grease Board - External Affairs	12/10/2020	136839	24.66
U.S. BANK	Labeler - CCWTP	12/10/2020	136839	9.12
U.S. BANK	Generator - EP Barn	12/10/2020	136839	428.99
U.S. BANK	Honda Pull Start, Cover - CC Whse	12/10/2020	136839	56.42
U.S. BANK	Alhambra 2765848494246 JLWTP 11/20	12/10/2020	136839	39.47
U.S. BANK	CA Munciple Law Handbook	12/10/2020	136839	346.38
U.S. BANK	CA Watercode 3rd Edition	12/10/2020	136839	78.96
U.S. BANK	ACWA Fall Conference - Self	12/10/2020	136839	273.75
U.S. BANK	Outreach Supplies	12/10/2020	136839	39.10

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U.S. BANK	Outreach Supplies	12/10/2020	136839	18.75
U.S. BANK	Camlock Hose - DF VCTO	12/10/2020	136839	563.58
U.S. BANK	Alhambra 276584868129290 LCWWTP 11/20	12/10/2020	136839	76.07
U.S. BANK	CA Municiple Law Handbook	12/10/2020	136839	128.11
U.S. BANK	CA Watercode 3rd Edition	12/10/2020	136839	29.20
U.S. BANK	ACWA Fall Conference - Self	12/10/2020	136839	101.25
U.S. BANK	Outreach Supplies	12/10/2020	136839	14.46
U.S. BANK	Outreach Supplies	12/10/2020	136839	6.93
U.S. BANK	Solar Panels - D Tank	12/10/2020	136839	696.06
U.S. BANK	Ultra Sonic Transducers - DF VCTO Headworks	12/10/2020	136839	1,687.31
U.S. BANK	Phone Dialers - Collections	12/10/2020	136839	46.47
U.S. BANK	Water Seperation Filter - Copper Reclaim	12/10/2020	136839	661.08
U.S. BANK	NET UPTIME -Internet Monitor JLWTP	12/10/2020	136839	9.95
U.S. BANK	NET UPTIME -Internet Monitor LCCWTP	12/10/2020	136839	9.95
U.S. BANK	Ameripride 110002012 Copper 11/20	12/10/2020	136839	123.10
U.S. BANK	Ameripride 10003893 SA Shop 11/20	12/10/2020	136839	203.30
U.S. BANK	Ameripride 110002009 District Wide 11/20	12/10/2020	136839	1,300.07
U.S. BANK	Ameripride 110002012 Copper 11/20	12/10/2020	136839	69.24
U.S. BANK	Ameripride 10003893 SA Shop 11/20	12/10/2020	136839	114.35
U.S. BANK	Ameripride 110002009 District Wide 11/20	12/10/2020	136839	731.28
U.S. BANK	Recruitment Ad - Water/Wastw Water Operator (Waterjobs)	12/10/2020	136839	128.00
U.S. BANK	Recruitment Ad - Water/Wastw Water Operator (Waterjobs)	12/10/2020	136839	72.00
U.S. BANK	Website Annual License	12/10/2020	136839	48.73
U.S. BANK	(3) Seats Exchange Online - Resource Rooms	12/10/2020	136839	105.12
U.S. BANK	Subscription 365 - Callen	12/10/2020	136839	9.13
U.S. BANK	Subscription 365 - District Wide	12/10/2020	136839	540.20
U.S. BANK	Website Annual License	12/10/2020	136839	18.02
U.S. BANK	(3) Seats Exchange Online - Resource Rooms	12/10/2020	136839	38.88
U.S. BANK	Subscription 365 - Callen	12/10/2020	136839	3.37
U.S. BANK	Subscription 365 - District Wide	12/10/2020	136839	199.80
U.S. BANK	Line Repair - LC Whse	12/10/2020	136839	310.00
U.S. BANK	EGR Fail Inspection - V612	12/10/2020	136839	189.95
U.S. BANK	Wiper Blades - V 144	12/10/2020	136839	21.64
U.S. BANK	Key - V731	12/10/2020	136839	225.98
U.S. BANK	Postage	12/10/2020	136839	19.24
U.S. BANK	Postage	12/10/2020	136839	7.11
U.S. BANK	GFOA Renewal - Thompson	12/10/2020	136839	109.50
U.S. BANK	GFOA Renewal - Callen	12/10/2020	136839	109.50
U.S. BANK	GFOA Renewal - Thompson	12/10/2020	136839	40.50

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U.S. BANK	GFOA Renewal - Callen	12/10/2020	136839	40.50
U.S. BANK	Training Supplies - Confined Space	12/10/2020	136839	55.69
U.S. BANK	Training Supplies - Confined Space	12/10/2020	136839	31.23
U.S. BANK	ACWA Fall Conference - Burkhardt	12/10/2020	136839	375.00
U.S. BANK	ACWA Fall Conference - Minkler	12/10/2020	136839	273.75
U.S. BANK	Webinar AP Internal Control - Christensen	12/10/2020	136839	80.30
U.S. BANK	ACWA Fall Conference - Arnold	12/10/2020	136839	273.75
U.S. BANK	Ironclad SSO Documentation Workshop - Burkhardt,Rooder, Reece	12/10/2020	136839	375.00
U.S. BANK	Training bools - Collection Crew	12/10/2020	136839	217.10
U.S. BANK	ACWA Fall Conference - Minkler	12/10/2020	136839	101.25
U.S. BANK	Webinar AP Internal Control - Christensen	12/10/2020	136839	29.70
U.S. BANK	ACWA Fall Conference - Arnold	12/10/2020	136839	101.25
U.S. BANK	Recording - Termination of Service 036-021-007	12/10/2020	136839	17.16
U.S. BANK	Recording - Termination of Service 024-025-015/019	12/10/2020	136839	32.49
U.S. BANK	Recording - Termination of Service 036-021-007	12/10/2020	136839	6.34
U.S. BANK	Recording - Termination of Service 024-025-015/019	12/10/2020	136839	12.01
UNION DEMOCRAT	Recruitment Ad 11/19 - 12/03 WWTP	12/2/2020	136794	305.09
UNION DEMOCRAT	Recruitment Ad 11/19 - 12/03 Mechanic	12/2/2020	136794	322.93
UNION DEMOCRAT	Recruitment Ad 12/11 -12/31 Electrician	12/16/2020	136901	489.40
UNION DEMOCRAT	Recruitment Ad 11/19 - 12/03 WWTP	12/2/2020	136794	112.83
UNION DEMOCRAT	Recruitment Ad 11/19 - 12/03 Mechanic	12/2/2020	136794	119.43
UNION DEMOCRAT	Recruitment Ad 12/11 -12/31 Electrician	12/16/2020	136901	181.00
UNITED PARCEL SERVICE	Shipping Week End 11/14	12/9/2020	136840	21.17
UNITED PARCEL SERVICE	Shipping Week End 11/21	12/9/2020	136840	40.37
UNITED PARCEL SERVICE	Shipping Week End 11/28	12/16/2020	136902	21.17
UNITED PARCEL SERVICE	Shipping Week End 12/05	12/30/2020	136944	21.17
UNITED PARCEL SERVICE	Shipping Week End 11/14	12/9/2020	136840	7.83
UNITED PARCEL SERVICE	Shipping Week End 11/21	12/9/2020	136840	14.93
UNITED PARCEL SERVICE	Shipping Week End 11/28	12/16/2020	136902	7.83
UNITED PARCEL SERVICE	Shipping Week End 12/05	12/30/2020	136944	7.83
US GEOLOGICAL SURVEY	Streamgaging Program 10/01/20 - 09/30/21 (30000002080)	12/2/2020	136795	35,530.00
USA BLUE BOOK	Lab Supplies - JLWTP	12/2/2020	136796	579.08
USA BLUE BOOK	pH Probes - CCWTP	12/9/2020	136841	130.77
USA BLUE BOOK	Sample Vials, Reagents, Maintenance Kit - Hunters WTP	12/9/2020	136841	2,243.25
USA BLUE BOOK	Lab Supplies - JLWTP	12/2/2020	136796	325.72
USA BLUE BOOK	pH Probes - CCWTP	12/9/2020	136841	207.55
USPS	Box 608 12 Month Renewal 2021	12/16/2020	136903	208.00
VALIC	Def Comp 11.30.2020	12/2/2020	EFT	1,247.86
VALIC	Deferred Comp 12/15 Payroll	12/17/2020	EFT	1,247.86

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VALIC	Def Comp 11.30.2020	12/2/2020	EFT	461.54
VALIC	Deferred Comp 12/15 Payroll	12/17/2020	EFT	461.54
VALLEY SPRINGS NEWS	Legal Advertising-Ordinance Adoption	12/30/2020	136945	87.60
VALLEY SPRINGS NEWS	Legal Advertising-Ordinance Adoption	12/30/2020	136945	37.96
VALLEY SPRINGS NEWS	Legal Advertising-Ordinance Adoption	12/30/2020	136945	14.04
VALLEY SPRINGS NEWS	Legal Advertising-Ordinance Adoption	12/30/2020	136945	32.40
VERIFIED FIRST, LLC	New Hire Background Investigation	12/2/2020	136797	26.65
VERIFIED FIRST, LLC	New Hire Background Investigation	12/2/2020	136797	9.85
VOYA FINANCIAL	Def Comp 11.30.2020	12/2/2020	EFT	1,466.28
VOYA FINANCIAL	Deferred Comp 12/15 Payroll	12/17/2020	EFT	1,466.28
VOYA FINANCIAL	Def Comp 11.30.2020	12/2/2020	EFT	542.32
VOYA FINANCIAL	Deferred Comp 12/15 Payroll	12/17/2020	EFT	542.32
WAGEWORKS	FSA Admin 08/20 Acct#2052567	12/9/2020	136842	153.30
WAGEWORKS	FSA Admin 11/20 Act#2052567	12/16/2020	136904	153.30
WAGEWORKS	FSA Admin 08/20 Acct#2052567	12/9/2020	136842	56.70
WAGEWORKS	FSA Admin 11/20 Act#2052567	12/16/2020	136904	56.70
WECO INDUSTRIES	Hydro Excavation Nozzle - LC Whse Vac-Con	12/16/2020	136906	544.39
WECO INDUSTRIES	Valve Handles - LC Whse Vac-Con	12/16/2020	136906	69.10
WEST POINT LUMBER INC	Fittings, Water - WP	12/9/2020	136843	16.06
WEST POINT LUMBER INC	Sanding Drum, Sand Paper - WP	12/9/2020	136843	16.07
WEST POINT LUMBER INC	Water - WP	12/9/2020	136843	8.56
WEST POINT LUMBER INC	Water, Knit Gloves - WP	12/9/2020	136843	10.48
WESTERN HYDROLOGICS	Gage Maintenance 11/20	12/16/2020	136907	1,676.48
WESTERN HYDROLOGICS	Gage Maintenance 11/20	12/16/2020	136907	620.06
WEX BANK	Fuel 11/20 Acct#0405006119531	12/10/2020	EFT	7,415.68
WEX BANK	Fuel 11/20 Acct#0405006119531	12/10/2020	EFT	4,171.32
WILLDAN	Arbitrage Rebate Services - Saddle Creek	12/30/2020	136946	1,750.00
YOUNG'S COPPER ACE HARDWARE	Batteries - CC Whse	12/9/2020	136844	10.29
YOUNG'S COPPER ACE HARDWARE	Batteries, Hose - CC Whse	12/9/2020	136844	28.51
YOUNG'S COPPER ACE HARDWARE	Cut-Off Wheels - CC Whse	12/9/2020	136844	10.25
YOUNG'S COPPER ACE HARDWARE	Jumper Cables, Gloves, Flashlight - V 706	12/9/2020	136844	81.48
YOUNG'S COPPER ACE HARDWARE	Oil, Bug Wash - V 142	12/9/2020	136844	16.91
YOUNG'S COPPER ACE HARDWARE	Engine Cleaner, Brake Cleaner, Wire Brushes - V 142	12/9/2020	136844	46.05
CONFIDENTIAL	37 Hours PTO Pay Out 12/15	12/9/2020	136822	1,162.43
CONFIDENTIAL	37 Hours PTO Pay Out 12/15	12/9/2020	136822	653.86
CONFIDENTIAL	PTO Pay Out 35.42 Hours 12/15	12/2/2020	136786	809.53
CONFIDENTIAL	PTO Pay Out 35.42 Hours 12/15	12/2/2020	136786	299.41
CONFIDENTIAL	40 Hours PTO Pay Out 12/31	12/16/2020	136872	793.16
CONFIDENTIAL	40 Hours PTO Pay Out 12/31	12/16/2020	136872	446.16

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CONFIDENTIAL	PTO Pay Out 60 Hours 12/13	12/2/2020	136789	1,340.92
CONFIDENTIAL	PTO Pay Out 60 Hours 12/13	12/2/2020	136789	754.26
CONFIDENTIAL	20 Hours PTO Pay Out 12/31	12/16/2020	136881	770.36
CONFIDENTIAL	20 Hours PTO Pay Out 12/31	12/16/2020	136881	284.93
CONFIDENTIAL	Medical Reimbursement 2020	12/30/2020	136930	256.00
CONFIDENTIAL	Medical Reimbursement 2020	12/30/2020	136930	144.00
CONFIDENTIAL	Medical Reimbursement 2020	12/30/2020	136939	88.33
CONFIDENTIAL	Medical Reimbursement 2020	12/30/2020	136939	32.67
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136782	171.26
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136782	63.34
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136769	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136769	42.70
CONFIDENTIAL	Retiree Health Reimbursement 12/20	12/2/2020	136763	38.48
CONFIDENTIAL	Retiree Health Reimbursement 01/21	12/30/2020	136926	38.33
CONFIDENTIAL	Retiree Health Reimbursement 12/20	12/2/2020	136763	14.23
CONFIDENTIAL	Retiree Health Reimbursement 01/21	12/30/2020	136926	14.17
CONFIDENTIAL	Retiree Health Reimbursement 12/20	12/2/2020	136788	256.52
CONFIDENTIAL	Retiree Health Reimbursement 01/21	12/30/2020	136941	255.48
CONFIDENTIAL	Retiree Health Reimbursement 12/20	12/2/2020	136788	94.87
CONFIDENTIAL	Retiree Health Reimbursement 01/21	12/30/2020	136941	94.49
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136773	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136773	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136792	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136792	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136746	452.63
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136746	167.41
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136784	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136784	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136745	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136745	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136754	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136754	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136762	282.90
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136762	104.64
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136779	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136779	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136787	282.90
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136787	104.64
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136752	115.43

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CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136752	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136755	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136755	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136771	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136771	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136798	282.90
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136798	104.64
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136742	285.16
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136742	105.47
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136743	282.90
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136743	104.64
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136770	282.90
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136770	104.64
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136750	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136750	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136757	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136757	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136744	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136744	42.70
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136753	115.43
CONFIDENTIAL	4th QTR Retiree Health Reimbursement 2020	12/2/2020	136753	42.70
Total AP Payments December 2020				2,276,892.48

RESOLUTION NO. 2021-

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

RATIFYING CLAIM SUMMARY NO. 586

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT has reviewed and considered Claim Summary Number 586 at the Regular Meeting held on January 13, 2021; 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 586 in the amount of \$2,790,425.74 for the month of December 2020.

PASSED AND ADOPTED this 13th day of January 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Jeff Davidson, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

Agenda Item

DATE: January 13, 2021

TO: Michael Minkler, General Manager

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Investment Transactions for December 2020

RECOMMENDED ACTION:

For information only.

SUMMARY:

Per the District's Investment Policy, Staff will report on a monthly basis the investment activity for the preceding month. During the month of December 2020, the following investment transactions occurred.

TRANSACTION DESCRIPTION	NOVEMBER	DECEMBER	DATE
Interest received on the Wells Fargo Money Market Investment Account	0.01	0.01	12/1/2020
Transfer funds from LAIF to the District's Operating Account	-0-	800,000.00	12/3/2020
Interest received on the Umpqua Bank Money Market Investment Account	33.67	34.80	12/31/2020

LAIF rates have gone from a high of just over 2% to 0.52% on 1/07/2021. The higher rate with LAIF and the instability of the market was the driver of the decision to stay the course to maximize interest earnings while limiting exposure to market fluctuations.

Given the low level of LAIF rates now and the likelihood of additional decreases over the short-term, the District will begin transitioning \$20 million over the next 6 months using the longer-term strategy identified in the latest Investment Policy using Chandler Asset Management. This ensure that the district will continue to earn moderate investment income and increase the assets.

Staff monitors cash flow to ensure operational needs are met and excess funds are invested.

Attachment: Investment Activity Report for December 2020

**CALAVERAS COUNTY WATER DISTRICT
INVESTMENT ACTIVITY ENTRY
FOR THE MONTH ENDING DECEMBER 31, 2020**

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST					CM INTEREST RECVD
		COST	PAR (PRINC)	CPN RATE	DATE INVST	MATURITY	
Wells Fargo Money Market	1,150.89	1,150.89	1,150.89	0.010%	ongoing	n/a	0.01
Umpqua Bank Money Market	819,395.17	819,395.17	819,395.17	0.050%	06/14/07	n/a	34.80
Local Agency Investment Fund	31,493,409.65	31,493,409.65	31,493,409.65	0.520% *	ongoing	n/a	-
Totals	32,313,955.71	32,313,955.71	32,313,955.71				34.81

Current Month Transactions:	Date	Amount
Interest received on the Wells Fargo Money Market Investment Account	12/1/2020	0.01
Transfer from LAIF to District Operating Account	12/3/2020	800,000.00
Interest received on the Umpqua Bank Money Market Investment Account	12/31/2020	34.80

*As of 12/30/20

Agenda Item

DATE: January 13, 2021
TO: Board of Directors
FROM: Rebecca Hitchcock, Clerk to the Board
SUBJECT: Accepting Canvass and Certified Statement of Results
of the November 3, 2020 General Election

RECOMMENDED ACTION:

Motion: _____/_____ adopt Resolution No. 2021-_____ accepting the County's Canvass and Certified Statement of Results of the General Election of November 3, 2020.

SUMMARY:

In accordance with State code mandates, the County Clerk has certified the official canvass of votes of the November 3, 2020 election.

Under Election Code Section 15400, the District's Board of Directors must take action to accept the County's Canvass and Certified Statement of Results of the General Election held November 3, 2020.

Re-elected Board Members, Jeff Davidson, Director of Division 5 and Scott Ratterman, Director of Division 1, officially took their office at 12:00 p.m. on Friday, December 4, 2020, to serve their next 4-year terms. Their Oath of Office was taken during the Board Meeting of December 9, 2020.

FISCAL CONSIDERATION:

None.

Attachment: *Resolution No. 2021-__ Accepting the Canvass of the General Election Held on November 3, 2020
Canvass of Election Returns*

RESOLUTION NO. 2021-

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

**ACCEPTING THE CANVASS OF THE GENERAL ELECTION
HELD ON NOVEMBER 3, 2020
PURSUANT TO DIVISION 15 CHAPTER 4 OF THE ELECTIONS CODE**

WHEREAS, the election results for the General Election, held on November 3, 2020, have been presented to the Board of Directors of the Calaveras County Water District by the County Clerk, following the canvass of said election.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT of the County of Calaveras hereby accepts the canvass of the returns of the General Election, held on November 3, 2020, as delineated in Exhibit "A", attached hereto, and made a part hereof.

PASSED AND ADOPTED on this 13th day of January 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Jeff Davidson, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

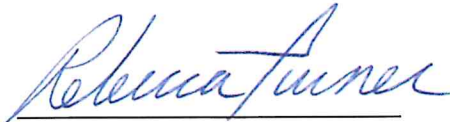
Exhibit A

CERTIFICATE OF COUNTY CLERK TO RESULTS OF THE CANVASS OF THE
GENERAL ELECTION

STATE OF CALIFORNIA)
) SS.
COUNTY OF CALAVERAS)

I, Rebecca Turner, County Clerk of said County, do hereby certify that, in pursuance to the provisions of Elections Code Section 15300, et seq., I did canvass the results of the votes cast in the Presidential General Election, held in said County on November 3, 2020 for the elective public offices that were submitted to the vote of the voters, and that the Statement of Votes Cast to which this certificate is attached, shows the number of votes cast in the CALAVERAS COUNTY WATER DISTRICT, DIVISION 5 in said County and in the respective Consolidated precincts therein, and that the totals of the respective columns and the totals as shown for each candidate are true and correct.

Witness my hand and official seal this 4th day of December, 2020.



