CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, September 22, 2020 1:00 p.m. Calaveras County Water District 120 Toma Court (P O 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 Committee before and during the meeting:

Join meeting

Or join by phone +1-408-418-9388 Meeting number (access code): 126 661 9361 Meeting password: yXaByu3bP63 (99229832 from phones and video systems)

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 related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. <u>PUBLIC COMMENT</u>: Comments limited to three minutes per person.

2. <u>APPROVAL OF MINUTES</u>:

3. <u>NEW BUSINESS</u>

- 3a. Report on the Monthly Financial Reports for August 2020 (Rebecca Callen, Director of Administrative Services)
- Discussion regarding District's Financial Management Policy No. 5.09 and 5.10, Surplus (Rebecca Callen, Director of Administrative Services)
- 3c. Discussion/Direction regarding Engaging with Urban Futures, Inc (UFI) for Financial Advisory Services (Rebecca Callen, Director of Administrative Services)

- 4. <u>DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS</u>
- 5. <u>GENERAL MANAGER COMMENTS</u>
- 6. **DIRECTOR COMMENTS**
- 7. <u>FUTURE AGENDA ITEMS</u>
- 8. <u>NEXT COMMITTEE MEETING</u>
- 9. <u>ADJOURNMENT</u>

* No Paperwork

Newspapers, For Information Only

Agenda Item

DATE: Sept 22, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Financial Reports for August 2020

RECOMMENDED ACTION:

Receive Report on August 2020 Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending August 31, 2020:

<u>Budget Status Report</u> – This is a high-level summary of operating revenues and expenditures with analysis points based on historical trends for the same period of reporting (period being the reporting months to date), budget to actual, and overall District and Departmental status.

<u>Capital Renovation and Replacement (Capital R&R) Report</u> – A summary of Capital R&R revenues and expenditures for the water and wastewater funds. Additionally, some expenditures are paid in arrears and this report may not adequately account for all costs incurred during the reporting period.

<u>Capital Improvement Program Cash Flow/Expenditure Summary</u> – A status report of Capital Improvement Program water and wastewater projects to date.

<u>Claim Summary</u> – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of August, 2020.

<u>Investment Transactions</u> – A summary of investment balances, interest received, and a listing of individual transactions that occurred during August, 2020.

FINANCIAL CONSIDERATIONS: None

Attachment: Budget Status Report – August 2020 Capital R&R Report – August 2020 Capital Improvement Program Cash Flow/Expenditure Summary – August 2020 Claim Summary – August 2020 Investment Transactions – August 2020

August 2020 Budget Status Report (PRE-AUDIT)

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line item variances are normal and the areas of concern are isolated to <u>Account Types</u> that fall short of budget and historical trends or Account Types that are at or over the benchmark.

Analysis has been done to evaluate 4-year trends related to revenues and operating expenses. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e. insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend in line with prior year amounts. Additionally, a comparison of Year to Date activity versus budget further identifies if there are any impending issues.

All District Revenues

This analysis includes operating, capital, expansion, and reserve funds

								Benchmark
Revenue YTD Totals		Fiscal Year 📑				Current	Remaining	17%
Account Type	-	2018	2019	2020	2021	Budget	Balance	Of Budget
W01-Sales & Charges		2,816,243	2,849,172	2,923,921	3,031,919	13,433,501	10,401,582	22.57%
W02-Water/Sewer Fees		2,390	2,255	2,021	14,200	55,000	40,800	25.82%
W03-Misc. Operating Rev	enue	22,878	14,782	12,008	114,547	49,000	(65,547)	233.77%
🗄 X03-Interest Income		5,229	5,738	7,162	111	160,500	160,389	0.07%
X04-Expansion/Assemt Fe	es	48,786	74,017	143,697	911,342	-	(911,342)	0.00%
X05-Power Sales		131,354	121,127	148,637	127,171	747,000	619,829	17.02%
The X06-Other Revenue		-1,055	3,0 99	240,290	2,777,856	1,124,000	(1,653,856)	247.14%
X30-Transfers In		1,214,382	792,987	4,126,360	841,659	2,899,922	2,058,263	29.02%
Grand Total		4,240,208	3,863,177	7,604,096	7,818,805	21,252,161	13,433,356	36.79%

Analysis of ALL District Revenues identifies the accounts to note:

- Misc Operating Revenue
- Other Revenue

Miscellaneous Operating Revenue

	2018	2019	2020	2021	Budget	Balance	%
W03-Misc. Operating Revenue	22,878	14,782	12,008	114,547	49,000	(65,547)	233.77%
42000-Inspection Fees		139	487	5,331	4,000	(1,331)	133.28%
42000-Water Inspection Fee	183	61			-	-	0.00%
44200-Backflow Certification Testing	150				3,000	3,000	0.00%
44500-Repair Labor/Materials	8,647	-900	4,014	10,846	20,000	9,154	54.23%
44510-Misc Operating Revenue	0				-	_	0.00%
44510-Reimbursable Expense	1 ,87 5	1,452	6 <i>,</i> 388	5,569	10,000	4,431	55.69%
48130-Rental Revenue	11,116	13,483			-	_	0.00%
48190-Miscellaneous Operating Rev	486	82	1,119	92,801	10,000	-	928.01%
48190-Other Operating Revenue	420	465			-	-	0.00%

42000: Developer activity has increased substantially over the summer resulting in an increase in Inspection Fee revenue, with Copperopolis seeing the most activity.

48190: The Utility Department currently has a Fuel Reduction Program at some wastewater facilities. Sierra Pacific Industries has paid the District \$91K in lumber sales.

Other Revenue

	2018	2019	2020 2021	Budget	Balance	%
🗉 X06-Other Revenue	-1,055	3,099	240,290 2,777,8	56 1,124,000	(1,653,856)	247.14%
48130-Rental Income	1,060	1,000		-	-	0.00%
48130-Rental Revenue			11,910 17,9	07 73,000	55,093	24.53%
52210-Assessment Admin.	128	113		-	-	0.00%
52230-Prepaid Assessment Revenue	1,347	424		-	-	0.00%
52270-Redemption Premium Revenue	-65	-42		-	-	0.00%
52430-Area of Benefit Reimbursement	-3,794			-	-	0.00%
54600-Other Non-Op Revenue			5,0	75 -	-	0.00%
54600-Other Non-Operating Revenue			219,981 2,754,8	75 920,000	-	299.44%
54605-Misc Developer Reimbursements	270	1,604	8,399	-	-	0.00%

54600: During July the District received \$2.4M from PG&E for the 2015 Butte Fire settlement. These funds will remain in Other Non-Operating Revenue until there is Board direction. The remainder of the account balance is the invoicing to NCPA/MID for FERC fees and other government agencies billings for reimbursements. The related expense will be recorded in the Water Resources budget.

District Operating Revenues

These revenues are isolated to Water, Sewer, and the District General Fund.

							Benchmark
Revenue YTD Totals	Fiscal Year 💌				Current	Remaining	17%
Account Type 🔄	2018	2019	2020	2021	Budget	Balance	Of Budget
🖲 W01-Sales & Charges	2,816,243	2,849,172	2,923,921	3,031,919	13,433,501	10,401,582	22.57%
W02-Water/Sewer Fees	2,390	2,255	2,021	14,200	55 ,000	40,800	25.82%
W03-Misc. Operating Revenue	22,878	14,782	12,008	114,547	49,000	(65,547)	233.77%
🗉 X03-Interest Income	5,104	5, 602	7,020	109	160,500	160,391	0.07%
X04-Expansion/Assemt Fees	48,786	74,017	143,697	911,342	-	(911,342)	0.00%
⊞ X05-Power Sales	131,354	121,127	148,637	127,171	747,000	619,829	17.02%
🗄 X06-Other Revenue	-2,465	2,604	240,290	2,777,856	1,124,000	(1,653,856)	247.14%
🗄 X30-Transfers In	1,214,382	792,987	4,126,360	841,659	2,899,922	2,058,263	29.02%
Grand Total	4,238,674	3,862,546	7,603,954	7,818,803	21,252,161	13,433,358	36.79%

The main Account Types to note are:

- Misc. Operating Revenue
- Other Revenue See above explanations

District Operating Expenses

District Operating Expenses are 1.19% over the 17% benchmark.

							Benchmark
Expense YTD Totals	Fiscal Year 🏾 🗾				Current	Remaining	17%
Account Type 🔄	2018	2019	2020	2021	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	1,507,151	1,543,049	1,500,500	1,472,622	9,771,263	8,298,641	15.07%
Y02-Utility Service	122,055	114,318	111,771	96,938	1,010,735	913,797	9.59%
H Y03-Materials/Supplies	206,059	168,088	227,504	241,965	1,272,551	1,030,586	19.01%
Y04-Outside Services	89,298	100,414	128,483	135,857	978,125	842,268	13.89%
Y05-Professional Services	63,617	46,0 55	48,526	44,877	553,001	508,124	8.12%
🗄 Y06-Vehicle/Equipement	27,447	40,453	59, 6 45	48,278	418,720	370,442	11.53%
Y07-Office Expenses	31,569	22,917	31,586	25,660	164,909	139,249	15.56%
H08-Travel/Training	4,221	8,216	8,152	1,588	72,087	70,499	2.20%
Y11-Retired Employee	84,137	91,95 5	102,334	101,999	620,000	518,001	16.45%
Y12-Bad Debts	11, 662	11,655	3,344	5,148	52,000	46,852	9.90%
Y13-Misc Op Expenses	6,746	11,615	316,590	443,554	1,527,324	1,083,770	29.04%
Y15-Director Costs	17,585	16,806	20,373	15,205	162,794	147,589	9.34%
🗄 Y16-Legal	5,171	8,993	17,253	16,091	275,000	258,909	5.85%
3 Z02-Debt Repayment	1,094,328	1,401,593	1,213,801	1,045,439	3,146,402	2,100,963	33.23%
🗄 Z03-Capital Equipment	78,08 9	10,16 5	15,949	52,2 9 5	800,864	748,569	6.53%
Z04-Misc Non Operating	7,500	8,131	7,500	52,500	37,721	(14,779)	139.18%
E Z30-Transfers Out				48,810	_	(48,810)	0.00%
Grand Total	3,356,635	3,604,421	3,813,312	3,848,826	21,161,759	17,312,933	18.19%

The main Account Types to note are:

- Misc Operating Expense
- Debt Repayment
- Misc Non-Operating

Misc Operating Expense

	2018	2019	2020	2021	Budget	Balance	%
Y13-Misc Op Expenses	6,746	11,615	316,590	443,554	1,527,324	1,083,770	29.04%
61315-Rate Assistance Program			8,299	8,151	60,000	51,849	13.58%
61409-Unemployment Claims			0	0	-	-	0.00%
61410-Insurance			70,750	80,361	216,334	135,973	37.15%
61420-State Water and Sewer Fees	454	454	454	1,362	236,000	234,638	0.58%
61430-State/Federal/County Fees		3,282			-	-	0.00%
61435-State/Federal/County Fees			229,526	345,388	786,000	440,612	43.94%
61450-Mandated Plans		1,593			140,000	140,000	0.00%
61455-Water Conservation	1,075	575	1,249	700	3,000	2,300	23.33%
61485-Third Party Payment Processing	5,197	5,711	6,312	7,592	83,990	76,398	9.04%
61490-Misc Op/Maint Expense	20				-	-	0.00%

61410: Insurance premiums are paid to ACWA/JPIA depending on their coverage dates. This is in line compared to the previous year.

61435: FERC fees and other government agencies billings were either paid for in July and August, or were paid in the previous year for current year fees.

Debt Repayment

	2018	2019	2020	2021	Budget	Balance	%
🗏 Z02-Debt Repayment	1,094,328	1,401,593	1,213,801	1,045,439	3,146,402	2,100,963	33.23%
72110-Interest Exp CalPERS Side Fund	2,680	1,201			-	-	0.00%
72120-Interest Exp PERS UAL Loan			96,651	89,590	176,476	86,886	50.77%
72700-Interest Exp-VacCon Truck	466				12,399	12,399	0.00%
72800-Interest Exp-Compass Loan	3,649				-	-	0.00%
72900-Interest Exp-Water Rev Loan	60,225	49,328	224,483	16,692	25,103	8,411	66.49%
73110-Principal-CalPERS Side Fund	49,421	50,900			-	-	0.00%
73120-Principal-PERS UAL Loan			133,000	163,000	328,000	165,000	49.70%
73700-Principal Payment-VacCon Truck	17,162				40,451	40,451	0.00%
73800-Principal Payment-Compass Loan	461,846				-	-	0.00%
73900-Principal Payment-Water Rev Ln	498,879	1,300,163	759,667	776,157	1,552,314	776,157	50.00%
🗄 Z03-Capital Equipment	78,089	10,165	15,949	52,295	800,864	748,569	6.53%

Debt Repayment is paid according to debt schedules and is not out of line with the budget.

Misc Non-Operating

	2018	2019	2020	2021	Budget	Balance	%
Z04-Misc Non Operating	7,500	8,131	7,500	52,500	37,721	(14,779)	139.18%
78100-Investment Agent Fees	7,500	7,500	7,500		7,500	7,500	0.00%
78700-Construction Contracts				52,500	-	(52,500)	0.00%
78990-Misc Non-Operating Costs		631			16,121	16,121	0.00%
Z30-Transfers Out				48,810	-	(48,810)	0.00%

78700: This was paid to DRM Construction for emergency work on the Bow Drive water main, this will be capitalized at year end.

Dept 50 – Non-Departmental

							Benchmark
Expense YTD Totals	Fiscal Year 🏾 🗾				Current	Remaining	17%
Account Type 🔄	2018	2019	2020	2021	Budget	Balance	Of Budget
Y02-Utility Service	4,201	3,415	3,258	730	24,783	24,053	2.94%
Y03-Materials/Supplies	4,762	4,112	3,217	1,433	40,500	39,068	3.54%
Y04-Outside Services	8,614	8,326	6,304	10,036	50,021	39,985	20.06%
Y11-Retired Employee	84,137	91,955	102,334	101,999	620,000	518,001	16.45%
Y13-Misc Op Expenses		3,282	70,750	80,361	216,334	135 <i>,</i> 973	37.15%
🗄 Z02-Debt Repayment	1,094,328 1	L,401,593	1,213,801	1,045,439	3,146,402	2,100,963	33.23%
Grand Total	1,196,042	1,512,684	1,399,664	1,239,997	4,128,261	2,888,264	30.04%

Analysis shows that there are three account types to note:

- Outside Services
- Misc Op Expense
- Debt Repayment

Outside Services

	2018	2019	2020	2021	Budget	Balance	%
Y04-Outside Services	8,614	8,326	6,304	10,036	50,021	39,985	20.06%
60400-Outside Services	3,623	3,771	1,365	5,527	9,000	3,473	61.42%
60410-Service Maintenance Contracts	1,121	685	1,069	496	7,800	7,304	6.36%
60430-Claims/Damages		0		143	5,000	4,858	2.85%
60440-Janitorial Services	3,870	3,870	3,870	3,870	23,221	19,351	16.67%

60400: \$2,789 of this amount is for an Energy Savings Agreement with Angels Heating & Air Conditioning that will save the District money on future service.

Misc Op Expense

	2018	2019	2020	2021	Budget	Balance	%
Y13-Misc Op Expenses		3,282	70,750	80,361	216,334	135,973	37.15%
61410-Insurance			70,750	80,361	216,334	135,973	37.15%
61430-State/Federal/County Fees		3,282			-	-	0.00%

61410: As stated above, insurance is trending as expected.

Debt Repayment

	2018	2019	2020	2021	Budget	Balance	%
🗏 Z02-Debt Repayment	1,094,328	1,401,593	1,213,801	1,045,439	3,146,402	2,1 00 ,963	33.23%
72110-Interest Exp CalPERS Side Fund	2,680	1,201			-	-	0.00%
72120-Interest Exp PERS UAL Loan			96,651	89,590	176,476	86,886	50.77%
72700-Interest Exp-VacCon Truck	466				12,399	12,399	0.00%
72800-Interest Exp-Compass Loan	3,649				-	-	0.00%
72900-Interest Exp-Water Rev Loan	60,225	49,328	224,483	16,692	25,103	8,411	66.49%
73110-Principal-CalPERS Side Fund	49,421	50,900			-	-	0.00%
73120-Principal-PERS UAL Loan			133,000	163,000	328,000	165,000	49.70%
73700-Principal Payment-VacCon Truck	17,162				40,451	40,451	0.00%
73800-Principal Payment-Compass Loan	461,846				-	-	0.00%
73900-Principal Payment-Water Rev Ln	498,879	1,300,163	759,667	776,157	1,552,314	776,157	50.00%

Debt repayment is paid according to debt schedules and is in line with budget.

Dept. 54 - Utility Services, overall is trending within budget.

							Benchmark
Expense YTD Totals	Fiscal Year 🏼 🖛				Current	Remaining	17%
Account Type	2018	2019	2020	2021	Budget	Balance	Of Budget
	1,071,891	1,047,810	1,008,655	1,100,078	6,960,956	5,860,878	15.80%
Y02-Utility Service	117,853	110,903	108,512	96,209	985,952	889,743	9.76%
Y03-Materials/Supplies	198,757	163,260	221,894	238,526	1,199,000	960,474	19.89%
Y04-Outside Services	48,191	52,306	71,554	77,476	741,900	664,424	10.44%
Y05-Professional Services	840	6,170	17,360	2,959	89,300	86,341	3.31%
🗄 Y06-Vehicle/Equipement	27,447	40,453	59,645	48,278	418,720	370,442	11.5 3%
Y07-Office Expenses	5,062	4,359	4,695	6,340	31,500	25,160	20.13%
Y08-Travel/Training	2,442	3,314	2,499	600	35,185	34,585	1.71%
H Y13-Misc Op Expenses	454	454	454	1,362	236,000	234,638	0.58%
🗄 Z03-Capital Equipment	78,089		15,949	52,295	703,084	650,789	7.44%
Z04-Misc Non Operating				52,500	-	(52,500)	0.00%
Grand Total	1,551,027	1,429,028	1,511,218	1,676,621	11,406,597	9,729,976	14.70%

Dept 56 – General Management, trending under budget.

							Developments
							Benchmark
Expense YTD Totals	FiscalYear 🏾 🗾				Current	Remaining	17%
Account Type 🔄 🚬	2018	2019	2020	2021	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	118,452	136,929	137,495	113,396	670,813	557,417	16.90%
Y03-Materials/Supplies	145	205	566		10,800	10,800	0.00%
Y04-Outside Services	232	648	2,738	1,308	15,051	13,743	8.69%
Y05-Professional Services	6,568	12,280	8,552	1,516	149,300	147,784	1.02%
Y07-Office Expenses	8,900	10,937	11,331	10,999	47,697	36,698	23.06%
Y08-Travel/Training	1,426	4,781	5,503		17,251	17,251	0.00%
Y13-Misc Op Expenses			0	0	2,000	2,000	0.00%
🗄 Y16-Legal	5,171	8,407	2,146		160,000	160,000	0.00%
Ξ 204-Misc Non Operating		631			-	-	0.00%
Grand Total	140,894	174,819	168,331	127,218	1,072,912	945,694	11.86%

Dept 57 – Board of Directors

Expense YTD Totals	Fiscal Yea	r 🖵			Current	Remaining	17%
Account Type	*	2018 2019	2020	2021	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefit	s	579			-	-	0.00%
Y03-Materials/Supplie	s	12			-	-	0.00%
Y15-Director Costs	17	,585 16,806	5 20,373	15 ,2 05	162,794	147,589	9.34%
Grand Total	18	8,176 16,806	5 20,373	15,205	162,794	147,589	9.34%

Something to note for this department is that all Director expenditures are in Account Type Y15, with the exception of Fiscal Year 2018. The breakdown table of Account Type Y15 follows.

	2018 2019	2020 2021	Budget	Balance	%
Y15-Director Costs	17,585 16,806	20,373 15,205	162,794	147,589	9.34%
60000-Salaries/Wages	3,960 4,200	4,200 3,360	43,200	39,840	7.78%
60100-Benefits	12,785 11,694	14,483 12,683	98,443	85,760	12.88%
60102-Medical Reimbursements		420	2,000	1,580	21.00%
60310-Materials and Supplies		55	751	751	0.00%
60810-Training Conf and Travel	17	725 -1,448	15,000	16,448	-9.66%
60820-Director Other Travel Costs		190	3,400	3,210	5.58%
60820-Other Travel Costs	840 895	910	-	-	0.00%

Further analysis shows a credit balance in Training Conf and Travel expense due to refunds of the ACWA Fall Conference registration fees because of COVID-19.

Dept 58 – Engineering

						Benchmark
						Denchmark
Expense YTD Totals	Fiscal Year 🏾 🗾			Current	Remaining	17%
Account Type 🔄	2018 2019	2020	2021	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	83,566 108,6	55 140,277	57,832	668,865	611,033	8.65%
Y03-Materials/Supplies		137	,	1,000	1,000	0.00%
Y04-Outside Services	1,500	7,320	9,195	15,106	5,911	60.87%
Y05-Professional Services	2, 10 9		5,961	57,451	51,491	10.37%
Y07-Office Expenses	115	542	2	1,800	1,800	0.00%
Y08-Travel/Training	21			8,100	8,100	0.00%
Grand Total	87,311 108,6	55 148,276	72,988	752,322	679,334	9.70%

Account Type Outside Services is higher than previous years and higher than the benchmark.

Outside Services

	2018	2019 2020	2021	Budget	Balance	%
Y04-Outside Services	1,500	7,320	9,195	15,106	5,911	60.87%
60410-Service Maintenance Contracts	1,500	5,42!	9,195	15,106	5,911	60.87%
60431-Computer Lic Maint Contracts		1,89	i	-	-	0.00%

60410: Two service contracts have been paid for the year, with two remaining to be billed to the District. The actual contract amounts already paid are \$1K over budget.

Dept 59 – Administrative Services, is trending within budget.

