

TUESDAY, November 10, 2020

7:00pm

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office at (209) 754-9442. Notification in advance of the meeting will enable CPUD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CPUD for review by the public.

Based on guidance from the California Governor's Office, social distancing measures are imposed, Board Room capacity will be limited to 4 persons during public meetings. Social distancing and cloth facemasks are required.

1. Roll Call and Pledge of Allegiance

2. Public Comment (Limit: 3 min/person)

At this time, members of the public may address the Board on any matter within its jurisdiction which is not on the agenda. The public is encouraged to work with staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to 3 minutes per person.

Consent Items:

3. Approval of Consent Calendar

- a. Minutes for Regular Meeting of October 13, 2020
- b. System Totals Report for October 2020
- c. Maintenance Report for October 2020
- d. Water Report for October 2020

4. Financial Business

- a. Approval of Claim Summary #745
- b. 1st Quarter Budget Report
- c. Quarterly Investment Report

5. Consideration for Application to be Relieved from Single Meter Requirement Under Section 7 Multiple Units - Garamendi, Maryanne 5786(5769) Highway 49, Mokelumne Hill (Account #2024)

6. Consideration and Acceptance of Financial Statements Fiscal Year Ending June 30, 2020

7. Discussion and Action - San Andreas Water Tank Controls – Technical System Inc.

8. California OES - Community Power Resiliency Allocation to Special Districts Program

9. Update: 2019 FEMA Storm Damage Projects:

10. Update: State Revolving Fund (SRF) Planning Grant Application Package for Water Treatment Plant Improvement Projects

- a. Discussion: Tank Inspection Reports for Clearwell and Rail Road Flat Tank

11. Staff Reports

- a. General Manager's Report
- b. Legal Counsel Report
- c. Engineer's Report

12. Board Members Report

- a. Director Lavaroni – LAFCO Meeting Report (9/21/20)
- b. Director Blood – UMRWA Meeting Reminder (10/23/20 postponed 10/29/20)

CALAVERAS PUBLIC UTILITY DISTRICT
506 W. Saint Charles Street, San Andreas, CA 95249

- c. Other Board Member Comments

13. Closed Session

- a. Personnel Matters
 - Update on Negotiations with SEIU Local 1021(Government Code § 54957.6)
 - Agency Designated Representative: Donna Leatherman
- b. Public Employee Performance Evaluation for Management (Government Code §54957(b)(1))

14. Adjournment (Next Regular Meeting December 8, 2020 at 7:00pm)

Approval of Consent Calendar

If an item is requested for removal from the Consent Calendar, it should be reflected prior to action being taken. The items will be discussed independently upon approval of remaining Consent Calendar items.

- a. Minutes for Regular Meeting of October 13, 2020
- b. System Totals Report for October 2020
- c. Maintenance Report for October 2020
- d. Water Report for October 2020

Recommended Action: Approval of Consent Calendar

Motion 1st _____, 2nd _____, Carried _____

Regular Meeting

7:00 P.M.

MEMBERS PRESENT: J.W. Dell'Orto
Clifford Overmier
Richard Blood
Scott Speer

MEMBERS ABSENT: John Lavaroni*

STAFF PRESENT: Donna Leatherman, General Manager
Adam Brown, Legal Counsel

OTHERS PRESENT: Matt Ospital, District Engineer
Tyla Daries, EIT

1. ROLL CALL AND PLEDGE OF ALLEGIANCE: The regular meeting was called to order by President Dell'Orto at 7:00pm. Directors Dell'Orto, Overmier, Speer and Blood were present. Director Lavaroni was absent.
2. PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject): None
3. APPROVAL OF CONSENT CALENDAR:
 - a. Minutes for Regular Meeting of September 15, 2020: The General Manager informed the Board of a correction to Item 1 (it should have stated "*the meeting was called to order by Vice President Overmier*" as President Dell'Orto was not in attendance). A motion was made by Director Overmier, seconded by Director Speer, to approve the minutes for the Regular Meeting of September 15, 2020 as corrected. Motion carried 4-0-1 absent.
 - b. System Totals Report for September 2020: A correction was made to the total water sold due to errors in the new meter reading application. A motion was made by Director Overmier, seconded by Director Speer, to accept the System Totals Report for September 2020 as reflected in the updated report presented. Motion carried 4-0-1 absent.
*Director Lavaroni arrived at 7:09pm
 - c. Maintenance Report for September 2020: A motion was made by Director Overmier, seconded by Director Blood, to accept the Maintenance Report for September 2020 as presented. Director Blood inquired about the time frame for the Diamond Maps. The General Manager explained it is an ongoing process and information is added as staff time permits. Motion carried 5-0.
 - d. Water Report for September 2020: A motion was made by Director Overmier, seconded by Director Blood, to accept the Water Report for September 2020 as amended by agenda item 3a. Motion carried 5-0.
4. FINANCIAL BUSINESS:
 - a. Approval of Claim Summary #744: Director Blood inquired about the itemized billing for Weber Ghio and Associates. The General Manager reported that the itemized billing will be emailed to the Board and included in future monthly Engineer's Reports. The report also included payment to Campbell Construction for the Court Street line replacement project. A motion was made by Director Lavaroni, seconded by Director Speer, to approve Claim Summary #744 in the amount of \$328,659.61 as presented. Motion carried 5-0.

**Board President moved to Agenda Items 6 through 9 for reporting by District Engineering staff.

6. DISCUSSION AND CONSIDERATION – AUTHORIZING CONTRACT BASED ON PROPOSAL TO UPDATE CONNECTION FEES – HANSFORD ECONOMIC CONSULTING – As directed at the August Board meeting the General Manager and District Engineer began discussion on the approach for increasing District water connection fees. The District Engineer provided information on the nexus study and data that is required for the study. A conference call was conducted, and proposal was provided by Hansford Economic Consulting, LLC which includes the work plan, budget, and schedule. The Board discussed the process and time frame to complete the study. The Manager reported the study should be completed by March 2021 for Board consideration. The connection fee increase will require a public hearing once the study is reviewed by the Board. A motion was made by Director Overmier, seconded by Director Lavaroni, authorizing a contract based on the proposal from Hansford Economic Consulting, LLC conduct a study at a cost not to exceed \$16,000 for an update of the District’s connection fee for new water service. Motion carried 5-0.
7. DISCUSSION AND CONSIDERATION – AUTHORIZING CONTRACT BASED ON PROPOSAL FOR CALIBRATION NETWORK ANALYSIS AND SYSTEM MAPPING – KASL ENGINEERING - The General Manager presented an Engineering Memo and this proposal to the Board for consideration in July and requested that the Board reconsider and approve the contract. The District does not have a calibrated model. The District Engineer explained there are many critical components to the District operations that would benefit from the District having a calibrated model. The General Manager reported on the memo and information on recent and potential projects that the District could benefit from having an accurate system model. Without the model the District cannot provide needed information to the Board, staff, customers, or developers. It also does not allow the District staff to evaluate current and future infrastructure needs. The General Manager further asked the Board the reason for their hesitation, as this will only support the existing and future needs of the water system. Director Blood discussed the licensing agreement associated with the District modeling. The District Engineer will provide and update their contract agreement with the District to reflect that the licensing for the modeling is the property of the District. Director Speer commented on the benefits of a District model and the impacts of agencies without a system model. After further discussion, a motion was made by Director Overmier, seconded by Director Speer, to approve the proposal and enter into a contract for Calibration Network Analysis and System Mapping with KASL Engineering at a cost not to exceed \$60,000, upon legal counsel’s review of the contract form. This would also include an amendment to the Weber Ghio and Associates contract once completed. Motion carried 5-0.
8. 2019 FEMA STORM DAMAGE PROJECTS: Tyla Daries of WGA provided a memorandum which detailed the status of the projects and information on the remaining So. Fork Pump Station project. The project at the So. Fork Pump Station is pending the Department of Fish and Wildlife review of the updated permit. This project is anticipated to start by the end of the month. The memo included additional information discovered while preparing for the debris removal project. Upon site evaluation for this project, conditional issues with the existing dam and diversion gate will require repairs. The Engineer’s memo provides details on the discoveries and recommendations to address soon. Staff will work with the District Engineer to further review for repairs.
9. UPDATE; STATE REVOLVING FUND (SRF) PLANNING GRANT APPLICATION PACKAGE FOR WATER TREATMENT PLANT IMPROVEMENT PROJECTS: Tyla Daries of Weber, Ghio and Associates reported that the completed application packet was submitted to the State and receipt confirmed by our representative. Included in the application was the clear well tank at the water treatment plant. A brief explanation of the application process was provided. The General Manager reported that the inspection report for the recent tank inspection should be available by end of the month. Nothing further to report.

*Matt Ospital and Tyla Daries left the meeting at 8:30pm.

5. CONSIDERATION OF RESOLUTION 2020-14: RESOLUTION ADOPTING DISTRICT POLICIES: The Ad Hoc Policies and Procedures Committee and staff met from April to August reviewing and updating policies prior to presentation to the Board. The Policy Sections 2100 -2400 were presented to the Board and posted to the District website prior to the Board meeting. After discussion and clarification

by Legal Counsel and Board revision, slight modifications and grammatical corrections were made to Sections 2105, 2110, 2115, 2145, 2160, 2300, 2400, 2415, and 2430. A motion was made by Director Overmier, seconded by Director Lavaroni, to approve Resolution 2020-14: Resolution Adopting District Policies Section Sections 2100 – Financial Management, 2200 - Inventory & Property Management, 2300 – Risk Management, 2400 – Communications & Technology. A roll call vote was taken. Directors Speer, Lavaroni, Blood Overmier and Dell’Orto voted yes. Motion carried 5-0.

10. STAFF REPORTS

- a. General Manager’s Report: The General Manager recapped the report presented, and included information to conclude the annual audit, and consideration of reestablishing late payment fees in January 2021.
- b. Legal Counsel Report: Adam Brown, District Legal Counsel, said his report would be covered in closed session..
- c. Engineer’s Report: The report was presented. The General Manager stated items listed were discussed under previous agenda item topics.

11. DIRECTORS’ COMMENTS

- a. Director Lavaroni – LAFCO Meeting Report (9/21/20) Director Lavaroni did not attend the September 21, 2020 meeting.
- b. Director Blood – UMRWA Meeting Reminder (10/23/20) Director Blood will attend via conference call. The General Manager inquired if there was any information on the MAC Plan update. Director Blood replied no.

Director Blood also submitted an Agenda Request Form for Backflow prevention program for fill stations. The request stated *“if these trucks lack an air gap between the fill point of the water tank and the district fill station, these truck represent a backflow risk to the district potable water supply. Not verify that the trucks have the required air gap appears to be inconsistent with a backflow prevention program.”* The General Manager reported that the District fill stations were installed with backflow prevented devices for the purpose of protecting the District’s system. Since they were installed staff has not inspected water trucks for air gap during applications for bulk water. The District staff previously only verified the air gap. After further discussion it was agreed the application can be updated to include a self-certification section for the applicant to verify trucks having the proper air gap requirements. Director Lavaroni inquired if this could be done to any new permits issued. The General Manager will work with Legal Counsel on language to be included on the applications.

12. CLOSED SESSION

Personnel Matters

- a. Update on Negotiations with SEIU Local 1021 (Government Code §54957.6)
Agency Designated Representative: Donna Leatherman
- b. Public Employee Performance Evaluation for Management (Government Code §54957(b)(1))
At 8:40pm the Board convened to a closed session. The Board reconvened at 9:15pm. The Board heard reports on items 12. a. and b., and no action was taken.

13. ADJOURNMENT (Next Regular Meeting on November 10, 2020): As there was no further business to come before the Board, a motion was made by Director Overmier, seconded by Director Speer, to adjourn the meeting at 9:20pm. Motion carried 5-0.

Respectfully submitted,

Donna Leatherman, General Manager

System Totals Report

Calaveras P.U.D.

Water Sold This Month

28,039,162 Gallons

	Amount (\$)	# Of Accounts
Total Water	182,910.83	1,913
Total Late Charge	2,220.00	74
Total Adjustments	-19,164.95	89
Total New Acct Fee	70.00	2
Total Service Call Out	30.00	1
Total Current Charges	166,065.88	1,914
Amount Past Due 1-30 Days	37,131.44	195
Amount Past Due 31-60 Days	3,137.81	46
Amount Past Due Over 60 Days	8,194.91	22
Amount Of Overpayments/Prepayments	-32,989.09	320
Total Receivables	181,540.95	1,817

Total Receipts On Account	217,744.09	1,705
Net Change in Deposits	0.00	0
Amount of All Deposits	0.00	

Turned Off Accounts (Amount Owed)	5,719.80	148
Collection Accounts (Amount Owed)	5,719.80	148
Number Of Unread (Turned On) Meters		1
Average Usage For Active Meters	14,604	1,920
Average Water Charge For Active Meters	95.61	1,913

Usage Groups	Gallons	# Of Accounts	Usage Gallons	% Of Usage	% Of Sales
Over 50,000		72	9,785,692	34.90	20.27
40,001-50,000		44	1,936,026	6.90	3.85
30,001-40,000		65	2,228,629	7.95	5.51
20,001-30,000		138	3,315,179	11.82	8.90
10,001-20,000		387	5,522,758	19.70	18.57
8,001-10,000		153	1,378,015	4.91	6.11
6,001-8,000		215	1,499,640	5.35	7.93
4,001-6,000		245	1,203,219	4.29	8.40
2,001-4,000		304	924,115	3.30	10.33
1-2,000		258	245,890	0.88	8.89
Zero Usage		39	0	0.00	1.24
Total Meters		1,920	28,039,163	100.00	100.00