Rebecca Turner
County Clerk

CALAVERAS COUNTY WATER DISTRICT Director, Division 5

Grand Totals

District	Registration	Ballots Cast	Turnout (%)	VICKY HENKLE	JEFF DAVIDSON	CLYDE CLAPP
4TH CONGRESSIONAL - 8TH STATE SENATE - 5TH ASSEMBLY DISTRICTS	7,390	6,405	86.7	1143	2612	1849
COUNTY OF CALAVERAS	7,390	6,405	86.7	1143	2612	1849
4TH CONGRESSIONAL	7,390	6,405	86.7	1143	2612	1849
8TH STATE SENATE	7,390	6,405	86.7	1143	2612	1849
5TH STATE ASSEMBLY	7,390	6,405	86.7	1143	2612	1849
1ST SUPERVISORIAL	1,125	974	86.6	159	424	275
4TH SUPERVISORIAL	12	13	108.3	2	0	9
5TH SUPERVISORIAL	6,253	5,418	86.6	982	2188	1565
1ST BD STATE BD OF EQUALIZATION	7,390	6,405	86.7	1143	2612	1849
UNINCORPORATED	7,390	6,405	86.7	1143	2612	1849
SAN JOAQUIN DELTA COMM COLLEGE	7,387	6,400	86.6	1142	2612	1846
MARK TWAIN UNION ELEMENTARY SCHOOL	3	5	166.7	1	0	3
CALAVERAS UNIFIED SCHOOL	7,387	6,400	86.6	1142	2612	1846
CUSD TA 3	3,320	2,867	86.4	473	1236	807
CALAVERAS COUNTY WATER DIST	7,390	6,405	86.7	1143	2612	1849
CCWD, DIVISION 5	7,390	6,405	86.7	1143	2612	1849
In-Person Totals	7,390	1,035	14.0	110	434	358
Vote by Mail Totals	7,390	5,359	72.5	1,033	2,171	1,489
Provisional Totals	7,390	11	0.1	0	7	2
Grand Totals	7,390	6,405	86.7	1,143	2,612	1,849

CALAVERAS COUNTY WATER DISTRICT Director, Division 5

Cumulative Totals

Precinct	Registration	Ballots Cast	Turnout (%)	VICKY HENKLE	JEFF DAVIDSON	CLYDE CLAPP
120	6	6	100.0	0	3	1
150	817	710	86.9	121	323	196
170	302	258	85.4	38	98	78
450	12	13	108.3	2	0	9
530	1,151	1,000	86.9	150	397	272
540	1,222	1,044	85.4	176	472	305
550	1,508	1,313	87.1	251	504	396
560	1,174	1,024	87.2	206	388	288
570	1,198	1,037	86.6	199	427	304
In-Person Totals	7,390	1,035	14.0	110	434	358
Vote by Mail Totals	7,390	5,359	72.5	1,033	2,171	1,489
Provisional Totals	7,390	11	0.1	0	7	2
Grand Totals	7,390	6,405	86.7	1,143	2,612	1,849

STATEMENT OF VOTES CAST AT THE PRESIDENTIAL GENERAL ELECTION HELD ON NOVEMBER 3, 2020

As a result of the canvass of the Presidential General Election held on Tuesday, November 3, 2020, the following candidates, having received a plurality of the votes cast for their respective county offices, are declared elected for a term of four (4) years:

Calaveras Unified School District, Trustee Area 3

Bryan Porath

Mark Twain Union Elementary School District

Diane Larayne Bateman

Jennifer Eltringham

Christy Miro

City of Angels, City Council

Gretel Tiscornia

Jeremy Leonard

Jennifer Davis-Herndon

Calaveras County Water District, Division 5

Jeff Davidson

As a result of having no opposition and therefore not required to be on the ballot, the following persons are declared elected for a term of four (4) years:

Calaveras County Board of Education - Trustee Area 2

Colleen Denny-Garamendi

Calaveras County Board of Education - Trustee Area 4

Sean Douglas Paulson

Calaveras County Board of Education - Trustee Area 5

Martha "Marti" Crane

Calaveras Unified School District - Trustee Area 1

Sherri Reusche

Bret Harte Union High School District

Sheila Krpan

Rodger S. Orman

Kellie Senn

Vallecito Union School District

Thomas Eising

Susan Singleton

Appaloosa Road Community Services District

Gina Gonzales

Steve Metz

Copper Valley Community Services District

Roger K. Golden

Darlene Long-Debaldo

Wallace Community Services District

Timothy Crews

Ken Reed

Altaville-Melones Fire Protection District

Don A. Warner

Calaveras Consolidated Fire Protection District

Ken Glissman

N. Keith Hafley

Sam L. Harris

Copperopolis Fire Protection District

John Maness
Kathy Northington

Ebbetts Pass Fire Protection District

Michael S. Barr
Jon Dashner
Peter W. Neal

Mokelumne Hill Fire Protection District

Edward Cavalli, Jr.

Murphys Fire Protection District

Robert J. Bliss
Linda Marie Dreblow

San Andreas Fire Protection District

James E. Poe

West Point Fire Protection District

Greg Pryor
Kirk W. Smith

Mark Twain Health Care District

Lori Hack
Talibah Al-Rafiq

Calaveras Public Utility District

Joshua Wayne Dell 'Orto
Scott Speer

Union Public Utility District

Eric Bottomley

Valley Springs Public Utility District

Lucille H. Allee
Jeffrey Duke

San Andreas Recreation & Park District

Ashley Herd

Mokelumne Hill Sanitary District

James Aarons

Murphys Sanitary District

Steve Gonzales
L. Bruce Miller
Lydia Scheller

San Andreas Sanitary District

Todd G. Fischer
Michelle Turner
Erie "Don" Young

Angels Camp Veterans Memorial District

Ken Recio
Caroline Schirato

Jenny Lind Veterans Memorial District

Frank Garza

San Andreas Veterans Memorial District

Louis J. Galli

West Point Veterans Memorial District

Doug Dubois
Samuel Hernandez
Sigrid Norman

Calaveras County Water District Division 1
Scott Ratterman

As a result of having no opposition and therefore not required to be on the ballot, the following persons are declared elected for a short term of two (2) years:

Copperopolis Fire Protection District

James Valencia

Mokelumne Hill Fire Protection District

Suzie Coe

Mark Twain Health Care District

Kathi S. Toepel

Murphys Sanitary District

Paige McMath-Jue

Travis J. Owens

West Point Veterans Memorial District

Chele Beretz

Robert W. Norman

Agenda Item

DATE: January 13, 2021

TO: Michael Minkler, General Manager

FROM: Bob Godwin, Senior Civil Engineer

SUBJECT: Award of Construction Contract for the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Project, CIP 15087

RECOMMENDED ACTION:

Motion: _____/_____ to adopt Resolution No. 2021-_____ Awarding the Construction Contract for the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project.

SUMMARY:

A notice inviting bids for the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project construction contract was advertised in newspaper during the month of October 2020. A public bid opening for the subject project was held on December 17, 2020 and the District received two (2) bids. A summary of bids and the engineer's construction cost estimate is provided in the table below:

BIDDER'S NAME	TOTAL BID AMOUNT
Gold Electric Inc.	\$120,562.00
Engineer's Construction Cost Estimate	\$140,000.00
Collins Electrical Company, Inc.	\$145,392.00

Staff has found the bid by Gold Electric Inc. to be responsive and recommends award of the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project construction contract to Gold Electric Inc., of Murphys California in the amount of \$120,562.

Immediate start of construction is planned upon execution of construction contract agreement. Project completion is anticipated to occur before the end of the 2020-21 FY.

FINANCIAL CONSIDERATIONS:

The Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project is part of the adopted FY 2020-21 Capital Improvement Program budget. The current budget is \$100,000 and an amendment to increase the budget by \$60,000 is necessary.

A ten-year Assessment District for water and wastewater improvements was created by the Wallace Community Service District in 2012. The District later assumed ownership of the Assessment District by Ordinance 2012-01. Assessment District improvements are described in the March 2012 Assessment Engineer's Report and include the electrical and instrumentation improvements (SCADA) at the Wallace Lake Estates Wastewater Treatment Facility.

The available balance in the Wallace Water and Wastewater Assessment District, projected through 2020-21 FY, will be \$203,074.12 after deducting the initial \$100,000 project budget and \$60,000 amendment. A budget adjustment for this will be completed with the Mid-Year Budget adjustments.

*Attachments: 1) Resolution No. 2021-__ Awarding the Construction Contract for the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project.
2) Gold Electric Inc. Construction Bid, December 17, 2020*

RESOLUTION NO. 2021 – _____

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

**AWARD OF CONSTRUCTION CONTRACT FOR
THE WALLACE LAKE ESTATES WASTEWATER TREATMENT FACILITY
ELECTRICAL AND INSTRUMENTATION IMPROVEMENT PROJECT, CIP 15087**

WHEREAS, Wallace Community Service District by Resolution 2012-04 certified assessments to be established, and a procedure for collection, for the funding of improvements described in the March 2012 Assessment Engineer's Report;

WHEREAS, by Ordinance 2012-01 the District accepted the transfer of the Wallace Community Service District water and wastewater service responsibilities and associated assets; and

WHEREAS, electrical and instrumentation improvements at the wastewater treatment facility are included the improvements described in the in the March 2012 Assessment Engineer's Report; and

WHEREAS, the District advertised and conducted a bid period from October 21, 2021 to a public bid opening on December 17, 2020, from which the bid received from Gold Electric Inc., in the amount of \$120,562, was determined to be the lowest responsive and responsible bid of the two (2) bids received; and

WHEREAS, the bid by Gold Electric Inc. is below the \$140,000 engineer's estimate of construction cost; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT hereby accepts the bid and awards a contract to Gold Electric Inc. as a responsive and responsible bidder, and authorizes the General Manager to execute said contract in the amount of \$120,562 for construction of the Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project.

PASSED AND ADOPTED this 13th day of January, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

—

Jeff Davidson, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

**SECTION 00410
BID FORM**

**CALAVERAS COUNTY WATER DISTRICT
WALLACE LAKE ESTATES
WASTEWATER TREATMENT FACILITY
ELECTRICAL AND INSTRUMENTATION IMPROVEMENT PROJECT**

TABLE OF ARTICLES

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

ARTICLE 1- BID RECIPIENT

- 1.01 This Bid is submitted to: Calaveras County Water District at the main office at 120 Toma Court, San Andreas, California 95249, no later than **2:00 PM local time on December 9, 2020.**
- 1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2- BIDDERS ACKNOWLEDGEMENTS

- 2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3- BIDDER'S REPRESENTATIONS

3.01 In submitting this Bid, Bidder represents that:

- A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

Addendum No.	Addendum Date
1	12-1-20
2	12-4-20

- B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.
- C. Bidder is familiar with and is satisfied as to all Federal, State and local Laws and Regulations that may affect cost, progress and performance of the Work.
- D. Bidder has carefully studied all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site.
- E. Bidder has considered the information known to Bidder; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and the Site-related reports and drawings identified in the Bidding Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents; and (3) Bidder's safety precautions and programs.
- F. Based on the information and observations referred to in Paragraph 3.01.E above, Bidder does not consider that any further examinations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- G. Bidder is aware of the general nature of the Work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.

- H. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
- I. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.
- J. Bidder will submit written evidence of its authority to do business in the State or other jurisdiction where the Project is located not later than the date of its execution of the Agreement.

ARTICLE 4- BIDDER'S CERTIFICATION

4.01 Bidder further represents that:

- A. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation;
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;
- C. Bidder has not solicited or induced any individual or entity to refrain from bidding; and
- D. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 4.01.D:
 - 1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process.
 - 2. "fraudulent practice" means an intentional misrepresentation of facts made to (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 - 3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels; and
 - 4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

ARTICLE 5- BASIS OF BID

- 5.01 Bidder will complete the Work in accordance with the Contract Documents for the price(s) provided in the attached bid schedule (at the end of this section).
- 5.02 Unit Prices have been computed in accordance with Paragraph 11.04.B of the General Conditions
- 5.03 Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Bid items will be based on actual quantities, determined as provided in the Contract Documents.
- 5.04 Bid Prices are for work that has been furnished and installed by the Contractor and is fully completed. The bid items as described and provided are for bidding and payment purposes and do not in any way limit the Contractor's responsibility to perform all work that may be reasonably inferred from the plans, specifications and other bid documents to produce the intended result.
- 5.05 All specified cash allowances are included in the price(s) set forth above and have been computed in accordance with Paragraph 13.02 of the General Conditions.
- 5.06 If "additive" or "deductive" Bid Items are included in the Bid- clearly identify the method for applying the alternates and the basis for award of the contract.

ARTICLE 6- TIME OF COMPLETION

- 6.01 Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.
- 6.02 Bidder accepts the provisions of the Agreement as to liquidated damages.

ARTICLE 7- ATTACHMENTS TO THIS BID

- 7.01 The following documents are attached to and made a condition of this Bid (Section 00410):

(ATTACH EACH DOCUMENT BELOW TO THE BID)

- A. Non-Collusion Affidavit (Section 00420);
- B. Required Bid security in the form of a Bid Bond or Certified Check (Section 00430); and
- C. List of Subcontractors (Section 00470);

ARTICLE 8- DEFINED TERMS

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

ARTICLE 9 - BID SUBMITTAL

9.01 This Bid is submitted by: Gold Electric, Inc.

Bidder's Business address: P.O. Box 1008 Murphys CA 95247
821 Murphys Creek Rd #A2 Murphys CA 95247

Phone: (209) 728-3371 Facsimile: (209) 728-3420

Submitted on December 17, 2020.

State Contractor License No. 554744

Employer's Tax ID No. 94-3410460

DIR Registration No. 1000002798

If Bidder is:

An Individual

Name: _____

By: _____
(Individual's signature)

Doing business as: _____

A Partnership

Partnership Name: _____

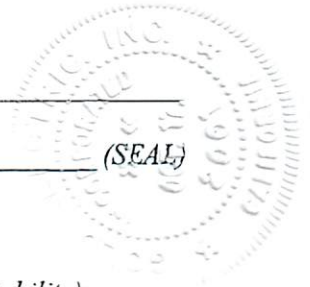
(SEAL)

By: _____
(Signature of general partner – attach evidence of authority to sign)

Name: _____

A Corporation

Corporation Name: Gold Electric, Inc.



State of Incorporation: CA

Type (*General Business, Professional, Service, Limited Liability*): General Business

By: [Signature]
(Signature – attach evidence of authority to sign)

Name: Jim Heryford

Title: Owner/President

Attest: [Signature]
(Signature of Corporate Secretary)

Date of Qualification to do business is 4 / 3 / 02

A Joint Venture

Name of Joint Venturer: _____

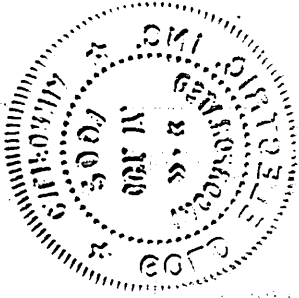
First Joint Venturer Name: _____

(SEAL)

By: _____
(Signature of first joint venture partner – attach evidence of authority to sign)

Name: _____

Title: _____



11/10/05
U.S. DEPARTMENT OF JUSTICE

U.S. DEPARTMENT OF JUSTICE

[Handwritten signature]

U.S. DEPARTMENT OF JUSTICE

U.S. DEPARTMENT OF JUSTICE

U.S. DEPARTMENT OF JUSTICE

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U.S. DEPARTMENT OF JUSTICE

U.S. DEPARTMENT OF JUSTICE

U.S. DEPARTMENT OF JUSTICE

U.S. DEPARTMENT OF JUSTICE

Second Joint Venturer Name:

_____ (SEAL)

By: _____
(Signature of second joint venture partner – attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

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

BID SCHEDULE

CALAVERAS COUNTY WATER DISTRICT
WALLACE LAKE ESTATES
WASTEWATER TREATMENT FACILITY
ELECTRICAL AND INSTRUMENTATION IMPROVEMENT PROJECT

BID ITEM	DESCRIPTION	UNIT	EST QTY.	UNIT PRICE	BID AMOUNT
1	<u>CONTROL SYSTEM:</u> Fabrication and installation of control system panel including: human machine interface, program logic controller, and digital and analog IO devices as specified.	1	EA	-	\$ <u>49,974.00</u>
2	<u>ELECTRICAL SYSTEM:</u> Furnish and install specified electrical materials and equipment including: motor control panel, conductors, conduits, junction boxes, terminal blocks, relays, wire splices, fault protection, grounding, instrument wiring, conduit and equipment supports, and labels and signage of equipment. Installation of radio communication system.	1	EA	-	\$ <u>53,259.00</u>
3	<u>TEMPORARY ELECTRICAL SYSTEM:</u> Temporary control systems, as required, for operation of the WWTF while existing electrical equipment is replaced.	1	EA	-	\$ <u>4,412.00</u>
4	<u>ELECTRICAL TESTING:</u> Factory, field, and operational testing of electrical and instrumentation individual components and integrated system as specified.	1	EA	-	\$ <u>5,358.00</u>
5	<u>REMAINING WORK:</u> All remaining Work identified in the Contract Documents including: labels and signage, spare parts, operation and maintenance manuals, as-built drawings, electrical interconnect diagrams, and training.	1	EA	-	\$ <u>1,818.00</u>
TOTAL COST OF BID ITEMS 1 THRU 5:					\$ <u>114,821.00</u>
6	<u>MOBILIZATION/DEMOBILIZATION:</u> Bonding, insurance, meetings, submittals, scheduling, staging, equipment mobilization and demobilization, permits, and clean-up.	Lump Sump	5% of Bid Items 1 thru 5	-	\$ <u>5,741.00</u>

(Bid Schedule continued on next page.)

BID SCHEDULE

CALAVERAS COUNTY WATER DISTRICT
WALLACE LAKE ESTATES
WASTEWATER TREATMENT FACILITY
ELECTRICAL AND INSTRUMENTATION IMPROVEMENT PROJECT

\$ 120,562.00
TOTAL BID AMOUNT ALL ITEMS (NUMERICAL)

One Hundred Twenty Thousand Five Hundred Sixty Two Dollars and Zero Cents

DOLLARS TOTAL BID AMOUNT (WRITTEN)

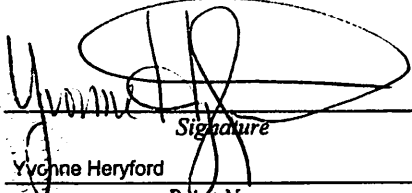

END OF SECTION 00410

**SECTION 00430
 BID BOND**

Any singular reference to Bidder, Surety, Owner or other party shall be considered plural where applicable.

BIDDER	Gold Electric, Inc. 821 Murphys Creek Rd. Murphys, CA 95247
Name and Address:	
SURETY	Travelers Casualty and Surety Company of America Hartford, Connecticut 06183
Name and Address:	
OWNER	CALAVERAS COUNTY WATER DISTRICT 120 Toma Ct., San Andreas, CA 95249
Name and Address:	
BID	
Bid Due Date:	
Project Name:	Wallace Lake Estates Wastewater Treatment Facility Electrical and Instrumentation Improvement Project
BOND	
Bond Number:	n/a
Bond Date:	12/16/2020
Penal Sum:	Five Percent of Bid Amount 5% of Bid Amount
	<i>(Words)</i> <i>(Figures)</i>

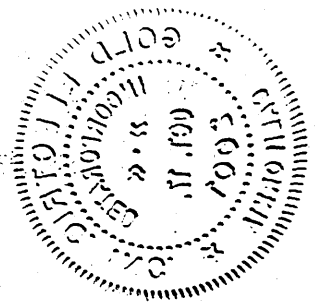
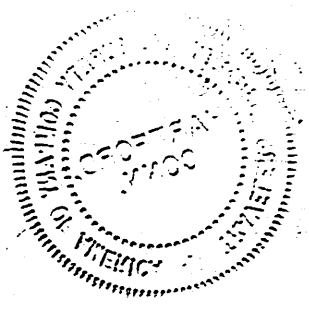
Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.

<p>BIDDER <i>(Name and Corporate Seal)</i></p> <p align="center">Gold Electric, Inc.</p> <p>By:  _____ <i>Signature</i></p> <p>Yvonne Heryford _____ <i>Print Name</i></p> <p>Principal _____ <i>Title</i></p> <p>Attest: _____ _____ <i>Signature</i></p> <p>_____ <i>Title</i></p>	<p>SURETY <i>(Name and Corporate Seal)</i></p> <p align="center">Travelers Casualty and Surety Company of America</p> <p>By: <i>(Attach Power of Attorney)</i>  _____ <i>Signature</i></p> <p>Janet M. Taylor _____ <i>Print Name</i></p> <p>Attorney-in-Fact _____ <i>Title</i></p> <p>Attest: _____ _____ <i>Signature</i></p> <p>_____ <i>Title</i></p>
--	--

Note: Above addresses are to be used for giving any required notice. Provide execution by any additional parties, such as joint venturers, if necessary.

DECLARATION

I hereby declare that the above is a true and correct copy of the original as submitted to me by the applicant and that I have not made any alterations or additions to it.





**Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company**

POWER OF ATTORNEY


KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Janet M. Taylor** of **Sonora, California**, their true and lawful Attorney-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **3rd** day of **February**, 2017.



State of Connecticut

City of Hartford ss.

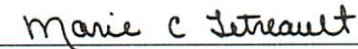
By: 
Robert L. Raney, Senior Vice President

On this the **3rd** day of **February**, 2017, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

In Witness Whereof, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, 2021




Marie C. Tetreault, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

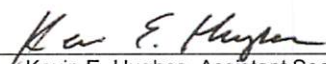
FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **16th** day of **December**, 2020




Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney-in-Fact and the details of the bond to which the power is attached.**

**SECTION 00420
NON-COLLUSION AFFIDAVIT**

**NON-COLLUSION DECLARATION TO BE EXECUTED
BY BIDDER AND SUBMITTED WITH BID
(Public Contract Code Section 7106)**

State of California
County of Calaveras

The undersigned declares:

I am the Corporate Secretary of Gold Electric, Inc. the party making the foregoing bid.

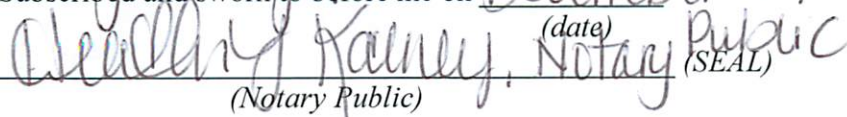
The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed:

By 

Subscribed and sworn to before me on December 16, 2020
(date)


(Notary Public) (SEAL)



END OF SECTION 00420

DEPARTMENT OF THE COMMERCE
UNITED STATES OF AMERICA
OFFICE OF THE ASSISTANT SECRETARY FOR
REGISTRATION AND INSPECTION
WASHINGTON, D.C.

Division of Ship Inspection
Washington, D.C.

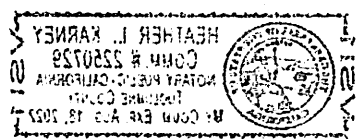
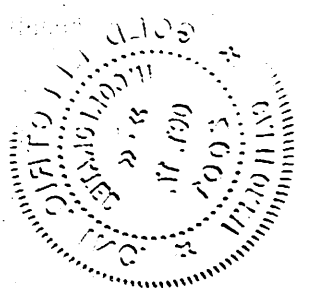
February 10, 1963

Dear Mr. [Name]:

Reference is made to your letter of February 8, 1963, in which you advised that you are the owner of the motor vessel [Name of vessel], and that you have been advised by the Coast Guard that you must obtain a license for this vessel. You also stated that you are a resident of [Location] and that you are a [Occupation].

It is noted that you are a resident of [Location] and that you are a [Occupation]. The regulations require that you obtain a license for the vessel.

Very truly yours,
Assistant Secretary for Registration and Inspection



HEATHER L. KARNEY

Very truly yours,
Assistant Secretary for Registration and Inspection

CALIFORNIA ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

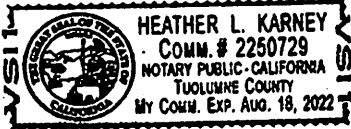
County of Tuolumne

On December 16, 2020 before me,

Heather L. Karney, Notary Public
Here Insert Name and Title of the Officer

personally appeared Janet M. Taylor and Yvonne Henford
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is~~ are subscribed to the within instrument and acknowledged to me that he/~~she~~ they executed the same in his/~~her~~ their authorized capacity(ies), and that by his/~~her~~ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Heather L. Karney Notary Public
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Corporate Officer – Title(s): _____
- Partner – Limited General
- Individual Attorney in Fact
- Trustee Guardian or Conservator
- Other: _____

Signer is Representing: _____

Signer's Name: _____

- Corporate Officer – Title(s): _____
- Partner – Limited General
- Individual Attorney in Fact
- Trustee Guardian or Conservator
- Other: _____

Signer is Representing: _____

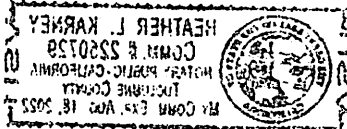
Bill Number and Title

Author

Committee

Summary

Witnesses



Signature

Checkboxes for various categories: State, County, City, etc.

Additional information

**SECTION 00470
LIST OF SUBCONTRACTORS**

BIDDER: Gold Electric, Inc

Work to be Performed	Percent of Total Contract Price	Subcontractor's Name and Location of Place of Business, Contractor's License Number, and DIR Registration Number
Testing	5%	Pacific Power Testing 14280 Doolittle Dr San Leandro CA DIR #1000010250

(ADD ADDITIONAL SHEETS IF NECESSARY)

END OF SECTION 00470

Agenda Item

DATE: January 13, 2021

TO: Board of Directors

FROM: Michael Minkler, General Manager

SUBJECT: Assignments to District Committees of the Board and Representatives for Joint Powers Authorities for 2021

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 Davidson 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 Davidson 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.



2021 Committees and Membership Requests

Board Committee	Current	2021 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
Strategic Planning Consultant Selection Committee (Ad Hoc)	Director Ratterman Director Secada	Recommended to eliminate

President Appoints Committee Members

JPA's	Current	2021 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	Brad Arnold Alt: Michael Minkler
Eastern San Joaquin Groundwater Authority	Director Thomas	Director Thomas
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

Board Elects Joint Power Authorities Members by Minute Entry

Other Regional Organizations of Note	Current	2021 Director Requests
Calaveras LAFCO	Director Ratterman Director Thomas	Director Ratterman Director Thomas
Calaveras County Parks and Recreation Committee	Director Thomas	Director Thomas
Highway 4 Corridor Working Group	Director Thomas Director Underhill	Director Thomas Director Underhill
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
Board preferences do not require formal action		

Agenda Item

DATE: Wednesday, December 13, 2020

TO: Board of Directors

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Presentation of the Audited Financial Statements for the Fiscal Year Ending June 30, 2020 by Richardson & Company, LLP

RECOMMENDED ACTION:

Motion: _____ / _____ to receive and file the Audited Financial Statements for the Fiscal Year Ending June 30, 2020 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, 2020, 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 2019-20 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 2019-20 Audited Financial Statements.

FINANCIAL CONSIDERATIONS:

None.

Attachment: Audited Financial Statement for the Fiscal Year Ending June 30, 2020

CALAVERAS COUNTY WATER DISTRICT

AUDITED FINANCIAL STATEMENTS

June 30, 2020

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CALAVERAS COUNTY WATER DISTRICT

AUDITED FINANCIAL STATEMENTS

June 30, 2020

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550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

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, 2020, 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, 2020, 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

Other Matters

Report on Summarized Comparative Information

We have previously audited the District's 2019 financial statements, and we expressed unmodified audit opinions on those audited financial statements in our report dated November 18, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, 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 16, 2020 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 16, 2020

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, 2020. 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 13,260 residential and commercial customer accounts in five major water service areas. This is an increase of 130 accounts from 2018-19. 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 4,976 customers. This is an increase of 101 accounts from 2018-19.

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

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

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

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

REQUIRED FINANCIAL STATEMENTS

The required financial statements include the 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 of 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 revenues and expenses and measures the District’s operations over the past year and 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.

The *Statement of Revenues, Expenses, and changes in Net Position – Proprietary Funds* accounts for current year’s operating revenue, operating expenses, nonoperating revenues and expenses, capital contributions, and the changes associated with the net position. It can be used to 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 Agency Fund* accounts for the assets and liabilities associated with the Assessment Districts.

NOTES TO BASIC FINANCIAL STATEMENTS

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

OTHER INFORMATION

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

FINANCIAL ANALYSIS OF THE DISTRICT

The District historically analyzed changes in its major funds (water, sewer, and public financing authority) "in total." For this reporting period, the District has separated the analysis into water fund and sewer fund, as well as in total. The public financing authority is included in the water fund totals.

Below are some of the key financial highlights for the fiscal year ending June 30, 2020 and how they compare to the prior fiscal year (FY 2018-19). The source documents for the following condensed tables (A-1 through A-7) 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 \$6.9 million
- Operating Revenues increased by \$0.5 million
- Non-operating Revenues decreased by \$0.4 million
- Operating Expenses increased by \$0.4 million
- Non-operating Expenses increased by \$0.1 million
- Capital assets, net of depreciation, are \$115.4 million, a \$5.4 million increase
- Long-term liabilities, as reported in Note D, decreased 11%, or \$1.2 million
 - This was due to payments on the Capital R&R Water and Wastewater debt through Umpqua. This debt service will be completed in 2020-21.

BALANCE SHEETS

The District's condensed balance sheets are displayed below:

Table A-1
Condensed Balance Sheets

	As of June 30			As of June 30				
	Water 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019	Dollar Change	Percent Change
Current assets	\$ 15,896,741	\$ 1,476,047	\$ 17,372,788	\$ 13,134,055	\$ 1,321,052	\$ 14,455,107	\$ 2,917,681	20.18%
Noncurrent assets	15,453,559	10,603,397	26,056,956	17,580,932	9,808,253	27,389,185	(1,332,229)	-4.86%
Other noncurrent and OPEB assets	7,842	2,900	10,742	35,875	13,268	49,143	(38,401)	-78.14%
Interfund Loans	994,159	-	994,159	1,023,409	-	1,023,409	(29,250)	-2.86%
Capital assets, net of accumulated depreciation	75,010,201	40,391,373	115,401,574	69,908,884	40,071,276	109,980,160	5,421,414	4.93%
Deferred outflows of resources	5,794,225	2,575,889	8,370,114	6,850,877	2,989,603	9,840,480	(1,470,366)	-14.94%
Total assets and deferred outflows of resources	<u>113,156,727</u>	<u>55,049,606</u>	<u>168,206,333</u>	<u>108,534,032</u>	<u>54,203,452</u>	<u>162,737,484</u>	<u>5,468,849</u>	<u>3.36%</u>
Current liabilities	3,618,670	906,173	4,524,843	3,224,999	1,120,354	4,345,353	179,490	4.13%
Noncurrent liabilities	17,398,118	6,174,539	23,572,657	21,633,313	7,731,839	29,365,152	(5,792,495)	-19.73%
Deferred inflows of resources	3,529,867	1,305,597	4,835,464	501,039	185,315	686,354	4,149,110	604.51%
Net position	88,610,072	46,663,327	135,273,399	83,174,681	45,165,944	128,340,625	6,932,774	5.40%
Total liabilities, deferred inflows and net position	<u>113,156,727</u>	<u>55,049,636</u>	<u>168,206,363</u>	<u>108,534,032</u>	<u>54,203,452</u>	<u>162,737,484</u>	<u>5,468,879</u>	<u>3.36%</u>
Detail of net position								
Net investment in capital assets	71,347,197	40,217,284	111,564,481	68,743,782	39,786,866	108,530,648	3,033,833	2.80%
Restricted for expansion and construction	11,962,262	10,338,573	22,300,835	14,731,307	9,486,645	24,217,952	(1,917,117)	-7.92%
Unrestricted	5,300,613	(3,892,530)	1,408,083	(300,408)	(4,107,567)	(4,407,975)	5,816,058	-131.94%
Total net position:	<u>\$ 88,610,072</u>	<u>\$ 46,663,327</u>	<u>\$135,273,399</u>	<u>\$ 83,174,681</u>	<u>\$ 45,165,944</u>	<u>\$ 128,340,625</u>	<u>\$ 6,932,774</u>	<u>5.40%</u>

Current Assets

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

As of June 30, 2020, current assets totaled \$17.3 million, \$2.9 million higher than the prior year. This was due to the PG&E Settlement funds being classified as an accrued asset as of 6/30/20 as well as liquidating a matured Certificate of Deposit (which had been reported under non-current assets).

Noncurrent Assets

Includes restricted cash and investments, and other receivables.

As of June 30, 2020, noncurrent assets totaled \$26 million, which is \$1.3 million lower than FY 2018-19. The main category was restricted cash and investments. The district eliminated the CD that had matured and pulled that into Current Assets.

Other Noncurrent

Other noncurrent assets totaled \$10 thousand. This is made up of 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 in the amount of \$10,742.

Net Capital Assets

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

As of June 30, 2020, net capital assets totaled \$115.4 million. There were increases of \$9.4 million in capital assets, less depreciation of \$4 million, for a net increase of \$5.4 million. The

largest contributor was related to Work in Progress of \$6.4 million. The two main projects were the Ebbetts Pass Techite project, and the Ebbetts Pass Reach 1 project.

Deferred Outflows of Resources

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

Deferred outflows of resources totaled \$8.3 million. The decrease of \$1.4 million is related to the payment of the CalPERS UAL after the measurement period. For more information on pension liability, see Note I of 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, 2020, current liabilities totaled \$4.5 million, \$179 thousand higher than the prior year. This increase is a combination of higher than prior year Accounts Payable accruals related to project costs and higher deposits payable.

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 \$23.6 million as of June 30, 2020. This is a decrease from Fiscal Year 2018-19 of \$5.7 million. This is primarily due to the CalPERS UAL refunding whereby it is classified differently on our financial reports going forward. (See Deferred Inflows below)

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 \$4.8 million, which is \$4.1 million higher than last year and is related to pension plan. For more information on the pension plan, see Note I of 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, 2020. The District's Net Position in 2020 increased from \$128.3 million to \$135.2 million, or \$6.9 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			As of June 30			Dollar Change	Percent Change
	Water 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019		
Operating revenues	\$ 8,338,241	\$ 4,831,521	\$ 13,169,762	\$ 8,071,882	\$ 4,580,167	\$ 12,652,049	\$ 517,713	4.09%
Nonoperating revenues	4,363,576	1,411,439	5,775,015	4,733,435	1,439,648	6,173,083	(398,068)	-6.45%
Total revenues	\$ 12,701,817	\$ 6,242,960	\$ 18,944,777	\$ 12,805,317	\$ 6,019,815	\$ 18,825,132	\$ 119,645	0.64%
Operating expenses	\$ 11,138,084	\$ 5,551,665	\$ 16,689,749	\$ 11,141,930	\$ 5,138,197	\$ 16,280,127	\$ 409,622	2.52%
Depreciation	2,788,802	1,254,976	4,043,778	2,749,810	1,241,799	3,991,609	52,169	1.31%
Nonoperating expenses	275,183	101,232	376,415	228,499	89,500	317,999	58,416	18.37%
Total expenses	\$ 14,202,069	\$ 6,907,873	\$ 21,109,942	\$ 14,120,239	\$ 6,469,496	\$ 20,589,735	\$ 520,207	2.53%
Net (Loss) income before capital contributions	(1,500,252)	(664,913)	(2,165,165)	(1,314,922)	(449,681)	(1,764,603)	(400,562)	22.70%
Expansion fees	\$ 846,084	\$ 624,482	\$ 1,470,566	\$ 510,219	\$ 498,226	\$ 1,008,445	\$ 462,121	45.83%
Capital renovation and replacement (R&R) fees	3,267,858	1,191,942	4,459,800	3,264,713	1,181,826	4,446,539	13,261	0.30%
Other capital contributions	405,118	316,660	721,778	2,541,819	189,002	2,730,821	(2,009,043)	-73.57%
Transfers In/Out	(2,583,726)	29,212	(2,554,514)	(18,957)	18,957	-	(2,554,514)	0
PG&E Settlement	2,445,795	-	2,445,795	-	-	-	2,445,795	100.00%
Total capital contributions and transfers	\$ 4,381,129	\$ 2,162,296	\$ 6,543,425	\$ 6,297,794	\$ 1,888,011	\$ 8,185,805	\$ (1,642,380)	-20.06%
Change in net position	2,880,877	1,497,383	4,378,260	4,982,872	1,438,330	6,421,202	(2,101,995)	-32.74%
Net position at beginning of year	85,729,195	45,165,944	130,895,139	78,191,809	43,727,614	121,919,423	8,975,716	7.36%
Net position at end 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%

Operating Revenues

Operating revenues account for approximately sixty-nine percent (69%) of the District's revenues. The majority of the revenues come from water sales, including base rates and consumptive revenues.

Table A-3
Operating Revenues

	As of June 30			As of June 30			Dollar Change	Percent Change
	Water 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019		
Water sales and sewer charges	\$ 7,971,162	\$ 4,719,428.0	\$ 12,690,590.0	\$ 7,721,769	\$ 4,464,513.0	\$ 12,186,282.0	\$ 504,308	4.14%
Water and sewer fees	367,079	112,093.0	479,172.0	350,113	115,654.0	465,767.0	13,405	2.88%
Total operating revenues	\$ 8,338,241	\$ 4,831,521	\$ 13,169,762	\$ 8,071,882	\$ 4,580,167	\$ 12,652,049	\$ 517,713	4.09%

A growth in new accounts and increased customer water consumption in FY 2019-20 led to a \$517 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 \$398 thousand, from \$6.1 million in FY 2018-19 to \$5.7 million in FY 2019-20. At the request of our auditors, Richardson & Company, effective Fiscal Year 2018-19 the District now recognizes an expense when the government agency is paid, and revenue when the reimbursing agency is invoiced. Historically, the expenses and revenue would have both been under-reported, respectively. Other Income is \$511 thousand lower associated with accruing FERC revenue to Fiscal Year 2020-21.

Table A-4
Nonoperating Revenues
30-Jun

	Water 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019	Dollar Change	Percent Change
Property taxes and assessments	\$ 2,596,286	\$ 675,870	\$ 3,272,156	\$ 2,519,303	\$ 656,297	\$ 3,175,600	\$ 96,556	3.04%
Investment income	603,529	246,381	849,910	583,502	240,259	823,761	26,149	3.17%
Power sales	546,480	202,123	748,603	586,131	216,788	802,919	(54,316)	-6.76%
Other income	613,387	210,636	824,023	1,018,897	316,878	1,335,775	(511,752)	-38.31%
Grant revenues	3,894	76,429	80,323	23,207	8,583	31,790	48,533	152.67%
Gain (loss) on sale of capital asset:	-	-	-	2,395	843	3,238	(3,238)	-100.00%
Total nonoperating revenues	\$ 4,363,576	\$ 1,411,439	\$ 5,775,015	\$ 4,733,435	\$ 1,439,648	\$ 6,173,083	\$ (398,068)	-6.45%

Operating Expenses, Excluding Depreciation

Approximately sixty-three percent (63%) 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			As of June 30			Dollar Change	Percent Change
	Water 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019		
Salaries and benefits	\$ 7,161,726	\$ 3,481,365	\$ 10,643,091	\$ 6,764,124	\$ 2,930,770	\$ 9,694,894	\$ 948,197	9.78%
Repairs and maintenance	860,727	378,515	1,239,242	643,460	318,491	961,951	277,291	28.83%
Materials and supplies	650,096	315,329	965,425	510,172	312,466	822,638	142,787	17.36%
Utility services	689,726	394,340	1,084,066	682,315	409,695	1,092,010	(7,944)	-0.73%
Professional services	311,105	229,684	540,789	792,560	331,969	1,124,529	(583,740)	-51.91%
Vehicle and equipment	266,373	145,330	411,703	244,914	137,709	382,623	29,080	7.60%
Other operating expenses	1,079,221	564,105	1,643,326	1,409,914	648,903	2,058,817	(415,491)	-20.18%
Travel and training	52,990	15,611	68,601	44,054	21,491	65,545	3,056	4.66%
Director costs	79,170	32,211	111,381	94,824	35,384	130,208	(18,827)	-14.46%
Postemployment benefits	(13,050)	(4,825)	(17,875)	(44,407)	(8,681)	(53,088)	35,213	-66.33%
Total operating expenses, excluding depreciation	\$ 11,138,084	\$ 5,551,665	\$ 16,689,749	\$ 11,141,930	\$ 5,138,197	\$ 16,280,127	\$ 409,622	2.52%

Total FY 2019-20 operating expenses, excluding depreciation, were \$16.6 million. While there were increases and decreases throughout this category, the overall change compared to the prior year was an increase of \$409,622. Specifically, Salaries and Benefits increased due to Retirement expenses, overtime, and contractual increases that went into effect 7/1/2019.

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			As of June 30			Dollar Change	Percent Change
	Water 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019		
(Gain)/loss on sale of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100%
Interest expense	275,183	101,232	376,415	228,499	89,500	317,999	58,416	18.37%
Total nonoperating expenses	\$ 275,183	\$ 101,232	\$ 376,415	\$ 228,499	\$ 89,500	\$ 317,999	\$ 58,416	18.37%

Nonoperating expenses were \$376 thousand. There was a small increase related to Interest expenses compared to the prior year.

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 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019		
Operating revenues	\$ 8,338,241	\$ 4,831,521	\$ 13,169,762	\$ 8,071,882	\$ 4,580,167	\$ 12,652,049	\$ 517,713	4.09%
Operating expenses	(11,138,084)	(5,551,665)	(16,689,749)	(11,141,930)	(5,138,197)	(16,280,127)	(409,622)	2.52%
Net operating income/(loss), excluding depreciation	\$ (2,799,843)	\$ (720,144)	\$ (3,519,987)	\$ (3,070,048)	\$ (558,030)	\$ (3,628,078)	\$ 108,091	-2.98%

In spite of increased water sales, a FY 2019-20 net operating loss still exists. Overall, Operating Revenues increased \$517 thousand while Operating Expenses increased \$409 thousand.