							Benchmark
Expense YTD Totals	Fiscal Year 🏼 🗷				Current	Remaining	17%
Account Type 💽	2018	2019	2020	2021	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	182,216	1 94, 851	181,349	168,396	1,255,222	1,086,826	13.42%
Y03-Materials/Supplies	2,360	511	1,690	2,007	20,751	18,744	9.67%
Y04-Outside Services	30,761	39,134	40,567	37,842	156,047	118,205	24.25%
Y05-Professional Services	31,832	25,2 6 6	20,469	25,416	127,450	102,034	19.94%
Y07-Office Expenses	3,030	2,647	3,018	258	20,468	20,210	1.26%
Y08-Travel/Training	60	96	150	638	6,800	6,162	9.38%
🗄 Y12-Bad Debts	11, 66 2	11,655	3,344	5,148	52,000	46,852	9.90%
Y13-Misc Op Expenses	5,217	5,711	15,859	16,442	146,990	130,548	11.19%
🗄 Z03-Capital Equipment		10,165			97,780	97,780	0.00%
E Z04-Misc Non Operating	7,500	7,5 0 0	7,500		7,500	7,500	0.00%
🗷 Z30-Transfers Out				48,810	-	(48,810)	0.00%
Grand Total	274,640	297,535	273,946	304,956	1,891,008	1,586,052	16.13%

Dept 60 – Water Resources

						Benchmark
Expense YTD Totals	Fiscal Year 🏼 🖛			Current	Remaining	17%
Account Type	2018 2019	9 2020	2021	Budget	Balance	Of Budget
With the second seco	50,446 54,80	04 32,725	32,921	215,407	182,486	15.28%
Host Yost Materials/Supplies	23			500	500	0.00%
Y05-Professional Services	22,268 2,33	39 2,145	9,027	129,500	120,473	6.97%
Y07-Office Expenses	14,462 4,97	74 12,000	8,064	63,444	55,380	12.71%
Y08-Travel/Training	272 2	25	350	4,751	4,401	7.37%
Y13-Misc Op Expenses	1,075 2,16	68 229,527	345,388	926,000	580,612	37.30%
🗄 Y16-Legal	0 58	86 15,107	16,091	115,000	98,909	13.99%
Grand Total	88,545 64,89	95 2 91,504	411,840	1,747,865	1,336,025	23.56%

The following Account Type is both trending higher than prior year and higher than the benchmark:

Misc Op Expenses

	2018	2019	2020	2021	Budget	Balance	%
Y13-Misc Op Expenses	1,075	2,168	229,527	345,388	926,000	580,612	37.30%
61435-State/Federal/County Fe	es		229,526	345,388	786,000	440,612	43.94%
61450-Mandated Plans		1,593			140,000	140,000	0.00%
61455-Water Conservation	1,075	575	0		-	-	0.00%

61435: This is for FERC fees and other government agencies fees, some of which were invoiced to NCPA and MID and recorded as Other Revenue.

Water Capital Renovation and Replacement Fund

July 1, 2013 through August 31, 2020

	Through						Y-T-D	Total
	Jun 30, 2020		Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	FY 20-21	to Date
Revenues:								
Capital R&R Water Revenues	\$ 20,582,475	\$	586,081	\$ -	\$ -	\$ -	\$ 586,081	\$ 21,168,556
Interest Income	584,368		22	-	-	-	22	584,390
Capital R&R Loan *	6,622,000		-	-	-	-	-	6,622,000
Grant Revenues	5,244,297		-	-	-	-	-	5,244,297
Total Revenues	\$ 33,033,141	\$	586,103	\$ -	\$ -	\$ -	\$ 586,103	\$ 33,619,243
Expenditures:								
Ebbetts Pass Techite Line	\$ 725,630	\$	34,393	\$ -	\$ -	\$ -	\$ 34,393	\$ 760,024
Ebbetts Pass Reach 1	6,256,221		55,196	-	-	-	55,196	6,311,417
Jenny Lind A-B Trans Line	24,489		1,918	-	-	-	1,918	26,407
Jenny Lind Pretreatment Facility	5,041,174		12,512	-	-	-	12,512	5,053,686
EP Redwood Tanks HMGP	38,416		428	-	-	-	428	38,844
AMR/AMI Radio Read Meter Program	191,199		5,694	-	-	-	5,694	196,893
Hunters Raw Water Pump Renov	5,216		-	-	-	-	-	5,216
Meadowmont Pump Station Improv	84,169		-	-	-	-	-	84,169
Wallace SCADA Improvements	19,400		957	-	-	-	957	20,357
West Point Backup Water Filter	434		-	-	-	-	-	434
West Point SCADA Improvements	434		-	-	-	-	-	434
Big Trees Pump Station 1,4,5 Repl	107		-	-	-	-	-	107
Reeds Turnpike P/S Repl	214		-	-	-	-	-	214
CC Tank B P/S Renovation	107		-	-	-	-	-	107
Tank Management Plan	69,324		-	-	-	-	-	69,324
Pipeline Replacement	723,765		11,548	-	-	-	11,548	735,313
Completed Projects (see Funding)	8,581,996		-	-	-	-	-	8,581,996
Total Expenditures	\$ 21,762,295	\$	122,647	\$ -	\$ -	\$ -	\$ 122,647	\$ 21,884,942
Beginning Balance		\$	8,857,013	\$ 8,727,169	\$ 8,727,169	\$ 8,727,169	\$ 8,857,013	\$-
Total Revenues	33,033,141		586,103	-	-	-	586,103	33,619,243
Less								
Loan Payments	2,413,833		593,300	-	-	-	593,300	3,007,133
Project Costs	21,762,295		122,647	-	-	-	122,647	21,884,942
Ending Balance	\$ 8,857,013	\$	8,727,169	\$ 8,727,169	\$ 8,727,169	\$ 8,727,169	\$ 8,727,169	\$ 8,727,169

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,219,878

Water Capital Renovation and Replacement Funding July 1, 2013 through August 31, 2020

	Project	Expenses		Operating	Expansion	Capital	Grant
Project Funding	Budget	To Date	Balance	Funds	Funds	R&R	Revenues
Ebbetts Pass Techite Line	\$ 2,463,000	\$ 760,024	\$ 1,702,976	\$-	\$-	\$ 2,463,000	\$-
Ebbetts Pass Reach 1	8,353,000	6,311,417	2,041,583	-	1,000,000	7,353,000	-
Jenny Lind A-B Trans Line	5,513,000	26,407	5,486,593	-	-	5,513,000	-
Jenny Lind Pretreatment Facility	5,067,000	5,053,686	13,314	-	-	1,655,250	3,411,750
EP Redwood Tanks HMGP	3,038,000	38,844	2,999,156	-	-	938,000	2,100,000
AMR/AMI Radio Read Meter Program	6,112,000	196,893	5,915,107	-	-	4,112,000	2,000,000
Hunters Raw Water Pump Renov	2,015,000	5,216	2,009,784			2,015,000	
Meadowmont Pump Station Improv	234,000	84,169	149,831	-	-	234,000	-
Wallace SCADA Improvements	101,000	20,357	80,643	-	-	101,000	-
West Point Backup Water Filter	2,000,000	434	1,999,566	-	-	2,000,000	-
West Point SCADA Improvements	110,000	434	109,566	-	-	110,000	-
Big Trees Pump Station 1,4,5 Repl	860,000	107	859,893			860,000	
Reeds Turnpike P/S Repl	350,000	214	349,786			350,000	
CC Tank B P/S Renovation	910,000	107	909,893			910,000	
Tank Management Plan	3,726,000	69,324	3,656,676	-	-	3,726,000	-
Pipeline Replacement	600,000	735,313	(135,313)	-	-	600,000	-
Big Trees Tank Replacement (1)	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	316,944	(126,944)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Ebbetts Pass WTP Filter Rehab (1)	480,000	468,762	11,238	-	-	480,000	-
Lake Tulloch Raw Water Pump Rer (1)	3,500,000	102,292	3,397,708			3,500,000	
White Pines Lake Restoration (1)	200,000	67,747	132,253	-	-	200,000	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 53,332,000	\$ 22,523,743	\$ 30,808,257	\$ 290,000	\$ 1,000,000	\$ 42,297,304	\$ 9,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund July 1, 2013 through August 31, 2020

		Through		Jul - Sep		Oct - Dec		Jan - Mar		Ann lun		Y-T-D FY 20-21		Total to Date
Revenues:	_	un 30, 2020	-	Jul - Sep		Oct - Dec		Jan - Mar		Apr - Jun		FT 20-21		to Date
Capital R&R Wastewater Revenues		7,480,038	\$	197,573	\$	_	\$	-	\$	_	\$	197,573	\$	7,677,612
Interest Income		187,346	Ť	10	Ť	_	Ŧ	-	Ť	_	Ŧ	10	Ť	187,356
Capital R&R Loan *		2,300,001		-		-		-		_		-		2,300,001
Grant Revenues		132,908		-		-		-		-		-		132,908
Total Revenues	\$	10,100,292	\$	197,584	\$	-	\$	-	\$	-	\$	197,584	\$	10,297,876
Expenditures:	Ė		H		Ė		Ė		-				·	
Copper Cove L/S 6,8; Force Main Bypass	\$	162,743	\$	-	\$	-	\$	-	\$	-	\$	-	\$	162,743
Copper Cove LS 15 & 18 Renovation	\$	214,805		-		-		-		-	·	-		214,805
Wallace Renovation/SCADA/PLC	\$	2,934		-		-		-		-		-		2,934
West Point/Wilseyville Construction	\$	5,315		3,921		-		-		-		3,921		9,236
Arnold Secondary Clarifier	\$	23,841		39,550		-		-		-		39,550		63,391
Arnold Leach Field Improvements	\$	3,655		-		-		-		-		-		3,655
La Contenta Biolac, Clarifier and UV	\$	635		319		-		-		-		319		954
Copper Cove TP/UV Improvements	\$	28,527		-		-		-		-		-		28,527
Huckleberry Lift Station Rehab	\$	88,638		-		-		-		-		-		88,638
Indian Rock East Sand Filter Rehab	\$	658		4,495		-		-		-		4,495		5,153
Southworth Collection I&I Mitigation	\$	101,885		6,142		-		-		-		6,142		108,027
Vallecito/DF Headworks Screen	\$	107		-		-		-		-		-		107
Non-CIP Capital Projects	\$	-		2,541		-		-		-		2,541		2,541
Completed Projects (see Funding)		2,336,367		-		-		-		-		-		2,336,367
Total Expenditures	\$	2,970,111	\$	56,967	\$	-	\$	-	\$	-	\$	56,967	\$	3,027,078
Beginning Balance			\$	4,945,398	\$	4,886,467	\$	4,886,467	\$	4,886,467	\$	4,945,398	\$	-
Total Revenues	00000000	10,100,292		197,584		-		-		-		197,584		10,297,876
Less														-
Loan Payments/Expenses	1	2,184,784		199,548		-		-		-		199,548		2,384,332
Project Costs		2,970,111		56,967		-		-		-		56,967		3,027,078
Ending Balance	\$	4,945,398	\$	4,886,467	\$	4,886,467	\$	4,886,467	\$	4,886,467	\$	4,886,467	\$	4,886,467

* Sewer R&R Loan - Outstanding P&I Due: \$ 197,428

Wastewater Capital Renovation and Replacement Funding July 1, 2013 through August 31, 2020

	Project	Expenses		Operating	Expansion	Capital	Grant
Project Funding	Budget	To Date	Balance	Funds	Funds	R&R	Revenues
Copper Cove L/S 6,8; Force Main Bypa	ss 3,652,000	162,743	3,489,257	-	-	3,652,000	-
Copper Cove LS 15 & 18 Renovation	2,656,000	214,805	2,441,195	-	-	2,656,000	-
Wallace Renovation/SCADA/PLC	124,000	2,934	121,066	-	-	100,000	-
West Point/Wilseyville Construction	4,757,000	9,236	4,747,764	-	-	-	4,750,000
Arnold Secondary Clarifier	2,010,000	63,391	1,946,609	-	402,000	1,608,000	-
Arnold Leach Field Improvements	702,000	3,655	698,345	-	140,400	561,600	-
La Contenta Biolac, Clarifier and UV	4,000,000	954	3,999,046	-	2,000,000	2,000,000	-
Copper Cove TP/UV Improvements	13,016,000	28,527	12,987,473	-	6,508,000	6,508,000	-
Huckleberry Lift Station Rehab	480,000	88,638	391,362	-	_	480,000	-
Indian Rock East Sand Filter Rehab	200,000	5,153	194,847			200,000	
Southworth Collection I&I Mitigation	150,000	108,027	41,973	-	-	100,000	-
Vallecito/DF Headworks Screen	275,000	107	274,893			275,000	
Capital Non-CIP Projects	111,000	2,541	108,460			111,000	
Vallecito I&I/Equalization (1	, 400,000	39,285	360,715	-	-	-	-
Copper Cove Reclaim Permit (1) 250,000	221,825	28,175	-	-	-	-
WP/Wilseyville Consolidation (1	, 45,000	5,728	39,272	-	-	-	-
Copper Cove Lift Station 22 (1	1,600,000	1,516,935	83,065	-	-	-	-
Poker Flat LS 9, 10 and 11 (1) 285,000	493,406	(208,406)	-	-	-	-
Vallecito Recycle Water Distributic (1) 280,000	221,825	58,175	-	-	100,000	180,000
Capital Program Management (1) 50,000	59,188	(9,188)	_	-	-	-
Total Expenditures	\$ 35,043,000	\$ 3,248,903	\$ 31,794,097	\$-	\$ 9,050,400	\$ 11,943,600	\$ 4,930,000

(1) completed project

		CALAVI	ERAS COUNTY	WATER DIST	RICT			
	(Capital Improver	nent Program Ca	sh Flow/Expendi	ture Summary			
			As of Augus					
	Project	Estimated	FY 20/21	Prior Years	FY 20/21		Remaining Cash	Remaining
	Description	Project Cost	Cash Flow	Expenditures	Expenditures	Encumbrances	Flow FY 20/21	Total Proj Cost
			Water P			r	n	
11101 120 District Corp Ya		600,000	300,000	228,609	-	-	300,000	371,391
	System Improvements	101,000	-	18,060	957	-	(957)	81,983
11066G 125 Pipeline Replace		600,000	100,000	308,877	11,548	-	88,452	279,575
11083J 125 Clearwell #2 / R	•	216,000	-	16,529	-	-	-	199,471
11083L 125 Larkspur Tank /		373,000	50,000	23,278	-	-	50,000	349,722
	s Tanks / Repair & Paint	1,510,000	-	10,655	-	-	-	1,499,345
11083W 125 Wallace Tanks /		456,000	-	6,924	-	-	-	449,076
11083C 125 Clearwell & Tan	*	1,171,000	10,000	11,196	-	-	10,000	1,159,804
11084 125 EP Techite Wate	er Line Replacement	2,463,000	1,950,000	280,172	34,393	-	1,915,607	2,148,435
11085 125 EP Reach 1 Wat	1	8,353,000	3,499,679	5,377,917	55,196	-	3,444,483	2,919,886
11088 125 Jenny Lind Tank	A-B Trans Line	5,513,000	500,000	24,489	1,918	-	498,082	5,486,593
11092 125 Jenny Lind Pre-7		5,067,000	39,940	5,035,095	12,512	-	27,428	19,393
11095 125 EP Redwood Ta	nks Replacement	3,038,000	500,000	38,416	428	-	499,572	2,999,156
11096 125 WP AMR/AMI	Meter Program	6,112,000	2,000,000	189,827	5,694	-	1,994,306	5,916,479
11098 125 EP Hunters WT	P Filter Rehab*	480,000	23,500	401,691	-	-	23,500	78,309
11099 125 Meadowmont P/	S Improvement	234,000	149,831	29,879	-	-	149,831	204,121
11103 125 Hunter's Raw W	ater Pumps Renovation	2,015,000	10,000	5,216	-	-	10,000	2,009,784
11104 125 Lake Tulloch Su	bmerged Water Line Cross	3,500,000	-	-	-	-	-	3,500,000
11106 125 West Point Back	up Water Filter	2,000,000	500,000	434	-	-	500,000	1,999,566
11107 125 WP SCADA Im	provements	110,000	10,000	434	-	-	10,000	109,566
11108 125 Big Trees Pump	Stations 1, 4 & 5 Repl	860,000	10,000	107	-	-	10,000	859,893
11110 125 Reeds Turnpike		350,000	50,000	214	-	-	50,000	349,786
^	nk B Pump Station Renov	910,000	10,000	107	-	-	10,000	909,893
11112 125 White Pines Dar	n/Blanket Drain Rehab	65,000	65,000	-	-	-	65,000	65,000
125 Capital Non-CIP	Projects	628,100	628,100	-	-	-	628,100	628,100
125 EP Larkspur Pur		300,000	300,000	-	-	-	300,000	300,000
	otor Control Soft Starts	60,000	60,000	-	-	-	60,000	60,000
125 JL Filters 3/4/5 I		660,000	330,000	-	-	-	330,000	660,000
125 JL Tank C Repla		500,000	10,000	-	-	-	10,000	500,000
125 CC SCADA Imp		60,000	60,000	-	-	-	60,000	60,000
	ans Pipeline & Pump Stn	9.010.000	10.000	-	-	-	10,000	9,010,000
	n Pump Station/Trans Ppln	2,010,000	10,000	_	_	-	10,000	2,010,000
	lle Fork Pump Station	1,610,000	10,000	-	-	-	10,000	1,610,000
R/G Misc Road Repa		257,655	257,655	_	-	-	257,655	257,655
O Slurry Line Impr		80,000	80,000	_	-	-	80,000	80,000
Total Fund 120/125 - Water Pr		61,272,755	11,533,705	12,008,124	122,647	-	11,411,058	49,141,985

	CALAVERA	AS COUNTY W	ATER DISTRI	CT					
	Capital Improvement	t Program Cash F	Flow/Expenditure	Summary					
	As of August 31, 2020								
Project	Estimated	FY 20/21	Prior Years	FY 20/21		Remaining Cash	Remaining		
Description	Project Cost	Cash Flow	Expenditures	Expenditures	Encumbrances	Flow FY 20/21	Total Proj Cost		
		Sewer Proje	cts						
15076 135 CC L/S 8, 12 & 13 Force Main Byp	ass 3,652,000	500,000	165,743	-	-	500,000	3,486,257		
15080 135 CC L/S #15 & 18 Renovations	2,656,000	300,000	169,875	-	-	300,000	2,486,125		
15082 135 Vallecito WWTP Strg Expansion	280,000	-	157,674	-	-	-	122,326		
15087 135 Wallace Treatment Plant Renovation		100,000	2,934	-	-	100,000	121,066		
15091 135 West Point/Wilseyville Consol Cons	tr 4,757,000	450,000	10,536	3,921	-	446,080	4,742,544		
15092 135 Huckleberry L/S Rehab/Expansion*	** 480,000	65,000	88,638	-	-	65,000	391,362		
15093 135 Southworth Collection System/I&I	Aitigation 150,000	50,000	101,885	6,142	-	43,858	41,973		
15094 135 CC Secondary/Tertiary/UV Improve	ments 13,016,000	200,000	28,527	-	-	200,000	12,987,473		
15095 135 Arnold Secondary Clarifier	2,010,000	500,000	17,637	39,550	-	460,450	1,952,813		
15096 135 Arnold Leach Field Improvements	702,000	100,000	3,655	-	-	100,000	698,345		
15097 135 LC Biolac, Clarifier & UV Improve	ments 4,000,000	-	635	319	-	(319)	3,999,046		
15098 135 Indian Rock East Sand Filter Rehab	200,000	200,000	658	4,495	-	195,505	194,847		
15099 135 Vallecito/DF Headworks Screen	275,000	275,000	107	-	-	275,000	274,893		
15100 135 Capital Non-CIP Projects	111,000	111,000	-	2,541	-	108,460	108,460		
135 LaContenta Spray Fields	200,000	200,000	-	-	-	200,000	200,000		
135 Tertiary Filter Rehab	250,000	25,000	-	-	-	25,000	250,000		
135 Effluent Storage Tank Rehab	250,000	25,000	-	-	-	25,000	250,000		
135 Reclamation Plant Filter Rehab	230,000	230,000	-	-	-	230,000	230,000		
135 Sludge Tank/Belt Press Improvement	ts 50,000	50,000	-	-	-	50,000	50,000		
Total Fund 130/135 - Sewer Projects	33,393,000	3,381,000	743,449	56,967	-	2,115,388	26,331,939		

Calaveras County Water District Claim Summary #582

August 1-31, 2020 -vs- July 1-31, 2020

	July 2020	August 2020
CCWD Operating Expenditures	\$ 1,005,192.57	\$ 1,917,925.67
Expenditures to be reimbursed/Fiduciary Payments	687,099.85	243,698.54
Capital R&R Projects	142,864.11	1,252,187.67
Capital Outlay	58.08	97,286.41
Sub-Total Vendor Payments	1,835,214.61	3,511,098.29
Payroll Disbursed	350,195.48	317,023.93
Other Payroll Related Costs	254,659.81	150,106.43
Total Disbursements	\$ 2,440,069.90	\$ 3,978,228.65