Monthly Maintenance Report

October 2020

LOCATION	DESCRIPTION OF WORK	STATUS
Jeff Davis WTP	Monthly operation and maintenance	Complete
	Routine water sampling and State reporting, WTP in compliance	Complete
	Treated Water - 35,400,608 gallons	
Warehouse Shop	Roof Replacement	Pending
	Roof leak in office building-Quote	Pending
	CPPA Energy Efficiency Grant Project	Complete
South Fork Pump Station	Weekly routine checks	Complete
Schaads Reservoir	Weekly checks	Complete
	Monitoring platform repair	Complete
	Repaired cracks in spillway	Complete
Glencoe Pump Station	Weekly checks - routine monitoring	Complete
	Raised two valve cans	Complete
	Weld repair to air leaks on tank	Complete
Ponderosa PRV Hydro	Weekly checks - routine monitoring	Complete
MCV PRV Hydro	Weekly checks - routine monitoring	Complete
Garamendi's PRV Hydro	Weekly checks - routine monitoring	Complete
San Andreas Distribution	Routine operations, sampling	Complete
	Gold Strike pressure station rebuild	Pending
	12" main repair at Rapetti Rd.	Follow-up
	Flow test hydrant at 833 Hwy 49	Complete
	Several leak repairs at Mountain Ranch Rd. Service line replaced 1" service line leak on Beverlynn (Campbell Construction)	Complete
Moke Hill Distribution	Routine operations, sampling	Complete
	4" main leak repair 8237 Main St.	Complete
	Meter locations and easements(Diamond maps)	Ongoing
Glencoe Distribution	Routine operations	Complete
Paloma Distribution	Routine operations, sampling	Complete
	6" main leak repair Hwy 26/Campo Seco (CTC)	Complete
	6" main leak repair Hwy 26/Campo Seco (CTC)	Complete
Rail Road Flat Distribution	Routine operations, sampling	Complete
Safety/Training	Operating Laboratory Equipment/Setting Up a Safe Traffic Control Zone/ Holding On to Hand Safety/Eyes on Safety	Complete
	PAPA Training (John C.)	Complete
	Defensive Driving Training	Complete
	Flagger/Traffic Control Training	Complete
	First Aid/CPR Training	Complete
	SPMR refresh training	Complete
	Spray Program	Routine spraying
Vehicle Maintenance	2009 Toyota Tacoma Tires	Complete

Monthly Maintenance Report

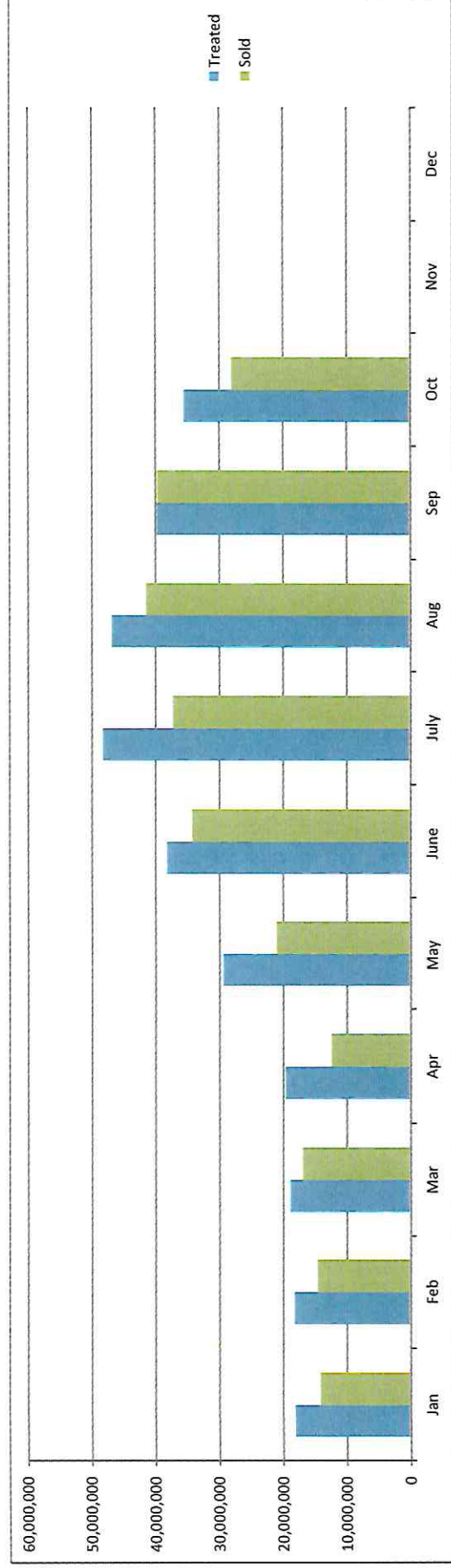
October 2020

Other	103 USA tags completed	Complete
	44 Customer service/work orders	Ongoing
	Monthly meter reading	Complete
	2 Complaints 1-Pressure 1-Taste	Complete
	4 New service inquiries 1 Mokelumne Hill 1- San Andreas 2-Paloma	Ongoing
	PG & E PSPS throughout the District	Complete
	Quarterly Tank inspections	Complete
	Revision of Operations Plan	Pending

Calaveras Public Utility District (2020)

Water Treated and Water Sold Comparison

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	TOTAL
Treated	17,976,016	18,120,398	18,767,208	19,511,089	29,307,606	38,085,265	48,179,429	46,777,807	39,690,337	35,400,608	0	0	311,815,763
Sold	14,154,158	14,629,479	16,918,802	12,374,759	21,001,211	34,221,411	37,207,305	41,436,155	39,655,808	28,039,163	0	0	259,638,251
% difference	-21.26%	-19.27%	-9.85%	-36.58%	-28.34%	-10.15%	-22.77%	-11.42%	-0.09%	-20.79%	#DIV/0!	#DIV/0!	-16.73%



Financial Business

- a. Approval of Claim Summary #745

Discussion

The Claim Summary #745 submitted in the amount of \$155,293.31 reflects payments with descriptions showing on the Bill Payments for All Vendors report.

Recommended Action: Approval of Claim Summary #745: \$155,293.31

Motion 1st _____, **2nd** _____, **Carried** _____

CALAVERAS PUBLIC UTILITY DISTRICT

CLAIM SUMMARY # 745

DATE: October 2020

The claims listed on the schedules attached to this summary have been examined and found to be correct and proper demands against the Calaveras Public Utility District.

Claims Submitted	\$104,916.43
Payroll Submitted	\$ 35,045.31
P/R Tax Deposits	\$ 15,331.57
Sub-total	\$155,293.31

Net Additions	
Net Deductions	
Claim Summary Approved for	\$155,293.31



General Manger, Calaveras Public Utility District

Calaveras Public Utility District Bill Payments for All Vendors October 2020

Name	Num	Date	Amount		Description
A-1 Sharpening	22619	10/16/2020	27.23	5421	Materials & Supplies
ACRT Inc.	22620	10/16/2020	1,140.00	5422	Tree removal
ACWA-Health	22621	10/16/2020	3,097.15	5643	Health (Dental/Vision)
ACWA/JPIA	22622	10/16/2020	20,443.00	5428	Insurance - Liability
Adventist Health Sonora	22623	10/16/2020	175.00	5429	DMV physical (Moe)
Alpha Analytical Labs, Inc.	22624	10/16/2020	455.00	5323	Lab Fees
American Fidelity Assurance	22625	10/16/2020	457.64	5646	125 Cafeteria plan
American Fidelity Assurance Co.(Flex)	22626	10/16/2020	450.00	5646	125 Flex plan
AT & T	22617	10/14/2020	23.93	5432	Utilities
Calaveras Public Power Agency	22627	10/16/2020	1,161.64	5432/5621/5230	Utilities
Carbon Copy Inc.	22628	10/16/2020	1,002.79	5623	Printer contract
Care Free Lawns	22629	10/16/2020	150.00	5623	Landscaping
CD & Power	22646	10/21/2020	2,080.00	5322	Generator Repairs - WTP
Comcast	22647	10/21/2020	309.62	5621	Utilities
Computer Firemen	22630	10/16/2020	250.00	5623	IT services
Danielsen Construction & Energy Managemen	22631	10/16/2020	8,288.00	1117	Energy Grant (CPPA)
De Lage Landen Financial Services Inc.	22632	10/16/2020	87.85	5623	Printer/copier contract
Department of Motor Vehicles	22633	10/16/2020	54.00	5421	trailer renewals
GEI Consultants, Inc.	22634	10/16/2020	297.00	5430	Engineering Service(Schaad)
Henwood Associates, Inc.	22635	10/16/2020	2,903.62	5424	Golden Hill Tank
Hill Rivkins Brown & Associates	22636	10/16/2020	4,779.00	5682	Legal Services
Hunt & Sons Inc.	22637	10/16/2020	1,632.40	5424	Fuel
Mario's Tree Service	22638	10/16/2020	4,120.24	5200	Tree Removal Contract
Mead and Hunt, Inc.	22639	10/16/2020	1,015.00	5430	Engineering
Moe, James	22618	10/14/2020	194.80	5429	Safety - Boot Reimbursement
Pacific Gas & Electric	22640	10/16/2020	381.54	5432	Utilities
Postmaster	22648	10/26/2020	700.00	5622	Postage
Public Employees Retirement System	EFT	10/15/2020	3,574.95	5645	Retirement
Public Employees Retirement System	EFT	10/16/2020	3,587.87	5645	Retirement
Public Employees Retirement System	EFT	10/16/2020	7,412.22	5645	Retirement
Public Employees Retirement System	EFT	10/30/2020	3,590.82	5645	Retirement
SPMR, LLC	22649	10/30/2020	7,688.00	1114	Meter Reading software
USA Blue Book	22641	10/16/2020	281.88	5421	Materials & Supplies
Verizon Wireless	22642	10/16/2020	2,593.62	5432	Utilities
Weber, Ghio & Associates	22643	10/16/2020	20,232.17	5684	Engineering Service
Wells Fargo Bank	22644	10/16/2020	153.45	5429/5424	Safety / fuel
WREGIS	22645	10/16/2020	125.00	5201	Annual Fee
			104,916.43		

PAYROLL JOURNAL

0085 A850-4915 Calaveras Public Utility District

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS			REIMB & OTHER PAYMENTS	WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS	
	DESCRIPTION	RATE	HOURS					EARNINGS
**** 10 MAINTENANCE Cunningham, John L 1	Salary	42.3900	13.00	2,449.20		190.79	100.00	Direct Deposit # 20962
	Overtime			551.07		44.62		Check Amt 0.00
	CPUD Ins		M16.00	76.86		365.89		Chkg 0017 2,288.24
	Vacation					56.82		
	EMPLOYEE TOTAL		29.00	3,077.13		686.89	100.00	Net Pay 2,288.24
Dresser, Michael R 16	Salary	34.1250	18.50	1,971.67		211.53	128.97	Direct Deposit # 20963
	Overtime			631.31		49.47		Check Amt 0.00
	CPUD Ins			808.86		65.77		Chkg 5930 2,735.27
						186.71		
	EMPLOYEE TOTAL		18.50	3,411.84		547.60	128.97	Net Pay 2,735.27
Moe, James G 8	Salary			2,464.96		154.33		Direct Deposit # 20964
	CPUD Ins			24.12		36.09		Check Amt 0.00
	Vacation		M88.00			242.73		Chkg 5056 1,956.20
						74.84		
	EMPLOYEE TOTAL		88.00	2,489.08		532.88	128.97	Net Pay 1,956.20
Roberts, Mathew A 10	Salary	58.3950	14.00	3,374.11		259.89	167.93	Direct Deposit # 20965
	Overtime			817.53		60.78		Check Amt 0.00
						384.04		Chkg 3506 3,008.58
						268.50		
	EMPLOYEE TOTAL		14.00	4,191.64		1,015.13	167.93	Net Pay 3,008.58
**** 20 MANAGER Leatherman, Donna M 7	Salary			4,708.21		311.98	300.00	Direct Deposit # 20966
	CPUD Ins			323.77		72.97		Check Amt 0.00
						764.99		Chkg 2134 1,000.00
						354.37		Chkg 8258 2,177.35
	EMPLOYEE TOTAL			5,031.98		1,554.63	300.00	Net Pay 3,177.35
**** 40 CUSTOMER SERV. Bear, Carlissa C 12	Salary	25.0500	3.50	1,448.71		144.11	93.19	Direct Deposit # 20967
	Overtime			87.68		33.70		Check Amt 0.00
	CPUD Ins			787.83		191.77		Chkg 4811 200.00
						84.36		Chkg 6990 1,553.85
	EMPLOYEE TOTAL		3.50	2,324.22		477.18	93.19	Net Pay 1,753.85

PAYROLL JOURNAL

0085 A850-4915 Calaveras Public Utility District

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				REIMB & OTHER PAYMENTS	WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS	
	DESCRIPTION	RATE	HOURS	EARNINGS					
**** 50 WATER TREATMENT Rovera, Wyatt N 13	Salary	44,895.00	7.00	2,593.93		Social Security	216.75	170.59	Direct Deposit # 20968
	Overtime			314.27		Medicare	50.69		Check Amt 0.00
	CPUD Ins			587.74		Fed Income Tax	481.91		Chkg 9965 2,354.25
	EMPLOYEE TOTAL		7.00	3,495.94		CA Income Tax	186.79		
						CA Disability	34.96		
**** 60 ADMIN. ACCT. Storm, Kathleen J 15	Hourly	25,000.00	36.00	900.00		Social Security	55.80		Direct Deposit # 20969
						Medicare	13.05		Check Amt 0.00
						Fed Income Tax	88.33		Chkg 6876 722.22
						CA Income Tax	11.60		
						CA Disability	9.00		
	EMPLOYEE TOTAL		36.00	900.00			177.78		Net Pay 722.22
COMPANY TOTALS 8 Person(s) 8 Transaction(s)	Hourly		36.00	900.00		Social Security	1,545.18	400.00	Check Amt 0.00
	Salary			19,010.79		Medicare	361.37	167.93	Dir Dep 17,995.86
	Overtime		56.00	2,401.86		Fed Income Tax	2,585.43	392.75	
	CPUD Ins		104.00	2,609.18		CA Income Tax	1,223.99		
	Vacation					CA Disability	249.22		
	COMPANY TOTAL		196.00	24,921.83			5,965.19	960.68	Net Pay 17,995.86
						Employer Liabilities			
						Social Security	1,545.14		
						Medicare	361.36		
						TOTAL EMPLOYER LIABILITY	1,906.50		
						TOTAL TAX LIABILITY	7,871.69		
(IC) = Independent Contractor									