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 2020	Sewer 2020	Total 2020	Water 2019	Sewer 2019	Total 2019		
Capital assets, not being depreciated								
Land	\$ 4,195,043	\$ 9,984,024	\$ 14,179,063	\$ 4,195,043	\$ 9,372,426	\$ 13,567,470	\$ 611,593	4.51%
Construction in progress	13,174,793	637,725	\$ 13,812,518	6,914,547	488,206	7,402,752	6,409,766	86.59%
Total capital assets, not being depreciated	17,369,836	10,621,748	27,991,580	11,109,590	9,860,631	20,970,222	7,021,358	33.48%
Capital assets, being depreciated								
Buildings	5,741,737	1,206,014	6,947,751	6,034,003	1,243,868	7,277,871	(330,120)	-4.54%
Utility system - infrastructure	50,434,320	27,658,175	78,092,495	51,447,184	28,189,121	79,636,305	(1,543,810)	-1.94%
Machinery and equipment	1,464,308	905,435	2,369,744	1,318,106	777,656	2,095,762	273,982	13.07%
Total capital assets, being depreciated	57,640,364	29,769,624	87,409,990	58,799,293	30,210,645	89,009,938	(1,599,948)	-1.80%
Total capital assets, net	\$ 75,010,201	\$ 40,391,373	\$ 115,401,574	\$ 69,908,884	\$ 40,071,276	\$ 109,980,160	\$ 5,421,414	4.93%

Net capital assets totaled approximately \$115.40 million, \$5.4 million higher than the prior year. An increase of \$9.4 million in capital assets was offset by reductions of \$4 million in current year depreciation expense.

The major capital asset additions for fiscal year 2019-20 include:

- \$513 thousand for Techite Line Replacement
- \$4.68 million for the Ebbetts Pass Reach 1 Water Line Replacement Project
- Land purchase for the La Contenta Spray Field

LONG-TERM DEBT AND LOANS

As of June 30, 2020, the District had \$10.1 million in long-term debt and loans outstanding, and a compensated absences balance of \$0.9 million. Total long-term liabilities decreased \$1.2 million, or 10.62% from FY 2018-19. This is due to the District nearing the term of the Umpqua Water and Sewer Revenue Loan.

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

Table A-9
Condensed Long Term Liabilities

	As of June 30		Dollar Change	Percent Change
	2020	2019		
Water Fund:				
Water Revenue Loans	\$ 1,161,628	\$ 2,298,585	\$ (1,136,957)	-49.46%
U.S. Bureau of Reclamation Note	196,956	237,283	(40,327)	-17.00%
Series 2016 Water Enterprise Revenue Bonds	2,490,900	-	2,490,900	100.00%
Enterprise Capital Lease	287,889	-	287,889	100.00%
Pension Loans	3,615,990	3,795,550	(179,560)	-4.73%
Total Water Fund loans and notes	7,753,363	6,331,418	1,421,945	22.46%
Compensated absences	601,079	525,992	75,087	14.28%
Total Water Fund liabilities	8,354,442	6,857,410	1,497,032	21.83%
Sewer Fund:				
Sewer Revenue Loans	390,686	773,063	(382,377)	-49.46%
U.S. Bureau of Reclamation Note	72,847	87,762	(14,915)	-16.99%
Enterprise Capital Lease	161,938	-	161,938	100.00%
Pension Loans	1,781,010	1,869,450	(88,440)	-4.73%
Total Sewer Fund loans and notes	2,406,481	2,730,275	(323,794)	-11.86%
Compensated absences	310,698	264,245	46,453	17.58%
Total Sewer Fund liabilities	2,717,179	2,994,520	(277,341)	-9.26%
Public Financing Authority				
Water Revenue Bonds	-	2,535,600	(2,535,600)	-100.00%
Total long-term liabilities	\$ 11,071,621	\$ 12,387,530	\$ (1,315,909)	-10.62%

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 employment has been a rollercoaster, along with the rest of the world. The unemployment rate has increased from an adjusted 3.2 percent in June 2019 to 11 percent in June 2020. However, as of October 2020, the unemployment rate for Calaveras County has now partially rebounded to 6.6 percent. These extreme fluctuations were entirely related to the impacts of COVID-19.

In 2019, approximately 25 percent of Calaveras County's available workforce was commuting to external counties, with San Joaquin and Amador being the two largest draws. The COVID-19 pandemic has changed remote workforce conditions and, many employers have engaged in promoting full remote workplans. This has caused a sharp increase in full-time occupancy rates within Calaveras County as secondary homes are increasingly converted to primary residences. It is difficult to quantify specific changes in the full-time occupancy rate or to know whether these changes will become a new normal or if this will be a temporary increase that will flatten out post COVID-19.

While the public sector remains the County's largest employer, accounting for approximately 28 percent of all jobs, future job gains were expected to occur in leisure services, healthcare and education, and retail trade pre-COVID-19. Unfortunately, the leisure and retail trade sectors have seen large declines with the COVID-19 restrictions in.

Due to an increase of newcomers and vacationers turning into full-time residents, this CCWD saw an increase in new connections and up to a 25 percent increase in water consumption. While slower growth had positioned CCWD to delay the need to expand the water and sewer systems, the District is now having to contemplate where expansion may be needed and what capacity existing systems have in order to accommodate the increased use.

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 the water and sewer loans and grants, have provided the 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 investments in the repair and replacement of aging infrastructure District-wide for the foreseeable future, as well as an increase in developer-funded expansion in the Copperopolis and Valley Springs areas.

The state recently passed SB 606 and AB 1668 which establishes an indoor, per person water use goal of 55 gallons per day starting in 2022 and lowers it to 50 gallons per day starting in 2030. Targets for outdoor water use will be set differently for each area considering 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 aggressive leak reduction and other water conservation measures. To aid in consumptive data collection and give customers more information to help reduce consumptions, the District is investing in "smart meter" technology, replacing manual read meters with Advanced Metering Infrastructure (AMI) and software to better prepare and position the District and customers to make changes in consumptive use.

The District adopted a five-year water and sewer rate plan that runs from 2018 through 2023. These additional operating and Capital R&R revenues will help offset the costs of operating and maintaining water and sewer systems, as much of the treatment and regulatory costs are fixed. Although the District remains vigilant in implementing cost-cutting and efficiency measures to reduce expenses, these measures cannot be allowed to compromise the District's ability to meet public health and safety requirements. As always, the District is committed to monitoring its fiscal condition as well as the state of the local economy.

Overall, in Fiscal Year 2019-20, a deficit of operating revenue compared to expenses persists, but CCWD expenses came in under budget, revenues came in over budget, and the District's net position improved. While the District's financial positions in currently relatively stable, many short and long-term challenges remain. Among ongoing challenged to keep up with aging infrastructure repairs, management experts pressure to increase staffing levels to continue. Staffing remain well below their peak prior to the 2008 recession even through regulatory burdens and the demand for District services have increased since that time. Staff are adopting new technologies and business practices to increase efficiency to the extent possible, but at some point, the increased demands on the District will likely necessitate increases in the number of full-time employees to maintain safe and effective operations. Furthermore, the District faces the need for investments in the relicensing of both of CCWD's hydropower projects, which could demand considerable resources in the coming years. To meet these financial challenges and minimize the need for future rate increases, CCWD must continue to increase efficiency, aggressively pursue new unrestricted revenue and external infrastructure funding, and identify strategies to decrease long-term pension and retiree health liabilities. Efforts are well underway on all fronts.

REQUESTS FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

June 30, 2020

(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds			Totals for Comparative Purposes Only	
	Water	Sewer	Public Financing Authority	2020	2019
ASSETS AND DEFERRED					
OUTFLOWS OF RESOURCES					
CURRENT ASSETS					
Cash and cash equivalents	\$ 10,695,013	\$ 272,423		\$ 10,967,436	\$ 9,616,110
Investments					500,628
Accounts receivable	4,669,096	1,010,400		5,679,496	3,089,137
Taxes receivable	149,735	39,142		188,877	169,832
Grants receivable	4,831	105,944		110,775	852,622
Interest receivable	51,674	12,170		63,844	101,371
Prepaid expenses and other assets	323,107	34,753		357,860	113,557
Deposits	3,285	1,215		4,500	11,850
TOTAL CURRENT ASSETS	<u>15,896,741</u>	<u>1,476,047</u>		<u>17,372,788</u>	<u>14,455,107</u>
NONCURRENT ASSETS					
Restricted Assets:					
Cash and cash equivalents	15,424,555	8,984,209		24,408,764	23,811,470
Investments					1,510,449
Interest receivable	29,004	15,818		44,822	85,396
Interfund loans		1,603,370		1,603,370	1,981,870
Total Restricted Assets	<u>15,453,559</u>	<u>10,603,397</u>		<u>26,056,956</u>	<u>27,389,185</u>
Other noncurrent assets					38,402
Notes receivable	7,842	2,900		10,742	10,741
Interfund loans	994,159			994,159	1,023,409
Capital assets:					
Nondepreciable	17,369,837	10,621,747		27,991,584	20,970,222
Depreciable, net	57,640,364	29,769,626		87,409,990	89,009,938
Total Capital Assets, Net	<u>75,010,201</u>	<u>40,391,373</u>		<u>115,401,574</u>	<u>109,980,160</u>
TOTAL NONCURRENT ASSETS	<u>91,465,761</u>	<u>50,997,670</u>		<u>142,463,431</u>	<u>138,441,897</u>
TOTAL ASSETS	<u>107,362,502</u>	<u>52,473,717</u>		<u>159,836,219</u>	<u>152,897,004</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension plan	3,528,198	1,737,769		5,265,967	8,417,935
Other postemployment benefits	2,266,027	838,120		3,104,147	1,422,545
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 113,156,727</u>	<u>\$ 55,049,606</u>	<u>\$ -</u>	<u>\$ 168,206,333</u>	<u>\$162,737,484</u>

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS (Continued)

June 30, 2020

(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds			Totals for Comparative Purposes Only	
	Water	Sewer	Public Financing Authority	2020	2019
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	\$ 1,812,388	\$ 232,557		\$ 2,044,945	\$ 1,602,286
Deposits payable	23,676	7,318		30,994	75,407
Accrued interest payable	64,643	21,117		85,760	109,244
Current portion of long-term liabilities	1,717,963	645,181		2,363,144	2,558,977
TOTAL CURRENT LIABILITIES	3,618,670	906,173		4,524,843	4,345,914
NONCURRENT LIABILITIES					
Unearned revenue	489,039	19,981		509,020	20,851
Interfund loans	1,603,370	994,159		2,597,529	3,005,279
Retention payable	319,110			319,110	145,206
Noncurrent portion of long-term liabilities	6,636,479	2,071,998		8,708,477	9,828,553
Net pension liability	3,754,244	1,388,555		5,142,799	10,053,891
Net other postemployment benefits liability	4,595,876	1,699,846		6,295,722	6,310,811
TOTAL NONCURRENT LIABILITIES	17,398,118	6,174,539		23,572,657	29,364,591
TOTAL LIABILITIES	21,016,788	7,080,712		28,097,500	33,710,505
DEFERRED INFLOWS OF RESOURCES					
Pension plan	2,701,943	999,349		3,701,292	622,737
Other postemployment benefits	827,924	306,218		1,134,142	63,617
TOTAL DEFERRED INFLOWS OF RESOURCES	3,529,867	1,305,567		4,835,434	686,354
NET POSITION					
Net investment in capital assets	71,347,197	40,217,284		111,564,481	108,530,648
Restricted for expansion and construction	11,962,262	10,338,573		22,300,835	24,217,952
Unrestricted	5,300,613	(3,892,530)		1,408,083	(4,407,975)
TOTAL NET POSITION (DEFICIT)	88,610,072	46,663,327		135,273,399	128,340,625
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 113,156,727	\$ 55,049,606	\$ -	\$ 168,206,333	\$ 162,737,484

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, 2020
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds			Totals for Comparative Purposes Only	
	Water	Sewer	Public Financing Authority	2020	2019
OPERATING REVENUE					
Water sales and sewer charges	\$ 7,971,162	\$ 4,719,428		\$ 12,690,590	\$ 12,186,282
Water and sewer fees	367,079	112,093		479,172	465,767
Agency Revenue	1,268				
TOTAL OPERATING REVENUE	8,339,509	4,831,521		13,169,762	12,652,049
OPERATING EXPENSES					
Salaries and benefits	7,161,726	3,481,365		10,643,091	9,694,894
Repairs and maintenance	860,727	378,515		1,239,242	961,951
Materials and supplies	650,096	315,329		965,425	822,638
Utility services	689,726	394,340		1,084,066	1,092,010
Professional services	311,105	229,684		540,789	1,124,529
Vehicle and equipment	266,373	145,330		411,703	382,623
Other operating expenses	1,079,221	564,105		1,643,326	2,058,817
Travel and training	52,990	15,611		68,601	65,545
Director costs	79,170	32,211		111,381	130,208
Postemployment benefits	(13,050)	(4,825)		(17,875)	(53,088)
Depreciation	2,788,802	1,254,976		4,043,778	3,991,609
TOTAL OPERATING EXPENSES	13,926,886	6,806,641		20,733,527	20,271,736
NET LOSS FROM OPERATIONS	(5,587,377)	(1,975,120)		(7,563,765)	(7,619,687)
NONOPERATING REVENUES (EXPENSES)					
Property taxes and assessments	2,596,286	675,870		3,272,156	3,175,600
Investment income	602,261	246,381		848,642	823,761
Power sales	546,480	202,123		748,603	802,919
Other income	613,387	210,636		824,023	1,335,775
Grant revenues	3,894	76,429		80,323	31,790
Gain/(loss) on sale of capital assets					3,238
Interest expense	(275,183)	(101,232)		(376,415)	(317,999)
TOTAL NONOPERATING REVENUES (EXPENSES)	4,087,125	1,310,207		5,397,332	5,855,084
NET (LOSS) INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,500,252)	(664,913)		(2,165,165)	(1,764,603)
CAPITAL CONTRIBUTIONS, TRANSFERS AND SPECIAL ITEMS					
Expansion fees	846,084	624,482		1,470,566	1,008,445
Capital renovation and replacement (R & R) fees	3,267,858	1,191,942		4,459,800	4,446,539
Other capital contributions	405,118	316,660		721,778	2,730,821
Transfers in		29,212	2,554,514	2,583,726	120,200
Transfers (out)	(2,583,726)			(2,583,726)	(120,200)
Special item - PG&E settlement	2,445,795			2,445,795	
TOTAL CAPITAL CONTRIBUTIONS, TRANSFERS AND SPECIAL ITEMS	4,381,129	2,162,296	2,554,514	9,097,939	8,185,805
CHANGE IN NET POSITION	2,880,877	1,497,383	2,554,514	6,932,774	6,421,202
Net position at beginning of year	85,729,195	45,165,944	(2,554,514)	128,340,625	121,919,423
NET POSITION (DEFICIT) AT END OF YEAR	\$ 88,610,072	\$ 46,663,327	\$ -	\$ 135,273,399	\$ 128,340,625

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, 2020
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds			Totals for Comparative Purposes Only	
	Water	Sewer	Public Financing Authority	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 8,204,919	\$ 4,829,887		\$ 13,034,806	\$ 12,366,604
Cash paid to suppliers for goods and services	(4,310,139)	(2,057,960)		(6,368,099)	(5,262,650)
Cash paid to employees for services	(6,986,252)	(3,347,231)		(10,333,483)	(10,332,978)
NET CASH USED FOR OPERATING ACTIVITIES	(3,091,472)	(575,304)		(3,666,776)	(3,229,024)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes and assessments	2,581,064	672,047		3,253,111	3,191,021
Power sales	546,480	202,123		748,603	802,919
Other income	613,386	210,636		824,022	1,335,776
Operating grants from outside agencies	(937)	39,097		38,160	(11,292)
Proceeds from noncapital pension loan	310,413	174,607		485,020	5,665,000
Principal paid on noncapital pension loan	(179,560)	(88,440)		(268,000)	(256,916)
Contribution of pension loan proceeds to CalPERS					(5,544,562)
Interfund transfers	(296,133)	378,462		82,329	
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	3,574,713	1,588,532		5,163,245	5,181,946
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions received	4,897,952	1,816,424		6,714,376	7,864,589
Acquisition of capital assets	(5,991,970)	(1,264,617)		(7,256,587)	(5,588,147)
Advanced funds for capital contributions	193,239			193,239	26,733
Interfund capital transfers	(101,243)			(101,243)	
Principal paid on long-term liabilities	(1,244,508)	(409,961)		(1,654,469)	(1,586,260)
Interest payments on long-term liabilities	(273,003)	(107,982)		(380,985)	(265,651)
NET CASH (USED) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,519,533)	33,864		(2,485,669)	451,264
CASH FLOWS FROM INVESTING ACTIVITIES					
Maturities of investments	1,461,144	549,933		2,011,077	287,718
Interest received	662,996	263,747		926,743	761,287
NET CASH PROVIDED BY INVESTING ACTIVITIES	2,124,140	813,680		2,937,820	1,049,005
INCREASE IN CASH AND CASH EQUIVALENTS					
	87,848	1,860,772		1,948,620	3,453,191
Cash and cash equivalents at beginning of year	26,031,720	7,395,860		33,427,580	29,974,389
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 26,119,568	\$ 9,256,632	\$ -	\$ 35,376,200	\$ 33,427,580
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING BALANCE SHEET					
Cash and cash equivalents	\$ 10,695,013	\$ 272,423		\$ 10,967,436	\$ 9,616,110
Restricted cash and cash equivalents	15,424,555	8,984,209		24,408,764	23,811,470
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 26,119,568	\$ 9,256,632	\$ -	\$ 35,376,200	\$ 33,427,580

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Continued)

For the Year Ended June 30, 2020
(With Prior Year Data for Comparative Purposes Only)

	Business-type Activities - Enterprise Funds			Totals for Comparative Purposes Only	
	Water	Sewer	Public Financing Authority	2020	2019
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES:					
Net loss from operations	\$ (5,587,377)	\$ (1,975,120)		\$ (7,562,497)	\$ (7,619,687)
Adjustments to reconcile net loss from operations to net cash used for operating activities:					
Depreciation	2,788,802	1,254,976		4,043,778	3,991,609
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:					
Accounts receivable	(130,202)	(14,362)		(144,564)	(273,206)
Prepaid expenses and other assets	(258,034)	13,731		(244,303)	383
Deposits	730	6,620		7,350	(7,350)
Other noncurrent assets	28,034	10,368		38,402	(293)
Net pension liability and related deferred inflows and outflows of resources	489,367	203,898		693,265	(146,144)
Accounts payable and accrued expenses	(746,036)	(124,228)		(870,264)	931,838
Deposits payable	(32,422)	(11,991)		(44,413)	(17,576)
Unearned revenue	280,579	14,351		294,930	20,851
Compensated absences	75,087	46,453		121,540	(109,449)
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (3,091,472)</u>	<u>\$ (575,304)</u>	<u>\$ -</u>	<u>\$ (3,666,776)</u>	<u>\$ (3,229,024)</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:					
Change in unrealized gain/loss on investments					\$ 9,662
Capital asset purchases payable	\$ 1,319,127	\$ 6,204		\$ 1,325,331	\$ 997,777
Developer donated assets	\$ 405,118	\$ 316,660		\$ 721,778	310,874
Special Item Receivable	\$ 2,445,795				
Transfer of Public Financing Authority debt	\$ 2,535,600		\$ (2,535,600)		

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

CALAVERAS COUNTY WATER DISTRICT

STATEMENT OF FIDUCIARY NET POSITION
ASSESSMENT DISTRICT AGENCY FUND

June 30, 2020

(With Prior Year Data for Comparative Purposes Only)

	Agency Funds	
	2020	2019
ASSETS		
Cash and cash equivalents	\$ 980,226	\$ 1,119,036
Interest receivable	1,849	3,770
Due from County of Calaveras	18,857	24,228
Restricted assets:		
Cash and cash equivalents with fiscal agents	539,380	531,858
TOTAL ASSETS	\$ 1,540,312	\$ 1,678,892
LIABILITIES		
Notes payable	\$ 10,742	\$ 10,742
Due to other governments	308,909	355,532
Due to bond holders	1,220,661	1,312,618
TOTAL LIABILITIES	\$ 1,540,312	\$ 1,678,892

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

CALAVERAS COUNTY WATER DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2020

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 five 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 activity of the Authority is reported as the Public Financing Authority Enterprise Fund due to the separate reporting requirements under the joint exercise of powers agreement. The Authority does not issue separate financial statements.