Vendor	Description	GL Date	Check No	Amount	PO No
A T & T	Phone 07/20 - SA Shop	8/31/2020	EFT	42.39	FONO
AT&T	Phone 07/20 - SA Shop	8/31/2020	EFT	75.37	
A T & T CALNET 3	Phone 07/20 - Camp Connell Radio Tower	8/31/2020	EFT	211.80	
A T & T CALNET3	Phone 07/20 - OP HQ Long Distance	8/31/2020	EFT	319.21	
A T & T CALNET3	Phone 07/20 - JLTC Phone/Fax	8/31/2020	EFT	13.88	
A T & T CALNET3	Phone 07/20 - Hunters	8/31/2020	EFT	21.45	
A T & T CALNET3	Phone 07/20 - T Line	8/31/2020	EFT	120.22	
A T & T CALNET3	Phone 07/20 - T Line	8/31/2020	EFT	44.46	
A T & T CALNET3	Phone 07/20 - OP HQ Back UP	8/31/2020	EFT	57.25	
A T & T CALNET3	Phone 07/20 - Dorrington P/S	8/31/2020	EFT	21.60	
A T & T CALNET3	Phone 07/20 - JLTC	8/31/2020	EFT	78.72	
A T & T CALNET3	Phone 07/20 - District Wide	8/31/2020	EFT	824.77	
A T & T CALNET3	Phone 07/20 - OP HQ Long Distance	8/31/2020	EFT	118.06	
A T & T CALNET3	Phone 07/20 - JLTC Phone/Fax	8/31/2020	EFT	7.81	
A T & T CALNET3	Phone 07/20 - Azalea L/S Phone 07/20 - OP HQ Back UP	8/31/2020	EFT	20.02	
A T & T CALNET3		8/31/2020	EFT	154.80	
A T & T CALNET3 A T & T CALNET3	Phone 07/20 - District Wide Phone 07/20 - JLTC	8/31/2020 8/31/2020	EFT	463.93 29.12	
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Pole Saw - Construction Crew	8/26/2020	136022	675.67	82170
A 1 SHARPENING & SMALL ENGINE REPAIR, LLC	Small Engine Fuel - Construction Crew	8/26/2020	136022	128.42	82170
ACWA/JPIA	(66)Dental 09/20	8/5/2020	135899	4,271.84	021/0
ACWA/JPIA	Vision 09/20	8/5/2020	135899	894.22	
ACWA/JPIA	Dental 09/20	8/5/2020	135899	1,580.00	
ACWA/JPIA	EAP 09/20	8/5/2020	135899	40.29	
ACWA/JPIA	Vision 09/20	8/5/2020	135899	330.74	
ACWA/JPIA	EAP 09/20	8/5/2020	135899	116.48	
ADP INC	Payroll Processing 07/31/20 & 08/15/20	8/26/2020	136023	465.97	
ADP INC	Payroll Processing 07/31/20 & 08/15/20	8/26/2020	136023	828.39	
AFLAC	Aflac Acct#JJ325 07/20	8/5/2020	135900	1,617.23	
AFLAC	Aflac Acct#JJ325 07/20	8/5/2020	135900	598.15	
AL'S TIRE SERVICE	Tires - V 612	8/19/2020	135990	480.10	83055
AL'S TIRE SERVICE	Tire Repair - V716	8/5/2020	135901	20.00	
AL'S TIRE SERVICE	Tire Repair - V729	8/5/2020	135901	20.00	
ANGELS HEATING AND AIR CONDITIONING	HVAC - LS 22	8/19/2020	135991	412.25	83052
ARNOLD AUTO SUPPLY	Alternator, Battery, Plug Kit - V 522	8/26/2020	136024	585.64	83730
ARNOLD AUTO SUPPLY	DEF - V 135	8/26/2020	136024	45.01	83730
ARNOLD AUTO SUPPLY	Battery - V 717	8/26/2020	136024	175.88	83730
ARNOLD AUTO SUPPLY ARNOLD AUTO SUPPLY	Antifreeze - V 130 Bolts - AWWTP	8/26/2020 8/26/2020	136024 136024	32.15 6.41	83730 83730
ARNOLD AUTO SUPPLY	Air Filters - AWWTP Blowers	8/26/2020	136024	346.74	83730
ARNOLD AUTO SUPPLY	Bolts - WP Regulator	8/26/2020	136024	4.27	83730
ARNOLD AUTO SUPPLY	Hydraulic Oil, V-Belts - LCWWTP Blowers	8/26/2020	136024	591.14	83730
ARNOLD AUTO SUPPLY	Degreaser - V 719	8/26/2020	136024	13.93	83730
ARNOLD AUTO SUPPLY	Air Regulators - Hunters WTP	8/26/2020	136024	386.10	83730
ARNOLD AUTO SUPPLY	Gloves - Construction Crew	8/26/2020	136024	26.81	83730
ARNOLD AUTO SUPPLY	Circuit Tester - Construction Crew	8/26/2020	136024	21.43	83730
ARNOLD AUTO SUPPLY	DEF - V 507	8/26/2020	136024	15.00	83730
ARNOLD AUTO SUPPLY	DEF - V 723	8/26/2020	136024	16.08	83730
ARNOLD AUTO SUPPLY	Washer Fluid - V 720	8/26/2020	136024	4.28	83730
ARNOLD TIRE AND AUTO CARE	Tire Mount - V 501	6/30/2020	135902	150.00	82919
ARNOLD TIRE AND AUTO CARE	Tire Mount - V 522	8/5/2020	135902	1,067.20	82919
ARNOLD TIRE AND AUTO CARE	Tire Mount - V 713	6/30/2020	135902	80.00	82919
ARNOLD TIRE AND AUTO CARE	Tire Mount - V7 31	6/30/2020	135902	80.00	82919
AUTOZONE STORES, INC	Battery - V612	8/5/2020	135903	124.33	0122
AUTOZONE STORES, INC	Shop Towels, Cleaning Agents - V 612	8/19/2020	135992	18.20	83723
BAECHLER MACHINE	Head Resurfacing - Wallace WWTP	8/26/2020	136026	176.00	83067
BARTON OVERHEAD DOOR, INC	Door Repair - EP Barn	8/26/2020	136027	450.00	82946
BARTON OVERHEAD DOOR, INC	Door Repair - EP Barn	8/5/2020	135904	360.00	
BNN, LLC	Units A & B 780 Industrial Way 09/20	8/12/2020	135955	1,920.00	
BNN, LLC	SASD (Sewer) 780 Industrial Way 07/20	8/12/2020	135955	122.40	
BNN, LLC	CPUD (Water) 780 Industrial Way 07/20	8/12/2020	135955	74.95	
BNN, LLC BNN, LLC	CPUD (Water) 780 Industrial Way 07/20 SASD (Sewer) 780 Industrial Way 07/20	8/12/2020 8/12/2020	135955 135955	42.19 68.86	
BNN, LLC	Units A & B 780 Industrial Way 09/20	8/12/2020	135955	1,080.00	
BRAD SUTTON TRUCKING, INC	Hauling, Pilot Cars, Excavator Rental - Sawmill PRV 06/20	6/30/2020	135955	4,460.00	82169
CABRAL	Brake Caliper - V 723	8/26/2020	135956	249.19	83732
CABRAL	Brake Caliper - V 723 Brake Caliper, Pads, Filters, Oil - V 723	8/26/2020	136036	512.37	83732
CABRAL	Control Arm Bushings- V 130	8/26/2020	136036	53.69	83732
CALAVERAS AUTO SUPPLY	Steering Stabilizer, Sway Bar Link, Shock Absorbers - V 130	8/26/2020	136037	353.67	83734
CALAVERAS AUTO SUPPLY	Antifreeze, Interior Detailer - CC LS 18	8/26/2020	136037	82.95	83734
CALAVERAS AUTO SUPPLY	Fasteners - AWWTP Clarifier	8/26/2020	136037	4.01	83734
CALAVERAS AUTO SUPPLY	Air Filter - V 716	8/26/2020	136037	31.56	83734
CALAVERAS AUTO SUPPLY	DEF, Electrical Connector - V 723	8/26/2020	136037	20.98	83734
CALAVERAS AUTO SUPPLY	Hoses, Hose Clamps - Wallace WWTP Generator	8/26/2020	136037	61.21	83734
CALAVERAS AUTO SUPPLY	Lubricants - V 533	8/26/2020	136037	16.58	83734
CALAVERAS AUTO SUPPLY	Lights - V 131	8/26/2020	136037	33.76	83734
CALAVERAS AUTO SUPPLY	Brake Pads, Differential Speed Sensor - V 533	8/26/2020	136037	103.21	83734
CALAVERAS AUTO SUPPLY	Brake Rotors, Caliper - V 723	8/26/2020	136037	383.83	83734
CALAVERAS AUTO SUPPLY	U-Bolts - WP Regulator	8/26/2020	136037	3.20	83734
CALAVERAS BAND OF MI-WUK INDIANS	Monitoring Services - Ebbetts Pass Reach 1 05/01/20-06/30/20	8/27/2020	136038	6,978.30	78600
CALAVERAS BAND OF MI-WUK INDIANS	Monitoring Services - Ebbetts Pass Reach 1 07/01/20-08/07/20	8/27/2020	136038	5,421.26	78600
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA - Meadowmont Water Pump AR0000853	8/26/2020	136039	227.00	
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA - Avery P/S AR0000850	8/26/2020	136039	227.00	
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA - CC L/S#12 AR0000852	8/26/2020	136039	227.00	
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response/CUPA - CCWWTP AR0000851	8/26/2020	136039	227.00	
CALAVERAS COUNTY ENVIRONMENTAL HEALTH	Haz Mat Response Plan/CUPA - Wallace WWTP AR0001122	8/5/2020	135905	227.00	

CALAVERAS COUNTY ENVIRONMENTAL	HEALTH Haz Mat Response Plan/CUPA - Wallace WTP AR0000768	8/5/2020	135905	227.00	
CALAVERAS LUMBER CO INC	Marking Paint, Fasteners, Fittings, Plugs - PSPS	8/19/2020	135993	102.81	83724
CALAVERAS LUMBER CO INC	Bits, Batteries - OP HQ	8/19/2020	135993	11.02	83724
CALAVERAS LUMBER CO INC	Filters, Trash Bags - Hunters WTP	8/19/2020	135993	71.48	83724
CALAVERAS LUMBER CO INC	Pails, Trash Cans, Nozzles, Hinges, Broom - Cal Fire	8/19/2020	135993	364.24	83724
CALAVERAS LUMBER CO INC	Fasteners - JL 602 Tank	8/19/2020	135993	20.97	83724
CALAVERAS LUMBER CO INC	Batteries - V 727	8/19/2020	135993	10.33	83724
CALAVERAS LUMBER CO INC	Marking Paint, Fasteners, Fittings, Plugs - PSPS	8/19/2020	135993	57.83	83724
CALAVERAS LUMBER CO INC	Bits, Batteries - OP HQ	8/19/2020	135993	6.20	83724
CALAVERAS LUMBER CO INC	Ladder - SRWTP	8/19/2020	135993	91.16	83724
CALAVERAS LUMBER CO INC	Nuts & Bolts - Hunters WTP	8/19/2020	135993	96.72	83724
CALPERS - RETIREMENT	Retirement Disb 08/15/20 Payroll	8/15/2020	EFT	30,619.52	
CALPERS - RETIREMENT	Retirement Disb 08/15/20 Payroll	8/15/2020	EFT	14,312.17	
CALPERS - RETIREMENT	Retirement Disb 08/15/20 Payroll	8/15/2020	EFT	(0.02)	
CALPERS (Def Comp)	Deferred Comp 08/15/20 Payroll	8/17/2020	EFT	2,598.88	
CALPERS (Def Comp)	Deferred Comp Loan Repay 07/31/20 Payroll	8/3/2020	EFT	667.73	
CALPERS (Def Comp)	Deferred Comp 08/15/20 Payroll	8/17/2020	EFT	1,782.16	
CALPERS (Def Comp)	Deferred Comp 07/31/20 Payroll	8/3/2020	EFT	1,782.16	
CALPERS (Def Comp)	Deferred Comp Loan Repay 08/15/20 Payrol	8/17/2020	EFT	667.73	
CALPERS (Def Comp)	Deferred Comp Loan Repay 07/31/20 Payroll	8/3/2020	EFT	289.32	
CALPERS (Def Comp)	Deferred Comp 07/31/20 Payroll	8/3/2020	EFT	2,598.88	
CALPERS (Def Comp)	Deferred Comp Loan Repay 08/15/20 Payroll	8/17/2020	EFT	289.32	
CALPERS (Health Ins)	Health Ins, Employees (60) 08/20	8/7/2020	EFT	72,444.29	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	6.13	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	105.11	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	5.30	
CALPERS (Health Ins)	Health Ins, Employees (60) 08/20	8/7/2020	EFT	26,794.46	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	4.29	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	1.59	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	56.49	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	19.26	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	14.34	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	7.12	
CALPERS (Health Ins)	Health Ins Adm Fees 08/20	8/7/2020	EFT	18.54	
CAMPORA	Acct#75516 Wallace 07/20	8/19/2020	135994	6.16	
CARBON COPY INC	Copies, Copier Maintenance 07/20	8/5/2020	135906	8.85	
CARBON COPY INC	Copies, Copier Maintenance 07/20	8/5/2020	135906	18.03	
CARBON COPY INC	Copies, Copier Maintenance 07/20	8/5/2020	135906	15.71	
CARBON COPY INC	Copies, Copier Maintenance 07/20	8/5/2020	135906	32.04	
CARD SERVICES 3971	ReturnTouchless Soap Dispenser - OP HQ	8/19/2020	EFT	(61.12)	82940
CARD SERVICES 3971	Earthlink Email Back Up 07/20	8/19/2020	EFT	11.12	
CARD SERVICES 3971	1 Microphone Kit	8/19/2020	EFT	19.30	
CARD SERVICES 3971	1 Mouse	8/19/2020	EFT	11.19	
CARD SERVICES 3971	UPUD 005202-000 DF VCTO 07/20	8/19/2020	EFT	91.00	
CARD SERVICES 3971	Cal Waste 05-002187-0 OP HQ 07/20	8/19/2020	EFT	80.57	
CARD SERVICES 3971	1 3PK Screen Protectors	8/19/2020	EFT	3.47	
CARD SERVICES 3971	Touchless Soap Dispenser - OP HQ	8/19/2020	EFT	57.69	82939
CARD SERVICES 3971	UPUD 005202-001Vallecito 07/20	8/19/2020	EFT	91.00	02555
CARD SERVICES 3971	(4) IPhone Chargers	8/19/2020	EFT	32.53	
CARD SERVICES 3971	(2) IPhone Screen Protector (2) Otterbox Replacement Holster	8/19/2020	EFT	18.49	
CARD SERVICES 3971	Return Touchless Soap Dispenser - OP HQ	8/19/2020	EFT	(57.69)	82940
CARD SERVICES 3971	Return Mask - District Use	8/19/2020	EFT	(726.80)	82935
CARD SERVICES 3971	Cal Waste 05-17478-0 Hunters 07/20	8/19/2020	EFT	73.58	82333
CARD SERVICES 3971	Cal Waste 05-043758-7 White Pines Lake 07/20	8/19/2020	EFT	104.23	
CARD SERVICES 3971	Gatorade - EP Water Leak	8/19/2020	EFT	104.23	82942
CARD SERVICES 3971	Cal Waste 05-004576-0 JLWTP 07/20	8/19/2020	EFT	149.16	02942
CARD SERVICES 3971	Cal Waste 05-104376-0 JLW IP 07/20	8/19/2020	EFT	75.58	
	Cal Waste 05-0043516-9 SA Shop 07/20				
CARD SERVICES 3971		8/19/2020	EFT	75.23	
CARD SERVICES 3971	Alhambra 2765848494246 JLWTP 07/20	8/19/2020		108.65	
CARD SERVICES 3971	Ameripride 110002012 Copper 07/20	8/19/2020	EFT	159.40	
CARD SERVICES 3971	Ameripride 110003893 SA Shop 07/20	8/19/2020	EFT	150.48	
CARD SERVICES 3971	Ameripride 110002009 District Wide 07/20	8/19/2020	EFT	1,150.33	02025
CARD SERVICES 3971	Hoist - CCWTP	8/19/2020	EFT	807.14	82935
CARD SERVICES 3971	Rock - Woodgate	8/19/2020	EFT	225.23	82934
CARD SERVICES 3971	Mail Chimp 07/20	8/19/2020	EFT	6.47	
CARD SERVICES 3971	Verizon 642064068-00001 District Cell Phones 07/20	8/19/2020	EFT	2,226.17	
CARD SERVICES 3971	Comcast 815560060115088 JLTC 07/20	8/19/2020	EFT	109.69	
CARD SERVICES 3971	Comcast 8155600640105162 JLWTP 07/20	8/19/2020	EFT	108.08	
CARD SERVICES 3971	AT&T 829405287 Sheep Ranch 07/20	8/19/2020	EFT	84.49	
CARD SERVICES 3971	Mail Chimp 07/20	8/19/2020	EFT	11.52	
CARD SERVICES 3971	Verizon 642064068-00001 District Cell Phones 06/20	8/19/2020	EFT	2,298.16	
CARD SERVICES 3971	Cal.Net 23506 Wallace 07/20	8/19/2020	EFT	37.07	
CARD SERVICES 3971	Volcano 2092937191 SCADA/Phone WPWTP 07/20	8/19/2020	EFT	287.95	
CARD SERVICES 3971	AT&T 23584106903335 Leased Lines 07/20	8/19/2020	EFT	66.08	
CARD SERVICES 3971	Comcast 8155600640293521 JLTC 08/20	8/19/2020	EFT	109.69	
CARD SERVICES 3971	Comcast 8155600640426741 JLWTP 08/20	8/19/2020	EFT	154.69	
CARD SERVICES 3971	Volcano 2092931357 Phone WPWTP 07/20	8/19/2020	EFT	53.78	
CARD SERVICES 3971	Volcano 2092934139 Fax WPWTP 07/20	8/19/2020	EFT	53.78	
CARD SERVICES 3971	Cal Tel Phone Line 07/20	8/19/2020	EFT	925.44	
CARD SERVICES 3971	Cal Waste 05-0017066-0- AWWTP 07/20	8/19/2020	EFT	73.58	
CARD SERVICES 3971	OWP WTP Operation - Hanley	8/19/2020	EFT	50.00	
CARD SERVICES 3971	AWWA Education Seminar - Burkhardt	8/19/2020	EFT	150.00	
CARD SERVICES 3971	Ameripride 110002009 District Wide 07/20	8/19/2020	EFT	647.05	
CARD SERVICES 3971	OWP Small Water Systems - Roeder	8/19/2020	EFT	50.00	
			EFT	149.16	
CARD SERVICES 3971	Cal Waste 05-022278-0 CCWWTP 07/20	6/19/2020	EFI	149.10	
CARD SERVICES 3971 CARD SERVICES 3971	Cal Waste 05-022278-0 CCWWTP 07/20 AT&T 129469186 LC Internet Service 07/20	8/19/2020 8/19/2020	EFT	53.50	