PAYROLL JOURNAL

0085 A850-4915 Calaveras Public Utility District

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				REIMB & OTHER PAYMENTS	EARNINGS	HOURS	RATE	DESCRIPTION	WITHHOLDINGS			DEDUCTIONS			NET PAY ALLOCATIONS		
*** 10 MAINTENANCE Cunningham, John L 1						2,449.20	0.50	42.3900	Salary	Social Security	157.93	457 EE Pretax	100.00	Direct Deposit # 20954				
						21.20			Overtime	Medicare	36.93			Check Amt			0.00	
						76.86			CPUD Ins	Fed Income Tax	249.31			Chkg 0017			1,944.32	
									Vacation	CA Income Tax	33.50							
										CA Disability	25.47							
						2,547.26	40.50		EMPLOYEE TOTAL		503.14			Net Pay			1,944.32	
Dresser, Michael R 16						1,971.67			Salary	Social Security	172.39	Retirement	128.97	Direct Deposit # 20955				
						808.86			CPUD Ins	Medicare	40.32			Check Amt			0.00	
										CA Income Tax	122.13			Chkg 5930			2,288.91	
										CA Disability	27.81							
						2,780.53			EMPLOYEE TOTAL		362.65			Net Pay			2,288.91	
Moe, James G 8						2,464.96	8.00	42.6600	Salary	Social Security	175.48			Direct Deposit # 20956				
						341.28			Overtime	Medicare	41.04			Check Amt			0.00	
						24.12			CPUD Ins	Fed Income Tax	283.69			Chkg 5056			2,211.99	
									Vacation	CA Income Tax	89.86							
									CA Disability	28.30								
						2,830.36	18.00		EMPLOYEE TOTAL		618.37			Net Pay			2,211.99	
Roberts, Mathew A 10						3,374.11			Salary	Social Security	209.19	Health Ins Pst tax	167.93	Direct Deposit # 20957				
									Sick	Medicare	48.93			Check Amt			0.00	
										Fed Income Tax	285.94			Chkg 3506			2,443.51	
										CA Income Tax	184.87							
									CA Disability	33.74								
						3,374.11	2.00		EMPLOYEE TOTAL		762.67			Net Pay			2,443.51	
*** 20 MANAGER Leatherman, Donna M 7						4,708.21			Salary	Social Security	311.99	457 EE Pretax	300.00	Direct Deposit # 20958				
						323.77			CPUD Ins	Medicare	72.96			Check Amt			0.00	
										Fed Income Tax	764.99			Chkg 2134			1,000.00	
										CA Income Tax	354.37			Chkg 8258			2,177.35	
									CA Disability	90.32								
						5,031.98			EMPLOYEE TOTAL		1,554.63			Net Pay			3,177.35	
*** 40 CUSTOMER SERV. REP. Bear, Carissa C 12						1,448.71			Salary	Social Security	138.66	Retirement	93.19	Direct Deposit # 20959				
						787.83			CPUD Ins	Medicare	32.43			Check Amt			0.00	
									Sick	Fed Income Tax	181.24			Chkg 6990			1,492.00	
									Vacation	CA Income Tax	76.65			Savg 3547			200.00	
									CA Disability	22.37								
						2,236.54	6.50		EMPLOYEE TOTAL		451.35			Net Pay			1,592.00	

PAYROLL JOURNAL

0085 A850-4915 Calaveras Public Utility District

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS			WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS		
	DESCRIPTION	RATE	HOURS				EARNINGS	REIMB & OTHER PAYMENTS
**** 50 WATER TREATMENT Rovers, Wyatt N 13	Salary	44,8950	24:00	2,593:93	Social Security	264:07	Direct Deposit # 20960 Check Amt Chkg 9965 2,801:70	
	Overtime			1,077:48	Medicare	61:76		
	CPUD Ins		M8:00	587:74	Fed Income Tax	653:57		
	Sick				CA Income Tax	264:87		
					CA Disability	42:59		
	EMPLOYEE TOTAL		32:00	4,259:15		1,266:86	170:59 Retirement Net Pay 2,801:70	
**** 60 ADMIN. ACCT. Storm, Kathleen J 15	ASSIST. Hourly	25:0000	24:00	600:00	Social Security	37:20	Direct Deposit # 20961 Check Amt Chkg 6876 489:77	
					Medicare	8:70		
					Fed Income Tax	56:33		
					CA Disability	6:00		
		EMPLOYEE TOTAL		24:00	600:00	110:23		Net Pay 489:77
COMPANY TOTALS 8 Person(s) 8 Transaction(s)	Hourly		24:00	600:00	Social Security	1,466:91	Check Amt Dir Dep 17,049:35	
	Salary			19,010:79	Medicare	343:07		
	Overtime		32:50	1,439:96	Fed Income Tax	2,477:07		
	CPUD Ins		13:50	2,606:18	CA Income Tax	1,126:25		
	Sick		51:00		CA Disability	236:60		
	Vacation		121:00	23,659:93		5,649:90		
	COMPANY TOTAL				Employer Liabilities			960:68 Net Pay 17,049:35
					Social Security	1,466:91		
					Medicare	343:07		
					TOTAL EMPLOYER LIABILITY	1,809:98		
				TOTAL TAX LIABILITY	7,459:88			
(IC) = Independent Contractor								

b. 1st Quarter Budget Report

Discussion

The 1st Quarter Investment report reflects investment balances through September 30, 2020.

Income 1st quarter revenues are on target with total revenues at 30% and water revenues at 28.66% and increase of 1.66% from last year. Bulk water sales have significantly increase due to the numerous construction projects in our area. Connection fees have also shown an increase in recent months, including inquiries for new connections. Hydro revenue is higher than average due to the higher water usage months and will slow down as seasonal water production decreases. County tax revenues post in January, May and at fiscal year-end.

Expenses are on target noting slightly higher expenses in the following categories:

5323 - Lab Fees – Have increased due to reinforcement of the boil water requirements during district water leak outage repairs.

5684 – Engineering – Engineering cost higher than normal due to FEMA related work and the Court Street line replacement project inspection and project completion. A portion of the FEMA related cost will be reimbursed through FEMA once completed.

Capital Outlay Projects

The first quarter capital outlay project has focused on updates to the billing and meter reading software. Commercial meter change outs are being updated as staff time permits. Evaluation of line replacement projects are being reviewed and will be presented for consideration. Construction of these projects would be implemented Spring of 2021.

Recommendation/Action: Acceptance of the 1st Quarter Budget Report

Motion 1st _____, 2nd _____, Carried: _____

**1st Quarter Budget Report
RECAP
July 2020 - Sept 2020**

REVENUE	Budget	Jul- Sept	+/- of Budget	% of Budget
OPERATING INCOME				
WATER SALES	2,085,930	647,463	1,438,467	31%
Water Sales - Temp Water Program	16,500	25,383	-8,883	154%
FEES	3,525	16,400	-12,875	465%
OTHER OPERATING INCOME	36,525	4,163	32,362	11%
OPERATING INCOME SUB-TOTAL	2,142,480	693,409	1,449,071	32%
NON-OPERATING INCOME				
HYDRO REVENUE	85,000	34,092	50,908	40%
TAXES (M&O)	122,850	6,506	116,344	5%
INTEREST	91,500	0	91,500	0%
CELL TOWER LEASES	28,980	7,445	21,535	26%
MHSD REVENUE	10,200	3,138	7,062	31%
NON-OPERATING INCOME SUBTOTAL	338,530	51,181	287,349	15%
TOTAL OPERATING REVENUE	2,481,010	744,590	1,736,420	30%
OTHER INCOME				
RESERVES - CAPITAL OUTLAY	495,000	0	495,000	0%
TOTAL REVENUE	2,976,010	744,590	2,231,420	25%
EXPENSES				
MAINTENANCE & OPERATION	1,188,000	211,518	976,482	18%
ADMINISTRATION & GENERAL	1,104,500	260,880	843,620	24%
CAPITAL OUTLAY	550,000	278,578	271,422	51%
TOTAL EXPENSES	2,842,500	750,976	2,091,524	26%

1st Quarter Budget Report
INCOME
July 2020 - Sept 2020

INCOME	Budget	Jul - Sept	+/- of Budget	% of Budget
Operating				
4110 · Water Sales-Residential	1,710,450	515,466	1,194,984	30%
4112 · Water Sales-Commercial	364,980	129,887	235,093	36%
4170 · Water Sales-Agriculture	10,500	2,110	8,390	20%
4180 · Water Sales (Bulk Water Prog.)	16,500	25,383	-8,883	154%
4230 · Installation Fees	3,525	6,700	-3,175	190%
4231 - Turn ON Fees	1,750	1,260	490	72%
4232- Connection Fees	7,275	9,700	-2,425	133%
4970 · Other Income- T&D Proj. Income	5,500	0	5,500	0%
4995 · Miscellaneous	15,000	1,674	13,326	11%
4996 · Work Done for Others	7,000	1,229	5,771	18%
Operating Sub-total	2,142,480	693,409	1,449,071	32%
Non-Operating				
4200 · Pipeline Hydro Revenue	60,000	30,255	29,745	50%
4210 · Schaads Hydro Revenue	25,000	3,837	21,163	15%
4240 · Cellular Site Leases	28,980	7,445	21,535	26%
4800 - Investment Interest	18,000	0	18,000	
4923 · Interest from LAIF	73,500	0	73,500	0%
4932 · County Taxes	122,850	6,506	116,344	5%
4975 · MHSD Revenue	10,200	3,138	7,062	31%
Non-Operating Sub-total	338,530	51,181	287,349	15%
Total Operating / Non-Operating Income	2,481,010	744,590	1,736,420	30%
Other Income				
Reserves for Capital Outlay	495,000	0	495,000	0%
TOTAL INCOME	2,976,010	744,590	2,231,420	25%

1st Quarter Budget Report

EXPENSE

July 2020 - Sept 2020

EXPENSES	Budget	Jul - Sept	+/- of Budget	% of Budget	Comments
Operation & Maintenance					
5200 Pipeline Hydro Cost	15000	1448	13552	10%	
5201 - Schaads Hydro Cost	5000	2547	2453	51%	
5230 · Utilitites Pumping Power	125,000	26,406	98,594	21%	
5231 · Pump Station Supplies	10,000	0	10,000	0%	
5320 · Water System Superintendent	112,000	20,245	91,755	18%	
5321 · Water Treatment Wages	67,500	15,564	51,936	23%	
5322 · Water Treatment Supplies	85,000	20,491	64,509	24%	
5323 · Lab Fees	8,000	2,335	5,665	29%	additional testing for BWN
5411 · T & D Spec. Maintenance Labor	230,000	41,315	188,685	18%	Water Utility Workers (X4)
5412 · T & D - Overtime Labor	60,000	9,127	50,873	15%	PSPS
5421 · T & D Maint. Mat. & Supp.	80,000	18,352	61,648	23%	
5422 · T & D Contract Services	20,000	4,892	15,108	24%	
5424 · T & D Equip. Repair & Oper.	45,000	5,235	39,765	12%	
5425 · T & D Equipment Rental	20,000	0	20,000	0%	
5426 · T & D Fees & Permits	8,000	212	7,788	3%	
5427 · T & D Taxes	1,000	0	1,000	0%	
5428 · T & D Insurance	57,000	21,528	35,472	38%	
5429 · T & D Safety & Education	20,000	576	19,424	3%	
5430 · T & D Engineering	84,000	11,726	72,274	14%	FERC/DSOD
5431 · T & D State Dam Fees	73,500	0	73,500	0%	
5432 · T & D Misc. Maint. Utilities	25,000	6,982	18,018	28%	
5434 · T & D State Fees	11,000	425	10,575	4%	
5510 · Meter Wages	26,000	2,112	23,888	8%	Part-time staff
O&M Sub-total	1,188,000	211,518	976,482	18%	
Administration & General					
5611 · Manager	120,000	28,249	91,751	24%	
5612 · Customer Service Rep.	35,000	8,469	26,531	24%	
5614 · Admin Account Assistant	44,000	14,041	29,959	32%	
5615 O/T Office	3,500	235	3,265	7%	
5620 · Materials & Supplies	25,000	6,859	18,141	27%	
5621 · Office Utilities	9,000	1,880	7,120	21%	
5622 · Postage & Box Rent	9,000	1,840	7,160	20%	
5623 · Contract Services	45,000	10,410	34,590	23%	Copier, banking, PR, landscaper, MHI survey, monthly contracts
5641 · FICA	45,000	11,874	33,126	26%	
5642 · Unemployment	2,500	26	2,474	1%	
5643 · Medical Insurance	241,500	49,448	192,052	20%	Medical, dental, vision
5645 · Retirement-PERS (Admin)	200,000	41,892	158,108	21%	
5647 · OPEB - Retirement	100,000	9,969	90,031	10%	
5680 · Director's Fees	2,500	625	1,875	25%	
5681 · Director's Mileage	500	108	392	22%	
5682 · Audit & Legal	70,000	18,148	51,852	26%	
5683 · Dues, Subscriptions, Fees	40,000	9,649	30,351	24%	UMRWA, MCWRA, AWWA, etc.
5684 · Engineering-Admin.	110,000	47,158	62,842	43%	FEMA storm damage, gen. eng. svcs
5685 · Election Expense	2,000	0	2,000	0%	
Administrantion Sub-total	1,104,500	260,880	843,620	24%	
TOTAL EXPENSES	2,292,500	472,398	1,820,102	21%	

**1st Quarter Budget Report
CAPITAL OUTLAY
July 2020 - Sept 2020**

	Budget	Jul - Sept	Comments
<u>Treatment Plant Improvements</u>			
Lab remodel	25,000		
Vault Lid replacement	10,000		
Roof replacement	20,000		pending 12/2020
Treatment Plant Improvements	55,000		
 <u>Pipeline / Schaads Hydros</u>			
Schaads	40,000		
Pipeline Hydros	30,000		0 scheduled for 2021
<i>Garamendi Hydro #3 (rebuild motor turbine)</i>	70,000		
 <u>Transmission & Distribution</u>			
Vehicle Replacement	40,000		0
Tank Evaluation	30,000		0 pending report 10/2020
	70,000		
 <u>Line Replacement / System Improvements</u>			
System Line Replacement (Evaluate/Prioritize) Outsourced Project	300,000		0 under evaluation
<i>Conditional issues (fire flow, leaks, pressure, line size, aging Court Street LRP (2019/20)</i>		185,135	FY 2019/20
Road Improvements	15,000		0
Easement Roads (Red Hawk and Main Control Valve)			
Repairs to Red Hawk Dam		9,632	Storm damage repairs
 <u>General & Administration</u>			
Billing / Accounting Software Upgrade	40,000		9,890 SPMR meter reading
Carryover from FY 2019/20 (\$20,000)			
TOTAL CAPITAL OUTLAY	550,000	278,578	

a. Quarterly Investment Report

Discussion

Quarterly interest earning from LAIF was \$7,911.24 at an interest rate of .84%. There were three transfers totaling \$300,000.00 from LAIF to Wells Fargo Bank occurred in during this quarter, to balance year end capital expenses. LAIF interest for quarter ending is .52% lower than prior quarter ending.