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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

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

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.

Public Financing Authority Fund— This fund accounts for the activities of the Calaveras County Water District Public Financing Authority. The Authority was established to assist the District in the issuance of certain debt used for a water pipeline project, as discussed in Note D. The fund was closed into the Water Fund as of June 30, 2020.

The District also reports the following fiduciary fund:

Agency Fund — This fund is used to account for assets held by the District as an agent for nine special assessment districts within its boundaries used to finance improvements within the special assessment districts, including improvements financed with special assessment bonds.

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.

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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

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

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, 2020 totaled \$2,809,878 and \$396,898, respectively, including accounts payable and principal payable on the Umpqua Bank 2014 Water and Sewer Revenue Loans 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. Compensation time and holiday hours are also accrued as compensated absences. 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, 2020

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 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, 2019 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 classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

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

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. 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, 2020

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, 2020:

	Proprietary Funds	Fiduciary Funds	Total
Cash and cash equivalents	\$ 10,967,436	\$ 980,226	\$ 11,947,662
Restricted cash and cash equivalents	24,408,764		24,408,764
Restricted cash and cash equivalents with fiscal agents		539,380	539,380
	<u>35,376,200</u>	<u>1,519,606</u>	<u>36,895,806</u>
Total cash and investments	<u>\$ 35,376,200</u>	<u>\$ 1,519,606</u>	<u>\$ 36,895,806</u>

Cash and investments were classified according to GASB Statement No. 40 as follows at June 30, 2020:

	Proprietary Funds	Fiduciary Funds	Total
Cash on hand	\$ 600		\$ 600
Bank deposits	2,650,726	\$ 980,226	3,630,952
Total cash and deposits	<u>2,651,326</u>	<u>980,226</u>	<u>3,631,552</u>
Local Agency Investment Fund (LAIF)	32,724,874		32,724,874
Investments with fiscal agents:			
Money market mutual funds		539,380	539,380
Total investments	<u>32,724,874</u>	<u>539,380</u>	<u>33,264,254</u>
Total cash and investments	<u>\$ 35,376,200</u>	<u>\$ 1,519,606</u>	<u>\$ 36,895,806</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, 2020

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, 2020

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, 2020:

Investment Type	Total	12 Months or Less
LAIF	\$ 32,724,874	\$ 32,724,874
Investments with fiscal agent:		
Money market mutual funds	539,380	539,380
Total Investments	\$ 33,264,254	\$ 33,264,254

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 (where applicable) 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, 2020:

Investment Type	Total	Minimum Rating	Ratings as of Year End Not Rated
LAIF	\$ 32,724,874	N/A	\$ 32,724,874
Investments with fiscal agent:			
Money market mutual funds	539,380	N/A	539,380
Total Investments	\$ 33,264,254		\$ 33,264,254

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

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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE B – CASH AND INVESTMENTS (Continued)

At June 30, 2020, the carrying amount of the District’s deposits, including Agency Fund deposits, was \$3,630,952 and the balance in financial institutions was \$4,008,143. Of the balance in financial institutions \$250,023 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.

On September 15, 2008, Lehman Brothers Holdings Inc. declared bankruptcy. The District wrote down the securities to their estimated realizable value in 2019 and wrote off the remaining securities as of June 30, 2020.

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, 2020 was \$101,607,078,218, which is managed by the State Treasurer. Of that amount, 3.37% and 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 191 days at June 30, 2020.

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’s investment in LAIF, and money market mutual funds are not subject to fair value measurements or are measured at the net asset value of the underlying investments.

NOTE C – CAPITAL ASSETS

Capital asset activity was as follows for the year ended June 30, 2020:

	Balance at July 1, 2019	Additions	Retirements	Transfers	Balance at June 30, 2020
Capital assets, not being depreciated:					
Land	\$ 13,567,470	\$ 611,596			\$ 14,179,066
Construction in progress	7,402,752	7,206,241		\$ (796,475)	13,812,518
Total capital assets, not being depreciated	20,970,222	7,817,837		(796,475)	27,991,584
Capital assets, being depreciated:					
Buildings	17,732,474	9,696			17,742,170
Utility system - infrastructure	161,934,779	905,563		796,475	163,636,817
Machinery and equipment	17,853,826	732,096			18,585,922
Total capital assets, being depreciated	197,521,079	1,647,355		796,475	199,964,909
Less accumulated depreciation for:					
Buildings	(10,454,603)	(339,816)			(10,794,419)
Utility system - infrastructure	(82,298,474)	(3,245,848)			(85,544,322)
Machinery and equipment	(15,758,064)	(458,114)			(16,216,178)
Total accumulated depreciation	(108,511,141)	(4,043,778)			(112,554,919)
Total capital assets, being depreciated, net	89,009,938	(2,396,423)		796,475	87,409,990
Total capital assets, net	\$ 109,980,160	\$ 5,421,414	\$ -	\$ -	\$ 115,401,574

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE D – LONG-TERM LIABILITIES

The activity of the District’s long-term liabilities was as follows for the year ended June 30, 2020:

	Balance at July 1, 2019	Transfers	Additions	Retirements	Balance at June 30, 2020	Current Portion
Water Fund:						
Umpqua Bank 2014 Water Revenue Loan	\$ 2,298,585			\$(1,136,957)	\$ 1,161,628	\$ 1,161,628
U.S. Bureau of Reclamation Note - Hogan	237,283			(40,327)	196,956	40,327
Umpqua Bank Series 2019 Taxable Revenue Refunding Loan	3,795,550			(179,560)	3,615,990	219,760
Series 2016 Water Enterprise Revenue Bonds		\$ 2,535,600		(44,700)	2,490,900	45,700
Enterprise Capital Lease			\$ 310,413	(22,524)	287,889	40,170
Total Water Fund amortizing liabilities	6,331,418	2,535,600	310,413	(1,424,068)	7,753,363	1,507,585
Compensated absences	525,992		254,160	(179,073)	601,079	210,378
Total Water Fund liabilities	6,857,410	2,535,600	564,573	(1,603,141)	8,354,442	1,717,963
Sewer Fund:						
Umpqua Bank 2014 Sewer Revenue Loan	773,063			(382,377)	390,686	390,686
U.S. Bureau of Reclamation Note - Hogan	87,762			(14,915)	72,847	14,915
Umpqua Bank Series 2019 Taxable Revenue Refunding Loan	1,869,450			(88,440)	1,781,010	108,240
Enterprise Capital Lease			174,607	(12,669)	161,938	22,596
Total Sewer Fund amortizing liabilities	2,730,275		174,607	(498,401)	2,406,481	536,437
Compensated absences	264,245		138,703	(92,250)	310,698	108,744
Total Sewer Fund liabilities	2,994,520		313,310	(590,651)	2,717,179	645,181
Public Financing Authority Fund:	2,535,600	(2,535,600)				
Total long-term liabilities	\$ 12,387,530	\$ -	\$ 877,883	\$(2,193,792)	\$ 11,071,621	\$ 2,363,144

Description of Water Fund Liabilities – Direct Borrowing:

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. In the event of default, the interest rate increases 3%.

U.S. Department of Agriculture Bonds: On June 16, 2016, the Calaveras County Water District Public Financing Authority issued 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 \$44,700 to \$99,500 and semi-annual interest payments ranging from \$1,119 to \$28,526 at 2.25% through September 1, 2055. The Bonds were reclassified from the Public Financing Authority Fund to the Water Fund during the year ended June 30, 2020.

Description of Sewer Fund Liabilities – Direct Borrowing:

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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE D – LONG-TERM LIABILITIES (Continued)

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. In the event of default, the interest rate increases 3%.

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

U.S. Bureau of Reclamation Note: Under the terms of a contract dated August 25, 1970, between the United States of America, the Stockton-East Water District and Calaveras County Water District, the two districts agreed to repay the United States of America 36.2% of the construction cost of the New Hogan Dam, excluding recreation features. Under the terms of a side agreement, the payment of all obligations under the Bureau contract is split between the two districts, whereby Stockton-East Water District is responsible for 43.5% of the repayments and Calaveras County Water District is responsible for 56.5% of the payments. The agreement required the Calaveras County Water District to make annual payments based on a variable computation to Stockton-East Water District through 2010 with no interest. The unpaid balance at September 2010 began to bear interest at 4.5%. The agreement contains a provision requiring a penalty of 0.5% per month on delinquent payments over 30 days past-due. Annual principal payments range from \$48,837 to \$55,242 and annual interest payments range from \$2,198 to \$14,687 through June 10, 2025. The remaining balance on the contract at June 30, 2020 was \$269,803.

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 \$259,240 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%.

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 District makes monthly rental payments according to the lease schedule and the lease agreement. The term of the lease schedule begins on the date each vehicle is delivered to the District. A monthly lease payment is due at the beginning of each month to amortize the leased value over 5 years at 5%, which was \$6,986 at June 30, 2020. The District agrees to pay within 30 days after the end of the term for each vehicle an additional rent amount equal to the excess, if any, that the book value of a leased vehicle is greater than the wholesale value of the vehicle. At the end of the lease term, the District has the option to buy the assets or can trade them in for the remaining balance amount. As of June 30, 2020, the lease liability was \$449,827 and the assets had a cost and accumulated depreciation of \$523,032 and

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE D – LONG-TERM LIABILITIES (Continued)

\$43,347, respectively. 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.

The annual requirements to amortize the outstanding long-term liabilities were as follows at June 30, 2020:

Years Ending June 30	Water Fund			Sewer Fund		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 1,507,585	\$ 214,892	\$ 1,722,477	\$ 536,437	\$ 75,423	\$ 611,860
2022	365,762	183,776	549,538	155,157	63,612	218,769
2023	357,533	170,975	528,508	150,762	57,902	208,664
2024	362,243	158,331	520,574	152,700	52,272	204,972
2025	426,461	143,109	569,570	189,105	45,210	234,315
2026-2030	1,391,730	566,365	1,958,095	554,070	161,426	715,496
2031-2035	1,401,020	349,934	1,750,954	543,180	70,464	613,644
2036-2040	587,230	177,671	764,901	125,070	3,122	128,192
2041-2045	372,600	131,722	504,322			
2046-2050	416,300	87,384	503,684			
2051-2055	465,400	37,838	503,238			
2056	99,499	1,118	100,617			
	<u>\$ 7,753,363</u>	<u>\$ 2,223,115</u>	<u>\$ 9,976,478</u>	<u>\$ 2,406,481</u>	<u>\$ 529,431</u>	<u>\$ 2,935,912</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 on the table above. Total principal and interest paid on all debt payable from net revenues in the Water and Sewer Funds was \$2,075,571 and \$635,633, respectively, and total water and sewer system net revenues were \$5,644,569 and \$2,447,580 for the year ended June 30, 2020. At June 30, 2020, the District’s total water and sewer system net revenues were 272% and 385% 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 \$1,192,231 from the Sewer Fund to the Water Fund at June 30, 2020. 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, 2020 was \$1,522,736. This resulted in an internal loan of \$1,603,370 from the Sewer Fund to the

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE E – INTERNAL LOANS

Water Fund at June 30, 2020 . The Jenny Lind water expansion funds debt service obligation ended September 2017. The internal loan is non-interest bearing and will be repaid from new water connection fees from the Jenny Lind service area as available.

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, 2020 was \$994,159.

NOTE F – INTERFUND TRANSACTIONS

Interfund transfers were as follows for the year ended June 30, 2020:

<u>Fund Receiving Transfer</u>	<u>Fund Making Transfer</u>	<u>Amount</u>
Sewer Fund	Water Fund	\$ 29,212
Public Financing Authority Fund	Water Fund	<u>2,554,514</u>
Total interfund transfers		<u><u>\$ 2,583,726</u></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 \$2,554,514 transfer from the Water Fund to the Public Financing Authority Fund represents a transfer of debt from the Public Financing Authority Fund to the Water Fund to close the Public Financing Authority 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. The outstanding principal amounts of these special assessment bonds were as follows at June 30, 2020:

<u>District</u>	<u>Amount</u>
Westpoint Acres #3A	
Arnold Sewer #9S4 A/B	\$ 105,000
Saddle Creek Refinance 2001	535,000
DaLee/Cassidy	730,000
Fly-In Acres	<u>1,705,000</u>
Total	<u><u>\$ 3,075,000</u></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. At this time 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, 2020

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.

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, 2020:

	Limited to Unrestricted Net Position		As Approved	
	Water Fund	Sewer Fund	Water Fund	Sewer Fund
Designated:				
90 Day Emergency Operating Reserve			\$ 2,920,000	\$ 1,080,000
Water Rights Reserve	\$ 2,613,242		3,000,000	
CIP Cash Flow Reserve	1,241,000		1,241,000	459,000
Special Projects Reserve	1,446,371		1,446,371	534,959
Total designated	5,300,613			
Undesignated		\$ (3,892,530)	\$ 8,607,371	\$ 2,073,959
Total unrestricted net position	\$ 5,300,613	\$ (3,892,530)		

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
- PEPRM 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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE I – PENSION PLAN (Continued)

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, 2020:

	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	7.954%	6.915%	6.750%
Required employer contribution rates	13.182%	8.081%	6.985%

In addition to the contribution rates above, the District made a payment of \$224,687 to its unfunded actuarial liability during the year ended June 30, 2020. 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, 2020, the employer contributions to the Plan (all rate plans combined) were \$849,664.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2020, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan (all rate plans combined) of \$5,142,799.

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, 2020 is measured as of June 30, 2019, 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, 2018 rolled forward to June 30, 2019 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, 2020:

Proportion - June 30, 2019	0.26677%
Proportion - June 30, 2020	0.12843%
Change - Increase (Decrease)	-0.13834%

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE I – PENSION PLAN (Continued)

For the year ended June 30, 2020 the District recognized pension expense of \$2,169,095. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 245,232	\$ (86,932)
Differences between actual and expected experience	357,189	(27,675)
Differences between the employer's contributions and the employer's proportionate share of contributions	3,752,916	(106,366)
Change in employer's proportion	60,966	(3,390,407)
Pension contributions subsequent to measurement date	849,664	
Net differences between projected and actual earnings on plan investments		(89,912)
Total	<u>\$ 5,265,967</u>	<u>\$ (3,701,292)</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, 2020:

<u>Year Ended June 30</u>	
2021	\$ 496,020
2022	53,649
2023	147,174
2024	18,168
Total	<u>\$ 715,011</u>

Actuarial Assumptions: The total pension liabilities for each of the rate plans were determined using the following actuarial assumptions for the year ended June 30, 2020:

	<u>2020</u>
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE I – PENSION PLAN (Continued)

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, 2020 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.

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, 2019. 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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE I – PENSION PLAN (Continued)

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	\$ 10,972,658	\$ 5,142,799	\$ 330,662

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, 2020 the District had no outstanding contributions payable to the Plan.

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.

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, 2020, the following employees were covered by the benefit terms:

<u>Category</u>	
Active employees	63
Inactive employees or beneficiaries currently receiving benefit payments	57
	<u>120</u>

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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, 2020, the District’s cash contributions to the trust were \$846,133 and the benefit payments were \$768,012, resulting in total payments of \$1,614,145.

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

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

Net OPEB Liability: The District’s net OPEB liability at June 30, 2020 was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions: The total OPEB liability at June 30, 2020 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, 2019
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	7.00%
Inflation	2.50%
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% until 2037 and thereafter.
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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

as of March 31, 2020, the closest date available to the measurement date, for each major asset class are summarized in the following table:

Investment Class	Target Allocation	Long-term Expected Real Rate of Return
Equity	48.25%	7.79%
Fixed income	45.00%	3.47%
REITs	1.75%	7.67%
Cash	5.00%	0.53%
Total	<u>100.00%</u>	

The table above shows the target asset allocation in the PARS Moderate 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.

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2019	\$ 13,807,214	\$ 7,496,403	\$ 6,310,811
Changes for the year:			
Service cost	393,335		393,335
Interest on the total OPEB liability	974,068		974,068
Differences between expected and actual experience	1,788,002		1,788,002
Changes in assumptions	(1,226,349)		(1,226,349)
Contribution - employer		1,422,545	(1,422,545)
Net investment income		562,710	(562,710)
Benefit payments	(570,587)	(570,587)	
Administrative expense		(41,110)	41,110
Net changes	<u>1,358,469</u>	<u>1,373,558</u>	<u>(15,089)</u>
Balance at June 30, 2020	<u>\$ 15,165,683</u>	<u>\$ 8,869,961</u>	<u>\$ 6,295,722</u>

Changes in assumptions at the June 30, 2019 measure date include updating mortality and retirement assumptions to the 2017 CalPERS Experience Study, changing the health insurance trend rates to 6% trending down to 4.5% in 2037 from 8.4% and 5% for pre-65 and post-65 trending down to 5% in 2033, changing the general inflation assumption from 2.26% to 2.5% and changing the aggregate salary increase assumption from 3.25% to 2.75%.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE J – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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:

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
Net OPEB liability	\$ 8,226,447	\$ 6,295,722	\$ 4,686,990

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:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability	\$ 4,496,165	\$ 6,295,722	\$ 8,494,296

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the year ended June 30, 2020, the District recognized OPEB expense of \$987,979. At June 30, 2020, 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	\$ 1,614,145	
Differences between actual and expected experience	1,490,002	\$ (9,258)
Changes in assumptions		(1,021,957)
Net differences between projected and actual earnings on OPEB plan investments		<u>(102,927)</u>
Total	<u>\$ 3,104,147</u>	<u>\$ (1,134,142)</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, 2020:

<u>Year Ended June 30</u>	
2021	\$ 49,317
2022	49,317
2023	84,650
2024	79,953
2025	<u>92,623</u>
	<u>\$ 355,860</u>

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

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

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.

The District’s self-insured retention levels and limits on coverage under the JPIA are as follows at June 30, 2020:

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
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	Statutory	None
Cyber liability		3,000,000/5,000,000 occurrence/aggregate	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, 2020:

Reach 1 Water Line Replacement	\$ 2,139,796
Techite Waterline Replacement	1,515,219
Jenny Lind Pre-Treatment Facility	319,301
Copper Cove Lift Station Rehabilitation	136,957
Copper Cove Force Main Rehabilitation	136,957
Jenny Lind Pipeline Replacement	57,079
Total	<u>\$ 4,305,309</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.

CALAVERAS COUNTY WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE L – COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

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, 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.

REQUIRED SUPPLEMENTARY INFORMATION

CALAVERAS COUNTY WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

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

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the Net Pension Liability	0.12843%	0.26677%	0.25981%	0.25186%	0.25186%	0.21557%
Proportionate Share of the Net Pension Liability	\$ 5,142,799	\$ 10,053,891	\$ 10,242,016	\$ 8,797,338	\$ 6,909,619	\$ 5,327,739
Covered Payroll - Plan Measurement Period	\$ 5,373,505	\$ 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	95.71%	186.90%	185.33%	170.63%	144.67%	109.44%
Plan Fiduciary Net Position	\$ 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	88.13%	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, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually Required Contribution (Actuarially Determined)	\$ 849,664	\$ 1,131,574	\$ 1,012,621	\$ 946,214	\$ 535,436	\$ 725,590
Contributions in Relation to the Actuarially Determined Contributions	(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	\$ 5,528,469	\$ 5,373,055	\$ 5,379,180	\$ 5,256,427	\$ 5,155,786	\$ 4,776,189
Contributions as a Percentage of Covered Payroll	15.37%	124.25%	18.82%	18.00%	10.39%	15.19%

Notes to Schedule:

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

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

	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability:			
Service cost	\$ 393,335	\$ 356,032	\$ 339,078
Interest	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	(570,587)	(534,668)	(544,601)
Net change in total OPEB liability	1,358,469	729,908	668,117
Total OPEB liability - beginning	13,807,214	13,077,306	12,409,189
Total OPEB liability - ending (a)	\$ 15,165,683	\$ 13,807,214	\$ 13,077,306
Plan fiduciary net position:			
Contributions - employer	\$ 1,422,545	\$ 1,228,844	\$ 1,156,609
Net investment income	562,710	405,162	564,907
Benefit payments	(570,587)	(534,668)	(544,601)
Administrative expenses	(41,110)	(17,301)	(15,813)
Net change in plan fiduciary net position	1,373,558	1,082,037	1,161,102
Plan fiduciary net position - beginning	7,496,403	6,414,366	5,253,264
Plan fiduciary net position - ending (b)	\$ 8,869,961	\$ 7,496,403	\$ 6,414,366
Net OPEB liability - ending (a)-(b)	\$ 6,295,722	\$ 6,310,811	\$ 6,662,940
Plan fiduciary net position as a percentage of the total OPEB liability	58.49%	54.29%	49.05%
Covered-employee payroll - measurement period	\$ 5,373,055	\$ 5,379,180	\$ 5,256,427
Net OPEB liability as percentage of covered-employee payroll	117.17%	117.32%	126.76%
Notes to schedule:			
Valuation date	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	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, 2020

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution - employer fiscal year	\$ 1,041,797	\$ 851,958	\$ 746,759
Contributions in relation to the actuarially determined contributions	(1,614,145)	(1,422,545)	(1,156,609)
Contribution deficiency (excess)	\$ (572,348)	\$ (570,587)	\$ (409,850)
 Covered-employee payroll - employer fiscal year	 \$ 5,379,181	 \$ 5,373,055	 \$ 5,379,180
 Contributions as a percentage of covered-employee payroll	 30.01%	 26.48%	 21.50%

Notes to Schedule:

Valuation date	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	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%
Inflation	2.50%	2.26%	2.26%
Aggregate salary increases	2.75%	3.25%	2.75%
Investment rate of return	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 and thereafter	8.40% and 5.00% in the first year for pre-65 and post-65, respectively, trending down to 5.00% in 2033 and thereafter.	