CARD SERVICES 3971	Volcano 2092931433 Phone WPWWTP 07/20	8/19/2020	EFT	164.15	
CARD SERVICES 3971	Ameripride 110003893 SA Shop 07/20	8/19/2020	EFT	84.64	
CARD SERVICES 3971	Comcast 8155600640236066 DF VCTO 07/20	8/19/2020	EFT	114.69	
CARD SERVICES 3971	Verizon 642064068-00001 District Cell Phones 07/20	8/19/2020	EFT	1,252.22	
CARD SERVICES 3971	Return Acoustic Sound Proofing Tiles - OP HQ	8/19/2020	EFT	(162.87)	82940
CARD SERVICES 3971	Microsoft 365 Monthly Subscription Howarth	8/19/2020	EFT	6.99	
CARD SERVICES 3971 CARD SERVICES 3971	Conference Call Service - GM Gasket Material - CCWWTP	8/19/2020 8/19/2020	EFT EFT	11.44 236.93	82943
CARD SERVICES 3971 CARD SERVICES 3971	Alhambra 27658486819590 LCWWTP 07/20	8/19/2020	EFT	14.05	82945
CARD SERVICES 3971	Rack Space Hosted Email 07/20	8/19/2020	EFT	790.27	
CARD SERVICES 3971	Cal Waste 05-17479-0 DF VCTO 07/20	8/19/2020	EFT	149.16	
CARD SERVICES 3971	Cal Waste 05-0004575-0 LCWWTP 07/20	8/19/2020	EFT	135.00	
CARD SERVICES 3971	Brown & Coldwell - External Affairs Mgr Recruitment Ad	8/19/2020	EFT	200.00	
CARD SERVICES 3971	Cal Waste 05-0006195-0 Wilseyville 07/20	8/19/2020	EFT	73.58	
CARD SERVICES 3971	Cal Waste 05-0043516-9 SA Shop 07/20	8/19/2020	EFT	42.31	
CARD SERVICES 3971	Cal Waste 05-017928-0 FMWWTP 07/20	8/19/2020	EFT	73.58	
CARD SERVICES 3971	1 Microphone Kit	8/19/2020	EFT	34.31	
CARD SERVICES 3971 CARD SERVICES 3971	Mask - District Use Bandanas - District Use	8/19/2020 8/19/2020	EFT EFT	145.32 107.09	82937 82938
CARD SERVICES 3971	Touchless Soap Dispenser - OP HQ	8/19/2020	EFT	25.73	82938
CARD SERVICES 3971	Mask - District Use	8/19/2020	EFT	449.76	82936
CARD SERVICES 3971	Earthlink Email Back Up 07/20	8/19/2020	EFT	19.78	02500
CARD SERVICES 3971	1 Mouse	8/19/2020	EFT	19.90	
CARD SERVICES 3971	City of Angels Camp 005422-000 07/20 Six Mile Village	8/19/2020	EFT	3,465.75	
CARD SERVICES 3971	(2) IPhone Screen Protector (2) Otterbox Replacement Holster	8/19/2020	EFT	32.87	
CARD SERVICES 3971	1 3PK Screen Protectors	8/19/2020	EFT	6.17	
CARD SERVICES 3971	Cal.Net 23506 Wallace 07/20	8/19/2020	EFT	20.85	
CARD SERVICES 3971	Cal Waste 05-002187-0 OP HQ 07/20	8/19/2020	EFT	143.26	
CARD SERVICES 3971	UPUD 005202-002 Sx Mile Village 07/20	8/19/2020	EFT	91.00	02040
CARD SERVICES 3971	Hydraulic Motor - V 723	8/19/2020	EFT	581.42 89.66	82940
CARD SERVICES 3971 CARD SERVICES 3971	Ameripride 110002012 Copper 07/2C Verizon 642064068-00001 District Cell Phones 06/2C	8/19/2020 8/19/2020	EFT	1,292.71	
CARD SERVICES 3971 CARD SERVICES 3971	(4) IPhone Chargers	8/19/2020	EFT	57.85	
CARSON HILL ROCK PRODUCTS	3/4 AB Class II - WP Valentine Hill	8/19/2020	135995	1,299.87	82948
CARSON HILL ROCK PRODUCTS	3/4 AB Class II - WP Valentine Hill	8/19/2020	135995	323.25	82948
CARSON HILL ROCK PRODUCTS	3/4 Class II AB - Bear Creek Road Construction	8/5/2020	135907	657.01	82912
CARSON HILL ROCK PRODUCTS	1/2 Class II AB - Bear Creek Road Repair	8/5/2020	135907	1,934.52	82913
CARUS CORPORATION	Permanganate - JLWTP	8/5/2020	135908	11,705.27	82802
CDK SUPPLY	Cord, Lug - AWWTP Clarifier	8/19/2020	135996	30.50	82945
CDK SUPPLY	Cord, Lug - AWWTP Clarifier	8/19/2020	135996	121.24	82945
	Cord, Lug - AWWTP Clarifier	8/19/2020	135996	(53.66)	82945
CENTRAL CALIFORNIA GENERATOR CENTRAL CALIFORNIA GENERATOR	User Interface Module Cover - CC LS 19 Radiator Hoses - CC B Tank Generator	8/5/2020 8/26/2020	135909 136040	330.53 191.25	83731
CENTRAL CALIFORNIA GENERATOR	Hoses, Fuel Pump - CC B Tank Generator	8/26/2020	136040	131.23	83731
CLARK PEST CONTROL	Pest Control AWWTP 07/20	8/5/2020	135910	89.00	03/31
CLARK PEST CONTROL	Pest Control 07/20 Location 1505308 Hunters	8/5/2020	135910	100.00	
CLARK PEST CONTROL	Pest Control Location 730179 CCWTP 07/20	8/26/2020	136042	94.00	
CLARK PEST CONTROL	Pest Control 07/20 Location 1505308 Hunters	8/5/2020	135910	100.00	
CLARK PEST CONTROL	Pest Control Location 807549 JLWTP 07/20	8/19/2020	135997	64.00	
CLARK PEST CONTROL	Pest Control Location 9328727 OP HQ 08/20	8/26/2020	136042	45.72	
CLARK PEST CONTROL	Pest Control Burson Acct#26195339 07/20	8/12/2020	135957	86.00	
CLARK PEST CONTROL	Pest Control Location 9328727 OP HQ 08/20	8/26/2020	136042	81.28	
CLARK PEST CONTROL COLUMBIA COMMUNICATIONS	Pest Control Wallace Acct#2120969 07/20 Vehicle Cloud Service 08/20	8/12/2020 8/12/2020	135957 135958	124.00 537.60	
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 08/20	8/12/2020	135958	302.40	
COLUMBIA COMMUNICATIONS	Antennas, Chargers, Brackets - Cal Fire	6/30/2020	135911	462.28	82361
CONDOR EARTH TECHNOLOGIES INC	Materials Testing and Inspection Services - Techite 06/20	8/26/2020	136044	1,255.00	79035
CONDOR EARTH TECHNOLOGIES INC	Professional Services 05/24/20-06/08/20 JL Service Line	8/26/2020	136044	1,711.75	78598
CONDOR EARTH TECHNOLOGIES INC	Leachfield Evaluation - AWWTP 05/24 - 06/30	6/30/2020	135912	235.00	80227
CONDOR EARTH TECHNOLOGIES INC	Leachfield Evaluation - AWWTP 07/24/20-08/08/20	8/26/2020	136044	470.00	80227
CONDOR EARTH TECHNOLOGIES INC	CCWD Sustainable Groundwater Management Act 01/20-04/08/20	8/26/2020	136044	729.75	
CONDOR EARTH TECHNOLOGIES INC	Leachfield Evaluation - AWWTP 07/01 -7/30	8/5/2020	135912	290.00	80227
CONDOR EARTH TECHNOLOGIES INC CONDOR EARTH TECHNOLOGIES INC	Materials Testing & Inspection Services Reach 1 - 07/20 Materials Testing & Inspection Services - Reach 1 05/24/20-06/08	8/26/2020 8/26/2020	136044 136044	2,320.75 3,152.00	78581 78581
CONDOR EARTH TECHNOLOGIES INC	Power 07/20 District Wide	8/12/2020	135959	3,152.00	10201
СРРА	Power 07/20 District Wide	8/12/2020	135959	57,425.18	
CPUD	Water Service 07/20 - OP HQ	8/31/2020	EFT	236.76	
CPUD	Water Service 07/20 - OP HQ	8/31/2020	EFT	87.57	
CV DEVELOPMENT PARTNERS LLC	Area of Benefit Credit 44 Connections	6/30/2020	135914	9,820.80	
CWEA Renewal	Collections Maintenance Grade 2 Certificate Appplication - Reece	8/19/2020	135998	195.00	
CWEA Renewal	CWEA Membership Renewal - Turner	8/26/2020	136047	192.00	
CWEA Renewal	CWEA Membership Renewal - Tindell	8/5/2020	135915	122.88	
CWEA Renewal	CWEA Membership Renewal - Tindell	8/5/2020	135915	69.12	
CWEA Renewal	CWEA Membership Renewal - Kinney	8/26/2020	136047	192.00	
CWEA Renewal CWEA Renewal	Collection System Maintenance Grade 1 Renewal - Tindell Collections Maintenance Grade 1 Exam Application - Wiebe	8/5/2020 8/26/2020	135915 136047	91.00 372.00	
CWEA Renewal	Collections Maintenance Grade 1 Renewal - Reece	8/26/2020	136047	91.00	
DATAPROSE	UB Statement Processing 07/20	8/5/2020	135916	1,271.18	
DATAPROSE	UB Statement Processing 07/20	8/5/2020	135916	3,436.88	
DC FROST ASSOCIATES, INC	Lamps, Sensor, O'Ring , PCB - LCWWTP	8/12/2020	135961	29,016.06	82902
	Lamps, Ballast, Sleeves, O'Rings - CCWWTP	8/12/2020	135961	49,910.83	82901
DC FROST ASSOCIATES, INC	Lamps, Dalast, Siecves, O hings Cerritin				
DC FROST ASSOCIATES, INC DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease	8/31/2020	EFT	79.57	
DE LAGE LANDEN FINANCIAL SRVC INC DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease Copier Lease	8/31/2020	EFT	215.14	
DE LAGE LANDEN FINANCIAL SRVC INC DE LAGE LANDEN FINANCIAL SRVC INC DELTA TRUCK CENTER	Copier Lease Copier Lease Finance Charge	8/31/2020 8/26/2020	EFT 136050	215.14 8.83	83733
DE LAGE LANDEN FINANCIAL SRVC INC DE LAGE LANDEN FINANCIAL SRVC INC DELTA TRUCK CENTER DELTA TRUCK CENTER	Copier Lease Copier Lease Finance Charge Power Steering Pump - V 135	8/31/2020 8/26/2020 8/26/2020	EFT 136050 136050	215.14 8.83 219.63	82531
DE LAGE LANDEN FINANCIAL SRVC INC DE LAGE LANDEN FINANCIAL SRVC INC DELTA TRUCK CENTER	Copier Lease Copier Lease Finance Charge	8/31/2020 8/26/2020	EFT 136050	215.14 8.83	

DOWNEY BRAND ATTORNEYS LLP	Legal Services 47382.00000 East SJ GSA Group	8/5/2020	135917	16,091.00	
DRM CONSTRUCTION & EXCAVATION INC	Water Line Replacement Project - Bow Drive CC	8/19/2020	135999	52,500.00	82904
DUDEK	Biological & Cultural Resources Surveys Reach 1 04/20 - 06/20	6/30/2020	136000	1,316.25	78575
DWYER INSTRUMENTS, INC	Cable - CC	8/5/2020	135919	806.21	
EBBETTS PASS GAS SERVICE	Fuel 07/20 EP	8/12/2020	135962	911.08	
EBBETTS PASS GAS SERVICE	Fuel 07/20 EP	8/12/2020	135962	512.47	
EBBETTS PASS LUMBER	Flap Discs, Fasteners - SA Shop	8/19/2020	136001	28.06	83725
EBBETTS PASS LUMBER	Wire Crimpers - V 519	6/30/2020	136001	9.77	83725A
EBBETTS PASS LUMBER	Wire Connectors - V 519	6/30/2020	136001	14.81	83725A
EBBETTS PASS LUMBER	Trimmer Line - Cal Fire	6/30/2020	136001	33.23	83725A
					0372JA
EDGES ELECTRICAL GROUP, LLC	Light Fixture Freight - CC Whse	8/5/2020	135920	16.88	
EDGES ELECTRICAL GROUP, LLC	Starter, Interlock Kit - AWWTP	8/12/2020	135963	160.29	82312
EDGES ELECTRICAL GROUP, LLC	Wire - AWWTP	8/12/2020	135963	1,729.97	82312
EDGES ELECTRICAL GROUP, LLC	Fan, Thermostat, Bracket - Hunters WTP	8/5/2020	135920	708.59	81192
EDGES ELECTRICAL GROUP, LLC	Interlock Kit - AWWTP	8/12/2020	135963	80.15	82312
EDGES ELECTRICAL GROUP, LLC	Starter, Interlock Kit - AWWTP	8/12/2020	135963	1,004.19	82312
EMPLOYMENT DEVELOPMENT DEPT	Acct#93202521 Employment Tax Media#9369669363	8/26/2020	136053	821.25	
EMPLOYMENT DEVELOPMENT DEPT	Acct#93202521 Employment Tax Media#9369669363	8/26/2020	136053	303.75	
ENTERPRISE FM TRUST	Vehicle Lease 08/20 Late Fees	8/26/2020	136054	119.24	
ENTERPRISE FM TRUST	Vehicle Lease 08/20	8/26/2020	136054	239.72	
ENTERPRISE FM TRUST	Vehicle Lease 08/20	8/26/2020	136054	4,471.30	
ENTERPRISE FM TRUST	Vehicle Lease 08/20	8/26/2020	136054	2,515.11	
ENTERPRISE FM TRUST	Vehicle Lease 08/20 Late Fees	8/26/2020	136054	211.99	
ENTERPRISE FM TRUST	Vehicle Lease 08/20	8/26/2020	136054	134.85	
ESRI	ESRI Annual Maint - 8/1/20 - 7/31/21	8/5/2020	135921	1,332.00	78595B
ESRI	ESRI Annual Maint - 8/1/20 - 7/31/21	8/5/2020	135921	2,368.00	78595B
EUROFINS EATON ANALYTICAL, INC	Water Testing Treatment Plan Eff	8/26/2020	136055	425.00	-
EUROFINS EATON ANALYTICAL, INC	Water Testing - McKays Reservoir	8/5/2020	135922	740.00	
EUROFINS EATON ANALYTICAL, INC	Water Testing - McKays Reservoir	8/5/2020	135922	880.00	
EUROFINS EATON ANALYTICAL, INC	Water Testing Treatment Plan Eff	8/26/2020	136055	425.00	0.5.5.5
FASTENAL	Sawblades, Paint - JL Vending	8/26/2020	136056	173.58	83060
FASTENAL	Gloves - EP Vending	8/26/2020	136056	52.62	83060
FASTENAL	Safety Glasses, Wasp Spray - JL Vending	8/26/2020	136056	169.14	83060
FEDERAL ENERGY REGULATORY COMM	FERC Admin Fees FY 2020	8/12/2020	135964	99,196.46	
FEDERAL ENERGY REGULATORY COMM	FERC Admin Fees FY 2020	8/12/2020	135964	2,984.79	
FEDERAL ENERGY REGULATORY COMM	FERC Admin Fees FY 2020	8/12/2020	135964	268,197.83	
		8/12/2020			
FEDERAL ENERGY REGULATORY COMM	FERC Admin Fees FY 2020		135964	8,069.97	
FGL ENVIRONMENTAL	Waste Water Testing 07/25 - 7/31	8/5/2020	135923	1,285.00	
FGL ENVIRONMENTAL	Water Testing 08/01 - 08/14	8/26/2020	136057	2,731.00	
FGL ENVIRONMENTAL	Waste Water Testing 08/01 - 08/14	8/26/2020	136057	1,536.00	
FGL ENVIRONMENTAL	Water Testing 07/25 - 7/31	8/5/2020	135923	2,285.00	
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 07/18/20 - 08/14/20 Sheep Ranch	8/26/2020	136058	93.50	
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 07/18/20 - 08/14/20 Wallace	8/26/2020	136058	93.50	
FOOTHILL PRINTING & GRAPHICS	10,000 Window Envelopes	8/26/2020	136059	372.53	45478
FOOTHILL PRINTING & GRAPHICS		8/26/2020	136059	662.29	45478
	10,000 Window Envelopes				
FOUST HEAT, AIR and REFRIGERATION	Installed New Heat Pump Thermostat - CC LS 22	8/26/2020	136060	167.00	82950
FROGGY'S AUTO WASH & LUBE	Oil Change - V 533	8/5/2020	135924	43.89	
FROGGY'S AUTO WASH & LUBE	Oil & Lube - V 142	8/26/2020	136061	43.89	82947
GAMBI DISPOSAL INC.	Bio-Solids Removal - AWWTP	8/19/2020	136002	682.50	83721
GAMBI DISPOSAL INC.	Bio-Solids Removal - LCWWTP	8/19/2020	136002	559.65	83721
GAMBI DISPOSAL INC.	Bio-Solids Removal - FMWWTP	8/19/2020	136002	682.50	83721
GAMBI DISPOSAL INC.	Bio-Solids Removal - DF VCTO	8/19/2020	136002	131.25	83721
GAMBI DISPOSAL INC.	Bio-Solids Removal - DF VCTO	8/19/2020	136002	498.75	83721
GATEWAY PRESS, INC	Safety Award Signs - District	8/12/2020	135966	116.15	82933
GOVCONNECTION, INC	(4) SSD HD's, Adaptor Cable - Stock	8/19/2020	136003	79.06	
GOVCONNECTION, INC	Logitech Combo Wireless KB/Mouse	8/19/2020	136003	13.82	
GOVCONNECTION, INC	MS Combo Wireless KB/Mouse	8/19/2020	136003	15.78	
GOVCONNECTION, INC	Adaptor Cable - Stock	8/19/2020	136003	107.28	
GOVCONNECTION, INC	Cable & Adaptors - Operations	8/19/2020	136003	55.98	
GOVCONNECTION. INC	Logitech Combo Wireless KB/Mouse	8/19/2020	136003	37.38	
GOVCONNECTION, INC	MS SP Dock & Adaptors - Operations	8/19/2020	136003	151.34	
GOVCONNECTION, INC	MS Combo Wireless KB/Mouse	8/19/2020	136003	42.65	
GOVCONNECTION, INC	(4) SSD HD's, Adaptor Cable - Stock	8/19/2020	136003	213.74	
GOVCONNECTION, INC	Dock, Monitors - Stock	8/19/2020	136003	290.04	
GRAINGER	Rear View Camera - V 135	8/12/2020	135968	287.43	82932
	Ale Hanne Ale Cover HIM/TD	8/12/2020	135968	17.37	8520126
GRAINGER	Air Hose, Air Gun - JLWTP				83075
GRAINGER GRAINGER	Wasp Spray - District Use	8/26/2020	136063	452.00	03075
	Wasp Spray - District Use				82655
GRAINGER HACH COMPANY	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP	8/19/2020	136004	240.72	82655
GRAINGER HACH COMPANY HACH COMPANY	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP	8/19/2020 8/19/2020	136004 136004	240.72 135.40	82655 82655
GRAINGER HACH COMPANY HACH COMPANY HDR	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C	8/19/2020 8/19/2020 8/26/2020	136004 136004 136066	240.72 135.40 4,542.40	82655 82655 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10	8/19/2020 8/19/2020 8/26/2020 8/26/2020	136004 136004 136066 136066	240.72 135.40 4,542.40 2,555.10	82655 82655
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020	136004 136004 136066 136066 135926	240.72 135.40 4,542.40 2,555.10 26.02	82655 82655 78594 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10. Flat Bar AWWTP Steel Angle, Tubing - AWWTP	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020	136004 136004 136066 136066 135926 135926	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60	82655 82655 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020	136004 136004 136066 136066 135926	240.72 135.40 4,542.40 2,555.10 26.02	82655 82655 78594 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10. Flat Bar AWWTP Steel Angle, Tubing - AWWTP	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020	136004 136004 136066 136066 135926 135926	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60	82655 82655 78594 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020	136004 136004 136066 136066 135926 135926 135926 136005 136005	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00	82655 82655 78594 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 DFHQ Janitorial Service 08/20 OP HQ	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020	136004 136004 136066 136066 135926 135926 135926 136005 136005 136005	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45	82655 82655 78594 78594
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020	136004 136004 136066 136066 135926 135926 135926 136005 136005 136005 136005	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00	82655 82655 78594 78594 82903
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBCOODS CLEANING HOLT OF CALIFORNIA	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15	82655 82655 78594 78594 82903 82903 83064
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HODGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Fiat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/26/2020 8/12/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136005	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83	82655 82655 78594 78594 82903 82903 83064 83064 82931
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HDR HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study, HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/26/2020 8/26/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136007 135970 136067	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37	82655 82655 78594 78594 82903 82903 83064 83064 82931 82164A
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HODGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Fiat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/26/2020 8/12/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136005	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83	82655 82655 78594 78594 82903 82903 83064 83064 82931
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HDR HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study, HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/26/2020 8/26/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136007 135970 136067	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37	82655 82655 78594 78594 82903 82903 83064 83064 82931 82164A
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA HOLT OF CALIFORNIA HUNT & SONS, INC	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study; HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair Fuel - EP Oil - Pumper Trucks	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/12/2020 8/26/2020 8/26/2020 8/26/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136005 136067 135970 135928 136068	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37 2,625.55 186.62	82655 82655 78594 78594 82903 82903 83064 82931 82164A 82851
GRAINGER HACH COMPANY HACH COMPANY HACH COMPANY HDR HDR HDR HERD'S MACHINE & WELD SHOP HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA HOLT OF CALIFORNIA HUNT & SONS, INC HUNT & SONS, INC IRON MOUNTAIN	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Janitorial Service 08/20 JLTC Janitorial Service 08/20 0 P HQ Janitorial Service 08/20 0 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair Fuel - EP Oil - Pumper Trucks Document Destruction 06/24/20 - 07/28/2C	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/12/2020 8/26/2020 8/26/2020 8/26/2020 8/26/2020 8/26/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136067 135970 136067 135928 136068 135971	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37 2,625.55 186.62 56.41	82655 82655 78594 78594 82903 82903 83064 82931 82164A 82851
GRAINGER HACH COMPANY HACH COMPANY HACH COMPANY HDR HDR HDR HDR MERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA HOLT OF CALIFORNIA HUNT & SONS, INC HUNT & SONS, INC IRON MOUNTAIN IRON MOUNTAIN	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 ILTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair Fuel - EP Oil - Pumper Trucks Document Destruction 06/24/20 - 07/28/2C Document Destruction 06/24/20 - 07/28/2C	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/26/2020 8/26/2020 8/12/2020 8/12/2020	136004 136004 136066 136066 135926 135926 136005 136005 136005 136005 136005 136007 135970 136067 135970 136067 135928 136068 135971 135971	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37 2,625.55 186.62 56.41 31.73	82655 82655 78594 82903 82903 83064 82931 82164A 82851 82944
GRAINGER HACH COMPANY HACH COMPANY HDR HDR HDR HERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA HOLT OF CALIFORNIA HULT ØF CALIFORNIA HULT ØF SONS, INC HULT & SONS, INC IRON MOUNTAIN IRON MOUNTAIN JACKSON TIRE SERVICE, INC	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study, HDR Proposal Dated 3/10 Flat Bar AWWTP Steel Angle, Tubing - AWWTP Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 JLTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair Fuel - EP Oil - Pumper Trucks Document Destruction 06/24/20 - 07/28/2C Document Destruction 06/24/20 - 07/28/2C Boom Truck Service, Tire Service Repair - V731	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/12/2020 8/26/2020 8/26/2020 8/12/2020 8/12/2020 8/5/2020	136004 136004 136066 135926 135926 135926 136005 136005 136005 136005 136005 136005 136067 135970 135970 135971 135971 135971 135971	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37 2,625.55 186.62 56.41 31.73 315.97	82655 82655 78594 78594 82903 82903 83064 82931 82164A 82851
GRAINGER HACH COMPANY HACH COMPANY HACH COMPANY HDR HDR HDR HDR MERD'S MACHINE & WELD SHOP HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOBGOODS CLEANING HOLT OF CALIFORNIA HOLT OF CALIFORNIA HOLT OF CALIFORNIA HUNT & SONS, INC HUNT & SONS, INC IRON MOUNTAIN IRON MOUNTAIN	Wasp Spray - District Use Ice Pic Annual Maintenance - CCWTP Ice Pic Annual Maintenance - CCWTP Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Water and Wastewater Capacity Fee Study 04/20/20 - 08/01/2C Janitorial Service 08/20 JLTC Janitorial Service 08/20 OP HQ Janitorial Service 08/20 OP HQ Janitorial Service 08/20 ILTC Hose - Sandy Bar (2) Batteries - Hunters WTP Grader Rental - Valentine Hill Road Repair Fuel - EP Oil - Pumper Trucks Document Destruction 06/24/20 - 07/28/2C Document Destruction 06/24/20 - 07/28/2C	8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/5/2020 8/5/2020 8/19/2020 8/19/2020 8/19/2020 8/19/2020 8/26/2020 8/26/2020 8/26/2020 8/26/2020 8/12/2020 8/12/2020	136004 136004 136066 136066 135926 135926 136005 136005 136005 136005 136005 136007 135970 136067 135970 136067 135928 136068 135971 135971	240.72 135.40 4,542.40 2,555.10 26.02 1,024.60 32.00 1,412.55 522.45 18.00 41.15 773.83 8,925.37 2,625.55 186.62 56.41 31.73	82655 82655 78594 82903 82903 83064 82931 82164A 82851 82944