Two (2) Certificate of Deposits with El Dorado Savings Bank earned a total of \$1639.12 interest for the quarter. There are two EDSB CD's maturing in July 2021/ and March of 2022.

UBS investments recap shows pending interest payments of \$19,543.53 and a balance of the five (5) investment of \$794,553.88.

The balance of District Investment at Quarter ending September 30, 2020 and shown on the Investment Recap is \$4,140,160.45.

Recommendation/Action: Acceptance of the 1st Quarter Investment Report

Motion 1st _____, 2nd _____, **Carried:** _____

INVESTMENT RECAP
as of September 30, 2020

Investments	6/30/2020	Interest Paid	Transfers	Ending Balance	Rate	Maturity Date
LAIF	3,067,016.89	7,076.06	-300,000.00	2,774,092.95	0.84	
EI Dorado Savings CD #1	290,234.67	834.77		291,069.44	2.08	7/14/2021
EI Dorado Savings CD #2	279,659.83	804.35		280,464.18	1.14	3/14/2022
	3,636,911.39	8,715.18		3,345,626.57		

UBS Financial CD (x5)	Interest Pending	Balance as of 6/30/20
777,147.00	9,753.48	
	4,891.37	
Total interest paid	9,753.48	791,791.85

UBS Financial CD's (x5)	17,703.39	1,840.14	
Total interest paid	17,703.39	794,533.88	Balance as of 9/30/20
Total Investments		4,140,160.45	

We have had no maturities or purchases this past quarter, so Calaveras Public Utility District's investment account with UBS still consists of five securities: \$200,000 Ally Bank FDIC insured CD with a maturity of **3/01/21** and an interest rate of 2.60%, interest paid semi-annually; \$50,000 Goldman Sachs Bank FDIC insured CD with a maturity date of 6/21/22 and an interest rate of 2.35%, interest paid semi-annually; \$200,000 Comenity Bank FDIC insured CD with a maturity date of 6/21/22 and an interest rate of 2.40%, interest paid monthly; \$195,000 Goldman Sachs FDIC insured CD with a maturity of 2/28/23 and in interest rate of 2.80%, interest paid semi-annually; and, \$100,000 Sallie Mae Bank FDIC insured CD with a maturity of 2/28/23 and an interest rate of 2.80%, interest paid semi-annually.

In the second quarter of 2020 interest paid for \$50,000 Goldman Sachs Bank CD was \$0
 In the second quarter of 2020 interest paid for Comenity Bank CD was \$1,209.86
 In the second quarter of 2020 interest paid for Ally Bank was \$2,621.37
 In the second quarter of 2020 interest paid for Sallie Mae Bank was \$1,396.16
 In the second quarter of 2020 interest paid for \$195,000 Goldman Sachs Bank CD was \$2,722.52
 In the second quarter of 2020 money market interest paid was \$0
 In the second quarter of 2020 annual account maintenance fee deducted was \$0

In the second quarter of 2020 an interest check of \$0 was sent out to the district. Throughout the year your account value will vary slightly from month to month depending upon interest that has accrued in a CDs but has not yet paid, interest that has paid into your account and has not yet been sent to you, and the value of the CDs which will vary somewhat as interest rates move up or down. The value of the CDs will increase a little if rates fall and will decrease a little if rates rise, but these changes in price are not of consequence because the District will receive the full value at maturity. The fluctuations in price would be of consequence only if the CDs were sold prior to maturity.

On July 1, 2020, the total account value was \$791,791.85. This is the sum of \$777,147.00 value of our five CDs, plus \$9,753.48 interest paid into the account and not yet sent to the district, plus \$1,844.91 accrued interest and not yet paid into the account.
 On October 1, 2020, the total value of the account was 794,533.88. This is the sum of \$774,990.35 value of our five CDs, plus \$17,703.39 interest paid into the account and not yet sent to the district, plus \$1,840.14 accrued interest not yet paid into the account.



UBS Financial Services Inc.
1780 Hughes Landing Blvd
3 Hughes Landing, Suite 200
The Woodlands TX 77380-4021

APZ3001521493 0920 X14 EM 0

Business Services Account

September 2020
RECEIVED OCT - 5 2020

0000062 02 AB 0.416 02 TR 00001 B301B041 100100 edg
CALAVERAS PUBLIC UTILITY DIST.
ATTN: DONNA LEATHERMAN
P O BOX 666
SAN ANDREAS CA 95249-0666

Account name: CALAVERAS PUBLIC UTILITY DIST.

ATTN: DONNA LEATHERMAN

Account number: EM 16958 70

Your Financial Advisor:

EBERT, RICHARD

Phone: 281-362-6360/866-215-5651

Questions about your statement?

Call your Financial Advisor or the
ResourceLine at 800-762-1000,
account 735016958.

Visit our website:

www.ubs.com/financialservices

Items for your attention

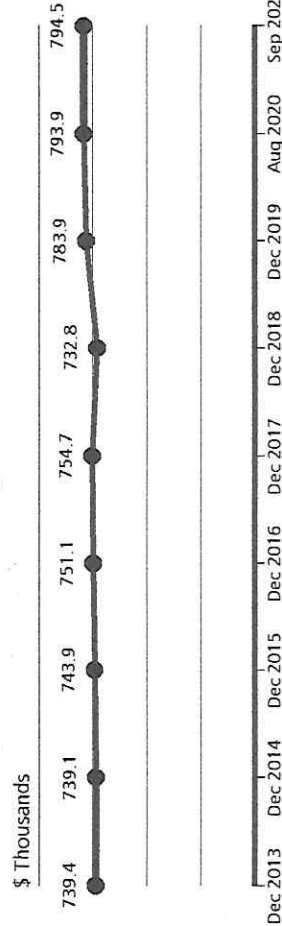
- ▶ Help protect yourself from fraud and review bank, credit card, and brokerage statements regularly. Also, get your free credit report annually from www.annualcreditreport.com.

Value of your account

	on August 31 (\$)	on September 30 (\$)
Your assets	793,906.72	794,533.88
Your liabilities	0.00	0.00
Value of your account	\$793,906.72	\$794,533.88
Accrued interest in value above	\$3,271.77	\$1,840.14

As a service to you, your portfolio value of \$794,533.88 includes accrued interest.

Tracking the value of your account



Sources of your account growth during 2020

Value of your account at year end 2019	\$783,883.00
Net deposits and withdrawals	-\$20,894.50
Your investment return:	
Dividend and interest income	\$17,703.39
Change in value of accrued interest	-\$3,112.86
Change in market value	\$16,954.85
Value of your account on Sep 30, 2020	\$794,533.88





Business Services Account
September 2020

Account name:
Account number:

CALAVERAS PUBLIC UTILITY DIST.
EM 16958 70

Your Financial Advisor:
EBERT, RICHARD
281-362-6360/866-215-5651

Change in the value of your account

	September 2020 (\$)	Year to date (\$)
Opening account value	\$793,906.72	\$783,883.00
Withdrawals and fees, including investments transferred out	0.00	-20,894.50
Dividend and interest income	3,029.04	17,703.39
Change in value of accrued interest	-1,431.63	-3,112.86
Change in market value	-970.25	16,954.85
Closing account value	\$794,533.88	\$794,533.88

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	September 2020 (\$)	Year to date (\$)
Taxable interest	3,029.04	17,702.61
Total current year	\$3,029.04	\$17,702.61
Prior year adjustment	0.00	0.78
Total dividend & interest	\$3,029.04	\$17,703.39

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	September 2020 (\$)	Year to date (\$)	
Long term	0.00	0.00	29,990.35

Cash activity summary

See Account activity this month for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies to deposits at UBS Bank USA and all banks participating in the UBS FDIC Insured Deposit Program. It does not apply to deposits at UBS AG, Stamford Branch. SIPC protection applies to money market sweep fund holdings but not bank deposits. See Important information about your statement on the last two pages of this document for details.

	September 2020 (\$)	Year to date (\$)
Opening balances	\$14,674.35	\$20,894.50
<i>Additions</i>		
Dividend and interest income	3,029.04	17,703.39
Total additions	\$3,029.04	\$17,703.39
<i>Subtractions</i>		
Other funds debited	0.00	-20,894.50
Total subtractions	\$0.00	-\$20,894.50
Net cash flow	\$3,029.04	-\$3,191.11
Closing balances	\$17,703.39	\$17,703.39





Business Services Account
September 2020

Account name: CALAVERAS PUBLIC UTILITY DIST.
Account number: EM 16958 70

Your Financial Advisor:
EBERT, RICHARD
281-362-6360/866-215-5651

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances include available cash balances, UBS Bank USA deposit account balances, UBS FDIC Insured Deposit Program Bank deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA and all UBS FDIC Insured Deposit Program Bank deposit account balances are insured by the FDIC up to \$250,000 per depositor per ownership category, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by the FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC.

For FDIC insurance purposes, deposit balances include deposit account balances held at UBS Bank USA through the UBS cash sweep programs, Certificates of Deposits and UBS Core Savings. FDIC insurance is calculated by ownership category (e.g., single, joint, retirement, business, trust). As a result, you will need to review your deposit amounts in each ownership category to determine whether your deposit balances are fully insured. For more information, visit www.fdic.gov. Please review this section as well as the "Cash alternatives" and "Fixed income" sections to review the current deposit balances held at UBS Bank USA.

See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Sep 1 (\$)	Closing balance on Sep 30 (\$)	Price per share on Sep 30 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	14,674.35	17,703.39					250,000.00

Fixed income

Certificates of deposit and share certificates

Cost basis has been adjusted for accreted original issue discount (OID) on long-term (more than 1 year) CDs and share certificates. Cost basis has been adjusted automatically for amortization of premium using the constant yield method on long-term (more than 1 year) CDs and share certificates.

CDs are insured by the FDIC up to \$250,000 per depositor per ownership category, but are not protected by SIPC. For FDIC insurance purposes, balances of CDs issued by UBS Bank USA are combined with your other deposit balances held at UBS Bank USA, including deposits through the UBS cash sweep programs and UBS Core Savings.

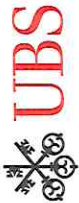
FDIC insurance is calculated by ownership category (e.g., single, joint, retirement, business, trust). As a result, you will need to review your deposit amounts in each ownership category to determine whether your deposit balances are fully insured. For more information, visit www.fdic.gov. Please review this section as well as the "Cash" and "Cash alternatives" sections to review the current deposit balances held at UBS Bank USA.

Share certificates are NCUA insured up to \$250,000 in principal and accrued and posted dividends per qualifying account and per credit union, in accordance with NCUA rules. Yankee CDs are not insured by FDIC or NCUA.

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on Sep 30 (\$)	Value on Sep 30 (\$)	Unrealized gain or loss (\$)	Holding period
ALLY BK MIDVALE UT US RATE 02.6000% MAT 03/01/2021 FIXED RATE CD ACCRUED INTEREST \$413.16 CUSIP 020007GBF9 EAI: \$2,600 Current yield: 2.57%	Feb 21, 18	200,000.000	100.000	200,000.00	101.070	202,140.00	2,140.00	LT

continued next page





Business Services Account
September 2020

Account name: CALAVERAS PUBLIC UTILITY DIST.
EM 16958 70

Your Financial Advisor:
EBERT, RICHARD
281-362-6360/866-215-5651

Your assets (continued)

Your total assets

Cash	Cash and money balances	Value on Sep 30 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Fixed income	Certificates of deposits and share certificates	774,990.35	2.23%	745,000.00	16,835.00	29,990.35
	Total accrued interest	1,840.14				
Total	Total fixed income	\$794,533.88	100.00%	\$762,703.39	\$16,835.00	\$29,990.35

Account activity this month

For more information about the price/value shown for restricted securities, see *Important information about your statement* at the end of this document.

Date	Activity	Description	Your expense code	Quantity/ Face value	Price/Value (\$)	Cash amount (\$)	Cash and money balance (\$)
Aug 31		Cash and money balance					\$14,674.35
Sep 1	Interest	ALLY BK MIDVALE UT US RT 02.6000% MAT 03/01/21 FIXED RATE CD PAID ON 200000 CUSIP: 02007GBF9				2,621.37	17,295.72
Sep 3	Interest	COMENITY BANK DE US RT 02.4000% MAT 06/21/22 FIXED RATE JUMBO CD PAID ON 200000 CUSIP: 981996RH6				407.67	17,703.39
Sep 30		Closing cash and money balance					\$17,703.39

Date	Activity	Description	Amount (\$)
Aug 31	Balance forward		\$14,674.35
Sep 2	Deposit	UBS BANK USA DEPOSIT ACCOUNT	2,621.37
Sep 4	Deposit	UBS BANK USA DEPOSIT ACCOUNT	407.67
Sep 30	Closing UBS Bank USA Deposit Account		\$17,703.39





Important information about your statement

This statement represents the only official record of your UBS Financial Services Inc. ("UBS Financial Services" or the "Firm") account. It is intended for your use only and cannot be relied upon by third parties. Other records, except official tax documents, containing conflicting data should not be relied upon. If you believe there is any inaccuracy or discrepancy, please report it immediately in writing to the Branch Manager of the office serving your account. If the financial institution on the top left of the front of this statement is not UBS Financial Services Inc., UBS Financial Services carries your account as clearing broker by arrangement with the indicated institution. We informed you of this relationship when you opened this account. In this case, your funds and securities are located at UBS Financial Services and not the introducing broker, and you must make a report of any error or omission to both firms.