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 STATEMENT OF FIDUCIARY NET POSITION
 ASSESSMENT DISTRICT AGENCY FUND

June 30, 2020
 (With Prior Year Data for Comparative Purposes Only)

	West Point Acres Fund	Wilseyville Fund	Arnold Sewer Fund	New Hogan/ La Contenta Fund	Lake Tulloch Fund
ASSETS					
Cash and cash equivalents	\$ 15,039	\$ 5	\$ 71,337	\$ 98,183	
Interest receivable	28		135	185	
Due from County of Calaveras			1,443		
Restricted assets:					
Cash and cash equivalents with fiscal agents				7	
TOTAL ASSETS	<u><u>\$ 15,067</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 72,915</u></u>	<u><u>\$ 98,375</u></u>	<u><u>\$ -</u></u>
LIABILITIES					
Notes payable					\$ 10,742
Due to other governments		\$ 5			
Due to (from) bond holders	<u>\$ 15,067</u>		<u>\$ 72,915</u>	<u>\$ 98,375</u>	<u>(10,742)</u>
TOTAL LIABILITIES	<u><u>\$ 15,067</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 72,915</u></u>	<u><u>\$ 98,375</u></u>	<u><u>\$ -</u></u>

Saddle Creek Fund	DaLee/ Cassidy Fund	Fly in Acres Fund	Wallace Fund	Totals for Comparative Purposes Only	
				2020	2019
\$ 298,875	\$ 76,378	\$ 114,696	\$ 305,713	\$ 980,226	\$ 1,119,036
564	144	216	577	1,849	3,770
5,313	2,830	6,657	2,614	18,857	24,228
<u>335,750</u>	<u>68,428</u>	<u>135,195</u>		<u>539,380</u>	<u>531,858</u>
<u>\$ 640,502</u>	<u>\$ 147,780</u>	<u>\$ 256,764</u>	<u>\$ 308,904</u>	<u>\$ 1,540,312</u>	<u>\$ 1,678,892</u>
				\$ 10,742	\$ 10,742
			\$ 308,904	308,909	355,532
<u>\$ 640,502</u>	<u>\$ 147,780</u>	<u>\$ 256,764</u>		<u>1,220,661</u>	<u>1,312,618</u>
<u>\$ 640,502</u>	<u>\$ 147,780</u>	<u>\$ 256,764</u>	<u>\$ 308,904</u>	<u>\$ 1,540,312</u>	<u>\$ 1,678,892</u>

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

For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Water operating revenues	\$ 8,339,509	\$ 8,071,882
Property taxes	2,596,286	2,519,303
Investment income	602,261	583,502
Expansion Fees	846,084	510,219
Power sales	546,480	586,131
Capital R&R fees	3,267,858	3,264,713
Other income	613,387	1,018,897
TOTAL REVENUES	16,811,865	16,554,647
EXPENSES		
Total Operating Expenses	13,926,886	13,891,740
<i>Less: Depreciation</i>	(2,788,802)	(2,749,810)
Transfers out (excluding noncash transfers)	29,212	120,200
TOTAL EXPENSES	11,167,296	11,262,130
NET REVENUES	5,644,569	5,292,517
Debt Service Payments *	1,281,654	1,281,559
Debt Coverage Ratio - Actual	4.40	4.13
Required Ratio - 2014 Water Revenue Loans and 2016 Water Enterprise Revenue Bonds	1.25	1.25
<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	\$ 5,644,569	\$ 5,292,517
Debt Service Payments (ALL)**	2,075,571	1,932,425
Debt Coverage Ratio - Actual	2.72	2.74
Required Ratio - 2014 Water Revenue Loans, 2016 Water Enterprise Revenue Bonds and 2019 Taxable Revenue Refunding Loan	1.25	1.25

*** Includes all debt payments.*

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

For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Sewer operating revenues	\$ 4,831,521	\$ 4,580,167
Property taxes	675,870	656,297
Investment income	246,381	240,259
Expansion Fees	624,482	498,226
Power sales	202,123	216,788
Capital R&R fees	1,191,942	1,181,826
Other income	210,636	316,878
TOTAL REVENUES	7,982,955	7,690,441
EXPENSES		
Total Operating Expenses	6,806,641	6,379,996
<i>Less: Depreciation</i>	(1,254,976)	(1,241,799)
Transfers (in)	(29,212)	(18,957)
TOTAL EXPENSES	5,522,453	5,119,240
NET REVENUES	2,460,502	2,571,201
Debt Service Payments *	396,961	396,969
Debt Coverage Ratio - Actual	6.20	6.48
Required Ratio - 2014 Sewer Revenue Loans	1.25	1.25
<i>Annual Debt Service Payments</i>		
<i>* Includes payments on loan from Umpqua Bank (Series 2014 Sewer Revenue Loan).</i>		
NET REVENUES	\$ 2,460,502	\$ 2,571,201
Debt Service Payments (ALL)**	635,633	647,908
Debt Coverage Ratio - Actual	3.87	3.97
Required Ratio - 2014 Sewer Revenue Loans and 2019 Taxable Revenue Refunding Loan	1.25	1.25

** Includes all debt payments.

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OTHER REPORTS

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the 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 ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2020.

Internal Control Over Financial Reporting

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

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.

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

Compliance and Other Matters

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

To the Board of Directors
Calaveras County Water District

Purpose of this Report

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

Richardson & Company, LLP

December 16, 2020

Agenda Item

DATE: January 13, 2021
TO: Board of Directors
FROM: Brad Arnold, Water Resources Program Manager
SUBJECT: Adoption of the Fall 2017 Update to Tuolumne-Stanislaus Integrated Regional Water Management Plan

RECOMMENDED ACTION:

Motion: _____/_____ adopting Resolution No. 2021 - ____ to Adopt the Updated Tuolumne-Stanislaus 2017 Integrated Regional Water Management Plan

SUMMARY:

Calaveras County Water District (CCWD) is a founding member of the T-Stan IRWMA, a collaborative multi-agency framework to address major water-related challenges and needs of the critical Tuolumne and Stanislaus River Watershed regions. T-Stan IRWMA governance is based around a Joint Powers Agreement (JPA) between several public agencies in Calaveras and Tuolumne Counties, most recently amended in April 2014, which provides for agency participation via a Board of Directors and Watershed Advisory Committee (WAC) to assess regional project/program needs and apply for grant funding opportunities. CCWD participates in the JPA Board of Directors and WAC during their regular monthly meetings and also serves on the T-Stan IRWMA Project Review Committee. A map of the T-Stan IRWMA region and participating agencies is shown in Attachment A; CCWD included areas are located south of Highway 4, mostly in the Copper Cove/Copperopolis and Ebbetts Pass Services Areas.

The T-Stan IRWMA framework is based on the California Department of Water Resources' (DWR) Integrated Regional Water Management grant-funding program, established in 2002 under the Regional Water Management Planning Act (SB 1672), funded mostly through periodic voter-approved state bond measures (for more info, visit water.ca.gov/programs/integrated-regional-water-management) Since T-Stan IRWMA formation in 2007, that DWR program has brought in around \$13 million of grant funds to the Tuolumne-Stanislaus region, with around \$1.8 million going to projects and programs within Calaveras County (e.g., Douglas Flat/Vallecito Recycled Water Pump Station, Regional Water Conservation Rebate Program). In order to remain eligible for future DWR grant funds, and for T-Stan IRWMA to satisfy certain state programmatic criteria, the T-Stan IRWMA developed and must maintain a IRWMP adopted by each participating agency. The IRWMP is a critical document for this program, outlining the governance, collaboration, and project and program review consistent with the latest state priorities to

determine suitability for specific grant (and bond) programs. The document also establishes the regional priorities, engagement with local economically disadvantaged communities (DACs), and provides the platform for incorporating CCWD project needs.

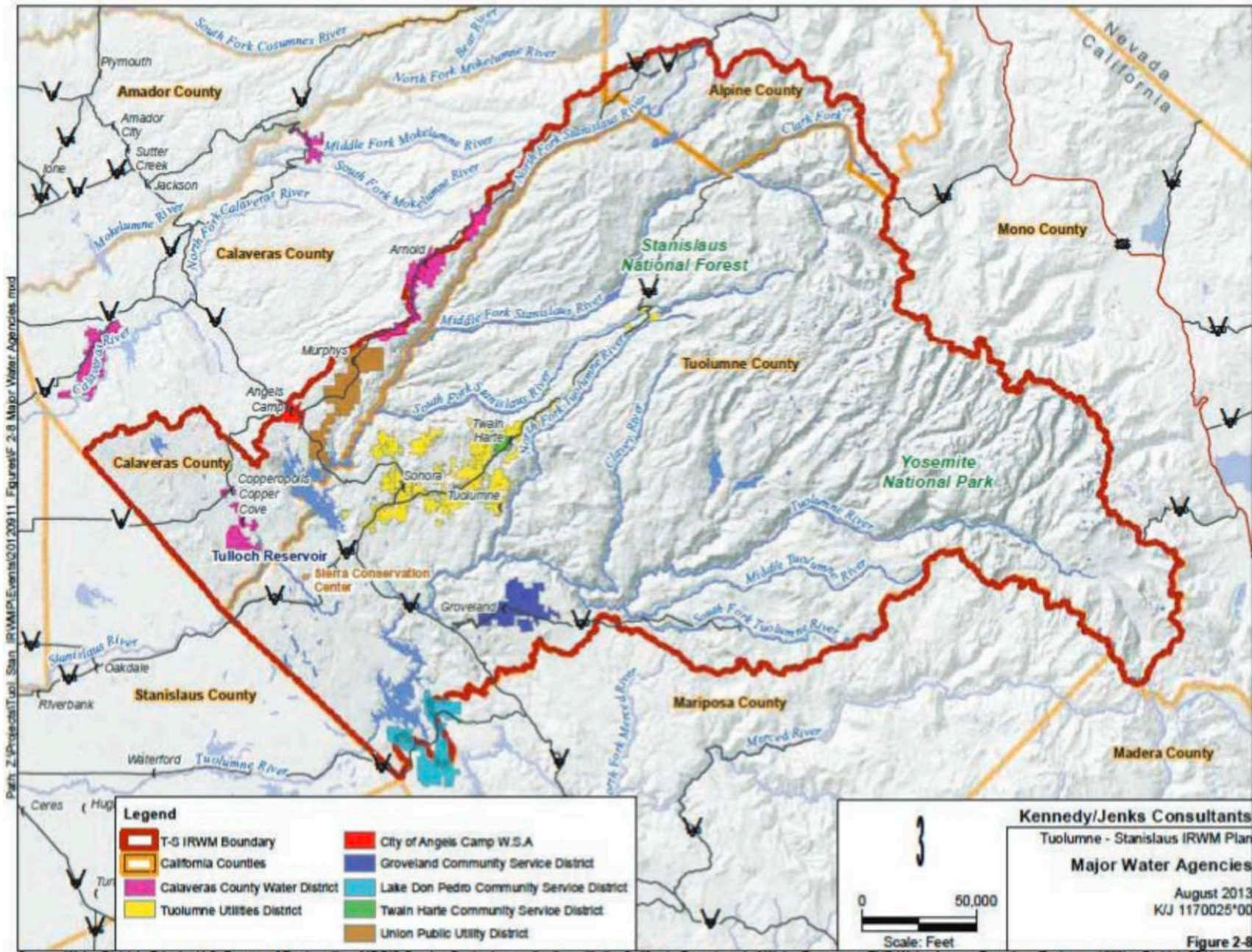
As California Proposition 1, 2014 Water Bond (Prop 1) funding becomes available via DWR grants, CCWD is being asked to formally adopt the latest T-Stan IRWMA IRWMP update, completed in Fall 2017. This IRWMP update was done to address the most recent 2016 DWR grant program guidelines aimed at emphasizing water infrastructure adaptations to climate change, providing incentives for watershed management efforts, and improving regional water self-reliance. Several of CCWD's comments and concerns were incorporated into the IRWMP through several workshops and meetings held during development of the updated plan in 2016 and 2017. A copy of the IRWMP DWR review letter and executive summary is provided as Attachment B, with the full IRWMP available on the web at: tstan-irwma.org/library/documents.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachments: A) T-Stan IRWMA Map
 B) IRWMP Update Executive Summary
 C) Resolution No. 2021-__ Adopting the Updated Tuolumne-Stanislaus 2017 Integrated Regional Water Management Plan

Attachment A – T-Stan IRWMA Map
 Jan. 7, 2021 T-Stan IRWMP Update Agenda Item



Source: Water Districts Private, U.S. Bureau of Reclamation, MPGIS Service Center in coordination with the California Department of Water Resources. TUD Water Agency Boundary, Tuolumne Utilities District, 2011

**Tuolumne-Stanislaus
Integrated Regional Water
Management Plan**

August 2013

Updated Fall 2017

**Attached is IRWM Plan Executive Summary,
entire Fall 2017 Updated IRWM Plan is available at:
<https://tstan-irwma.org/library/documents/>**

Executive Summary

This Integrated Regional Water Management Plan (IRWM Plan or Plan) defines a clear vision for water resources management in the Tuolumne-Stanislaus Region (T-S Region or Region) and highlights important actions needed to help accomplish that vision through the year 2035.

This IRWM Plan complies with the *Integrated Regional Water Management Guidelines for Proposition 84 and 1E* published by the California Department of Water Resources (DWR) in November 2012. Financial assistance from DWR and contributions from the Regional Water Management Group funded the development of this Plan. Proposition 84 identified watershed-based funding areas throughout the state, with the T-S Region being a part of the San Joaquin River Funding Area. Each Funding Area is allocated, based on population, a portion of the \$1 billion approved by the voters under Proposition 84 in 2006. Predecessor bonds, including Propositions 13 and 50, also provided incentives for development of IRWM Plans. DWR designed the IRWM planning process to be consistent with the *California Water Plan*, a statewide water resources planning document updated periodically, and DWR intends that IRWM Plans and future updates of the *California Water Plan* be integrated further in the future.

Introduction (Section 1)

This IRWM Plan was the first regional watershed management plan of its kind in the T-S Region and provided a framework to improve collective understanding and take high-priority actions to collaboratively address the many major water-related challenges/needs and conflicts within the Region through the planning horizon. These issues include water quality, local water supply reliability, better integration of water and land use management, resource stewardship and ecosystem protection. The array of goals, objectives, selected resource management strategies, and prioritized projects of this Plan represent a collective view of how to improve integrated water management throughout the Region. This Plan thereby establishes a clear path forward to enhance management of water resources in the T-S Region.

The formation of the T-S Region was initiated through efforts of Tuolumne Utilities District (TUD) and was finalized with support by numerous interest groups, federal, state and local agencies as well as non-governmental organizations (NGOs) (see Table 1-1 for a list of participants). Upon consideration of numerous factors, including but not limited to watershed boundaries, agency service areas, and physical landscape characteristics, region boundaries were established that encompass approximately 2,700 square miles, spanning the western slope of the Sierra Nevada, rising from the lower Sierra foothills to the crest of the Sierra Nevada.

To represent the T-S Region, the Regional Water Management Group (RWMG) was formed by agencies participating in an initial meeting held by TUD. The RWMG was a component of the Planning Grant Committee (PGC), which comprised all entities that had executed the Memorandum of Understanding (MOU), including 22 local, state and Federal agencies as well as NGOs. The PGC managed the IRWM Plan development and provided leadership to the program.

Development of the IRWM Plan occurred in an iterative process, organized around monthly Planning Grant Committee meetings, which were open to any interested stakeholder. Key topics discussed during Plan development are outlined in Figure ES-1.



Figure ES-1: IRWM Planning Process Overview

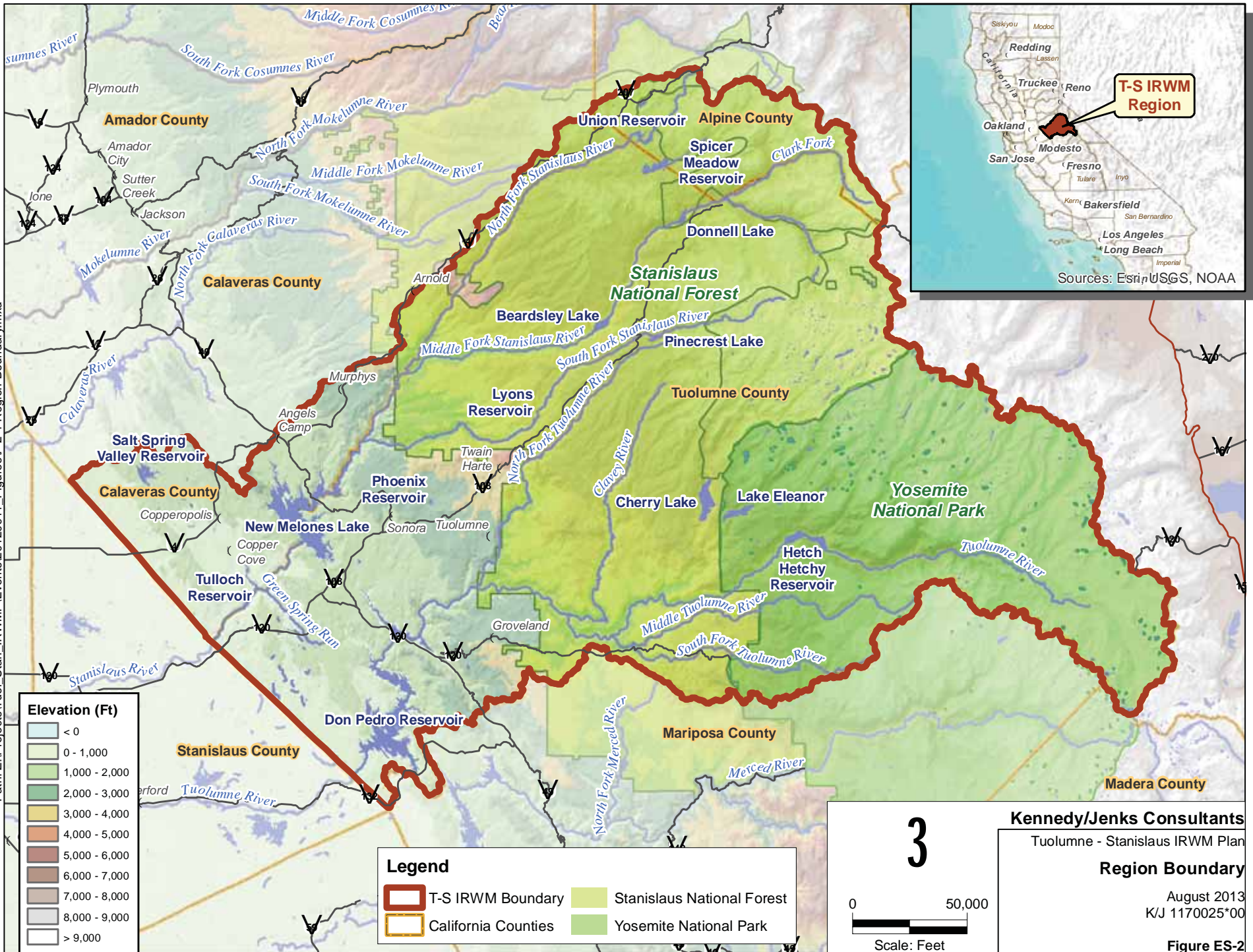
Throughout the T-S IRWM Plan development process, inclusion of stakeholders and a consensus-driven process was a cornerstone. This process enabled bringing together a broad array of groups into a forum to help ensure that the Plan reflects the water-related needs of the entire Region, promotes the formation of regional partnerships, and encourages increased coordination with state and federal agencies.