KASL CONSULTING ENGINEERS	Construction Management Services - Reach 1 07/20	8/19/2020	136007	18,495.50	78576
KW EMERSON, INC LAWSON PRODUCTS INC	Construction Contract - EP Techite Pipeline - 06/20 Glass Cleaner - SA Shop	6/30/2020 8/26/2020	135931 136070	415,174.22 35.91	79041 83066
LAWSON PRODUCTS INC	Breaker - Hunters WTP	6/30/2020	135932	39.91	82906
MANTECA TRUCK ACCESSORIES	Light Bar - V 726, V 728	8/26/2020	136073	562.79	82949
MATHESON TRI-GAS, INC	Liquid Oxygen - JLWTP	8/5/2020	135933	5,478.92	82804
MEAD & HUNT INC	Inundation Mapping - WP Reg Dam 07/20	8/12/2020	135973	7,060.00	81868
MIRAMONT HOMES INC	UB Refund 166 Palisades Place	8/5/2020	135934	99.73	01000
MIRAMONT HOMES INC	UB Refund 134 Palisades Place	8/5/2020	135934	137.19	
MIRAMONT HOMES INC	UB Refund 134 Palisades Place	8/5/2020	135934	100.43	
MIRAMONT HOMES INC	UB Refund 166 Palisades Place	8/5/2020	135934	69.66	
MODESTO AIRCO GAS & GEAR	Cylinder Rental 08/20	8/12/2020	135974	58.24	
MODESTO AIRCO GAS & GEAR	Cylinder Rental 08/20	8/12/2020	135974	32.76	
MODESTO STEEL INC	Steel Bracketing - 602 Tank	8/5/2020	135935	302.17	82921
MOTHER LODE ANSWERING SERVICE	Answering Service 08/20	8/12/2020	135975	386.79	
MOTHER LODE ANSWERING SERVICE	Answering Service 08/20	8/12/2020	135975	217.57	
MOUNTAIN OASIS PURIFIED WATER	Water Cooler, Water Cooler Supplies 07/20 District Wide	8/5/2020	135936	73.44	
MOUNTAIN OASIS PURIFIED WATER	Water Cooler, Water Cooler Supplies 07/20 District Wide	8/5/2020	135936	130.56	
MOZINGO CONSTRUCTION, INC.	Construction Contract - Reach 1 Water Pipeline 06/20	6/30/2020	135937	619,392.16	78571
MUTUAL OF OMAHA	Life, AD&D Acct#G00AWXB 08/20	8/5/2020	135938	1,686.53	
MUTUAL OF OMAHA	Life, AD&D Acct#G00AWXB 08/20	8/5/2020	135938	4,559.87	
NEW FRONTIER AUTO SUPPLY INC	Connectors - V 522	8/26/2020	136079	27.08	83087
NEW YORK LIFE	Life Insurance 07/20	8/26/2020	136080	303.57	
NEW YORK LIFE	Life Insurance 07/20	8/26/2020	136080	820.79	
NHU DESIGN	Web Development - July 2020	8/5/2020	135939	109.21	
NHU DESIGN	Web Development - July 2020	8/5/2020	135939	40.39	0
NOLTE ASSOCIATES INC. DBA NV5	CASGEM GW Monitoring 01/20 - 06/20	6/30/2020	135976	1,305.00	80700
NORDAHL LAND SURVEYING	Construction Staking Services - Techite Pipeline 08/20	8/19/2020	136008	2,230.00	79034
NORDAHL LAND SURVEYING	Construction Staking Services - Techite Pipeline 07/20	8/19/2020	136008	2,800.00	79034
NORDAHL LAND SURVEYING	Construction Staking Services - Techite Pipeline 06/20	6/30/2020	136008	5,220.00	79034
NORDAHL LAND SURVEYING	Land Surveying - Indian Rock Sand Filter	8/19/2020	136008	4,495.00	83057
	Hypo - WPWTP	8/5/2020	135940	765.98	81762
NORTHSTAR CHEMICAL	Hypo - WPWWTP Sodium Hydroxide - DF VCTO	8/5/2020 8/5/2020	135940 135940	526.61 1,233.38	81762 82062
				2,633.04	
NORTHSTAR CHEMICAL	Sodium Hypochlorite - JLWTP	8/26/2020	136081	,	82806
NORTHSTAR CHEMICAL	Sodium Hydroxide - AWWTP	8/5/2020	135940	5,180.18	82062
NORTHSTAR CHEMICAL	Sodium Hydroxide - LS 12 CC	8/19/2020 8/19/2020	136009 136009	1,158.30 2,466.75	82368 78490
NORTHSTAR CHEMICAL	Sodium Hydroxide - LCWWTP		135940	,	82801
NORTHSTAR CHEMICAL NORTHSTAR CHEMICAL	Hypo - JLWTP	8/5/2020	136081	2,786.23	82801
	Hypochlorite - AWWTP	8/26/2020		1,914.94	
NORTHSTAR CHEMICAL	Hypo - CCWTP	8/5/2020	135940	1,290.66	82656 81946
NTU TECHNOLOGIES INC NTU TECHNOLOGIES INC	Poly 925 - Hunters WTP Protek 301 - Hunters WTP	8/5/2020 8/5/2020	135941 135941	7,627.74 3,260.25	81946
NTU TECHNOLOGIES INC	Protek 301 - CCWTP	8/5/2020	135941	3,260.25	82654
NTU TECHNOLOGIES INC	Ferric Sulfate - CCWWTP	8/26/2020	136082	9,262.73	82658
NTU TECHNOLOGIES INC	Protek 301 - JLWTP	8/5/2020	135941	2,716.88	82085
OCCU-MED, LTD	Pre Employment Exam - Arnold,Darby & Wiebe	6/30/2020	135977	754.50	82085
OCCU-MED, LTD	Pre Employment Exam - Antola, barby & Webe	8/26/2020	136083	40.32	
OCCU-MED, LTD	Pre Employment Exam - Distribution Worker	8/26/2020	136083	22.68	
O'REILLY AUTO PARTS	Brake Fluid, Oil - V 723	8/19/2020	136010	77.71	83726
O'REILLY AUTO PARTS	Knit Gloves - Maintenance	8/19/2020	136010	15.01	83726
O'REILLY AUTO PARTS	Antifreeze, Hose Tee - V 723	8/19/2020	136010	47.43	83726
O'REILLY AUTO PARTS	Paper - LC Whse	8/19/2020	136010	7.50	83726
O'REILLY AUTO PARTS	Batteries - V 527	8/19/2020	136010	286.21	83726
O'REILLY AUTO PARTS	Cleaning Supplies - Vallecito Trailer	8/19/2020	136010	11.83	83726
O'REILLY AUTO PARTS	DEF - V 621	8/19/2020	136010	30.01	83726
O'REILLY AUTO PARTS	Oil, Filter - V 719	8/19/2020	136010	46.96	83726
O'REILLY AUTO PARTS	Battery, Solar Charger, Repair Kit, Terminal - T11	8/19/2020	136010	177.24	83726
O'REILLY AUTO PARTS	Cleaning Supplies - Vallecito Trailer	8/19/2020	136010	44.77	83726
OUTWEST TIRE AND REPAIR	Oil, Oil Filter - V 144	8/26/2020	136084	77.97	83729
P G & E	Power 07/20 - Woodgate L/S	8/31/2020	EFT	26.36	
P G & E	Power 07/20 - District Wide	8/31/2020	EFT	824.13	
P G & E	Power 07/20 - JLTC	8/31/2020	EFT	86.84	
PG&E	Power 07/20 - VS House	8/31/2020	EFT	18.89	
P G & E	Power 07/20 - SA Shop	8/31/2020	EFT	104.43	
P G & E	Gas 07/20 - OP HQ	8/31/2020	EFT	2.12	
P G & E	Gas 07/20 - OP HQ	8/31/2020	EFT	5.73	
P G & E	Power 07/20 - VS House	8/31/2020	EFT	33.57	
PG&E	Power 07/20 - SA Shop	8/31/2020	EFT	185.66	
PG&E	Power 07/20 - JLTC	8/31/2020	EFT	154.39	
PG&E	Power 07/20 - Warmwood L/S	8/31/2020	EFT	27.70	
PG&E	Power 07/20 - District Wide	8/31/2020	EFT	1,465.11	
P G & E PAC MACHINE CO INC.	Power 07/20 - CC Water Tank Pump - Woodgate 2	8/31/2020 8/12/2020	135978	36.77 3,556.49	81486
PACE SUPPLY CORP	Couplings, Tees - District Wide	8/12/2020	135978	5,083.49	81486 82740A
PACE SUPPLY CORP PACE SUPPLY CORP	Adapters - JL Pretreatment	8/26/2020	136085	29.05	82740A 83081
PACE SUPPLY CORP PACE SUPPLY CORP	Sch80 Fittings - JL Pretreatment	8/26/2020 8/12/2020	135979	301.46	85200122
PACE SUPPLY CORP	Ultra-Tites, Brass, Pressure Reducers - District Use	8/5/2020	135943	8,952.64	82740
PACE SUPPLY CORP	Couplings, Tees - District Wide	8/5/2020 8/12/2020	135943	300.30	82740 82740A
PACE SUPPLY CORP	Pumps, Wallace WWTP	8/5/2020	135943	2,582.96	82740A 82909
PARCELQUEST	Annual Maintenance - 9 Seats -> 8/31/21	8/5/2020	135943	702.00	78597B
PARCELQUEST	Annual Maintenance - 9 Seats -> 8/31/21 Annual Maintenance - 9 Seats -> 8/31/21	8/5/2020	135944	1,898.00	78597B
PARCELQUEST PAYMENTUS GROUP INC	Payment Processing 07/20	8/26/2020	136086	4,637.83	10331B
PAYMENTUS GROUP INC	Payment Processing 07/20 Payment Processing 07/20	8/26/2020	136086	2,608.78	
PK SAFETY SUPPLY	(2) Gas Sniffers - Collections Crew	8/5/2020	135945	1,084.83	81490
PK SAFETY SUPPLY	Gas Sniffers, Accessories - Collections Crew	8/5/2020	135945	1,549.76	81490

	Die Celide Disservel - LONIATD	0/40/2020	120011	467.50	02720
POTRERO HILLS LANDFILL POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP Bio-Solids Disposal - FMWWTP	8/19/2020 8/26/2020	136011 136088	167.58 193.50	83720 83735
POTRERO HILLS LANDFILL POTRERO HILLS LANDFILL	Bio-Solids Disposal - AWWTP	8/19/2020	136011	203.81	83720
POTRERO HILLS LANDFILL	Bio-Solids Disposal - FMWWTP	8/19/2020	136011	203.81	83720
QUADIENT LEASING INC	Maintenance Agreement Folder/Sorter 06/16/20-09/15/20	8/26/2020	136089	353.98	03720
QUADIENT LEASING INC	Maintenance Agreement Folder/Sorter 06/16/20-09/15/20	8/26/2020	136089	629.29	
R & B COMPANY	(16) Meter Boxes - LC Whse	8/12/2020	135980	2,691.49	82907
R & B COMPANY	OD Tapes - CC Whse	8/5/2020	135946	666.01	82911
RON COOPER GENERAL ENGINEERING INC	Patch Paving - JL	8/19/2020	136012	19,272.00	83717
SAFE T LITE	Traffic Control Signs - CC Whse	8/26/2020	136093	1,893.70	83080
SENDERS MARKET INC	Trimmer Line, Plastic Bags - LCWWTP	8/26/2020	136095	73.59	83736
SENDERS MARKET INC	Rope - Southworth WWTP	8/26/2020	136095	12.54	83736
SENDERS MARKET INC	Sealer - JL Woodgate	8/26/2020	136095	232.73	83736
SENDERS MARKET INC	Mineral Oil - JLWTP	8/26/2020	136095	44.97	83736
SENDERS MARKET INC	Face Masks - District Wide	8/26/2020	136095	18.59	83736
SENDERS MARKET INC	Pipe, Fittings, Tape, Pressure Gauge - JLWTP Pre-Treatment	8/26/2020	136095	283.59 1.51	83736 83736
SENDERS MARKET INC	Vinyl Tubing - LC Whse Knee Pads - Meter Readers	8/26/2020 8/26/2020	136095 136095	26.06	83736
SENDERS MARKET INC	Fasteners - V 134	8/26/2020	136095	8.95	83736
SENDERS MARKET INC	Credit Pipe Fittings - JLWTP Pre-Treatment Plant	8/26/2020	136095	(99.51)	83736
SENDERS MARKET INC	Pipe Fittings - JLWTP Pre-Treatment Plant	8/26/2020	136095	112.63	83736
SENDERS MARKET INC	Oil - LCWWTP	8/26/2020	136095	57.80	83736
SIGNAL SERVICE	On Site Service - Hunters	8/12/2020	135982	315.00	
SIGNAL SERVICE	Alarm Service White Pines Maintenance Shop	8/5/2020	135947	150.00	
SonicSolutions Algae Control LLC	Algae Control - West Point	8/12/2020	135983	(288.12)	82718
SonicSolutions Algae Control LLC	Algae Control - West Point	8/12/2020	135983	4,317.12	82718
SWRCB	Water Distribution Operator Grade 3 Renewal- Rose	8/5/2020	135948	90.00	
SWRCB	Water Distribution Operator Grade 2 Renewal- Jarnagin	8/19/2020	136013	110.00	
SWRCB	Water Treatment Operator Grade 2 Renewal- Gravette	8/5/2020	135948	60.00	
T & S INTERMODAL MAINTENANCE INC	Jenny Lind Water System - Line Replacement 06/20	6/30/2020	135986	156,683.50	78597
TIFCO INDUSTRIES	Wire, Disc - AWWTP Clarifier	8/26/2020	136100	422.57	83069
TIFCO INDUSTRIES	Light Rocker, Fuel Rocker, Fuse Relay Panel - V 726	8/26/2020	136100	435.09	83070
TIFCO INDUSTRIES	Fuse Relay Panel - V 726	8/26/2020	136100	187.17	82513
TIFCO INDUSTRIES	Wire, Disc, Battery, Clips - AWWTP Clarifier	8/26/2020	136100	368.89	83069
TOOLE'S GARAGE	Hood Shocks, Oil Change - V 614	8/5/2020	135949	435.87	
TREATS GENERAL STORE INC	Hedge Trimmer - OP HQ	8/19/2020	136014	50.40	83727
TREATS GENERAL STORE INC	Gatorade - SA Shop	6/30/2020	136014	38.34	83727A
TREATS GENERAL STORE INC TREATS GENERAL STORE INC	Coupling, Hose, Plug - OP HQ	8/19/2020	136014	13.34 15.01	83727 83727
TREATS GENERAL STORE INC	Angle Locator - SA Shop Water - SA Shop	8/19/2020 8/19/2020	136014 136014	5.19	83727
TREATS GENERAL STORE INC	Insect Spray - OP HQ	8/19/2020	136014	46.05	83727
TREATS GENERAL STORE INC	Hose, Fittings - CC LS	8/19/2020	136014	51.21	83727
TREATS GENERAL STORE INC	Water - SA Shop	8/19/2020	136014	4.69	83727
TREATS GENERAL STORE INC	Extension Cord - OP HQ	8/19/2020	136014	75.05	83727
UMPQUA BANK	Water Capital R&R Loan - Principal	8/26/2020	136102	580,814.00	00727
UMPQUA BANK	UAL Prepayment Loan - Principal	8/19/2020	136015	53,790.00	
UMPQUA BANK	Sewer Capital R&R Loan - Principal	8/26/2020	136102	195,343.00	
UMPQUA BANK	UAL Prepayment Loan - Principal	8/19/2020	136015	109,210.00	
UMPQUA BANK	UAL Prepayment Loan - Interest	8/19/2020	136015	29,564.77	
UMPQUA BANK	Water Capital R&R Loan - Interest	8/26/2020	136102	12,486.46	
UMPQUA BANK	Sewer Capital R&R Loan - Interest	8/26/2020	136102	4,205.47	
UMPQUA BANK	UAL Prepayment Loan - Interest	8/19/2020	136015	60,025.43	
UNDERGROUND SERVICE ALERT NORTH 811	Dig Safe Board Fee	8/19/2020	136016	471.74	
UNDERGROUND SERVICE ALERT NORTH 811	Dig Safe Board Fee	8/19/2020	136016	838.67	
UNITED PARCEL SERVICE	Shipping Week End 08/01	8/12/2020	135987	10.44	
UNITED PARCEL SERVICE	Shipping Week End 08/08/20	8/26/2020	136104	18.56	
UNITED PARCEL SERVICE	Shipping Week End 07/25	8/12/2020	135987	72.15	
UNITED PARCEL SERVICE	Shipping Week End 07/25	8/12/2020	135987	40.58	
	Shipping Week End 08/08/20	8/26/2020	136104	10.44	
UNITED PARCEL SERVICE USA BLUE BOOK	Shipping Week End 08/01	8/12/2020	135987	18.56	07747
USA BLUE BOOK	Thermistor, Reagent, Buffer - CCWTP Dechlor Tabs - EP Barn	8/12/2020 8/26/2020	135988 136105	1,660.17 502.51	82742 83071
USA BLUE BOOK	Hydrant Wrenches - CC Whse	8/26/2020	136105	66.39	83071
USA BLUE BOOK	Hand Sanitizers - District Use	8/12/2020	135988	209.98	83860
USA BLUE BOOK	Sample Dipper - Wallace WWTP	8/26/2020	136105	88.52	83728
USA BLUE BOOK	Hose, Connectors - LC Whse	8/5/2020	135950	445.24	73020125
USA BLUE BOOK	Floats - CC	8/26/2020	136105	74.32	82914A
USA BLUE BOOK	Syringe - Hunters	8/5/2020	135950	42.70	
USA BLUE BOOK	Floats - CC	8/12/2020	135988	700.02	82914
USA BLUE BOOK	Chlorine Sampler - LC Whse	8/5/2020	135950	1,087.13	82910
VALIC	Deferred Comp 08/15/20 Payroll	8/17/2020	EFT	458.64	
VALIC	Deferred Comp 07/31/20 Payroll	8/3/2020	EFT	1,240.02	
VALIC	Deferred Comp 08/15/20 Payroll	8/17/2020	EFT	1,240.02	
VALIC	Deferred Comp 07/31/20 Payroll	8/3/2020	EFT	458.64	
VERIFIED FIRST, LLC	Background Investigation	8/5/2020	135951	32.85	
VERIFIED FIRST, LLC	Background Investigation	8/5/2020	135951	12.15	
VOYA FINANCIAL	Deferred Comp 07/31/20 Payroll	8/3/2020	EFT	1,878.44	
VOYA FINANCIAL	Deferred Comp 07/31/20 Payroll	8/3/2020	EFT	694.76	
VOYA FINANCIAL	Deferred Comp 08/15/20 Payroll	8/17/2020	EFT	694.76	
VOYA FINANCIAL	Deferred Comp 08/15/20 Payroll	8/17/2020	EFT	1,878.44	
MAACT MODIC			136017	153.30	
WAGEWORKS	FSA Admin 07/20 Acct#025267	8/19/2020			
WAGEWORKS	FSA Admin 07/20 Acct#025267 FSA Admin 07/20 Acct#025267	8/19/2020	136017	56.70	
WAGEWORKS WEBSOFT DEVELOPERS, INC.	FSA Admin 07/20 Acct#025267 FSA Admin 07/20 Acct#025267 CMMS Software	8/19/2020 8/26/2020	136017 136107	56.70 6,912.00	81341
WAGEWORKS WEBSOFT DEVELOPERS, INC. WEBSOFT DEVELOPERS, INC.	FSA Admin 07/20 Acct#025267 FSA Admin 07/20 Acct#025267 CMMS Software CMMS Software	8/19/2020 8/26/2020 8/26/2020	136017 136107 136107	56.70 6,912.00 3,888.00	81341
WAGEWORKS WEBSOFT DEVELOPERS, INC. WEBSOFT DEVELOPERS, INC. WEBSOFT DEVELOPERS, INC.	FSA Admin 07/20 Acct#025267 FSA Admin 07/20 Acct#025267 CMMS Software CMMS Software CMMS Software 07/01/20-08/31/21	8/19/2020 8/26/2020 8/26/2020 8/19/2020	136017 136107 136107 136018	56.70 6,912.00 3,888.00 9,720.00	81341 81341
WAGEWORKS WEBSOFT DEVELOPERS, INC. WEBSOFT DEVELOPERS, INC.	FSA Admin 07/20 Acct#025267 FSA Admin 07/20 Acct#025267 CMMS Software CMMS Software	8/19/2020 8/26/2020 8/26/2020	136017 136107 136107	56.70 6,912.00 3,888.00	81341