Please re-confirm any oral communications in writing to further protect your rights, including your rights under the Securities Investor Protection Act (SIPA).

Although all figures shown are intended to be accurate, statement data should not be used for tax purposes. Rely solely on year-end tax forms, (i.e., Form 1099, 5498, 1042S, etc.) when preparing your tax return. The Firm is required by law to report to the IRS all taxable dividends, reportable non-taxable dividends and taxable interest earned on securities held in your account, net proceeds on sale transactions, and cost basis on certain covered securities.

Communications with the Firm

- **Communicate direct customer complaints or inquiries to the Firm's Client Relations Department at 201-352-1699 or toll-free at 800-354-9103, 8:00 A.M. to 6:00 P.M. ET Monday through Friday, or in writing to UBS Financial Services Inc., Client Relations Department, P.O. Box 766 Union City, NJ 07087.**
- **For U.S. Services: Call 844-612-0986 or from outside the U.S.: Call 201-352-1495**
- All statements shall be deemed complete and accurate if not objected to in writing within 60 days.
- Please make all checks payable to the Firm or the financial institution indicated on the front of this statement.
- As described in the account agreements, you must notify us of any errors or fraud involving checks reflected on your statement within 30 days after it was mailed or made available.
- In case of errors or questions about an electronic funds transfer (EFT), bill payment or UBS Visa® debit card transactions, call 800-762-1000, or write to UBS Financial Services Inc., 1000 Harbor Blvd., 6th floor, Weehawken, NJ 07086, Attn: RMA/BSA Services.
- Call or write as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. The Firm or Card Issuer (as applicable) must hear from you no later than 60 days after the Firm sent you the first statement on which the error or problem appeared.
- Provide your name and account number (if any).
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you

believe it is an error or why you need more information.

- Provide the dollar amount of the suspected error.
- The Firm or Card Issuer will investigate your complaint and will correct any error promptly. For alleged errors involving UBS Visa® debit card transactions, if we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

Investment objectives

The investment objectives and risk profile are specific to each account and may vary between your accounts. Please advise the Firm promptly in writing of any significant change in your financial situation or investment objectives. For each account held, you choose one of the following investment objectives:

- **Produce Current Income:** Investments seeking the generation of income only.
- **Achieve Capital Appreciation:** Investments seeking growth of principal rather than the generation of income.
- **Produce Combination of Income and Capital Appreciation:** Investments seeking both the generation of income and growth of principal.

Overall risk profiles

- **Conservative:** Seeks to maintain initial principal, with low risk and volatility to the account overall, even if income or returns do not generate significant inflation.
- **Moderate:** Willing to accept some risk to principal and tolerate some volatility to seek higher returns.
- **Aggressive:** Willing to accept high risk to principal and high volatility to seek high returns over time.
- **Investment Eligibility Consideration:** If selected, a portion of the portfolio for that account may include complex strategies, limited liquidity and greater volatility.

UBS Sweep Options

UBS offers options for sweeping cash balances to bank deposit accounts at non-affiliated banks and affiliated banks and money market mutual funds (Money Funds). Deposit accounts at UBS Bank USA and non-affiliated banks participating in the UBS FDIC-insured Deposit Program are FDIC-insured in accordance with FDIC rules. For more information, please visit www.fdic.gov. Deposit accounts at UBS AG Stamford Branch and shares of Money Funds are not insured by the FDIC.

Bank deposits are not protected by SIPC. Money Fund shares are protected by SIPC. See "UBS Financial Services Account Protection" below.

Upon your request, balances in the bank deposits may be withdrawn, and shares of a Money Fund may be liquidated, and the proceeds returned to you or your securities account.

Further information about available sweep options, including current interest rates and yields, is available at

www.ubs.com/sweepoptions, from your Financial Advisor or by calling 800-762-1000.

UBS Financial Services account protection

The Firm is a member of the Securities Investor Protection Corporation (SIPC), which protects securities customers of its members up to \$500,000 (including \$250,000 for claims for cash). Explanatory brochure available upon request or at www.sipc.org. The SIPC asset protection limits apply to all accounts that you hold in a particular capacity.

The Firm, together with certain affiliates, has also purchased supplemental insurance. The maximum amount payable to all eligible clients, collectively under this protection is \$500 million as of December 10, 2019. Subject to the policy conditions and limitations, cash at the Firm is further protected for up to \$1.9 million in the aggregate for all your accounts held in a particular capacity. A full copy of the policy wording is available upon request.

Neither the SIPC protection nor the supplemental insurance apply to:

- Certain financial assets controlled by (and included in your account value) but held away from UBS Financial Services. For example certain (i) insurance products, including variable annuities, and (ii) shares of mutual funds registered in the name of the account holder on the books of the issuer or transfer agent;
 - Investment contracts or private investments (e.g., limited partnerships and placements) that are not registered under the Securities Act of 1933;
 - Commodities contracts (e.g., foreign exchange and precious metal contracts), including futures contracts and commodity option contracts;
 - Securities on loan to UBS Financial Services; and
 - Deposit accounts (except certificates of deposit) at UBS Bank USA, UBS AG U.S. branches and banks in the FDIC insured Deposit Program.
- The SIPC protection and the supplemental protection do not apply to these assets even if they otherwise appear on your statements. The SIPC protection and the supplemental protection do not protect against changes in the market value of your investments (whether as a result of market movement, issuer bankruptcy or otherwise).

Statement "householding"

We may consolidate all related account statements with the same address in the same envelope. If you prefer to receive individual statements mailed in separate envelopes, you may decline householding by calling your Financial Advisor.

Friendly account name

The Friendly account name is a customizable "nickname" chosen by you. It has no legal effect, is not intended to reflect any strategy, product, recommendation, investment objective or risk profile associated with your accounts, and is not a promise or guarantee that wealth, or any financial results, can or will be achieved. All investments involve the risk of loss, including the risk of loss of the entire investment. You can change your Friendly account names through Online Services or by contacting your Financial Advisor.

Account overview

- **Value of your account/portfolio.** Net of assets and liabilities.
- **Assets.** Includes available cash balances, values for restricted security (est.), and Global Time Deposits unrealized marks to market, and certain assets not held by the Firm. Does not include unpriced securities/assets at the end of the prior and current statement periods, or private investments, unvested stock options and exercisable stock options.
- **Liabilities.** Includes debit balances, outstanding margin loans, credit line, short account balances.
- **Cash/money balances.** Total of uninvested available cash balances, plus deposit balances at affiliated and non-affiliated banks, and money market mutual fund sweep balances, at the close of the statement period. Non-commodity-free credit balances in your account are not segregated from other balances and the Firm may use any of these funds in the ordinary course of its business. These funds are payable upon your demand. This total is included in the current period closing value.

Lending information

For detailed information on the Firm's lending practices and disclosures, refer to the agreements governing your account. UBS Statement of Credit Practices available in *Agreements and Disclosures* at www.ubs.com/disclosures.

Your assets

You may ask for delivery of fully paid securities at any time. You may receive securities used as loan collateral after paying any balance due on them. Any securities transferred to the Firm during the statement period are listed at market value as of the end of the statement period.

- **Cost basis.** In determining the cost basis of the securities included in this statement, where indicated with the number "1", the Firm has relied on information obtained from other sources, including information from another firm or that you may have provided to your Financial Advisor. The Firm does not independently verify or guarantee the accuracy or validity of any information provided by sources other than the Firm. Although the Firm generally updates this information as it is received, the Firm does not provide any assurances that the information under "Cost basis" and "Unrealized gain/loss" is accurate as of the date of this statement. As such, please do not rely on this information to make purchase or sale decisions, for tax purposes or otherwise. Accounts transferred to the Firm may reflect gain/loss information only for the period of time they are held at the Firm. More historical information can be added by your Financial Advisor.
- **Unrealized gains/losses.** When data is available, estimated unrealized gains/losses are calculated for individual security lots. The transaction data for individual lots may or may not reflect commissions, charges and/or security reorganization events. Dividend and other reinvestment lots and systematic purchase lots are each combined to display one averaged lot. The "Trade date" column presents the original transaction trade date.





BETTY T. YEE

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

CALAVERAS PUBLIC UTILITY DIST

Agency Name

85-05-001

Account Number

As of 10/15/2020, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 09/30/2020.

Earnings Ratio		.00002309407394024
Interest Rate		0.84%
Dollar Day Total	\$	270,237,078.50
Quarter End Principal Balance	\$	2,767,852.07
Quarterly Interest Earned	\$	6,240.88



California State Treasurer
Fiona Ma, CPA

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

October 23, 2020

LAIF Home
[PMIA Average Monthly Yields](#)

CALAVERAS PUBLIC UTILITY DISTRICT
MANAGER
P.O. BOX 666
SAN ANDREAS, CA 95249

[Tran_Type Definitions](#)

Account Number: 85-05-001

July 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2020	7/14/2020	QRD	1646817	N/A	SYSTEM	10,258.53
7/15/2020	7/29/2020	QRD	1650282	N/A	SYSTEM	835.18
7/17/2020	7/16/2020	RW	1648066	N/A	DONNA LEATHERMAN	-50,000.00

Account Summary

Total Deposit:	11,093.71	Beginning Balance:	3,056,758.36
Total Withdrawal:	-50,000.00	Ending Balance:	3,017,852.07



California State Treasurer
Fiona Ma, CPA

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

October 23, 2020

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[PMIA Average Monthly Yields](#)

CALAVERAS PUBLIC UTILITY DISTRICT
MANAGER
P.O. BOX 666
SAN ANDREAS, CA 95249

[Tran Type Definitions](#)

Account Number: 85-05-001

August 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
8/13/2020	8/13/2020	RW	1652215	N/A	DONNA LEATHERMAN	-100,000.00

Account Summary

Total Deposit:	0.00	Beginning Balance:	3,017,852.07
Total Withdrawal:	-100,000.00	Ending Balance:	2,917,852.07

California State Treasurer
Fiona Ma, CPA



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

October 23, 2020
LAIF Home
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CALAVERAS PUBLIC UTILITY DISTRICT

MANAGER
P.O. BOX 666
SAN ANDREAS, CA 95249

[Tran_Type Definitions](#)

Account Number: 85-05-001

September 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
9/10/2020	9/9/2020	RW	1653873	N/A	DONNA LEATHERMAN	-150,000.00

Account Summary.

Total Deposit:	0.00	Beginning Balance:	2,917,852.07
Total Withdrawal:	-150,000.00	Ending Balance:	2,767,852.07



**EL DORADO
SAVINGS BANK**

RECEIVED NOV - 2 REC'D

CALAVERAS PUBLIC UTILITY DISTRICT
PO BOX 666
SAN ANDREAS CA 95249-0666

Last statement: June 30, 2020
This statement: September 30, 2020
Total days in statement period: 92

Page 1 of 1
0003701144
(0)

Direct inquiries to:
1-800-874-9779

El Dorado Savings Bank
4040 El Dorado Road
Placerville, CA 95667

THANK YOU FOR BANKING WITH US!

Certificate Of Deposit

Account number	0003701144
Total principal	\$289,335.04
Total current balance	\$280,464.18
Total interest year to date	\$2,388.79

DAILY ACTIVITY

Date	Description	Additions	Subtractions	Balance
08-30	Beginning balance			\$279,859.83
07-31	Interest Credit	270.77		279,930.60
08-31	Interest Credit	271.04		280,201.64
09-30	Interest Credit	262.54		280,464.18
09-30	Ending totals	804.35	.00	\$280,464.18

Thank you for banking with El Dorado Savings Bank



RECEIVED NOV - 2 REC'D

CALAVERAS PUBLIC UTILITY DISTRICT
 DONNA M LEATHERMAN
 PO BOX 666
 SAN ANDREAS CA 95249-0666

Last statement: June 30, 2020
 This statement: September 30, 2020
 Total days in statement period: 92

Page 1 of 1
 0003701101
 (0)

Direct inquiries to:
 1-800-874-9779

El Dorado Savings Bank
 4040 El Dorado Road
 Placerville, CA 95667

THANK YOU FOR BANKING WITH US!

Certificate Of Deposit

Account number	0003701101
Total principal	\$277,407.06
Total current balance	\$291,069.44
Total interest year to date	\$2,479.12

DAILY ACTIVITY

Date	Description	Additions	Subtractions	Balance
06-30	Beginning balance			\$290,234.67
07-31	Interest Credit	281.01		290,515.68
08-31	Interest Credit	281.29		290,796.97
09-30	Interest Credit	272.47		291,069.44
09-30	Ending totals	834.77	.00	\$291,069.44

Thank you for banking with El Dorado Savings Bank

Consideration for Application to be Relieved From Single Meter Requirement Under Section 7 Multiple Units - Garamendi, Maryanne 5786(5769) Highway 49, Mokelumne Hill (Account #2024)

Discussion

An agenda item request and information received from Mary Ann Garamendi regarding her property at 5786(5769) Highway 49, Mokelumne Hill. The request is for application to be relieved from single meter requirement under Section 7 Multiple Units. Information is included in the Board packet.

The property was originally owned by MaryJane Garamendi in 2008 she connected her home to the CPUD water system. Years later when the Garamendi Family Trust was being settled MaryAnn inquired about the meter connection and informed the District that there were two homes connected to the water meter originally installed for a single family residents, i.e. MaryJane's home.

MaryAnne and I met in September 2019 to discuss the situation with the family trust and expressed concerns that she would appreciate if this could wait until the trust settled. It was agreed once she took position of the property there would be a multiple unit charge and work towards separating the cross connection to the additional residence.

In September 2020, the District notified MaryAnne that the cross connection to assessor parcel number (A)N 016-014-003 (parcel D1) be corrected to conform to District standards as previously agreed.

Recommended Action

Deny request for relief of single meter requirement under Section 7 Multiple Units. Recommend that the customer install a separate meter eliminating the cross connection to APN: 016-014-003 within 90 days.