The Tuolumne-Stanislaus Region (Section 2)

Section 2 describes the physical and environmental characteristics of the Region, social and demographic characteristics of the Region, and provides an overview of the Region’s water system. The approximately 2,700 square miles of the T-S Region span the entire western slope of the Sierra Nevada, encompassing the Upper Tuolumne River, Upper Stanislaus River, and Upper Rock Creek-French Camp Slough watersheds. The Region includes all of Tuolumne County, the southern portion of Calaveras County, and southwestern Alpine County, as shown on Figure ES-2.

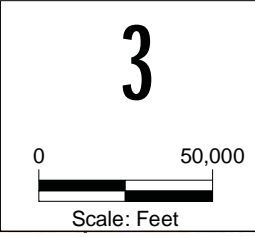
The majority of the Region’s approximately 70,000 people reside in the foothills at elevations below 3,000 feet. Major communities of the T-S Region include Sonora, Twain Harte, Copper Cove, Copperopolis, Angels Camp, Murphys, and Groveland. A number of the Region’s communities have been identified as Disadvantaged Communities (DACs) which have median household incomes less than \$48,706 per DWR criteria. The Region is also home to two federally recognized Me-Wuk tribes, and federally managed national forest and national park lands represent over two thirds of the lands in the Region. The Region’s economy continues to evolve from the historic industries of agriculture, mining and timber, to a more service-based economy. Residential and agricultural developments considered for the Region may contribute to the 1-2% projected growth in the Region and would result in related increases in water use demands in the Region.

Path: Z:\Projects\Tuol-Stan_IRWMP\Events\20120911_Figures\F 2-1 Region Boundary.mxd



Elevation (Ft)	
[Lightest Green]	< 0
[Light Green]	0 - 1,000
[Medium-Light Green]	1,000 - 2,000
[Medium Green]	2,000 - 3,000
[Yellow-Green]	3,000 - 4,000
[Yellow]	4,000 - 5,000
[Orange]	5,000 - 6,000
[Red-Orange]	6,000 - 7,000
[Red]	7,000 - 8,000
[Dark Red]	8,000 - 9,000
[Brown]	> 9,000

Legend	
[Red Outline]	T-S IRWM Boundary
[Yellow Outline]	California Counties
[Light Green Box]	Stanislaus National Forest
[Medium Green Box]	Yosemite National Park



Kennedy/Jenks Consultants
 Tuolumne - Stanislaus IRWM Plan
Region Boundary
 August 2013
 K/J 1170025*00
Figure ES-2

The Upper Stanislaus and Upper Tuolumne River watersheds are sources of abundant water resources relied upon as critical supplies for invaluable river ecosystems, millions of people, hundreds of thousands of acres of prime farmland, and hydroelectric resources used throughout California. In the Region, these surface water resources are the primary source of potable water, while at the same time 98% of these water supplies serve export water demands. Numerous upstream reservoirs exist within the Region that serve multiple purposes including storage, largely for users outside the Region, and hydropower.

Water supplies within the Region consist primarily of surface water. The surface water conveyance system consists of an extensive system of pipelines, canals, ditches and flumes, many of which are remnants of the Region's historical water system used for mining and support industries during the 19th Century. Surface water quality in the Region is generally very good with issues primarily resulting from current or historical land use. Groundwater quality is highly variable and availability of groundwater resources primarily found in fractured bedrock is largely unquantified. Nevertheless, groundwater is a primary water supply source for many individual homeowners and small water systems in the T-S Region.



3/4-mile Flume - Utica Power Authority

The T-S Region boasts a high diversity of ecosystems and environmental resources. About two-thirds of the land area within the T-S Region is covered by coniferous forests in the Stanislaus National Forest and Yosemite National Park. The lakes, creeks, meadows and other natural features of the Region provide key habitat for many of California's most important aquatic and terrestrial species. In addition, the Region's rivers, reservoirs and lakes provide extensive opportunities for water-dependent recreation popular to users within and beyond Region boundaries.

Relation to Local Water and Land Use Planning (Section 3)

Section 3 describes how land use planning and decision making are coordinated with water management planning and implementation within the Region and highlights opportunities for improved communication and action in the future. Water resources and land use planning in the T-S Region are inherently linked in that activities and processes that occur on the land directly affect the use and movement of water within the Region. These linkages between land use and the impacts on the hydrologic cycle, and similarly between water management and the ability to support particular land uses, are important to consider when making land or water management decisions. DWR recognizes these linkages and requires that IRWM Plans describe the relationships and interactions between regional planning efforts fostered by the Regional Water Management Group and local water planning and local land use planning.


The T-S IRWM Plan contains information from local planning efforts that have occurred throughout the Region and has drawn from numerous plans and studies related to water resources and land use management in the Region. The IRWM Plan is consistent with and supports locally-led planning and implementation of integrated water management. Additionally, through the T-S IRWM process, land and water management organizations in the Region have

taken steps towards better understanding and collaboration regarding regional water management issues.

Major Water-Related Needs, Challenges, and Conflicts (Section 4)

Section 4 presents the broad perspective of the major water-related needs, challenges and conflicts that should be addressed in the T-S Region in some manner over the 20-year planning horizon. The broad range of topics highlighted in this section serves as the foundational baseline for much of the T-S IRWM Plan, including development of IRWM Plan objectives, and prioritization of resource management strategies, programs and projects to address identified issues within the T-S Region.

The key issues, needs, challenges, and priorities for the T-S Region with respect to water resource management identified by the Region's stakeholders include the following:

- **Efficient Use and Distribution of Water Needs –** Limited surface water and groundwater supplies in some portions of the Region, coupled with recent California regulatory mandates have created a growing need to increase the Region's municipal water use efficiency. However, conditions exist in the Region that make implementation of such programs challenging. Recycled water provides a means to offset potable water supplies and increase water use efficiency. Currently, various water reuse programs exist in the T-S Region and there is an interest in expanding water reuse projects.
- 
- The Region's availability of water resources is conducive to hydropower generation, which may play an increasingly greater role as efforts increase to expand renewable energy sources. However, it is important to balance hydropower improvements with competing beneficial use requirements and costs.
 - **Reliable and Affordable Water Supply Needs –** Water supply reliability needs within the Region is a complex issue that varies throughout the Region, but overall there is a need to develop reliable and affordable water supplies to support existing customers as well as accommodate future land use development and population growth. Although the Region in general is situated in highly productive watersheds much of the surface water available in the Region is held under senior water rights, is exported for use outside the Region, and/or stored and used for other purposes, such as hydropower generation. These factors put constraints on efforts to enhance water supply reliability within the T-S Region. Groundwater supplies that primarily serve small water systems are also subject to reliability issues.
 - **Meeting Water Quality Needs –** The quality of local groundwater can be highly variable depending on highly localized factors including, but not limited to, high salinity, nitrate, iron, and manganese. Contamination from septic tanks is a large concern in the Region, which is related to aging systems as well as systems that are approved for newer land use projects.

- Various factors are contributing to impaired water quality in the Region relating to historic and existing activities. A major concern is pollution from non-point sources that are thought to be resulting in impacts to surface water and groundwater quality. Non-point sources in the Region include various activities, such as failing septic systems, pesticide/herbicide/fertilizer use, sediment discharge, oils and greases, cattle, and other livestock grazing and agriculture, forest use, recreation, urban runoff and historic mining activities. Many land use activities are contributing to water quality impairments and there is an identified need for increased coordination between land use planning entities and water agencies.
- Resource Stewardship and Ecosystem Needs – The health of the Region’s ecosystems, including meadows and riparian systems, is an important factor in the quality and availability of water resources in the T-S Region. Various ecosystem restoration projects have the potential to provide numerous water resource related benefits in addition to species protection. Additionally, with over two-thirds of the Region’s land area dominated by coniferous forests, forest management including prevention of catastrophic wildfires is considered an important component in the water management planning within the Region.
- Stormwater System Capacity (Flood Management) – Management and containment of localized flooding of creeks and tributaries, particularly in urban areas such as Sonora, and along some local roadways has been a challenge and several stormwater conveyance systems within the Region are in need of improvements to reduce the potential for flooding.
- Climate Change – Climate change has the potential to have significant impacts on the T-S Region. Water demand, water supply, water quality, hydropower, and ecosystem and habitat vulnerability are all areas likely to be affected in some way due to climate change. The major river systems in the Region are fed primarily by snowmelt. Therefore, expected changes in snowpack levels due to climate change may impact the Region’s primary water sources. Additionally, increased temperatures could lead to decreased hydropower production, impaired water quality and increased wildfire risk.



Lower Foothills Landscape in T-S Region

Plan Objectives (Section 5)

The IRWM Plan objectives represent the foundational intent of the T-S Region to improve water resources management over the next 20 years. Formulating meaningful and relevant objectives for the T-S Region required more collaboration and collective interaction amongst the Planning Grant Committee and Plan stakeholders than any other section in this Plan. Section 5 presents the Plan Objectives and related Measurable Planning Targets (MPTs) that serve as building blocks and “checkpoints” to assess progress towards achieving each Plan Objective.

Section 5 also discusses climate change vulnerabilities, which were prioritized relative to Plan Objective priorities. High priority areas include Water Supply, Water Quality. Areas of medium to high priority include Flooding, Ecosystem and Habitat Vulnerability, and Hydropower. Water Demand is identified as a medium priority and sea level rise is not applicable to the Region as there are no coastal areas. The Plan Objectives and Measureable Planning Targets (MPTs) contain a number of considerations that will facilitate the Region's preparedness and ability to adapt to identified vulnerabilities to climate change. Strategies described in Section 5 include improving water and energy efficiency of the Region's water systems, reducing invasive species infestation, improving watershed yield, and developing reliable water supplies.



Resource Management Strategies (Section 6)

The Goals and Objectives presented in Section 5 describe a range of areas in which regional stakeholders intend to improve water-related conditions in the Region over the plan horizon. Achieving these objectives will require that resource managers and other stakeholders implement a variety of water management actions. Those actions could include projects, programs, or policies designed to help agencies and local governments manage water and related resources. A broad list of these actions, referred to as resource management strategies (RMS), were identified in the California Water Plan Update 2009 and were considered for applicability to the T-S Region.

Project Selection and Prioritization (Section 7)

Section 7 describes the project solicitation, development, and review process that was used to select and prioritize projects for inclusion in the T-S IRWM Plan, as well as, describes the current process for project selection.

The PGC began with development of Project Selection Criteria document over several meetings in order to establish metrics and a common understanding for how projects submitted by stakeholders would be reviewed and prioritized. A project submittal form was developed and "Call for Projects", stakeholders were invited to submit any projects, programs, and action ideas they thought could help contribute to fulfilling the Plan Objectives and associated Measurable Planning Targets, irrespective of the project's current funding, level of development, or readiness to proceed. The decision and prioritization process relied on: information submitted by the proponents that addressed a standard list of project criteria; technical judgment about the relevancy of the submitted projects; and Stakeholder discussions.

A total of 29 projects were submitted during the initial Call for Projects, which upon scoring, review and stakeholder input were all included in the IRWM Plan. The projects submitted demonstrate the breadth of activities needed for the T-S Region to meet its water management objectives. The 29 projects were submitted by 15 different organizations and cover, to some extent, all 14 of the IRWM Plan Objectives. Several projects will help achieve multiple Plan Objectives. Projects ranged from wastewater facility improvements to habitat restoration

programs, water efficiency initiatives, flood management efforts, and water quality enhancement programs. The range of projects presented multiple opportunities for resource and project integration. The projects were unanimously accepted by the PGC for inclusion in the Plan, however each PGC member may not support implementation of every individual project.

The projects included in the IRWM Plan are important to meet the Objectives of the Region and the project proponents should advance their projects, regardless of their score. Projects included in the T-S IRWM Plan are summarized in Table ES-3. This project list will be updated and appended over time as projects are completed, new projects are identified, and new funding opportunities arise. In the future, additional projects will be needed to fully address all Plan Objectives and their MPTs.

Impacts and Benefits (Section 8)

Section 8 provides an overview of the impacts and benefits likely to be realized with implementation of the T-S IRWM Plan. This preliminary impact and benefit analysis may be used as a benchmark throughout IRWM Plan implementation.

The primary benefit of the T-S IRWM Plan is development of a framework supportive of collaborative regional planning; stakeholders have already begun seeing these benefits, even prior to adoption of the Plan. For example through the IRWM project development process, Tuolumne City, the Tuolumne Band of Me-Wuk, and Twain Harte Community Services District realized that a joint project to construct a new sewer line could provide numerous benefits to each entity that would not be achieved independently. Additional potential benefits from implementation of multi-benefit, regionally focused projects may include enhanced water supply reliability, improved water quality, improved habitat quality, improved infrastructure function and efficiency and actions to adapt to climate change and reduce greenhouse emissions.

Negative impacts that may be associated with the T-S IRWM Plan projects include (1) short-term, site-specific impacts related to site grading and construction, and (2) long-term impacts associated with project operation. The significance of these impacts will be evaluated in greater detail under project-specific and/or programmatic environmental compliance processes (consistent with California Environmental Quality Act and, if applicable, the National Environmental Policy Act).

Implementation Framework (Section 9)

Section 9 documents the relationships and decision-making structure recommended for use during the continued development and implementation of the T-S Region IRWM Plan over the next 20 years. It also sets forward a proposed framework for Plan implementation and guidelines for performance monitoring to track progress, and it offers suggested initial Plan implementation activities. This section is intended to serve as the cornerstone of critical actions the Region must take to ensure the success of the IRWM program into the future. Once the T-S IRWM Plan has been adopted, the focus of the Regional Water Management Group and stakeholders will change significantly. Some of the activities conducted during Plan development will continue, but the emphasis will shift from planning toward implementation and tracking of progress. Implementation will rely on actions taken by existing agencies and organizations within the Region.

The current implementation governance organizational structure (shown on Figure ES-3) was formed using a Joint Powers Authority (JPA) for the RWMG Board and a Charter for the Watershed Advisory Committee (WAC). The majority of IRWM Plan implementation activities occur at the WAC level but that the JPA acts on recommendations of the WAC, provides continuity, financial stability, and final decision-making. The JPA and WAC are supported by an Administration Support Team (AST) to assist with coordination, meeting scheduling, tracking, maintaining contact information and other administrative tasks. The WAC Charter's governance principles are similar to the IRWM Plan Planning Grant MOU used to constitute the PGC.

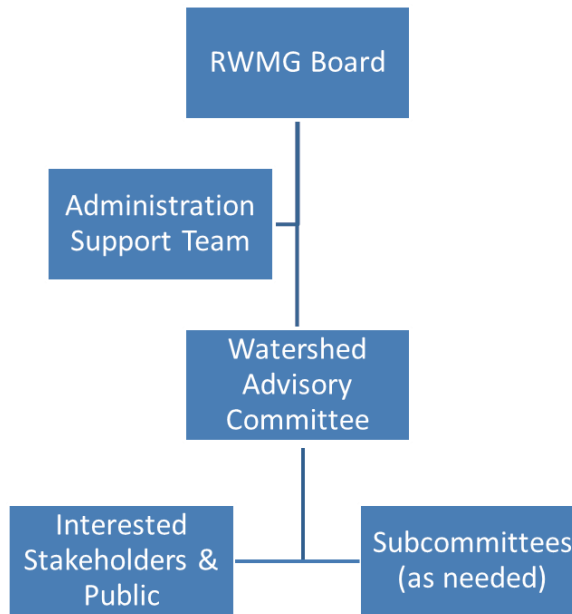


Figure ES-3: Proposed T-S IRWM Program Governance Structure

One of the most important aspects of Plan implementation is a process to ensure that the public and interested stakeholders continue to be involved. This will be accomplished through multiple avenues of communication and engagement between the RWMG, WAC and stakeholders. These will include, at minimum, conducting outreach, creating content in coordination with the WAC, facilitating input from RWMG and WAC meetings, and communicating the results of WAC Subcommittee work. During the RWMG meetings, dialog with Tribes and representatives of the disadvantaged and environmental justice communities within the Region will occur as needed to support meeting the objectives of the Plan. Another means of communication will be the posting of meeting materials and other relevant information to invite review and comment from any interested person or organization.

All WAC Agreement signatories are invited to participate as equals during WAC meetings to discuss implementation activities to meet the objectives in the IRWM Plan. Members of the public will be invited to participate as well, but will not have a voting role. The WAC will set agendas, interact with stakeholders, and foster collaborative decisions. The primary function of the RWMG formed under the JPA will be to develop an annual budget, manage funds required to fulfill the primary roles of the RWMG, and implement the Plan pursuant to the approved objectives. The RWMG will directly consider financial, personnel management and

communication and outreach issues. The RWMG will act on all matters necessary for IRWM Plan implementation including recommendations from the WAC. Decisions of the RWMG will require a majority vote of a quorum of the RWMG board. The specific details of decision-making will be described in the JPA formation agreement and documents related to formation of the WAC.

Every organization and individual with an interest in improving water management in the Region is invited and encouraged to participate in Plan implementation. The WAC and RWMG recognize that a committed public outreach and notification process is a necessary task to ensure the public is aware that there are multiple opportunities to become involved in the program. Disadvantaged communities and Tribes will continue to be an important aspect of outreach in the Region.

Financing of an IRWM Plan is an enormous undertaking and requires the contributions and attention of local, state, and federal agencies to ensure success. Financing of this T-S IRWM Plan involves two distinct tracks: funding of IRWM Plan administration and coordination, and funding of project implementation. Plan administration budgets will be developed and funded by the RWMG. The section highlights the anticipated funding needs for both tracks, identifies potential funding sources, and documents some of the activities that the RWMG and others may employ to secure additional project implementation funding.

Another important element of successful Plan implementation is a well-developed approach to performance and monitoring. This section describes such an approach, including monitoring, adjustments, and data sharing in order to meet the IRWM Guidelines.

Coordination (Section 10)

As described in previous sections of this Plan, management of water and other related resources within this Region is complex and has many interdependencies. Furthermore, the authorities and responsibilities for managing water and related resources within the Region are spread across many different agencies, organizations, and other stakeholders. The complexity and the distributed network of shared responsibilities create the need for robust and effective coordination. Section 10 describes how the T-S Planning Grant Committee took steps toward improving coordination on water resource related matters in the Region. This section also outlines how the successor Regional Water Management Group and Watershed Advisory Committee plan to coordinate with neighboring IRWM regions, local, state, and federal agencies and other stakeholders to improve integrated water management throughout the Region and neighboring areas.

Coordination is one of the most essential components of integrated regional water management, and coordination related to the T-S Region is described in several sections of this Plan. For example, Section 1, "Introduction," discusses the stakeholder coordination and public outreach activities, including outreach to tribal entities and disadvantaged communities that were conducted during the development of the Plan. Section 3, "Relation to Local Water and Land Use Planning" describes how water management on the local level relates to directly to land use planning and ways that improved coordination will help directly address several water-related challenges. Section 9, "Implementation Framework," describes the specific responsibilities of the RWMG, WAC, and others during Plan implementation.

The outreach and coordination process of the T-S IRWM Plan has enabled bringing together a broad array of groups into a forum to help ensure that the Plan reflects the water-related needs

of the entire Region, promotes the formation of regional partnerships, and encourages increased coordination with local, state and federal agencies.

RESOLUTION NO. 2021-

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

**ADOPT THE UPDATED TUOLUMNE-STANISLAUS 2017
INTEGRATED REGIONAL WATER MANAGEMENT PLAN**

WHEREAS, the Integrated Regional Water Management Planning Act of 2002 (Act), as established in Water Code Division 6, Part 2.2, encourages agencies and stakeholders to work cooperatively to manage regional water supplies aimed at improving water supply quality, quantity, and reliability; and

WHEREAS, the Act facilitated voluntarily participation by the District in the Integrated Regional Water Management Program (IRWM), a competitive grant-funding program for projects and programs consistent with a regionally-adopted IRWM Plan; and

WHEREAS, the District, along with other public agencies and stakeholders acting in Calaveras and Tuolumne Counties, formed the Tuolumne-Stanislaus IRWM Authority (T-Stan IRWMA) to address major water-related challenges and needs of the Tuolumne and Stanislaus River Watershed regions via IRWM; and

WHEREAS, T-Stan IRWMA developed a 2013 IRWM Plan according to California Department of Water Resources (DWR) rules and guidelines, making the T-Stan IRWMA eligible for IRWM grant-funding; and

WHEREAS, in order to remain eligible for future IRWM grant-funding, the 2013 IRWM Plan was updated in 2017 to comply with new guidelines established by DWR in July 2016 to address changes to state-wide IRWM priorities and funding requirements, including for the voter-approved California Proposition 1, 2014 Water Bond; and

WHEREAS, the 2017 Updated IRWM Plan was developed under the direction of the T-Stan IRWMA Board (IRWMA Board) and Watershed Advisory Committee (WAC) via a public review process, and the District is a member of the IRWMA Board and WAC; and

NOW, THEREFORE, BE IT RESOLVED the Board of Directors of CALAVERAS COUNTY WATER DISTRICT does hereby adopt the T-Stan IRWMA 2017 Updated IRWM Plan.