WESTERN HYDROLOGICS	Task#1 WIIN Services 07/20	8/19/2020	136020	400.00	
WESTERN HYDROLOGICS	Gage Maintenance White Pines 07/30	8/26/2020	136108	2,296.54	81878
WESTERN UTILITIES UNDERGROUND	Annual Membership Fee 20-21	8/5/2020	135952	21.60	
WESTERN UTILITIES UNDERGROUND	Annual Membership Fee 20-21	8/5/2020	135952	38.40	
WEX BANK	Fuel 07/20 Acct#0405006119531	8/19/2020	EFT	11,060.98	
WEX BANK	Fuel 07/20 Acct#0405006119531	8/19/2020	EFT	6,221.80	
YOUNG'S COPPER ACE HARDWARE	Shovels - CC Whse	8/19/2020	136021	120.07	83722
YOUNG'S COPPER ACE HARDWARE	Threadlocker - Electricians	8/19/2020	136021	4.92	83722
YOUNG'S COPPER ACE HARDWARE	Tie Downs - Electricians	8/19/2020	136021	24.66	83722
YOUNG'S COPPER ACE HARDWARE	Hose Repair Clamp - CC Whse	8/19/2020	136021	10.29	83722
YOUNG'S COPPER ACE HARDWARE	Key - Collections Crew	8/19/2020	136021	3.85	83722
YOUNG'S COPPER ACE HARDWARE	LED Bulbs, Fittings - Collections Crew	8/19/2020 136021		46.27	
YOUNG'S COPPER ACE HARDWARE	Coupling, Thread Tape, Rags - CC LS 40	8/19/2020 136021		13.48	
BERTHA UNDERHILL	Travel 08/20	8/26/2020	136103	15.86	00722
BERTHA UNDERHILL	Travel 08/20	8/26/2020	136103	28.22	
BRUCE ORVIS	35KW Generator - L/S #19 Copper	8/5/2020 135942	150105	(139.20)	
BRUCE ORVIS	35KW Generator - L/S #19 Copper 35KW Generator - L/S #19 Copper	8/5/2020 135942		(78.30)	
BRUCE ORVIS	35KW Generator - L/S #19 Copper	8/5/2020	135942	2,059.20	
BRUCE ORVIS	35KW Generator - L/S #19 Copper	8/5/2020	135942	1,158.30	
CHRISTOPHER & KIMBERLY BRADBURY	UB Refund 206 Bridle Point Circle	8/26/2020	136031	314.82	
CHRISTY MOORE	Cleaning Services - White Pines	8/26/2020	136078	4,100.00	83085
			135953	200.00	83085
DAVID YOUNG	Winter Weather Gear Reimbursement 2020	8/5/2020			
DAVID YOUNG	Safety Boot Reimbursement 2020	8/5/2020	135953	174.76	
DENNIS & KATHLEEN GRAHAM	UB Refund 23800 Westpoint Pioneer	8/12/2020	135967	35.96	
ERTHIE LANG	Airgas Plasma Cutter Reimbursement - Mechanics	8/12/2020	135972	2,143.93	
FRANCES LILLARD	UB Refund 130 Smith Lane	8/26/2020	136071	104.75	
FRANCES LILLARD	UB Refund 130 Smith Lane	8/26/2020	136071	181.74	
GABRIELLE HUTCHENS	2020 Scholarship Award	8/19/2020	136006	500.00	
JAY & SANDY BRANDS	UB Refund 4832 Kiva Court	8/26/2020 136032		128.39	
JAY & SANDY BRANDS	UB Refund 4832 Kiva Court	8/26/2020 136032		165.38	
JEFF DAVIDSON	Travel 08/20	8/26/2020 136048		11.69	
JEFF DAVIDSON	Travel 08/20	8/26/2020 136048		20.79	
JIM WILSON	Patch Paving - CC Repair Patches 07/20	8/26/2020 136109		6,409.00	83073
JOE DARBY	Boot Reimbursement 2020	8/12/2020 135960		200.00	
JOHN FRANCESCHI	UB Refund 2505 Vista Del Lago	8/12/2020 135965		176.72	
JOHN FRANCESCHI	UB Refund 2505 Vista Del Lago	8/12/2020 135965		183.20	
KELLY GERKENSMEYER	Safety Boot Reimbursement 2020	8/26/2020 136062		200.00	
KENNETH & CHRISTINA BENSON	UB Refund 2932 Stage Coach Drive	8/26/2020 136029		168.51	
KENNETH & CHRISTINA BENSON	UB Refund 2932 Stage Coach Drive	8/26/2020 136029		160.26	
PATRICK BURKHARDT	Union Dues Correction	8/26/2020 136033		9.00	
PATRICK BURKHARDT	Union Dues Correction	8/26/2020 136033		16.00	
RICHARD HIBBARD	Safety Boot Reimbursement 2020	8/5/2020 135927		200.00	
RIGHETTI ENTERPRISES INC RAY L. RIGHETTI	Starter - V 123	8/26/2020 136091		564.90	83065
RIGHETTI ENTERPRISES INC RAY L. RIGHETTI	Alternator - V 123	8/26/2020 136091		371.41	
RUSS THOMAS	Travel 08/20	8/26/2020 136099		16.34	
RUSS THOMAS	Travel 08/20	8/26/2020 136099		9.18	
SCOTT GRUTZMACHER	Safety Boot Reimbursement 2020	8/5/2020 135925		197.80	
SCOTT GROTZMACHER	Travel 08/20	8/26/2020 1353923		2.60	
SCOTT RATTERMAN	Travel 08/20	8/26/2020 136090		1.46	
STACEY LOLLAR	Wall Art (1) Piece OP HQ	8/26/2020 136030		43.10	
	Wall Art (1) Piece OP HQ Wall Art (2) Pieces OP HQ	8/26/2020 136072		43.10	
	Wall ALL (2) FIELES UP TU	8/20/2020 1360/2		118.50	
STACEY LOLLAR	Maintenance (Construction Manager Desuitment Ad	9/26/2020 120002		264 60	
THE SACRAMENTO BEE THE SACRAMENTO BEE	Maintenance/Construction Manager Recuitment Ad Maintenance/Construction Manager Recuitment Ad	8/26/2020 136092 8/26/2020 136092		361.60 203.40	

 3,447,900,95

 Employee Medical Reimbursement Employee PTO Payouts
 1,098.20

 9,553.37
 9,553.37

 TOTAL AP DISBURSEMENTS AUGUST 2020
 3,511,098.29

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

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	<u>INVESTM</u> COST	<u>ENT COST</u> PAR (PRINC)	CPN RATE	INVESTMENT DATE		CM INTEREST RECVD
Wells Fargo Money Market	22.95	22.95	22.95	0.010%	ongoing	n/a	-
Umpqua Bank Money Market	819,293.04	819,293.04	819,293.04	0.050%	06/14/07	n/a	34.80
Local Agency Investment Fund	34,221,406.20	34,221,406.20	34,221,406.20	0.720%	ongoing	n/a	-
Totals	35,040,722.19	35,040,722.19	35,040,722.19				34.80

Current Month Transactions:	Date	Amount
Transfer from LAIF to the District's Operating		
Account	8/3/2020	900,000.00
Interest received on the Umpqua Bank Money		
Market Investment Account	8/31/2020	34.80

Agenda Item

DATE: September 22, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Discussion regarding District's Financial Management Policy No. 5.09 and 5.10, Surplus

RECOMMENDED ACTION:

Discussion regarding District's Financial Management Policy No. 5.09 and Policy No. 5.10.

SUMMARY:

On July 16, 2019, the Board of Directors adopted changes to the Surplus Policy incorporating Vehicle Leasing Companies as a mechanism for disposal of equipment, specifically vehicles.

On September 9, 2020, District staff brought forward a list of items for surplus and there were several questions regarding the District's policy, options for disposal, and inclusion of public entities in a first right of refusal for these items. Additionally, there were questions regarding surplus of real estate.

This staff report is a discussion item of the existing policies for the Finance Committee and address any further concerns that may exist.

Policy 5.09 – Surplus Equipment encompasses equipment, not real property. Surplus and disposal of real estate is addressed in policy 5.10 – Surplus Land.

The main distinction between the two types of assets has to do with authority and enabling legislation. Surplus of real estate must conform to Government Code Section 54200, Government Code 25539.4, and Water Code 31041. It is a complicated event to dispose of real property. Because of the complexities, the District's Legal Counsel, the Board of Supervisors, and staff would be actively involved in the process and there are limitations in how restrictive or non-restrictive the District can be based on these codes.

Government Code 54220 outlines the actual process for disposal of land identified as surplus. Government Code 25539.4 identifies if real property must be used to provide affordable housing, and Water Code identifies the authority to acquire or dispose of real property.

The act of surplus <u>equipment</u> is solely based on the Board adopted policy. The Board has full discretion and authority to make the process as simple or complex as they see fit and incorporate those requirements in the policy document. The existing policy sets the threshold of Board involvement at \$2500. Any equipment under that threshold is at the discretion of the General Manager.

Options for disposal are addressed based on value and, aside from vehicles, are to be offered to other public agencies first, then the public. The basis for this distinction is to allow for the District to still benefit from some disposal value. Vehicles will generally bear the highest disposal value.

The District can evaluate surplus at any time due to storage limitations. The effort to dispose of items is emailing the list to public agencies, and the District is working on using a Public Auction website. This would mitigate the costs of transporting equipment and items to an actual auction house/company.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachment: District Financial Management Policy No. 5.09, Surplus Equipment Policy District Financial Management Policy No. 5.10, Surplus Land Policy

5.09.00 Stewardship of Public Assets

Assets purchased with tax or ratepayer money must be conserved and properly accounted for during their useful life. The proper disposal of items no longer useful to Calaveras County Water District ("District") is part of the District's responsibility to preserve the public trust.

5.09.01 No Insider Benefit

No employee, director, or family member of either will have access to surplus equipment items except at an independent public auction.

5.09.02 Effects all Assets Except Real Property or Buildings

This policy covers any asset tracked through the Fixed Asset System. Real property, land and buildings are covered by Financial Management Policy 5.10.

5.09.03 Declaration of Surplus

The District Board of Directors will take formal action to declare items surplus if the estimated value of the property exceeds \$2,500.

5.09.04 Declaration Schedule

The status of assets tracked through the Fixed Asset System will be reviewed in conjunction with the annual audit. Subsequently, items found to be surplus shall be presented to the Board of Directors for declaration as surplus.

Items can be placed on the surplus list at any time during the year. Due to storage space limitations, listed surplus property can also be presented to the Board of Directors at any time during the year for a declaration.

5.09.05 Internal Notification

The list of items to be declared surplus must be reviewed by the General Manager prior to submittal to the Board of Directors.

5.09.06 Internal Claiming of Items

Any District Department may claim and remove surplus items on the proposed surplus list before determination by the General Manager. The stewardship responsibility for that asset will be transferred to the claiming department.

5.09.07 General Manager or Designee Actions Authorized

The General Manager or designee is assigned the responsibility and authority to separate items listed as surplus into categories. At a minimum the categories will be: 1) Junk, 2) Scrap, 3) Vehicles and 4) Surplus.

If the estimated value of the surplus property is \$2,500 or less per item, the General Manager may authorize staff to dispose of the property in any manner deemed to be in the best interest of the District.

5.09.08 Junk and Scrap Items Disposal

Items of no useful value that are classified as junk or scrap shall be disposed of for scrap value if possible. If there is no scrap value the items will be transported to a secured landfill or other appropriate waste removal facility and dumped.

5.09.09 No Salvage of Junk or Scrap Items Authorized

It is a violation of this policy for any person or District employee to remove, obtain or take any item that is being placed into a landfill as junk, unless a receipt has been issued and the District has received payment.

5.09.10 Vehicle Disposal

It is the policy of the District to dispose of an equipment item requiring registration through the California Department of Vehicles by using a commercial auction company or through trade-in. This category of surplus items will not be available for claiming by other public agencies.

5.09.11 Surplus Computer Equipment

All surplus computer equipment offered for sale will be on an "as-is" basis.

Computer equipment will be offered for redemption in the following order:

- 1. Calaveras County Schools
- 2. Calaveras County Public Agencies

Any items remaining will be consigned to the District's public auction firm for sale.

5.09.12 Benefits to Other Public Agencies

It is the policy of the District to offer surplus items, except for vehicles, prior to assigning them to a public auction company, to other public agencies within Calaveras County as a method of conserving limited public money. However, the District, at its sole discretion, reserves the right to consign surplus items directly to a public auction company without offering them to other public agencies first.

5.09.13 Viewing of Surplus Items Not Consigned

Items declared surplus and not consigned will be held for viewing by other public agencies within Calaveras County. The items will be held a reasonable time before being shipped to a public auction company or a contracted vehicle leasing company for disposal.

5.09.14 <u>Other Calaveras County Public Agencies Claiming Privileges of Non-Consigned</u> <u>Items</u>

All agencies will be given access to the items at the same time and place. A time period will be established by District staff for solicitation of written bids by the public agencies. The highest bid received within the established timeframe will be awarded purchase of the surplus item(s) upon approval by the Board of Directors.

Alternatively, the General Manager may request the Board of Director's authorization to negotiate with an interested party or to dispose of the surplus property in another manner.

The agent of the purchasing public agency will sign a statement that the items will be used solely by that public agency and will not be for any employee's personal use.

5.09.15 <u>Removal of Surplus Items Not Consigned</u>

After Board or General Manager approval, public agencies purchasing surplus items may have two weeks to pay for and remove the items or they will be shipped to the public auction company or contracted vehicle leasing company for disposal.

5.09.16 <u>Public Auction Company</u>

In order to insure the public that the District is receiving the highest value for surplus items, the services of a public auction company or contracted vehicle leasing company will be used to dispose of surplus items.

5.09.17 Scrap Value as a General Fund Revenue

The minor amount of money received from scrap items sold will be considered as General Fund revenue.

5.09.18 Surplus Sales Revenues

If records are available to show what specific fund first purchased the asset that is sold, the money will be returned to that fund. Otherwise, the revenue will be recorded as a General Fund resource. If a vehicle is sold through a contracted vehicle leasing company, the proceeds from the sale can be used to reduce the purchase price of any future replacement vehicle.

5.09.19 Junk and Scrap

Items that fall within this category, as determined by the General Manager, have no value and will be disposed of in a landfill or through a scrap metal disposal service.

5.09.20 Definitions

- A. Vehicle Leasing Company A company engaged by the District to provide cars, SUV's and trucks through an open-ended lease agreement.
- B. Department Various operating units within Calaveras County Water District, i.e. General Management, Administrative Services, Engineering, Utilities and Water Resources.
- C. District Calaveras County Water District
- D. Fixed Asset System Financial application used to record and track assets obtained by the District.
- E. Independent Public Auction A public auction held by a totally independent firm that sells items through a bid process to members of the public.
- F. Junk Items having no commercial value, or the cost of keeping it (handling, maintenance, storage) exceeds the estimated sales value, the General Manager may authorize its abandonment, destruction, or deposit into a landfill.
- G. Public Agency Defined as a political subdivision of the State of California. Includes Calaveras County, City of Angels, water and sewer districts, Calaveras County Schools and other interested special districts within the county.
- H. Public Auction Company A private company holding auctions available to members of the public. Must be totally independent from the District.
- I. Scrap Material that is accumulated by the District usually as a product of repair. The material is completely disassembled and sorted. When an amount is sufficiently accumulated to offset the cost of disposal it shall be sold at the highest price obtainable.
- J. Surplus Equipment Assets that have reached the end of their useful life in completing the mission of the District.

5.10.00 Policy Statement

Calaveras County Water District declares that land purchased with tax, grant, governmental loan or ratepayer money or donation must he conserved and properly accounted for during its useful life. The proper disposal of land no longer useful to CCWD is part of the District's responsibility to preserve the public trust. Such land shall be deemed as Surplus Land and disposed of per this policy under the authority of Water Code Section 31041.

5.10.01 <u>Declaration of Conformance with Housing and Recreation Purposes</u>

The California Legislature has declared that low/moderate housing and recreation areas are of statewide importance. The District declares that the disposal of Surplus Land will be in conformance with these purposes as outlined in Government Code Section 54220 et seq.

5.10.02 Determination of Surplus Land

Land owned by CCWD shall be reviewed by the Engineering and Field Departments on an annual basis to determine if there is a reasonable current or future business use. Land determined to not have a reasonable current or future business use to CCWD shall be placed on a list of property that can be declared surplus.

5.10.03 Board of Director's Declaration of Surplus Land

The General Manager shall submit such list of potential surplus land to the Board of Directors for their action to declare such land as Surplus Land. The General Manager will supply a report of the status of each surplus parcel annually.

5.10.04 Exempt Surplus Land Determination

- a. Land that meets the criteria of Exempt Surplus Land shall be disposed of without notification of Local Agencies and shall be sold at its Fair Market Value to an owner of contiguous land.
- b. Such Surplus Land shall be sold using a Real Estate Agent.

5.10.05 Local Agency Notification

California Government Code Section 54220 et seq. established the process that will be followed whenever the Board of Directors declares CCWD land surplus. Local Agencies likely to meet either of the two declared purposes of low and moderate housing or recreational areas shall be notified.

5.10.06 Local Agency Multiple Offers

Local Agencies responding within the 60 day notice period to purchase Surplus Land will be evaluated on meeting housing needs first and recreational needs secondly. If multiple agencies have identical proposed use then the post mark on the request will determine which proposal is considered first.

5.10.07 <u>Marketing of Surplus Land</u>

Licensed Real Estate Agents, with offices in Calaveras County, shall be used to market and sell Surplus Land to Private Entities. All sales shall conform to established standard practices for sale of land as controlled by the California Real Estate Commission.

Professional independent real estate offices will be used to insure that Surplus Land is disposed of at its Fair Market Value. The additional benefit of avoiding the appearance or fact of a Gift of Public Funds will also be avoided using this method.

5.10.08 <u>Public Sale Process</u>

For each parcel of Surplus Land the contracting Real Estate Agent shall:

- a. Assist the District in setting of the initial sale offer value.
- b. Post appropriate "For Sale" signs on the property.
- c. List the property in the multiple sales listing.
- d. Notify adjoining owners of the sale.
- e. Collect sealed offers for a minimum of 45 days.
- f. Present to the District all offers following the minimum sales period.

5.10.09 Initial Sale Offer Value

The initial offer price will be established either through the appraisal process or by the professional review of the independent Real Estate Agent contracted to market the property.

5.10.10 <u>Rejection of Offers</u>

Calaveras County Water District reserves the right to reject any or all bids on Surplus Land for any reason.

5.10.11 Acceptance of Purchase Offers

The General Manager shall make a final determination on acceptance of an offer concerning Surplus Land when the purchase offer is within 90% of the Marketing Price.

The Board of Directors must review and accept or reject any offer that is greater than 90% below the Marketing Price.

5.10.12 Exempt Surplus Land Transfer

Whenever the Board of Supervisors determines that any real property can be used to provide affordable housing and it's in the County's best interest, the County may purchase the property at less than Fair Market Value with the concurrence of the District.

5.10.13 Lease of Surplus Land

Surplus land shall be disposed of via sale or transfer only. Land leased shall not be determined to be Surplus Land without the lease being terminated.

5.10.14 **Private Entity Requests**

A request to purchase land from CCWD will be received and considered during the next yearly surplus land review cycle.

5.10.15 <u>Definitions</u>

- A. Appraised Value An estimate of the highest price the property will bring under the market condition to which it is exposed as supported by a written evaluation by a licensed real estate agent or independent fee appraisal report.
- B. Authority to Acquire or Dispose of Real Property Water Code Section 31041: "A district may hold, use, enjoy, lease, or dispose of property within or without the district necessary to the full exercise of its powers."
- C. Board of Supervisors Calaveras County Board of Supervisors as duly elected and serving.
- D. District Calaveras County Water District (CCWD)
- E. Exempt Surplus Land
 - 1) Real property determined by the County that can be utilized to provide affordable housing (Gov. Code Section 25539.4);
 - 2) Land less than 5,000 square feet, or less than minimum legal residential building lot size, or land with no record access and less than 10,000 square feet and is not contiguous to land used for recreation or affordable housing.
- F. Fair Market Value The value of surplus land established through an arms length purchase and sale between independent parties.

- G. Gift of Public Funds The concept of disposing of Surplus Land to a Private Entity at a price that is not established through an arms length purchase and sale.
- H. Housing Priority Legislative declaration that housing is a vital importance and priority of the highest order and that surplus government land should be made available for low and moderate building sites.
- I. Local Agency Every city, county, city and county, and district, including school districts empowered to acquire and hold real property.
- J. Local Agency Priority of Use The receipt of multiple offers from local agency's will be evaluated in this priority:
 - 1) Use for housing of low or moderate income.
 - 2) Park and recreation purposes (Note: if site is currently used for recreation then this becomes the first priority).
- K. Marketing Price The listing price set on surplus land for purposes of bringing the property to market.
- L. Open-Space Purposes The use of land for public recreation, enjoyment of scenic beauty, or conservation or use of natural resources by a Local Agency.
- M. Private Entity An individual or organization other than a Local Agency.
- N. Real Estate Agent A licensed professional firm with an office in Calaveras County doing business of land sales under the control of the California Real Estate Commission.
- O. Recreational Priority Legislative declaration that there is an identifiable deficiency in land availability for recreation/open space and surplus government land should be made available for that purpose.
- P. Surplus Land Land owned by any agency of the state, or any local agency, that is determined to be no longer necessary for the agency's use, except property being held by the agency for the purpose of exchange.

Surplus land dose not include:

- Water Rights
- Personal Property

Agenda Item

DATE:	September 22, 2020
TO:	Finance Committee
FROM:	Rebecca Callen, Director of Administrative Services
SUBJECT:	Discussion/Direction regarding Engaging with Urban Futures, Inc (UFI) for Financial Advisory Services

RECOMMENDED ACTION:

Discussion/Direction regarding the District contracting for Municipal Financial Advisory Services with Urban Futures, Inc. (UFI).

SUMMARY:

The District's current 5-year Capital Improvement Plan (CIP) includes \$106 million in water and wastewater projects. Approximately \$12.5 million in projects have been completed to date; in addition, \$10 million in available grant funding has been identified. The District has identified multiple funding sources to fund portions of the \$83 million balance, including Repair & Replacement funds, Expansion funds, Assessment District funds, or other reserves. The District will also continue to pursue grants or other outside funding sources, such as the Army Corps of Engineers Section 219 funding. Unless additional outside funding sources can be secured, there is a significant funding shortfall (\$53 million) between identified CIP projects and identified funding sources.

The District prefers to fund its capital improvements projects through current year revenues and accumulated reserve sources (i.e., "pay-go or cash basis"), rather than financing over a period of time through a loan and/or bond. Cash funding or "pay-go" financing saves considerable interest costs, which can sometimes equal the total costs of a project on long-term financing. Therefore, the District seeks to limit the amount of debt that it issues to minimize the burden on District's residents and the fiscal impact on the District's resources.