Motion 1st _____, 2nd _____, Carried _____.

RECEIVED OCT 22 2020



Calaveras Public Utility District
506 W. Saint Charles St.
P.O. Box 666
San Andreas, CA 95249
Ph: 209/754-9442 Fax: 209/754-9432
www.cpubd.org

AGENDA REQUEST FORM

DATE: 10-17-2020 MEETING DATE: Nov. 10, 2020

REQUESTER: MARY AIDNE GARAMENDI

ADDRESS: 5786 Hwy 49 (formally 5769 Hwy 49) Moke Hill

PHONE NUMBER: (209) 286-1705 (209) 217-7333

E-MAIL: mgaramendi1@hotmail.com

CIRCLE ONE: BOARD MEMBER PUBLIC OTHER

ITEM TITLE: Application to be relieved from single meter requirement
under Section 7 Multiple Units

- REASON (Circle one):
- Item on previous agenda
 - New item
 - Discussion only
 - Special Meeting

DESCRIPTION OR HISTORY: (Use additional pages if needed)

See attached sheet.

RECEIVED OCT 22 2020

Description or History

Meter # 68831527, Acct #2024 was established July 2008 under the address of 5769 Hwy 49, Mokelumne Hill. At that time a service line ran to MJ Garamendi's home as well as her rental home on the main homestead. All service charges were paid by M J Garamendi (died 2015) or the Garamendi Family Trust. It was not realized until 2019 that a MU fee should be paid on #2024. That has since been corrected and a MU fee now exists on the account. At the end of November 2019, the Garamendi Family Trust property was distributed to the seven children or their heirs. I, Mary Anne Garamendi, inherited the MJ Garamendi house and the rental house that CPUD serviced along with the property that the CPUD substation now exists. It states under Section 7- Multiple Units of the CPUD policy "...after satisfactorily showing that the separate meter requirement above stated would work undue hardship... the landowner may upon application, be relieved from such single meter requirement." I am applying for that variance as it would be a financial hardship as well as unnecessary change to what has been operating since 2008.

A handwritten signature in cursive script that reads "Mary Anne Garamendi". The signature is written in black ink and is centered below the main text block.

- (7) The cost of rights-of-way for easements, surveying, mapping, descriptions and recordings, unless the same are furnished by applicant at his own cost, shall all be included in the cost for main extensions.
- (8) Unless it is arranged by specific agreement otherwise, all main extensions shall be made only by the District in accordance with the District's standard specifications.

SECTION 7. MULTIPLE UNITS

It is the policy of this District that each and every structure intended for or occupied or used as a separate unit for residential or commercial purposes, including but not limited to single family dwellings, individual rental units, individual apartments, flats, multiple dwellings, house trailers, whether or not contained in the same structure, must each, subject to the exceptions hereinafter stated, be connected to the District system by separate meter and service connection for each unit. The District makes specific exception to the above in the case of licensed trailer parks, motels, and multiple dwellings, and in these instances, several units may be connected to the system by one larger than standard meter. Also, at the sole discretion of the Board of Directors of this District, and after satisfactorily showing that the separate meter requirement above stated would work undue hardship or would be economically unfeasible due to structural facilities existing prior to the date of adoption of this ordinance, the land owner may, upon application, be relieved from such single meter requirement.

Generally, separate houses, buildings, living or business quarters on the same premises, or on adjoining premises, under single ownership, will be served separately and individually.

Donna Leatherman

From: Donna Leatherman
Sent: Friday, September 13, 2019 3:03 PM
To: maryanne garamendi
Subject: RE: Meeting today

Mary Anne

Thank you for meeting with me this morning, to follow-up the District will postpone changing the rate code on your account #2024 at this time. This water meter service installed in 2008 is for service at APN 16-14-13 (aka: MaryJane's home) and will stay with that address.

Once the trust is settle you can complete the application to transfer the account to your name, and discuss the additional meter service to APN 016-014-003 (aka: parcel D-1) as discussed. You had also requested copies of the easement regarding the hydro station which are now available at the front counter for your pick up.

As for the remaining free tap in the Garamendi Trust we discussed options for future service(s) this will require a bit of creativity however, for you and the trustees future services require that each separate assessor parcel number have its own meter service, backflow and water service line from the meter.

Hope this helps.

Thank you again for assisting with parcel clarification.

Donna Leatherman

Donna Leatherman, District Manager
Calaveras Public Utility District
P.O. Box 666, 506 W. St. Charles
San Andreas, CA 95249
p 209.754.9442 / c 209.482.0568 / f 209.754.9432
Visit our website www.cpubd.org
'Like' us on [Facebook](#)

From: maryanne garamendi <mgaramendi1@hotmail.com>
Sent: Friday, September 13, 2019 8:23 AM
To: Donna Leatherman <dleatherman@cpud.org>
Subject: RE: Meeting today

Thank you. I'll see you around 9.
Mary Anne

Donna Leatherman <dleatherman@cpud.org> wrote:

MaryAnne:

Donna Leatherman

From: Donna Leatherman
Sent: Friday, October 9, 2020 4:32 PM
To: maryanne garamendi
Cc: Calaveras Public Utility District
Subject: Correction of Cross-Connection and New Meter Service
Attachments: Water Service App..pdf; Garamendi.C.estimate.pdf

Good afternoon MaryAnne

I hope this email finds you safe and well. The District is reaching out to follow up on our meeting in September 2019 regarding the water service issues pertaining to the Garamendi Family Trust real property. At the time of our meeting, it was understood that the estate was still in the process of being settled. We understand that the trust estate is now settled, and the matter of the District water services, and cross-connections may now be easily resolved. It was agreed that the meter servicing account #2024 is for Assessor's Parcel Number (APN) 016-014-013, parcel C-1 (previously MaryJane Garamendi's home, which is now owned by you) and will remain with that parcel.

The District is requiring that the cross-connection to APN 016-014-003 (parcel D1) be corrected to conform to District standards, and that an application for a new and separate water meter service for that parcel be submitted. The application for water service and a connection fee of \$3,825.00 are required at this time to establish that connection and water service.

Additionally, there is a pending request for services to the other parcels on the remainder of the original property. All will require a hot tap on the main line. All affected parties may choose to share this expense proportionately, but that is a matter to be determined among the owners of the affected parcels. The District has a cost estimate for the hot tap work, that was provided to the other parties a copy is enclosed for your review and consideration to share this cost.

Finally, once services are installed, you will also be required to install separate backflow prevention devices on each meter service in accordance with the District's ordinance.

If you have any questions regarding the above, please do not hesitate to contact me.

Best-

Donna Leatherman

Donna Leatherman, General Manager
Calaveras Public Utility District
P.O. Box 666, 506 W. St. Charles
San Andreas, CA 95249
p 209.754.9442 / c 209.482.0568 /f 209.754.9432
Visit our website www.cpubd.org
'Like' us on [Facebook](#)

Garamendi Ranch
Compound
5769 Highway 49, Mt
toward Sport Hill Road area

PARCEL MAP

LOT LINE ADJUSTMENT

BLA FILE No. 2019-03
 BEING A PORTION OF THE NE 1/4 SECTION 24, T. 5 N., R. 11 E., M. D. M.
 COUNTY OF CALAVERAS, STATE OF CALIFORNIA



July, 2019

Scale: 1"=50'

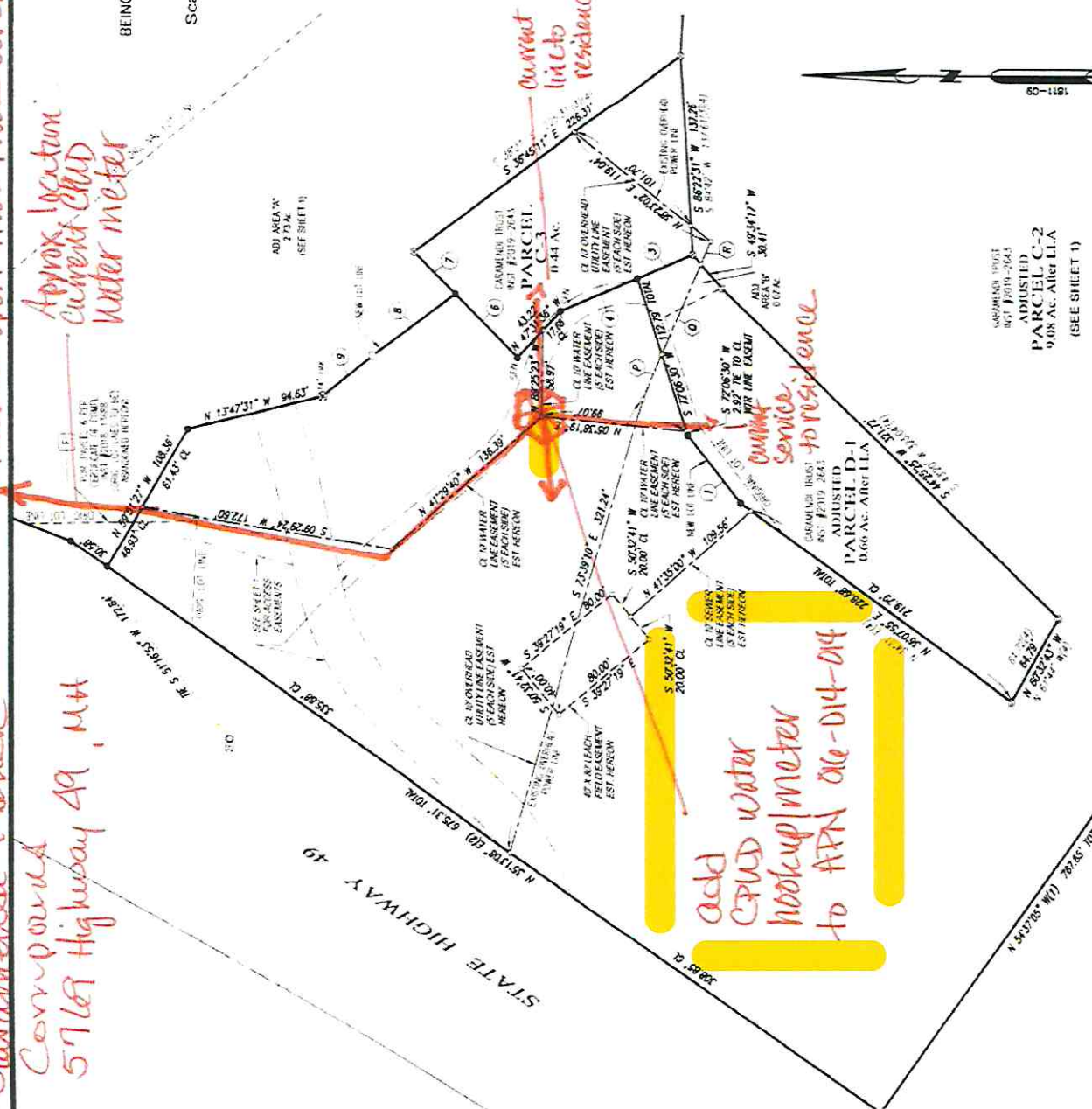
NOTES and LEGEND

- DENOTES 3/4" REBAR WITH PLASTIC CAP STAMPED PLS 3570 SET ON THIS SURVEY
- DENOTES A CALCULATED POINT ONLY, NOTHING FOUND OR SET
- DENOTES FOUND 3/4" REBAR WITH PLASTIC CAP STAMPED PLS 3570 PER RS 24-45
- DENOTES FOUND BRASS CAP IN CONCRETE CALTRANS MONUMENT PER STATE HIGHWAY MAP, DISTRICT X, ROUTE 49, CALAVERAS COUNTY, POST MILE 26.51, DATED JUNE 25, 1985
- DENOTES FOUND 3/4" IRON PIN TAGGED RCE 10761 PER RS 3-194
- DENOTES FOUND FENCE CORNER POST, AFFIXED TAG PLS 3570
- DENOTES FOUND 3/4" IRON PIN PER INST. #2019-2643
- (1) DENOTES RECORD DATA PER RS 24-45
- (2) DENOTES RECORD DATA PER STATE HIGHWAY MAP, DISTRICT X, ROUTE 49, CALAVERAS COUNTY, POST MILE 26.51, DATED JUNE 25, 1985
- (3) DENOTES RECORD DATA PER RS 3-194
- (4) DENOTES RECORD DATA PER INST. #2019-2843
- INST. # DENOTES INSTRUMENT NUMBER, CALAVERAS COUNTY RECORDS
- O.R. DENOTES OFFICIAL RECORDS, CALAVERAS COUNTY
- LLA DENOTES LOT LINE ADJUSTMENT
- SFN DENOTES SEARCHED FOUND NOTHING
- CL DENOTES CENTERLINE OR DISTANCE TO CENTERLINE
- RS 24-45 DENOTES BOOK 24 OF RECORD OF SURVEYS AT PAGE 45, CALAVERAS COUNTY RECORDS

BASIS OF BEARINGS IS REFERRED TO THE SOUTH LINE OF ADJUSTED PARCEL 6 AS SHOWN ON RS 24-45, THE BEARING OF WHICH IS N 87°08'58" W.