PASSED AND ADOPTED this 13TH day of January, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Jeff Davidson, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

Agenda Item

DATE: January 13, 2021
TO: Michael Minkler, General Manager
FROM: Damon Wyckoff, Director of Operations
RE: Report on the December 2020 Operations and Engineering Departments

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 2020. 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 available for questions

FINANCIAL CONSIDERATIONS:

None.

Attachment: December 2020 Operations and Engineering Department Reports for Division 1 through 5

Operations and Engineering Departments Report

December 1st, 2020 through December 31st, 2020

Director of Operations:

1. Conducted a Quarterly Utilities Coordination Meeting with participation from Calaveras County, CPUD, and Volcano Telephone
2. On-Going work associated with project coordination – West Point Redundant Filter Project Pre-Design RFP, Arnold WWTP Rehab Design RFP, Copper Cove Lift Station Rehab and Force Main Relocation Design, and 5 Year CIP
3. On-going participation in the development of the District's Strategic Plan
4. On-going Administrative work associated with the Startup operation of the Actiflo Pre-Treatment System at the Jenny Lind WTP
5. Participated in weekly AMI/AMR Project Coordination Meetings
6. Worked with the District's Purchasing Agent to complete the Orenco Pod System purchase for the Indian Rock WWTP post Board approval
7. Facilitated a District review of the Verkada Security Camera System
8. Accompanied the District's GM, C&M Manger, Condor, and DSOD in the annual site assessment of the White Pines Dam and in the post construction project review of the blanket drain rehab
9. Facilitated a Site assessment of the Bummerville Reservoir Dam spillway by GIS Consultants RE a contemplation of rehabilitation
10. On-going work with District Operations Staff RE the necessary improvements to various facilities including the Vallecito WWTP and the Copper Cove Reclaim Plant filter

Administrative Technician:

1. November Spray Reporting
2. Maintained Field Calendar
3. Received/Tracked All USA North Line 811 Locates – Handled Associated Calls
4. 219 District Line Locates – 12/01 – 12/30
5. Facilitated with Employee Reimbursements & Certificate Renewals
6. Field Training Course Ordering/Registrations
7. Process Operations Purchase Order Batches
8. On Call Reminders, Transfers, Logs
9. Electronic Lab Report Filing
10. Organizing and Archiving Operations Department Documents
11. Safety Tailgate Meetings: Create, Track, & Archive
12. Completed Work Efforts on the 2020 Backflow Program
13. Attended Various Meetings:
Supervisor Meeting, Coordination Meeting, Board Meeting, Fire Sprinkler
14. Created Christmas & New Year's Holiday Availability Schedule
15. Creating 2021 Field On-Call Schedule
16. Completed Work on Generator Site Assessment Spreadsheet

Plant Operations Manager:

1. On-going coverage of the West Point water and wastewater treatment plants while the District works to backfill empty operator positions.
2. Completed the monthly Wastewater Reports and submitted them to the State
3. Completed the review and acceptance of the Monthly State Water Reports and submitted them to the State
4. Accompanied the JPIA's representative in the inspection of the Hunter's WTP compressed air receiver
5. Participated in the repair of a water main break in Lilac Park in Arnold Christmas night
6. Participated in NCPA's test of their EAP
7. Worked with the Vallecito WWTP Operations Staff to restore the system to normal operations. Permeability issues created by excessive debris, fats, oils, and grease in the influent wastewater
8. On-going review of Fire Sprinkler Systems for new service connection requests
9. Provided assistance in acquiring data for Water System Audits and the Urban Water Management Plan
10. Participated in the RFP for plant upgrade design review for the Arnold Wastewater Treatment Plant

Construction and Maintenance Manager:

1. Participated in interviews and the selection process to fill the vacant mechanic position
2. Assisted in loading and moving of parts from the White Pines barn to the new parts warehouse.
3. Hauled bobcat to Arnold WWTP with the help of the Ebbetts Pass Distribution Supervisor to set a trench plate for pump replacement work effort.
4. Attended ACWA fall conference.
5. Created list of customers impacted by shutdown for Camp Connell fire hydrant replacement work effort.
6. Attended Wallace lake Estates Assessment upgrades meeting.
7. Reviewed the data received from pressure recorders that were set up in Hathaway Pines.
8. Created an apparatus (with EP crew) to connect to Vac truck and removed objects from White Pines Dam clean out.
9. On site meeting with the Construction Crew Supervisor at the Bear Creek Diversion to develop a game plan for completion of the work effort.
10. Participated in a Redwood Tank project update discussion meeting.
11. Site visit in Copper with the District's Inspector RE a District Force Main easement, an exposed pipeline, and cross-country line in Poker Flat.
12. Created a list of impacted customers and corresponding Boil Ware Advisory for Sunset Ridge due to a 6" mainline leak on Hwy 4.
13. Reviewed 90% design submittal for the LS improvement project and participated in a related meeting
14. Relocated a pumper truck from the Training Center and delivered to VWWTP.
15. Research related to proposed projects within District service areas
16. Reviewed probationary evals for Collections staff.
17. Created an internal flow chart for the step-by-step process related to issuing Boil Water Advisories.
18. Reviewed plans and researched District infrastructure related to the design for a new gas station in Arnold.
19. Attended Verkada camera security systems demo.
20. Updated the planned Construction Crew schedule.
21. Began the development of a work plan for the District's meter readers post implementation of the AMI project.
22. On site visit to White Pines Dam-DSOD inspection of out fall drains work and Dam inspection.
23. Worked with the Engineering Department on updating the Approved Materials list and Construction Standards.

Purchasing Agent:

1. Moved parts from the Ebbetts Pass barn and Hunters WTP to the new warehouse in San Andreas
2. Began setting up the new Warehouse in San Andreas
3. Multiple COVID related PPE and disinfection purchases
4. Set up delivery and purchase of chopper pump for lift station 3 in Arnold
5. PO and invoicing completion

6. Moved vehicle 710 from the Copper Service area to the new warehouse
7. Moved Hunter's generator from Jenny Lind to Vallecito
8. Switched wheel from Truck 551 back to Truck 538
9. Coordinated new leased Enterprise trucks for recall inspections
10. Coordinated generator work in Wilseyville at the Wilseyville Pump Station with Holt
11. Ordered transducers for the Electrical Department
12. Facilitated the repair of sewer cameras
13. Set up Vaccon Demo
14. Ordered fuses to facilitate electrical work in Copperopolis
15. Worked to update material costs for an updated Cost To Serve list
16. Coordinated the delivery and installation of the SpaceKap container for the newly purchased electrician's truck
17. Coordinated a materials delivery for the Copper Distribution Crew
18. Obtained quotes for fencing replacement at the District's E-Tank in New Hogan Lake Estates
19. Site visit with the Recycler for cleanup effort at the newly purchased sprayfield property at La Contenta
20. Worked on setting up account with Kubota parts for the Vallecito WWTP
21. Obtained new vehicles from Enterprise. Added them to the District's insurance plan, stickered, and equipped with radios prior to deployment
22. Met with Verkada security cameras regarding the possible installation of new security cameras at new warehouse and District-wide
23. Obtained air purifiers for the District's Administrative Building
24. Coordinated the surplus truck pickup for Enterprise
25. Met with pump vendor for delivery of the rebuilt Huckleberry Lift Station Pump
26. Finalized purchase and secured delivery for the Indian Rock Orenco Pod System

District Engineer:

1. Completed the closeout of the Reach 1 Pipeline Replacement Project
2. Developed a technical memo RE design requirements for a Reed's Turnpike Pump Station replacement project
3. On-going work associated with the West Point / Wilseyville WWTP consolidation project and associated Board Action to approve the recommended design engineering firm
4. Completed applications through PG&E and CPPA for electrical service upgrades for Lift Stations 6, 8, 15 and 18. Worked with field staff to photograph electrical infrastructure at lift stations. Uploaded application information online via PG&E website.
5. Completed Plan Review of the 90% design drawings and specifications for Lift Stations 6,8,15 & 18 Sewer Lift Station and Force Main Project
6. Worked with the District's GM and Engineering Tech to provide effective feedback and comments related to multiple developer projects
7. On-going work associated with the CIP List, Costs and Assumptions for HDR Capacity Fee Analysis
8. Met with potential design firms to discuss the need for a preliminary design report and conceptual design for the West Point Redundant Filter
9. On-going work with Staff to review the RFP for the Arnold WWTP Rehabilitation Project
10. Worked with the Engineering Coordinator and Staff to develop the Agenda items for the January Engineering Committee Meeting

Engineering Department

1. Prep and participate in Quarterly Utilities Coordination Meeting
2. Prep meeting minutes for CAMRA
3. Weekly Engineering Dept Meetings
4. Bi-weekly Coordination meetings (Engineering, Ops & Customer Service)
5. Prep for Engineering Committee Meeting
6. AMI/AMR Meter Project (bi-weekly meetings) and On-going staff support of the project including field visits and finalizing plans for field deployment of fixed network data equipment.
7. Copper Town Square Development (on going meetings, research)

8. Techite and Reach 1 Projects (Notice of Completion, Resolution, Maintenance Bond, Agenda item report, project close-out)
9. West Point/Wilseyville WWTF (Professional Service Agreement, Proposal Rejection Letters)
10. Wallace Lake Estates WWTF Electrical Improvement Project (distribution of addendums, Bid Opening, prep for Notice of Award, contract, resolution, etc.)
11. Redwood Tanks Project (Professional Service Agreements, PO's, Public Outreach meeting)
12. Copper Cove submittal review and discussion
13. SmartSheet Dashboard and Department training
14. On-going training with Retired Engineering Administrative Services Tech
15. Termination of Service requests = 1
16. Cost to Serves for New Service = 1
17. Requests for Comments = 2
18. Concept Applications = 1
19. Close out of Reach 1 project punch list.
20. Manhole Testing and winterization of Gold Creek unit 3.
21. 10-12 customer sewer inspections.
22. Coordination of work with multiple contractors.
23. Worked with engineering staff and construction/field operations supervisor to update District standards and approved material list.
24. Worked with field staff to photograph electrical infrastructure at lift stations 6,8,15 and 18. Uploaded information to PG&E application.
25. Plan review of Lift stations 6,8,15 and 18 with engineering and operations staff.
26. Plan review of Gas Station Project in Arnold.
27. Reviewed multiple change of use applications
28. Provided water system supply, diversion, distribution, storage and metering schematics for all service areas to the Water Resources Manager for development of the water loss audits required to be submitted to the State.
29. Issue/manage public bid for Wallace SCADA improvements (contract award to be brought to the Board of Directors in January).
30. On-going work with the Water Resources Manager RE: the Vallecito Pump Station and reclaimed water use
31. Worked to Develop a Request for Proposals for the design of improvements to the Arnold WWTP
32. Installed a pressure sensor on the discharge line at the Huckleberry Lift Station to better understand the Force Mains operation

Water Treatment Plants:

Copper Cove Water Treatment Plant:

1. Operations as usual

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

1. Operations as usual

Jenny Lind Water Treatment Plant:

1. Operations as usual
2. Continued training of two new operators
3. Multiple schedule adjustments RE being down operators
4. On-going work with the vendor for the Actiflo System to ensure adequate system operation

Sheep Ranch Water Treatment Plant:

1. Operations as usual
2. Annual DSOD Inspection of White Pines Dam
3. DSOD Inspection of the blanket drain rehabilitation

Wallace Lake Estates Well System:

1. Operations as usual

West Point Water Treatment Plant:

1. Operations by committee
2. Fence installation completed around the Bummerville Tank Site

Wastewater Treatment Plants:

Arnold Wastewater Treatment Plant:

1. Operations as usual

Copper Cove Wastewater Treatment Plant:

1. Routine operations as required by permit.
2. Worked to pull headworks pump and de-rag

Copper Cove Wastewater Reclamation Plant:

1. Operations as usual

Country House Wastewater Facility:

1. Operations as usual

Forest Meadows Wastewater Treatment Plant:

1. Operations as usual
2. Multiple issues with the UV system requiring extensive operational work efforts

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. Ordered Replacement Orenco Pod Filters

La Contenta Wastewater Treatment Plant:

1. Operations as usual
2. Multiple UV failure issues requiring extensive operator and electrician troubleshooting and repair work efforts

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. Extensive permeability issues continue – performed multiple Clean In Place (CIP) efforts and worked to locate breaches within the vacuum system.
3. Received pro-bono onsite support from MBR vendor – unable to find anything that could be done to improve filter system operation and/or permeability.
4. Work to obtain the services of a process control/SCADA expert that can enter the software program and locate any potential causes for the filterability/permeability issues

West Point Wastewater Treatment Plant:

1. Operations as usual

Wilseyville Wastewater Facility:

1. Operations as usual

Distribution:

Copperopolis Distribution System:

SERVICE LINE WORK

1. Arrowhead 1" 7 gpm
2. Little John 1" 20 gpm
3. Arrowhead 1" 1gpm
4. Brave st 1" 1 gpm
5. Hoya 1" 1gpm
6. Brett Heart 1" 3 gpm
7. Basket 1" 2 gpm
8. Uncle Billy 1" 1gpm
9. Uncle Billy 3/4" 2 gpm

10. Sandy Bar 3/4" 3 gpm
MAIN LINE WORK
1. None at this time
Additional Work
1. USA's
2. Flushed 408,997 gals.
3. Installed 4 New Services
4. 63 valves exercised

Ebbett's Pass Distribution System:

SERVICE LINE WORK

1. HWY 4 – 1 gpm
 2. Bigfoot Circle – 5 gpm
 3. Meadowview – 5 gpm
 4. Navajo - 5 gpm
 5. Grey Mare – 10 gpm
- MAIN LINE WORK**
1. 6" Main Break -Sunset Ridge – 200 gpm
- Additional Work**
1. Customer Service Work Orders
 2. USA Line Locates

Jenny Lind Distribution System:

SERVICE LINE WORK

1. O'Reilly
2. Driver
3. Hartvickson
4. Owens
5. Owens
6. Sparrowk
7. Bane
8. Yost
9. Milton
10. Milton
11. Milton
12. Milton
13. Ormes Ct

MAIN LINE WORK

1. Campbell Court 8"

ADDITIONAL WORK

1. Service Requests for the JL area
2. USA line locates for JL area
3. Weekly tank and pump station checks
4. Poured concrete in driveways that were saw-cut to facilitate repair
5. Completed Maintenance on the GapVax – pulled stuck ball float and replaced Kanaflex
6. Completed pressure test on Ormes Court in the effort to locate the service lateral leak

West Point Distribution System:

SERVICE LINE WORK

1. None at this time

MAIN LINE WORK

1. 2" – 145 Main Street

ADDITIONAL WORK

1. USA Line locates
2. Service Requests ranging from Read/Leave Ons, Restores, Pressure issues, Re-reads.
3. Pulled and closed hydrant meter for Volcano Communications

Collections:

1. Weekly Lift Station Checks
2. Cleaned and serviced the septic tank basket at a residence off Juniper in Six-Mile Village
3. Cleaned and serviced the septic tank at a residence off Canepa Lane in Vallecito
4. Repaired sump pump line at Lift Station 13 and installed a new pump
5. Monthly Dry Can inspections in Copperopolis
6. Provided assistance to the filter plate replacements at the Vallecito WWTP
7. Repaired failing sewer liner in the Douglas Flat Collections System
8. Pumped and Cleaned the Vallecito Lift Station
9. Provided assistance on the repair of a water leak on Grey Mare in Avery
10. Worked with Electrical to restore SCADA Comm at the Lower Cross-Country Lift Station
11. Pumped and Cleaned the Saddle Creek Lift Stations
12. Hydro Cleaned the main above the Saddle Creek Sewer Main
13. Pumped and cleaned the Lower Cross-Country Lift Station
14. Recall on new Service trucks – took to the dealer for inspection
15. Pumped “seed sludge” from Angels Camp’s WWTP for the Vallecito WWTP
16. Repaired Septic issue off HWY 26 in West Point
17. Provided assistance with hydrant replacement on Summit Level Road in Arnold
18. Cleaned the headworks at the Vallecito WWTP
19. Repaired float issues at Lift Station 16
20. Quarterly flushing of the mainline in West Point
21. Hydro cleaned the Main off Pelican Court-La Contenta
22. Pulled pump at Lift Station 3 in Arnold and Cleaned out rags
23. Provided assistance on a water leak repair in Big Trees Village off Navajo
24. Worked with PG&E to restore power at Lift Station 18 in Copperopolis – PG&E fuse blew and prime was lost on the primary Lift Station Pump
25. Repaired Septic Tank Breaker issue off Skunk Ranch Road – Indian Rock
26. Replaced Septic Float – Cliff Court La Contenta
27. Pulled and de-ragged pump at Lift Station 17 in Copperopolis

Construction:

1. Assisted the Copper Cove Distribution Crew with service line leak repairs
2. Assisted the Ebbett’s Pass Distribution Crew with service line leak repairs
3. Assisted the La Contenta Distribution Crew with service line leak repairs
4. Replaced a failed fire hydrant in Dorrington
5. On-going work associated with the FEMA funded Bear Creek Diversion Debris removal Project

Electrical:

1. Adjusted cams on MBR valve at VWWTP restoring proper function of valve
2. Replaced float system for Filter #1 at JLWTP, went online with PLC to confirm repair
3. Rebooted transfer switch at Larkspur pump station after failure, normal function restored after reboot
4. After hours emergency repair of MBR valve at VWWTP
5. Used remote SCADA access to removed past employees from SCADA callout groups district-wide
6. Replaced automatic transfer switch at Larkspur pump station after second failure
7. Troubleshoot failed DAF unit #1 at FMWWTP
8. After hours troubleshoot and repair of backup control system at Lower Cross Country lift station in Copper
9. Replaced ballasts at the FMWWTP UV system per operators request
10. Troubleshoot radio communication problems with A-TEEM at Arnold lift station #3
11. Replaced failed starter contactor for DAF unit #1 air compressor at FMWWTP
12. Used remote SCADA access to add new mechanic to SCADA callout groups district wide
13. Changed UV ballast settings at FMWWTP to variable per tech support
14. Repaired local high speed radio system at CCWTP

15. Fixed clock/timer problem in CCWTP SCADA computer with A-TEEM
16. Removed industrial hot spot radio from service at Copper Cove reclaim plant
17. After hours emergency repair of backup control system at Copper Cove lift station #16, replaced all floats with new
18. Relocated/installed/programmed new HMI for UV system at LCWWTP with A-TEEM
19. Replaced incorrect pressure transducers at VWWTP MBR system, then had A-TEEM remotely change scaling in PLC and check function in logic
20. Worked with A-TEEM to knock out multiple SCADA programming work orders at VWWTP
21. Troubleshoot and repaired magnetrol level controls at Hunters WTP filter #2
22. Troubleshoot high speed radio communications failure between A-Tank and JLWTP

Mechanical:

1. Worked with the Operator to repair the diffusers at the La Contenta WWTP also completed service on the systems blowers.
2. Serviced the Generator at Mountain Retreat Lift Station
3. Troubleshoot and repaired the air leak on the VacCon currently staged in Valley Springs
4. Replaced marker light on the VacCon in Ebbetts Pass
5. Replaced the Coolant Temp Sensor on the generator at Lift Station 15 in Copperopolis
6. Replaced the Steering knuckle and tie-rod end and aligned vehicle 533-Ford Ranger
7. Installed a solar panel on the portable generator currently housed at Lift Station 19
8. Repaired oil leak on Truck #538 – replaced the front brakes, troubleshoot, repaired, and replaced the DEF Tank and cleared the heater fault codes
9. Truck #612 – Replaced EGR and Oil Cooler – Low FICM voltage – replaced with a spare
10. Completed backflow device testing
11. Removed and replaced failed check valve on the blower system at the La Contenta WWTP
12. Repaired the aux fault on the control panel of the generator at the West Point Lift Station
13. Removed Pump 1 with the Collections Crew at the Arnold Lift Station #3 and de-ragged
14. Replaced belt, tensioner, and alternator on vehicle #126 – 2004 VacCon
15. Troubleshoot and found defective spray chamber on the belt press at Vallecito – parts ordered
16. Found defective heat exchanger and air leak on Air Compressor #1 at the La Contenta WWTP
17. Cleaned purge valve on the air compressor receiver at the La Contenta WWTP
18. Installed SpaceKap storage unit on the new Electrician Truck
19. Worked with Vallecito Operators to replace the defective MBR valve at the Vallecito WWTP
20. Found defective coolant reservoir sensor on truck #145 – Collections Pumper Truck – replaced sensor and restored to normal ops
21. Generator Checks District-Wide
22. Serviced generators in Poker Flat, West Point, Wallace, on Highway 4, and the Jenny Lind WTP
23. Repaired the fuel line on the generator at lift station 12

Prepared by Damon Wyckoff, Director of Operations