These policy objectives are clearly delineated in the District's Financial Management Policies: 5.00.4 Capital Improvement Policy, and 5.00.5 Debt Policies.

Although District staff is actively pursuing grant funding opportunities, and deferring infrastructure costs by extending the useful life of its various facilities, these practices will not be sufficient to address the funding gap. Although debt financing is more costly, it is utilized by most water agencies for three reasons:

1. It provides inter-generational equity: residents that benefit from the use of the assets pay for it over its useful life.

- 2. It allows for consistent and timely asset repair and replacement.
- 3. It minimizes the impact on rates

To address this funding gap, District staff seeks to develop a long-term funding and financing plan with the assistance of subject matter experts. Consequently, the District solicited proposals from various financial advisory firms to assist the District with this process.

The District issued a formal RFP (Request for Proposal) May 22, 2020: Six (6) responses were received. Each proposal was reviewed in detail, by both the General Manager and Director of Administrative Services, to identify the firm that best met the needs of the District. The proposals were evaluated based on each firm's: technical ability, documented past performance with/for like agencies, financial ability and risk ranking. In addition to these key indicators, the responses were reviewed against the District's current Budget and Fiscal Policies to ensure that the proposal was in line with the District's overall RFP Scope of Services (see attached).

Urban Futures, Inc (UFI) is staff's recommendation. They have a clear understanding of the scope of services and a distinct approach that focuses on developing a comprehensive financing plan before any debt financing ever takes place. UFI recommended the development of a financial planning model that will integrate with the Capital Improvement Plan, and rate study, which aligns with the District's funding objectives and strategic planning goals. The end result is expected to provide a costeffective model that the District can use going forward to make key strategic financial decisions, including the evaluation of rate increases, capital investments, and financing options.

UFI will also work with the District to examine all financing options, including grant/loan programs as well as assist with maintaining reserve levels, to help maintain our credit rating making borrowing more cost effective. UFI also recognized that the limitation on project completion may have nothing to do with borrowing limitations, but the District's internal capacity to manage projects. This also will play a part in the strategy of funding projects and when that happens. Finally, they outlined the importance of the Board establishing a clear project prioritization to ensure that the District's policy objectives are attained.

Should the District determine bond issuance is required, UFI could serve as the advisor and assist the District in the process to ensure lowest cost and that alignment to the plan occurs. Their initial engagement is for the development of a financing plan, but if the District decides to issue bonds, they could assist with the entire process from preliminary analysis and recommendation to post issuance compliance. As an advisor to the District, they will not just work with staff but will also provide presentations to the Board to ensure that every recommendation is thoroughly understood and clear.

FINANCIAL CONSIDERATIONS:

UFI charges on an hourly basis, as opposed to being paid on a contingent basis from the proceeds of a future bond sale, to ensure that conflict of interest does not arise in

the advice and recommendations they provide. The estimate for the development of a financing plan is not-to-exceed \$20,000.

The GFOA recommends that government agencies enlist the services of an Independent Registered Municipal Advisor (IRMA) in association with the issuance of bonds. Municipal Advisory fees associated with a future bond issue (should the District decide to pursue this option) will be incorporated into the costs of bond issue, which are expected to range between \$30,000-40,000. The actual fees depend on the method of sale and complexity of the issuance.

The District's current budget for Fiscal Year 2020-21 did not contemplate this additional contract. However, the \$20,000 contract would be a one-time cost and staff have identified funding that can be reallocated for this effort. Considering the critical nature of this work, staff believes this is the best use of District resources.

Attachment: Request for Proposal for Financial Advising Services

URBAN FUTURES, INC. Public Finance Group Public Management Group

Northern California Offices

455 Hickey Blvd, Suite 515 Daly City, CA 94015 Bus: (650) 503-1500

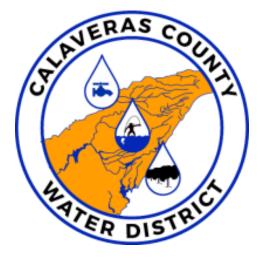
1470 Maria Lane, Suite 315 Walnut Creek, CA 94596 Bus: (925) 478-7450 Fax: (925) 478-7697

Southern California Office

17821 E. 17th Street, Suite 245 Tustin, CA 92780 Bus: (714) 283-9334 Fax: (714) 283-5465

Calaveras County Water District

Request for Proposal for Financial Advising Services



May 22, 2020

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Rebecca Callen Director of Administrative Services Calaveras County Water District 120 Toma Court P.O. Box 846 San Andreas, CA 95249 Phone: (209) 754-3543 Email: Rebeccac@ccwd.org

Re: RFP for Financial Advisor

Dear Rebecca:

Urban Futures, Inc. (UFI) is pleased to submit this proposal to provide municipal financial advisory services to the Calaveras County Water District (the "District").

We understand that you and the District have immediate priorities resulting from the current COVID-19 pandemic that requires your attention, and our approach as your municipal advisor and fiduciary on the contemplated development of the District Capital Improvement Project Funding/Financing Plan is to act as an extension of staff allowing you to focus on your priorities while relying on us to achieve the District's financing goals. More broadly, we stand ready to assist the District with high priority finance-related needs during these unprecedented times.

We believe that UFI is best positioned to serve the District comprehensively and efficiently through our two divisions—the Public Finance Group and the Public Management Group—that will work synergistically to craft solutions for multiple aspects of the District's finance-related challenges and opportunities. Hiring our firm furnishes the District with a "think tank" of public finance experts to assist the District with debt financings, effective management of its debt program, informative analysis of financing alternatives for its Capital Improvement Plan, financial assessments and forecasting (including "what if" scenarios for economic shocks and downturns) to strengthen and sustain the District's fiscal health and resiliency, and strategic financial planning.

Comprised of financial advisors and consultants that are former city finance directors, assistant city managers, city attorneys, public finance investment bankers, and rating agency analysts, UFI brings a unique combination of qualifications and resources that ensure value-added services to the District at a reasonable cost.

UFI seeks to develop comprehensive long-term solutions. Our firm is structured to seek out the most economical public finance solutions, regardless of whether that path involves municipal bonds. We believe that the most important decisions regarding a project financing are made before the bonds are issued. We will help the District develop a financing plan and integrate it with your rate structure; and that takes into account: available funding options, project prioritization & timing, regulatory compliance requirements, internal construction capacity, as well as debt service coverage and rating considerations.

We have conducted a preliminary analysis to determine your current funding capacity, it is likely that the District will need to continue to raise rates to afford its projected capital needs. We will work with District staff and consultants (HDR) to develop a financing plan that is both cost-effective and meets your Board's policy objectives.

Should the District decide to issue tax-exempt bonds, UFI will ensure the seamless implementation of your

transaction. UFI has assisted California municipal clients in nearly **500** bond transactions, *making us the #1 municipal advisor in California* for the past consecutive 3 years:

As the leading financial advisor in the State, UFI is in the market virtually every week, advising on more bond sales than any other firm. We have a proven track record of advocating on behalf of our clients (through strong relationships with underwriters, bond counsels, rating agencies, and bond insurers) to extract every basis point of savings.

Top Municipal Advisors in California Number of Municipal Bond Issues 2017 to 2019

Rank	Firm	#	Par Value
1	Urban Futures (UFI)	460	\$ 8,944
2	Fieldman Rolapp	266	9,353
3	PFM Financial Advisors	260	24,236
4	KNN	236	21,829
5	Public Resources Advisory Group	134	41,195

Source: SDC Platinum (Thomson Reuters)

UFI has experience assisting clients with evaluating alternative financing sources such as WIFIA, SRF, and I-Bank loans, and we have contacts at the various programs. We will assist the District in selecting the funding sources that best meets the District's borrowing needs.

Given that the District has not obtained an underlying bond rating since 2004, the rating process will be critical. UFI has extensive experience in presenting to rating agencies and achieving upgrades through best-in-class rating presentations that demonstrate thorough understanding of credit nuances.

UFI has a depth of experience presenting to Board Members and participating in community engagement. We are committed to making ourselves available to meet as often as needed.

Working with the District is of high priority to the firm, and we are committed to dedicating as much of the firm's resources to the District's assignments, as necessary. UFI certifies that the information within this proposal is true and correct. Wing-See has the full authority on behalf of the firm to sign this proposal. The fees proposed have not been knowingly disclosed to any other firm and there has no attempts by UFI to induce any other person or firm to submit or not submit a response to this RFP. We have no exceptions and are prepared to enter into a contract under the terms and conditions prescribed by the District's Professional Services Agreement.

Sincerely,

Wing-See Fox, Managing Director Urban Futures, Inc.

Urban Futures, Inc.	
Julio Morales, Managing Director (Primary Contact)	Telephone: 714.923.3562
17821 17 th Street, Suite 245	Cell: 626.298.9583
Tustin, California 92780	Email: juliom@urbanfuturesinc.com
Wing-See Fox, Managing Director (Back-Up)	Telephone: 650.503.1500
455 Hickely Blvd, Suite 515	Cell: 650.906.8959
Daly City, California 94015	Email: wingseef@urbanfuturesinc.com



A. Firm Overview

Firm Description

Since 1972, UFI has provided municipal advisory services to California cities, counties, special districts, schools, community colleges, and non-profits.

We are registered as an Independent Registered Municipal Advisor (IRMA) with the Municipal Securities Rulemaking Board (MSRB) and the Securities and Exchange Commission (SEC). All of our financial advisory professionals have passed the MSRB Series 50 Municipal Advisor Representative examination.

Our core expertise is in public finance, developing practical financial solutions and financial modeling. We are not a transaction-oriented firm as we seek to develop comprehensive and practical solutions.

Organizational Structure

UFI provides services through its three main divisions:

- *Public Finance Division* supports the issuance of debt including special tax and benefit assessment bonds, tax allocation bonds, lease revenue bonds/certificates of participation, water and sewer revenue bonds, general obligation bonds, pension obligation bonds, and privately placed loans.
- **Public Management Division**¹ offers financial health evaluation, financial forecasting, fiscal sustainability planning, special studies, and performance improvement services, including pension & OPEB modeling.
- Analytics and Compliance Group¹ provides services related to continuing disclosure, arbitrage rebate, and CDIAC reporting compliance.

California Focus

UFI is a California-based, California-focused firm. We have completed nearly 500 bond financings since 2017 making UFI the #1 municipal advisor serving on more bond transactions in California than any other firm.

<u>Size</u>

UFI provides financial advisory services with 18 professionals, who have all passed the MSRB Series 50 Municipal Advisor Representative examination, located in three California locations: Tustin (9), Daly City (2), and Walnut Creek (7).

Firm Ownership

UFI is structured as a C-Corporation, incorporated in California in May 1972, and wholly owned by Michael Busch. Michael took ownership of the company six (6) years ago and there are currently no known changes that are to be executed within the next year that will affect the financial advisory relationship between UFI and the District over the next two years.

Differentiating Factor

What differentiates us from our peers is the comprehensive municipal services that we provide to our clients, making us a "one-stop shop" for financial solutions. Focused on financial analysis & analytics, market strategy and execution, UFI clients engage our firm to provide them with services ranging from municipal advisory assignments for issuance of bonds to pension and OPEB modeling. We can produce



¹ Non-MA Services



an accurate picture of a District's current financial status, a long-term projection of its financial performance, and a fiscal sustainability plan that includes revenue measures and expense reductions.

B. Key Personnel and References

Key Personnel

We believe that the core professionals that UFI has assembled possess the proven capabilities necessary to provide the District with comprehensive financial advisory services for any contemplated financing. Two senior-level staff members and one analyst will be assigned to the District to fulfill the Scope of Work in the District's RFP:

- Julio Morales will serve as the engagement lead and the primary day-to-day contact for this assignment. He will perform the majority of the technical and analytical work as well as attend all meetings and presentations. He has over 25 years of public finance experience and, has been working for UFI for 2 years.
- Wing-See Fox will assist in the credit presentation and bond execution throughout the transaction. She has 10 years of experience as a public finance professional and has worked for UFI for 3 years.
- **Tim Frydendall** will provide transaction execution support, research, and analytical support. He has worked for UFI for 2 years.

Office(s) Servicing this Account

This engagement will be serviced out of our Southern California headquarters in Tustin, with additional services offered from our Daly City office. Julio Morales and Tim Frydendall work out of the Tustin office, and Wing-See Fox works out of the Daly City Office.

Provided in Appendix A are detailed biographies along with a summary of the team members' experience and role with the District. All UFI municipal advisors, including support staff, hold a Series 50 municipal advisor registration.

Case Studies and References

We have provided case studies and references for California water agencies for which UFI has provided similar financial advisory services contemplated in this RFP by UFI in the last three years. Detailed contact information for each reference is provided in Appendix B.

SOCWA – South Orange County Water – UFI has been working with SOCWA staff to address its unfunded pension and OPEB liabilities, it is assisting the JPA in developing methodology for its members to pre-pay their share of the UAL. Julio Morales has been working with Betty Burnett, General Manager, since she served as the General Manager of South Coast Water District (over 15 years). He assisted the District in developing a financing plan for its 75 million CIP. The scope of the project included developing a financial model/plan to determine the required rate increase and Board workshops to discuss project prioritization and the District capital structure (i.e., amount pay-go vs bond financed). He subsequently assisted the District in obtaining a AA+ rating and issuing 3 bond series.

Ukiah Valley Sanitation District Wastewater Revenue Refunding Bonds, Series 2020 – Wing-See has served as the municipal advisor to Ukiah Valley Sanitation District (UVSD) since 2018, working with Dave Redding, General Manager. She led the District's efforts in closing a complex refinancing that took two years to come to market. UVSD provides sewer services for the unincorporated areas suburban to the City of Ukiah (City). In 2006, bonds were issued under the City's credit, and the City and UVSD entered into a Financing Agreement that apportioned an allocable share of the debt to UVSD.

In 2018, the two parties entered into a Settlement Agreement to settle certain claims. Both parties After had a



desire to refund the 2006 bonds but they were unable to agree on key terms. In 2019, after a year of failed negotiations, UFI initiated the process for UVSD to independently refinance its share of debt service. This option presented a unique challenge since the District had not issued its own financial statements prior to that year, nor issued bonds previously; and, required the City's cooperation. UFI played a key role in negotiating terms with the City and successfully represented UVSD's interests. Wing-See developed the District's credit package, which was an inaugural credit, and obtained solicitation of bank bids. The District's refunding bonds were ultimately privately placed with a bank at a rate of 2.42%, achieving \$4.3 million in net present value savings, or 16% of refunded par, for its ratepayers.

San Juan Water District— UFI provided analysis for San Juan Water District in its pursuit of financing options to replace the cover and lining of two of its reservoirs. The District was considering applying for SRF and/or WIFIA loans as well as pursuing bond financing. We served as the District's municipal advisor at meetings and calls with key leadership at both the WIFIA and State Water Resources Control Board SRF programs. Most recently, we have investigated the viability of the Rate Reduction Bond program administered by the California Pollution Control Financing Authority. The refunding ultimately resulted in \$6.81 million in NPV savings, or 24.0% of refunded par, allowing the District to better serve its ratepayers.

Diablo Water District 2019 Water Revenue Certificates of Participation – In 2019 UFI served as municipal advisor on Diablo Water District's 2019 Water Revenue Certificates of Participation. Proceeds were used to refinance outstanding COPs, restructure a bullet maturity on a privately placed loan, as well as fund a new corporation yard.

We led the rating agency process and prepared a presentation to S&P that emphasized the District's improved debt service coverage, strong service area economy, strong liquidity and reserves, strong management and financial planning, including the District's 10-year financial forecast model. Ultimately, we were able to secure an A rating from S&P, which affirmed the District's current rating.

We attended Board meetings to answer questions from Board Members, drafted staff reports, and helped the District draft a Debt Management Policy and Disclosure Policy. As a result of the sale, the District was able to achieve 16% savings on the refunding of its 2010 COP and lock in a true interest cost of 2.82% for a 30-year term.

Camrosa Water District – UFI has been working with Camrosa Water District for a number of years. Mr. Morales assisted the District in developing a comprehensive management plan for its unfunded pension liability, and a number of Board-directed policy issues along the way. The District has paid its UAL and is now contemplating issuing COPs for a new money project this summer.

C. Project Approach and Credit Considerations

Project

UFI believes that the most significant part of a capital financing is during the initial planning and evaluation phases. Most of the critical decisions take place before an agency decides to issue debt financing. Debt financing is the final step – all key strategic, policy, and planning decisions must be taken into consideration before this step.

We view the crux of this assignment is to help the District staff to integrate its Capital Improvement Plan, rate study and strategic planning goals into a financial planning model to develop one comprehensive vision that the Board understands and fully supports.

We view our role as financial advisor for this assignment is to coordinate and integrate a few key elements. The development of a financing plan requires an integrated planning process: working with District staff/engineers



and the rate consultant (HDR). In addition, we will work with District staff to facilitate the Board Review and Approval Process. Finally, UFI will lead the financing team to ensure the seamless execution of the bond financing.

Methodology for Developing Financial Planning Model

UFI strongly believes in taking the most cost-effective approach to meeting our client's needs. We always begin this phase of our engagement by carefully reviewing and understanding the District's rate study. We seek to integrate our model and projections into your existing infrastructure and make recommendations how it can be refined and enhanced to better meet the District's objectives.

UFI uses the rate study as the baseline to develop our financing plan, with the exception that we integrate bond financing and coverage assumptions into our cash flow projections.

Given the District's significant future capital requirements, the primary inputs of the model will be a rate increase, and the combination of pay-go costs and debt to finance these projects. The primary outputs of the model focus on debt service coverage ratios and the impacts on working capital and reserve levels.

The end-product will be a customized, user-friendly Excel model that can be used by the District for making key strategic financial decisions, including the evaluation of rate increases, capital investments, and financing options.

During development of the financing model, we expect there will need to be one or two meetings with District staff to review initial assumptions, as well as gain an understanding of the intricacies of the District's finances. Although there is a learning curve associated with this assignment, we anticipate we could develop a baseline model within a 3-4 week timeframe.

Once a draft forecast model is prepared, we will present the draft model and its outputs to the CFO and General Manager and key District staff for input and direction. Upon completion of the baseline forecast, we will develop a PowerPoint presentation for the Board of Directors.

Preliminary Analysis

The District has developed a 5-year Capital Improvement Plan (CIP) with 13 major project categories totaling nearly \$77 million, which is comprised of: four projects that are related to or required for legal and regulatory compliance:

- \$44 million in Water Projects
- \$27.5 million in Sewer Projects

Rank Projects - The first step in the process is to prioritize the list of projects, ranked first by management/engineering staff according to its impact on safety and reliability of the system as well as the impact of deferred maintenance. Once priorities have been established by management staff, we would propose to hold a workshop with the Board, in which we establish a clear process and methodology for evaluating CIP projects going forward.

We have learned from prior experience that prioritizing projects with a policy-making board is more effective if we are able to illustrate the potential financial impacts of these projects, specifically, annual debt service and required (percentage) rate increase. Of course, we want to ensure that we are using the correct projects/assumptions in our model. As a result, this process is somewhat iterative. Therefore, we will commence with the development of the preliminary planning model, at the same time that staff prioritizes the CIP list.



Projected Funding Requirement

The District has taken the critical first steps in developing a comprehensive list of projects and integrating into a 5-year Capital Improvement Plan (CIP) and corresponding rate study. However, the Rate Study did not integrate all of the projects in the CIP.

The 2017 HDR Rate Studies incorporated \$21.9 million in CIP projects in the Water Rate Study and \$12.9 million in CIP projects in the Sewer Rate Study. Based on the projected "pay-go" capital expenditures integrated into the rate study (highlighted in red in the chart below), it appears that the District has a \$37 million funding shortfall: \$22 million Water Projects and \$15.5 million in Sewer Projects.

		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	FY 2023-24	COMBINED
WATER										
Ebbetts Pass	\$	9,400,000	\$	1,200,000	\$	1,200,000	\$	-	\$ -	\$ 11,800,000
Jenny Lind		750,000		250,000		-		2,000,000	2,000,000	5,000,000
Copper Cove				200,000		200,000		6,300,000	6,300,000	13,000,000
West Point		200,000		200,000		-		1,500,000	1,500,000	3,400,000
Sheep Ranch		100,000		100,000		-		-	-	200,000
Wallace		50,000		50,000		-		-	-	100,000
Other / Various		1,300,000		3,400,000		3,400,000		1,200,000	1,200,000	10,500,000
SubTotal	\$:	11,800,000	\$	5,400,000	\$	4,800,000	\$	11,000,000	\$ 11,000,000	\$ 44,000,000
Used for CIP (Rate Study)	\$	6,150,000	\$	6,675,000	\$	2,025,000	\$	3,575,000	\$ 3,500,000	\$ 21,925,000
CIP Shortfalll (bonds)	\$	5,650,000	\$	(1,275,000)	\$	2,775,000	\$	7,425,000	\$ 7,500,000	\$ 22,075,000
SEWER										
Arnold		250,000		250,000		1,500,000		-	-	2,000,000
La Contenta		25,000		25,000		400,000		1,700,000	1,700,000	3,850,000
Copper Cove		325,000		5,325,000		550,000		6,200,000	6,200,000	18,600,000
Vallecito / Douglas Flat		200,000		-		-		-	-	200,000
Wallace		100,000		-		-		-	-	100,000
Other / Various		600,000		600,000		600,000		600,000	600,000	3,000,000
SubTotal	\$	1,500,000	\$	6,200,000	\$	3,050,000	\$	8,500,000	\$ 8,500,000	\$ 27,750,000
Rate Study CIP	\$	5,615,000	\$	6,675,000	\$	-	\$	-	\$ -	\$ 12,290,000
CIP Shortfalll (bonds)	\$	(4,115,000)	\$	(475,000)	\$	3,050,000	\$	8,500,000	\$ 8,500,000	\$ 15,460,000
Grant Funded West Point / Wilseyville Consolidation (CWSRF) 4,750,000 State Water Resources Control Board										
TOTAL CIP	\$:	13,300,000	\$	11,600,000	\$	7,850,000	\$	19,500,000	\$ 19,500,000	\$ 76,500,000

This funding shortfall will require additional rate increases. The timing and amount of the rate increases will drive the financing plan, which will depend on a number of factors:

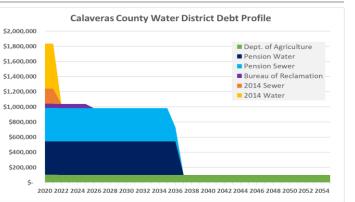
- Timing & priority of projects
- Internal capacity/ability to complete the projects
- Required rate increase to support debt service & coverage requirements.
- Debt Profile
- Use of leverage / Capital Structure
- Average Life (inter-generational equity)
- Availability of grant funding

The District's Financing Plan will be based on a funding planning model that integrates the 5-Year CIP, rate study, debt profile, coverage requirements, and rating targets.