CL TO WATERLINE	DATA TABLE
P	N 51°35'21" E 58.31'
O	S 65°53'51" E 32.94'
R	S 65°53'51" E 47.23'
R	S 65°53'51" E 17.07'

CL TO WATERLINE	DATA TABLE
1	N 51°35'21" E 58.31'
2	N 72°08'30" E 101.81' (2)
2A	N 72°08'30" E 10.80' (2)
3	N 23°34'20" W 41.28'
4	N 25°14'40" W 41.28'
4	N 23°34'20" W 57.08'
5	N 25°14'40" W 41.28'
5	N 47°31'35" W 43.22' (3)
6	N 47°31'35" W 41.05'
7	N 47°31'35" W 41.05'
8	N 45°00'00" E 48.40'
8	N 47°31'35" W 28.60'
9	N 36°53'21" W 43.87'



ADJUSTED PARCEL C-2
 9.08 AC. Alter LLA
 (SEE SHEET 1)

CPUD Water Easement

PARCEL MAP
LOT LINE ADJUSTMENT
 BLA FILE NO. 2019-03

BEING A PORTION OF THE NE 1/4 SECTION 24, T. 5 N., R. 11 E., M. D. M.
 COUNTY OF CALAVERAS, STATE OF CALIFORNIA

July, 2019
TDMA & ASSOCIATES INC.
 ENGINEERS - SURVEYORS - PLANNING
 11 Summit Road, Jackson, CA 95622
 (530) 722-0196

Scale: 1"=100'

NOTE:
 SEE SHEET 3 FOR
 ADDITIONAL EASEMENTS

NOTES and LEGEND

- DENOTES 3/4" REBAR WITH PLASTIC CAP STAMPED PLS 3570 SET ON THIS SURVEY
- DENOTES A CALCULATED POINT ONLY, NOTHING FOUND OR SET
- DENOTES FOUND 3/4" REBAR WITH PLASTIC CAP STAMPED PLS 3570 PER RS 24-45
- DENOTES FOUND BRASS CAP IN CONCRETE CALTRANS MONUMENT PER STATE HIGHWAY MAP DISTRICT X, ROUTE 49, CALAVERAS COUNTY, POST MILE 26.51, DATED JUNE 25, 1989
- DENOTES FOUND 3/4" BRN FPN TAGGED RICE 10761 PER RS 3-194
- DENOTES FOUND FENCE CORNER POST, AFFIXED TAG PLS 3570
- DENOTES FOUND 3/4" BRN FPN PER INST. #2019-2643
- (1) DENOTES RECORD DATA PER RS 24-45
- (2) DENOTES RECORD DATA PER STATE HIGHWAY MAP, DISTRICT X, ROUTE 49, CALAVERAS COUNTY, POST MILE 26.51, DATED JUNE 25, 1989
- (3) DENOTES RECORD DATA PER RS 3-194
- (4) DENOTES RECORD DATA PER INST. #2019-2643
- INST. # DENOTES INSTRUMENT NUMBER, CALAVERAS COUNTY RECORDS
- O.R. DENOTES OFFICIAL RECORDS, CALAVERAS COUNTY
- LLA DENOTES LOT LINE ADJUSTMENT
- SPN DENOTES SEARCHED FOUND NOTHING
- C. DENOTES CENTERLINE OR DISTANCE TO CENTERLINE

RS 24-45 DENOTES BOOK 24 OF RECORD OF SURVEYS AT PAGE 45, CALAVERAS COUNTY RECORDS

BASS OF BEARINGS IS REFERRED TO THE SOUTH LINE OF ADJUSTED PARCEL C-1, AS SHOWN ON RS 24-45, THE BEARING OF WHICH IS N 87°05'56" W.



SHEET 2 OF 3 SHEETS

Q.A. 1" 200' SHILL 41
 NE CORNER SECTION 24
 PER RS 3-194, RS 4-199,
 RS 24-37 AND RS 24-45 24, 19

Adj Parcel C-1

PREPARED FOR:
 DEBRA G. MCCARTNEY and DAWN AKEL, Co-Trustees
 of the Garamendi Family Trust dated March 19, 1980 and
 the Raymond V. Garamendi Exemption Trust
 INST. #2019-2643

OWNER INFORMATION

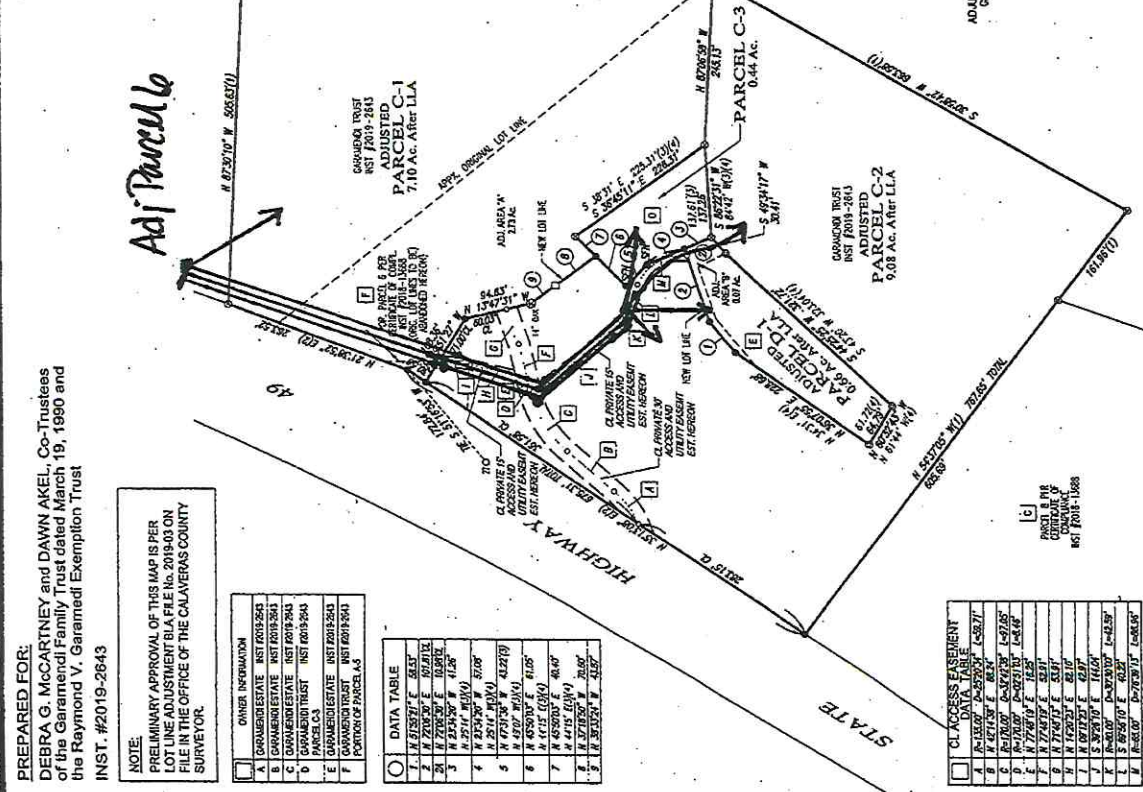
A	GARAMENDI TRUST	INST #2019-2643
B	GARAMENDI TRUST	INST #2019-2643
C	GARAMENDI TRUST	INST #2019-2643
D	GARAMENDI TRUST	INST #2019-2643
E	GARAMENDI TRUST	INST #2019-2643
F	GARAMENDI TRUST	INST #2019-2643

DATA TABLE

1	N 87°05'56" W	438.27
2	S 89°52'10" E	43.29
3	S 87°05'56" W	14.28
4	N 87°05'56" W	41.26
5	N 87°05'56" W	37.07
6	N 89°52'10" E	61.05
7	N 87°05'56" W	46.67
8	N 87°05'56" W	20.97
9	N 87°05'56" W	41.87

ACCESS EASEMENT DATA TABLE

A	N 87°05'56" W	438.27	438.27
B	S 89°52'10" E	43.29	43.29
C	S 87°05'56" W	14.28	14.28
D	N 87°05'56" W	41.26	41.26
E	N 87°05'56" W	37.07	37.07
F	N 89°52'10" E	61.05	61.05
G	N 87°05'56" W	46.67	46.67
H	N 87°05'56" W	20.97	20.97
I	N 87°05'56" W	41.87	41.87
J	S 89°52'10" E	43.29	43.29
K	S 87°05'56" W	14.28	14.28
L	N 87°05'56" W	41.26	41.26
M	N 87°05'56" W	37.07	37.07



AGENDA ITEM 6

Consideration and Acceptance of Financial Statements Fiscal Year Ending June 30, 2020

Larry Bain, CPAs prepared the Financial Statements for fiscal year ending June 30, 2020 for the Board. This is the last year of their contract term.

Recommended Action: Acceptance of the Annual Audit Fiscal Year Ending June 30, 2020. Next year solicit quotes from CPA to perform the CPUD audit for the upcoming year.

Motion 1st _____, 2nd _____, Carried _____ .

CALAVERAS PUBLIC UTILITY DISTRICT
FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

CALAVERAS PUBLIC UTILITY DISTRICT

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LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA / 916.601-8894

lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Calaveras Public Utility District
San Andreas, CA

We have audited the accompanying business-type activities and the fiduciary fund of the Calaveras Public Utility District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects the financial position of the business-type activities and the fiduciary fund of the Calaveras Public Utility District as of June 30, 2020, and the changes in financial position and the results of its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The Calaveras Public Utility District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The required supplementary information other than MD&A, as listed in the table of contents on page 25 as Schedule of the Plan's Proportionate Share of the Net Pension Liability, page 26 as Schedule of District Contributions and page 27 as the District's Other Postemployment Benefits (OPEB) Plan Schedule of Changes in the District's Net OPEB Liability and Related Ratios, is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Larry Bain, CPA,
An Accounting Corporation
October 20, 2020*

CALAVERAS PUBLIC UTILITY DISTRICT

**STATEMENT OF NET POSITION
JUNE 30, 2020**

Current Assets	
Cash	\$ (46,776)
Investments	4,425,193
Accounts receivable	243,625
Interest receivable	11,094
Prepaid accounts	78,146
Deposits-ACWA	11,706
Total current assets	<u>4,722,988</u>
Noncurrent Assets	
Capital assets	
Nondepreciable capital assets	
Land	150,436
Construction in progress	<u>46,909</u>
Depreciable capital assets	
Building and improvements	321,134
Dam	270,529
Pumping equipment	1,480,730
Treatment	4,428,260
Transmission and distribution	8,318,379
General	78,199
Less accumulated depreciation	<u>(7,103,182)</u>
Total depreciable capital assets-net	<u>7,794,049</u>
Total capital assets (net of accumulated depreciation)	<u>7,991,394</u>
Total noncurrent assets	<u>7,991,394</u>
Total assets	<u>12,714,382</u>
Deferred Outflows of Resources	
Deferred outflows-pension	282,793
Deferred outflows-OPEB	95,834
Total deferred outflows of resources	<u>378,627</u>
Current Liabilities	
Accrued expenses	171,503
Unearned revenue	25,000
Bank overdrafts	
Current portion-long term liabilities	24,926
Total current liabilities	<u>221,429</u>
Noncurrent Liabilities	
Compensated absences	5,103
Net pension liability	1,239,811
Net OPEB liability	384,835
Total long-term liabilities	<u>1,629,749</u>
Total liabilities	<u>1,851,177</u>
Deferred Inflows of Resources	
Deferred inflows-pension	89,544
Deferred inflows-OPEB	128,619
Total deferred inflows of resources	<u>218,163</u>
Net Position	
Net investment in capital assets	7,966,469
Unrestricted	3,057,201
Total net position	<u>\$ 11,023,669</u>

The notes to financial statements are an integral part of this statements

CALAVERAS PUBLIC UTILITY DISTRICT

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Operating revenue	
Water sales	\$ 1,982,582
Hydro electric charges	68,614
Hookup fees	6,960
Total operating revenues	<u>2,058,156</u>
Operating expenses	
Source of supply	
Hydro expense	54,430
Pumping	150,310
Water treatment	112,776
Transmission and distribution	664,354
Administration and general	1,106,472
Depreciation	316,538
Total operating expenses	<u>2,404,880</u>
Operating income (loss)	<u>(346,724)</u>
Nonoperating revenue (expenses)	
Interest income	128,730
Rents and leases	29,380
Other	40,910
Grant revenue	66,061
Sale of assets	6,540
County taxes	118,600
Nonoperating revenues (expenses)	<u>390,221</u>
Decrease in net position	43,497
Net Position, beginning of fiscal year	<u>10,980,172</u>
Net position, end of fiscal year	<u><u>\$ 11,023,669</u></u>

The notes to financial statements are an integral part of this statements

CALAVERAS PUBLIC UTILITY DISTRICT

**STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Cash flows from operating activities:	
Cash receipts from customers	\$ 1,991,133
Cash payments to suppliers for goods and services	(872,399)
Cash payments to employees for services and benefits	(995,465)
Net cash used in operating activities	<u>123,269</u>
Cash flows from noncapital and related financing activities:	
Proceeds from property tax and assessments	118,600
Proceeds from rents and leases	29,380
Proceeds from grant reimbursements	66,061
Proceeds from miscellaneous items	40,910
Net cash provided by noncapital financing activities	<u>254,951</u>
Cash flows from capital and related financing activities:	
Additions to capital assets	(459,699)
Sale of capital assets	6,540
Net cash used in capital and related financing activities	<u>(453,159)</u>
Cash flows from investing activities:	
Interest received on investments	<u>137,668</u>
Net increase (decrease) in cash and cash equivalents	62,729
Cash and cash equivalents, beginning of fiscal year	<u>4,338,306</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 4,401,035</u>
Reconciliation of cash and cash equivalents to the balance sheet:	
Cash	\$ (46,776)
Investments	<u>4,425,193</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 4,378,417</u>
Reconciliation of operating income (loss) to	
net cash provided by operating activities	
Operating income (loss)	\$ (346,724)
Adjustments to reconcile operating income (loss) to	
net cash provided by operating activities:	
Depreciation	316,538
Changes in assets and liabilities:	
Accounts receivable	(67,023)
Prepaid expenses	(624)
Deposits	(136)
Accrued expenses	120,194
Deferred revenue	-
OPEB liability	(19,287)
GASB 68-pension adjustments	129,456
Compensated absences	(9,125)
Net cash used in operating activities	<u>\$ 123,269</u>

The notes to financial statements are an integral part of this statements

CALAVERAS PUBLIC UTILITY DISTRICT

**STATEMENT OF FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>CERBT OPEB Trust Fund</u>
<u>Assets</u>	
Cash and investments	\$ 953,967
Total Assets	<u>\$ 953,967</u>
 <u>Net Position</u>	
Held in trust for OPEB benefits	<u>\$ 953,967</u>
 Changes in Fiduciary Net Position-CERBT OPEB Trust Fund	
 Additions:	
Employer contributions	\$ 40,000
Total contributions	<u>40,000</u>
 Investment income (loss):	
Net adjustment to fair value of investments	30,806
Total Additions (Deductions)	<u>30,806</u>
Change in plan net position	<u>70,806</u>
 Net Position:	
Held in trust for OPEB benefits:	
Beginning of year	883,161
End of year	<u>\$ 953,967</u>

The notes to financial statements are an integral part of this statements

CALAVERAS PUBLIC UTILITY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies

The Calaveras Public Utility District operates under the Public Utility District Act, Division 7, of the Public Utilities Code, State of California. The Act permits formation of multipurpose government agencies to provide public services on a regional basis. In accordance with the Act, voters approved creating the Calaveras Public Utility District to provide domestic water to unincorporated communities of San Andreas and Mokelumne Hill. The District's governing body is a Board of Directors comprised of 5 members with 4 year staggered terms.