We will work with the District to examine all financing options, including the EPA's Water Infrastructure Finance and Innovation (WFIA) and State Water Resources Board Control Board Revolving Loan Fund Programs. It is important to note that these are subsidized loans rates, and therefore, and very competitive. They should be included as part of your financing plan; but since funding is often delayed, we often suggest that you retain maximum flexibility in your financing plan (ie projects that can be financed with such monies). In many cases, agencies proceed with traditional tax-exempt financings and accelerate eligible projects once WIFIA or DWR monies become available.



Debt Profile - The District currently has modest direct debt levels, with approximately \$15 million in bonds outstanding. The District's debt service requirement will be \$1.8 million in the current and following fiscal year, and then drop to \$1.0 million for the following 4 years (2025). Thereafter, the District only has a small Department of Agriculture loan with \$100,000 in annual debt service, as illustrated in the accompanying chart.



According to the HDR Rate Studies, the District will generate \$33 million in Repair & Replacement monies ("R&R Funds") over a 5-year period (FY 19-20 to FY 22-23) to pay for capital projects. When combined with the \$13 million balance in Repair & Replacement Reserves, we anticipate the District will need to fund a \$30 million shortfall.

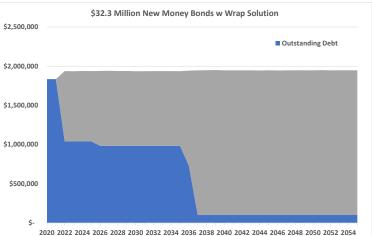
For the sake of illustration, we assume that the District would finance 2/3 of its CIP using cash (pay-go) and 1/3 through the issuance of tax-exempt bonds. We assumed these bonds would be sold as a traditional public offering, typically bonds greater than 10 million in par value or 15 years to maturity more cost effective than private placement loans.

If the District would like to accelerate the project timeline, then issuing bonds to pay for all or a portion of this funding shortfall would be the best option.

Bond Sizing & Timing Considerations

We believe that the District currently has adequate reserve and liquidity levels and, should maintain them at such levels to help obtain better ratings. Moreover, rate payers have voiced opinions about staff pay and benefits. Significant further rate increases may be met with some resistance.

A wrap solution would keep the annual debt service near the current levels and mitigate the need for significant rate increases.



If the District were to bond finance this shortfall (issuing \$32.3 million in tax-exempt bonds over 35 years at 2.50%) with a wrap solution (i.e., around existing debt service) would result in approximately \$1.95 million in annual debt service.

Given that interest rates are at historically low levels, the District may feel compelled to issue the maximum amount of bonds in the coming year.

The scale and scope of the proposed capital projects is much larger than the District has historically accomplished. We have found in many cases that the driving factor is not in rate increases, debt service coverage or bonding capacity, but rather the District's internal capacity to manage the projects. The District's past pattern of managing \$3-4 million in capital projects per year or \$15-20 million over a 5-year period – compared to the



projected \$77 million CIP. The IRS requires the issuer to spend the majority of (tax-exempt) bonds proceeds within 3 years. Moreover, potential interest cost savings gained by advantage of low interest rates is often unraveled by the "cost of carry" from issuing excess capacity for a couple of years. As a result, the District may find it best to issue in multiple tranches to minimize the cost of carry and allow for "stepped" rate increases over time

Credit Consideration

The District obtained an A- underlying rating from S&P for its Enterprise Fund Refunding Revenue Bonds in 2004. These bonds have since matured, the District's current outstanding debt is comprised of direct private placement loans and non-rated assessment district bonds.

The District will need to obtain a bond credit rating, once again. Given that the District obtained a credit rating 16 years ago, we would approach it much like an inaugural credit.

We would recommend obtaing a rating from Standard & Poor's. The District should also consider a second rating from Fitch. Fitch's credit reports, "write ups", are universally accepted as being much more in-depth and descriptive (although trading desks prefer a rating from Standard & Poor's). The write-up maybe helpful in marketing the bonds; and more important, serve as a rating management tool with your Board.

In the accompanying chart, we have Standard & Poors 2019 Water & Sewer Medians summarized S&P medians, by rating categories for select ratios. At first glance, it appears that the District will fall in the median AA-/A+ range. District's credit strengths would be: Large and diverse customer base • Managing Pension Liability • Low debt levels • Willingness to raise rate • Strong debt service coverage • 98 Sewer Bill (monthly) 37 45 42 42 43 Ś and liquidity ratios

88% of S&P Water and Sewer ratings between AA and A category: 40% between AA- to A+ cateogries.

The role of management constitutes 20% of each rating - the District would be well-served by revising and adopting its investment, debt management, and reserve policies. More important, the rating agencies will place a great deal of focus on the Board's willingness to raised rates.

Investor Marketing Strategies

Most recently, the District has issued private placement loans with UMPQUA bank, but has also issued COPs as Bank Qualified bonds. Given the size of the District's CIP, we anticipate that the bonds will be sold via a traditional public offering (larger than \$10 million). Since CCWD has not been in the capital markets in several years and are likely a broadline AA credit, we anticipate that bonds will be sold via a negotiated process.

Based on this assumption, we believe that it will be important to engage an underwriting firm that has a strong California retail presence, experience with successfully marketing small issuances, and a demonstrated



	AAA	AA	Α	BBB	National Avg.	CCWD
Median HHI / EBI	111	106	83	68	94	87%
Top 10 Ratepayers	5.9	8.2	12.8	10.6	9.4	TBD
Top Customer	1.7	2.1	4.1	2.5	2.7	TDB
All-In Coverage*	2.37	2.06	1.49	1.66	1.7	2.74
Available Reserves (\$000s)	66,217	19,020	2,420	376	7,719	11,200
Days Cash On Hand*	638	551	377	175	440	265
Debt-to-Capitalization	22%	30%	48%	53%	38%	20%
Water Bill (monthly)	29	35	42	50	38	\$ 58

willingness to underwrite. As we approach pricing, we would work with the underwriter to develop a marketing plan that would involve reaching out to institutional and professional retail investors early and often--making sure that all their questions are answered in time to get credit approval before the bond sale. Although we do not believe that a pre-recorded investor presentation would be required, we recommend that District staff be available to take investor calls if needed.

Timing the pricing of the District's bonds will be crucial in attracting investors. As the District's municipal advisor, UFI would monitor the negotiated and competitive bond sale markets as well as the Economic News Calendar to strategically time the pricing away from heavy issuance weeks and release of key economic data that could move the market.

Other

The District has refinanced its CalPERS UAL with a 17-year taxable loan from Umpqua Bank at 3.32%. We commend the District for taking this measure. It has cut the District's carrying cost for its UAL in half. We believe that the District could further reduce these costs by implementing a tax-exempt exchange, which would effectively refinance the District's UAL on a tax-exempt basis.

The process typically involves issuing tax-exempt bonds, however, in the District's case we would recommend that the District exchange its taxable loan with a tax-exempt loan.

A tax-exempt exchange requires 3 steps:

- 1. Issue tax-exempt bonds to finance pay-go capital costs
- 2. Costs Budgeted for Pay-Go Capital Projects are used to pre-pay Umpqua Bank Loan
- 3. Use monies budgeted for pension loan to pay for new tax-exempt loan

A tax-exempt exchange at 2.30% would save the District nearly \$1.0 in total interest costs savings over the next 16 years.

Land-Secured Transactions - The District has a number of land secured transaction (1915 Act) with high coupons that are currently callable: 2010, 2014, and 2006 Saddle Creek bonds. UFI has extensive experience with land-secured transactions. Although the RFP did not contemplate refunding these deals, UFI stands ready to provide analysis of the potential savings that it could present to ratepayers.

Approach to Performing the Municipal Advisory Scope of Work

The District will likely be required to issue bonds to pay for a significant percentage of the projected CIP. UFI will ensure the timely and seamless execution of each bond transaction. We have outlined below our approach to each bond financing.

Every financing undertaken by UFI begins with proper planning and financial due diligence and ends with ongoing monitoring and administration. As such, we believe that our normal project planning and implementation process incorporates the Scope of Services outlined in the District's RFP. UFI will manage the transaction process, handling the schedule and distribution lists, as well as take the lead in developing the credit strategy. Most of the tasks can be handled via conference calls, but we are happy to hold in-person meetings as requested by the District (once the shelter-in-place order has been lifted). Additionally, we attend all required Board and Committee meetings and are available to give presentations and answer questions.

UFI will serve as financial advisor to the District for any bonds issued in relation to addressing the District's project costs. We have outlined below our general approach to executing bond transactions:



Activity 1: Preliminary Analysis/Recommendation

No financing is ever recommended without first conducting a complete assessment of the client's needs and financial constraints. During this period, UFI staff perform the following tasks:

- 1. Schedule meetings or calls with staff to request all necessary data and discuss the needs and goals of the District
- 2. Evaluate alternative financing options and present results to the District
- 3. Analyze existing outstanding debt to determine parity test requirements, feasibility of refunding certain outstanding series of Bonds, and debt affordability
- 4. Perform a comprehensive credit analysis to determine the anticipated rating, preferred structure, and interest rate scale for the Bonds
- 5. Prepare a summary of cost of issuance
- 6. Independently structure the financing and present results to the District

Activity 2: Assemble the Finance Team and Manage the Financing Process

After an evaluation of financing options/alternatives, should it be determined that financing targets will be met through a bond issuance, UFI will begin work on the financing schedule and the implementation of the agreed upon financing strategy. The scope of work includes, but is not limited to, the following:

- 1) Assist in the selection of additional service providers: Should the District wish to go out for RFP for services such as underwriter, bond counsel, disclosure counsel, or trustee, we are experienced with managing and assisting staff with the selection process for these services.
- 2) *Develop the financing timetable:* UFI will coordinate with staff to develop a schedule that is consistent with the District's goals, staff availability, financing timing, and existing Board Meeting schedules.
- 3) *Monitor the transaction process:* Our role as municipal advisor has always included the close monitoring of the financing to ensure successful completion. As such, UFI will coordinate all activities of the financing team and will assist in the preparation and review of all applicable documents or presentations to the Council or rating agency.
- 4) *Provide support to the District relating to financing documents:* We are experienced in the delivery of presentations to Board Members and drafting of applicable staff reports regarding adoption of the financing documents.
- 5) *Compute Sizing and Design Structure of Debt Issue:* Utilizing municipal market data and bond sizing applications, UFI has the ability to prepare an independent financing structure.
- 6) *Plan and Coordinate Presentations to Ratings Agencies, Bond Insurers, and Investors:* UFI is well prepared to assist in the drafting and delivery of credit presentations to rating agencies. While many factors go into the investment decision-making process, the bond rating is often the single most important factor affecting the interest cost on bonds.
- 7) Interest Rates and Timing: As a result of the ever-changing municipal market environment, UFI will constantly monitor market rates to ensure that financial alternatives as well as refinancing assumptions and recommendations are maximized through proper timing.

Activity 3: Independently Verify Pricing

Performance matters, and we care about the rates at which the District will ultimately be issuing bonds—they should be in line with the current market and other similar bond sales. To ensure the underwriter is performing in the best interest of the District, we will prepare comparables to discuss with the District, monitor proposed rates throughout the pre-pricing and pricing process, culminating with a post-sale book that is provided to summarize the basis for investors approving or not approving a credit, the allotment sizes, and the orders



themselves.

Activity 4: Post-Issuance Compliance

Urban Futures has two staff members 100% dedicated to managing the continuing disclosure and dissemination agent needs of our clients. We have over 20 years of experience and serve over 200 public agency clients. We have extensive experience covering every type of credit, including General Obligation Bonds, Lease Revenue Bonds, Enterprise Fund Bonds, Tax Allocation Bonds, Community Facilities Districts, and Pension Obligation Bonds.

D. Legal

Urban Futures does not have any legal events, disciplinary actions, any pending or current litigation or pending investigations over the last ten years or through its history. This is reflected on its Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The District may electronically access our firm's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC.

E. Fees

Developing a financing plan for the District will require a coordinated effort with District Staff and HDR, as well as a few Board workshops/presentations. Conducting this portion of the assignment on an hourly basis, ensures

the District receives the level of service and analysis it requires, while controlling its costs. Moreover, the recommendations coming from a consultant who is paid on a hourly basis carries greater merit than one who is paid only if bonds are sold (i.e., contingent basis). Hourly fees are expected to be between \$10,000 to \$20,000.

Hourly Rate Schedule							
Position	Rate						
CEO/President	\$350						
Managing Director	\$325						
Director	\$325						
Senior Associate	\$175						

Once a plan is developed, UFI would propose a traditional flat fee to assist the District in issuing bonds. Our proposed fees for municipal advisory services per transaction is between 30,000 - 40,000. The range of the fees is determined by the method of sale and complexity of the issuance.

Our fees for financial advisory services on bond issuances are contingent on the success of the financing, and billing is at the end of the transaction. Financial Advisor fees are exclusive of out-of-pocket expenses such as travel, meals, data recovery, business, third party data fees, and internal compliance requirements. **Out-of-pocket expenses will not exceed \$2,500 on each bond transaction.**

Given that working with the District is of highest priority to our firm, we are open to negotiating our fees should the District find it necessary.



Appendix A: Professional Biographies

Julio Morales, Managing Director (Primary Contact)

Julio Morales heads UFI pension advisory practice, focusing full-time on addressing pension and OPEB liabilities. Mr. Morales has developed a proprietary pension forecasting model, based on individual CalPERS amortization bases. His current pension modeling, POB, and pension/OPEB advisory clients include the Cities of Glendora, Culver City, San Fernando, Pomona, Simi Valley, South San Francisco, Alameda, El Cajon, Azusa, and Arcadia. Mr. Morales has spoken at numerous CSMFO, CSDA, and ACWA conferences on pension-related issues.

Prior to joining UFI, Mr. Morales worked for the Department of the Treasury's Office of Technical Assistance (OTA), providing financial advice to the Treasurer of Paraguay. Mr. Morales nearly 25 years of broad-based corporate and public finance experience, serving as a financial advisor at PFM and Fieldman Rolapp, an investment banker with Bank of America, derivative/ investment provider for Transamerica, and also served as the debt manager for the City of Oakland and Economic Development Coordinator for the Housing Authority of the City of Los Angeles (HACLA).

He specializes on the evaluation of complex financial transactions, including public-private partnerships (P3s), structured transactions, and municipal contract negotiations, as well as providing investment advice. Mr. Morales helped form an electric municipal utility for the City of Moreno Valley and drafted a 90-page P3 report for the City of Los Angeles. Mr. Morales has worked on more than \$2 billion in land-secured financings, including the City of Irvine (Central Business District) and City of Anaheim (Platinum Triangle).

Mr. Morales previously served as the City Manager for the City of Huntington Park; having also served at its Finance Director and Treasurer. Mr. Morales also served as the Finance Director and Treasurer for the City of El Monte. Mr. Morales helped both cities to implement a number of changes and improvements to eliminate significant structural deficits.

Mr. Morales earned his undergraduate degree from the University of Michigan, a Master of Public Policy (MPP) from the Harvard Kennedy School of Government, and an MBA from UCLA as a Dean's Fellowship Recipient.

Wing-See Fox, Managing Director

Wing-See Fox is a Managing Director of the Public Finance Group at Urban Futures, Inc. (UFI). Wing-See has been with UFI for three years and has almost a decade of experience in the fields of municipal advising, public finance and municipal securities. She has worked on over \$2 billion in municipal debt offerings for cities and special districts in California including water/wastewater bonds, general obligation bonds, lease revenue bonds, certificates of participation, tax allocation bonds, CFD and assessment district bonds, and enterprise bonds. Her current and recent clients include Calistoga, Culver City, San Ramon, Diablo Water District, San Juan Water District, Hercules, San Francisco, Oakland, and Los Angeles.



As a municipal advisor, Wing-See excels in gaining a thorough understanding of credits, validating assumptions in financial projections, and structuring bond transactions to meet the needs of the issuer while maximizing credit strength and marketability to investors. She has extensive experience putting together credit presentations geared towards the criteria of rating agencies in order to achieve the highest possible ratings.



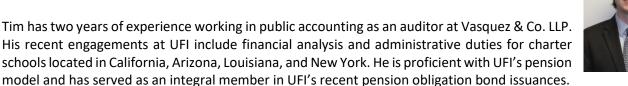


Prior to joining UFI, Wing-See was a Vice President at Raymond James Public Finance where she worked on a broad range of tax-exempt and taxable bond issuances for cities and special districts, including San Bernardino, Berkeley, Santa Rosa, Yuba City, Campbell, Napa, Fountain Valley, Lathrop, and Mid-Peninsula Regional Open Space District. Her investment banking experience also includes work in the Municipal Securities Group at UBS Investment Bank in New York. Outside of public finance, Wing-See has served as the CEO of Prevent Blindness Northern California (PBNC), a nonprofit organization providing free vision health services for Head Start and unified school district preschoolers in Oakland and San Francisco, and a business development consultant in West Africa for small and medium-sized locally-owned enterprises.

Wing-See received a Master of Business Administration degree from Columbia Business School, a Master of Social Work degree from Columbia University School of Social Work, and a Bachelor of Arts degree in Psychology from Stanford University. An active member of the Northern California Chapters of Women in Public Finance (WIP) and Asian Americans in Public Finance (AAPF), she is also a Class of 2015 Leader Spring Fellow. Additionally, Wing-See serves as a member of the CSMFO Communications Committee and Host Committee.

Tim Frydendall, Analyst

Tim will assist Julio and Wing-See on quantitative analytics, research, drafting pitch books, and additional administrative needs throughout the project.



Tim graduated from California State University, Long Beach, receiving a bachelor's in accounting.

Team Member	Role	Office Location	Experience	Relevant Clients
Julio Morales Managing Director	Analytics and Solutions and Primary Contact	Tustin, CA	Specializes in developing complex models, analyzing and solving complex financial issues, and creating innovative solutions to long- term structural deficits and liabilities	El Cajon, Alameda, Simi Valley, Glendora, Oakland, Newport Beach, San Fernando, South San Francisco, Arcadia, Pomona, Rowland Water District, Walnut Valley Water District, San Gabriel Valley COG
Wing-See Fox Managing Director	Credit Analysis/Bond Pricings	Daly City, CA	Over \$2 billion in tax-exempt and taxable debt (including Lease Revenue Bonds/COPs, Water/Wastewater Revenue Bonds, TABs, CFDs, Assessment Districts, GOs, TRANs)	San Francisco, San Mateo, Oakland, Hercules, San Ramon, Calistoga, Atherton, Los Angeles, Pismo Beach, Apple Valley, San Juan Water District, Diablo Water District, Ukiah Valley Sanitation District
Tim Frydendall Analyst	Analytical Support	Tustin, CA	Experience with tax-exempt and taxable debt (including POBs, water/wastewater Revenue Bonds, TABs, and Charter School Revenue Bonds)	Glendora, Culver City, Pomona, Simi Valley, Arcadia, El Cajon



Appendix B: Reference's Contact Information

South Orange County Wastewater Authority (SOCWA)

Betty Burnett, General Manager

Tel: (949) 234-5420; E-mail: <u>bburnett@socwa.com</u>

34156 Del Obispo Street, Dana Point, CA 92629

Ukiah Valley Sanitation District

David Redding, General Manager

Tel: (707) 272-7857; E-mail: <u>dredding@willowcwd.org</u>

151 Laws Avenue, Ukiah, CA 95482

San Juan Water District

Donna Silva, Director of Finance

Tel: (916) 791-6901; E-mail: <u>dsilva@sjwd.org</u>

9935 Auburn Folsom Road, Granite Bay, CA 95746

Diablo Water District

Dan Muelrath, General Manager

Tel: (925) 625-6159; E-mail: <u>dmuelrath@diablowater.org</u>

87 Carol Lane, Oakley, CA 94561

Camrosa Water District

Tony Stafford, General Manager

Tel: (805) 482-8342; E-mail: TStafford@camrosa.com

7385 Santa Rosa Rd, Camarillo, CA 93012



Appendix C: Regulatory Disclosure

Disclosure of Conflicts of Interest and Legal or Disciplinary Events. Pursuant to Municipal Securities Rulemaking Board ("MSRB") Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients and potential clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of Urban Futures, Inc. ("UFI") and its associated persons.

Conflicts of Interest. <u>Compensation</u>. UFI represents that in connection with the issuance of municipal securities, UFI may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, UFI hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding UFI's ability to provide unbiased advice to enter into such transaction. This conflict of interest will not impair UFI's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

It should be noted that other forms of compensation (i.e. hourly or fixed fee based) may also present a potential conflict of interest regarding UFI's ability to provide advice regarding a municipal security transaction. These other potential conflicts of interest will not impair UFI's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

<u>Other Municipal Advisor Relationships</u>. UFI serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another UFI client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, UFI could potentially face a conflict of interest arising from these competing client interests. UFI fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with its clients.

If UFI becomes aware of any additional potential or actual conflict of interest after this disclosure, UFI will disclose the detailed information in writing to the issuer or obligated person in a timely manner.

Legal or Disciplinary Events. UFI does not have any legal events or disciplinary history on UFI's Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The Issuer may electronically access UFI's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against UFI, UFI will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate UFI, its management and personnel