A. Reporting Entity

The District has defined its reporting entity in accordance with U.S. generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with GASB.

B. Basis of Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

Fund Financial Statements

The proprietary fund financial statements provide information about the District's funds. Separate statements for each fund category - *proprietary and fiduciary* - are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column. All remaining funds are aggregated and reported as non-major funds.

Proprietary fund financial statements include a Statement of Net Position; a Statement of Revenues, Expenses, and Changes in Net Position; and a Statement of Cash Flows.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases

CALAVERAS PUBLIC UTILITY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2020

B. Basis of Presentation (Continued)

(expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The District reports on the following proprietary fund:

Water Fund

This fund accounts for the activities of treating and distributing water to the residents in the District and the general operations.

The Fiduciary fund is used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds use the “economic resources” measurement focus and the accrual basis of accounting.

The District reports the following fiduciary fund type:

CERBT OPEB Trust Fund

Accounts for accumulation of resources associated with the District’s other post-employment benefits (OPEB) trust fund used for administration of health insurance for retirees.

C. Basis of Accounting

These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied. This is a basis of accounting that conforms to accounting principles generally accepted in the United States of America.

D. Prepaid Expenses

Accounts for prepaid liability insurance, prepaid healthcare insurance and prepaid department of water resources dam fees.

E. Cash Equivalents

For purpose of the statement of cash flows, the District considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. This includes cash with Calaveras County and deposits with the State of California Local Agency Investment Fund (LAIF).

CALAVERAS PUBLIC UTILITY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

F. Budgetary Reporting

The District prepares an annual operating and capital budget, which is approved and adopted by the Board of Directors. The budget serves as an approved plan to facilitate financial control and operational evaluation. California State law does not require formal adoption of appropriated budgets for enterprise funds.

G. Use of Estimates in the Preparation of Financial Statements:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Capital Contributions

Transmission and distribution system assets contributed to the District by installers are capitalized at the installers estimated cost, which approximates fair value at the time of the District's acquisition, and is recorded as capital contributions when received.

I. Estimated Insurance Liabilities

The District maintains an insurance policy with Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) that provides limits of liability of for general liability, auto and an additional umbrella policy. The District also maintains workers compensation insurance through ACWA/JPIA, with a pooled self-insurance.

J. Net Position

Net position comprises the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

Net investment in capital assets-This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted-This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position-This component of net position consists of net position that does not meet the definition of "restricted" or "investment in capital assets."

CALAVERAS PUBLIC UTILITY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

K. Restricted and Unrestricted Resources:

When both restricted and unrestricted resources are available for use, the District uses restricted resources first, and then unrestricted resources as needed.

L. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation. In accordance with GASB 16, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees.

M. Property Taxes

The District receives property taxes from Calaveras County, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

N. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available. Capital assets include land, buildings, water system, equipment, office furniture and vehicles. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Building and improvements	20-50 years
Equipment and Infrastructure	5-100 years

O. Pensions

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

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2: Cash and Investments

Cash and investments are reported on the balance sheet as follows:

Cash and investments	\$ 4,378,417
Total cash and investments	\$ 4,378,417

Cash and investments at June 30, 2020, consisted of the following:

Checking	\$ (47,026)
Petty cash	250
Certificates of deposit	1,361,887
Calaveras County treasury	6,548
LAIF	3,056,758
Total cash and investments	\$ 4,378,417

A. Investments Authorized by the California Government Code and the Entity’s Investment Policy

The table below identifies the **investment types** that are authorized for the Calaveras Public Utility District (District) by the California Government Code (or the District’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District’s investment policy, where more restrictive) that address **interest rate risk, credit risk and concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local agency bonds	5 years	None	None
U.S. treasury obligations	5 years	None	None
State of California obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Banker's acceptances	180 days	40%	30%
Commercial paper	270 days	40%	10%
Negotiable CDs	5 years	30%	None
Repurchase agreements	1 years	None	None
Reverse repurchase agreements	92 days	20%	None
Medium term notes	5 years	30%	None
Mutual/money market funds	5 years *	20%	10%
Collateralized bank deposits	5 years	None	None
Mortgage pass-through securities	5 years	20%	15%
Time deposits	5 Years	None	None
Local Agency Investment Fund (LAIF)	5 years *	None	None

* The five year maximum maturity can be extended by the Board of Directors. Also, the maximum maturity can be extended if the funds are reserved for bond, COP or note payments to coincide with the required repayments.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2: Cash and Investments (Continued)

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
State Investment Pool*	\$ 3,056,758	\$ 3,056,758	\$ -
Totals	\$ 3,056,758	\$ 3,056,758	\$ -

*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. Custodial Credit Risk

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

At June 30, 2020, the District's deposit balance was \$1,418,428, and the carrying amount was \$1,314,861. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance, \$1,073,786 was covered by the Federal Depository Insurance and the remainder in commercial banks was covered by collateral held in the pledging bank's trust department in the District's name or by the terms. Deposits held in UBS business services accounts above the FDIC insured limits flow into a triple "A" rated money market fund.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 2: Cash and Investments (Continued)

E. Investment in State Investment Pool

LAIF is included in the State's Pooled Money Investment Account. The total amount invested by all public agencies in the State's Pooled Money Investment Account approximates \$101.79 billion. Of the \$101.79 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 3.37% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute.

The District maintains a cash account with the Calaveras County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The Calaveras County's financial statements may be obtained by contacting the County of Calaveras Auditor-Controller's office at 891 Mountain Ranch Road, San Andreas, CA 95249.

Required disclosures for the District's investment in the Calaveras County Investment Pool at June 30, 2020 are as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Note 3: Capital Assets

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

	Balance 7/1/2019	Additions	Retirements/ Adjustments	Balance 6/30/2020
Capital assets not being depreciated				
Land	\$ 150,436	\$ -	\$ -	\$ 150,436
Construction in progress	108,069	46,909	(108,069)	46,909
Total capital assets, not being depreciated	<u>258,505</u>	<u>46,909</u>	<u>(108,069)</u>	<u>197,345</u>
Capital assets, being depreciated				
Buildings	321,134			321,134
Dam	153,517	117,012		270,529
Pumping plant	1,312,921	167,809		1,480,730
Treatment	4,420,757	7,503		4,428,260
Transmission and distribution	8,089,844	303,653	(75,118)	8,318,379
General plant & administration	78,199			78,199
Total capital assets, being depreciated	<u>14,376,372</u>	<u>595,977</u>	<u>(75,118)</u>	<u>14,897,231</u>
Less accumulated depreciation:	<u>(6,809,262)</u>	<u>(316,538)</u>	<u>22,618</u>	<u>(7,103,182)</u>
Total capital assets, being depreciated, net	<u>7,567,109</u>	<u>279,439</u>	<u>(52,500)</u>	<u>7,794,049</u>
Total capital assets, net	<u>\$ 7,825,614</u>	<u>\$ 326,348</u>	<u>\$ (160,569)</u>	<u>\$ 7,991,394</u>

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 4: Long-Term Liabilities

Long-term liabilities consisted of the following at June 30, 2020:

	Balance 7/1/2019	Additions	Retirements	Balance 6/30/2020	Due Within One Year
Compensated absences	\$ 39,153	\$ 40,726	\$ (49,851)	\$ 30,028	\$ 24,926
Net OPEB liability (Note 7)	521,153		(136,318)	384,835	
Net pension liability (Note 5)	1,145,237	94,574		1,239,811	
Total	<u>\$ 1,705,543</u>	<u>\$ 135,300</u>	<u>\$ (186,169)</u>	<u>\$ 1,654,674</u>	<u>\$ 24,926</u>

A. Compensated Absences

District employees accumulate earned but unused vacation benefits that can be converted to cash at termination or retirement from employment. The amount of the compensated absences at June 30, 2020 was \$30,028.

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

The District's Statement of Net Position for the year ended June 30, 2020 includes, for the second year, a net pension liability. This liability was placed on the books due to a change in accounting standards (GASB Statement No. 68) that went into effect for last fiscal year, but it does not represent a sudden deterioration in the District's actual financial condition. The liability has accumulated over time as the pension benefits were earned by District employees and adjusted for District contributions, actual benefit payments, and updated actuarial assumptions. Most local governments with defined benefit pension plans saw significant accounting adjustments and a reduction to net position as a result of implementing this standard.

The net pension liability represents the District's obligation to fully fund the pensions of its current and prior employees based on the service they provided to the District over a number of prior years. In the past, accounting standards required that no liability be shown for this obligation, even though it did legally exist, as long as the District made its required contributions to the pension plan each year. This resulted in reporting pension expense each year that included both the cost of offering pension benefits to the District's current employees for services they performed that year as well as catch-up contributions related to prior year employee service. The new standard improves the accounting for annual pension expense because the recognition of the net pension liability eliminates the need to include catch-up contributions in current year pension expense. The pension expense recognized by the District each year will now be designed to capture only the cost of providing pension benefits to employees related to their service in the current year, with a few adjustments necessitated by varying investment returns and other

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

conditions because actuarial results cannot predict future events with complete precision. As a result, the District's pension expense recognized under GASB 68 will generally be lower than what has previously been recognized.

A. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members hired prior to January 1, 2013 with five years of total service are eligible to retire at age 50, after January 1, 2013 at age 62 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52 - 67
Monthly benefits , as a % of eligible	2.2% to 2.7%	1.0% to 2.0%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	12.51%	6.99%

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

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer	\$	135,428
Contributions-employee (paid by employer)	\$	29,714

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Miscellaneous Plan	\$	1,239,811
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The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2020 and 2019 was as follows:

Proportion - June 30, 2019	0.03039%
Proportion - June 30, 2020	0.03096%
Change - Increase (Decrease)	0.00057%

For the year ended June 30, 2020, the District recognized pension expense of \$296,656. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 79,438	\$ -
Changes in assumptions	38,162	
Net difference between projected and actual earnings on pension plan investments		(21,676)
Difference between actual and proportionate share of contributions		(67,868)
Change in proportion	30,158	
District contributions subsequent to the measurement date	135,035	
Total	<u>\$ 282,793</u>	<u>\$ (89,544)</u>

\$135,035 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period		
Ended June 30:		
2021	\$	(72,711)
2022		21,572
2023		(2,695)
2024		(4,380)
Thereafter		-

Actuarial Assumptions – The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and
Investment Rate of Return	7.15%

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

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

	<u>Discount Rate -1%</u>	<u>Current Discount</u>	<u>Discount Rate +1%</u>
	<u>(6.15%)</u>	<u>Rate (7.15%)</u>	<u>(8.15%)</u>
Miscellaneous	\$ 1,988,719	\$ 1,239,811	\$ 621,637

CALAVERAS PUBLIC UTILITY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2020

Note 6: Deferred Compensation Plan

Employees of Calaveras Public Utility District may elect to participate in a deferred compensation plan, as defined in the Internal Revenue Code Section 457. The contributions to the plan are voluntary. All amounts of compensation deferred under the plans, all property and rights purchased with these amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employees or beneficiaries) solely the property and rights of the employees and their beneficiaries. No part of the principal or income of the trust shall revert to the employer or be used for or diverted for purposes other than for the exclusive benefit of participants and their beneficiaries. The district selected VALIC and FTJ as the trustees of the plan assets. Each employee has the option to select either trustee.

Note 7: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

On June 1, 2004, the Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees under public employees' medical and hospital care act, whereas an employee who is with Calaveras Public Utility District for 5 years or longer and who has met other vesting requirements as defined by Government Code 20079, shall receive up to a maximum 100% of the health benefit for the employee premium plus 90% of the additional premium required for enrollment of family members in selected plans. The total District expense on the pay as you go basis for postretirement health benefits in the 2019-20 fiscal year was \$42,931. As of June 30, 2020, five retired employees were receiving postretirement health benefits.

Plan Description

Calaveras Public Utility's (CPUD) Post-Retirement Healthcare Plan is a single-employer defined benefit healthcare plan administered by CalPERS. CalPERS provides medical insurance benefits only to eligible retirees and their spouse. The District approved post-retirement health insurance benefits for all of its employees based on employees as of June 30, 2004 under the Public Employees' Medical and Hospital Care Act (PEMHCA).

Benefits Provided

The retiree benefits for employees hired prior to June 4, 2004 are entitled to receive the same benefits as active employees noted above if they qualify for CalPERS retirement. Those hired after June 4, 2004 are entitled to receive medical only lifetime benefits with required service of 20 years and the plan paying 50% of premiums after 10 years of service and an additional 5% for each additional year of service with a maximum district contribution of 100%. The minimum age for receiving benefits is 50 and the District cap is the State contributions. The plan also provides coverage for eligible spouses. For employees who are eligible to participate in the plan the District will contribute the health benefit cost for the retiree and eligible spouse up to 100% of the PERS Choice plan. A retiree with less than the required years of service with the District will receive no benefit, unless they have previous employment qualifying them for CalPERS retirement, in which case they are eligible to receive the CalPERS minimum at the time of retirement. The CalPERS minimum is set by law. The retiree is on the same medical plan as the District's active employees, however monthly rates for coverage of covered active and retired employees are computed separately.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7: Other Postemployment Benefits (OPEB) (Continued)

Employees Covered By Benefit Terms

At the OPEB liability measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	5
Active employees	9
Total	14

Contributions

The District’s annual other post-employment benefit (OPEB) cost (expense) is calculated based on the actuarially determined contribution of the employer (ADC), an amount actuarially determined in accordance with the parameters of GASB Statement 75. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District chose a 30 year period to amortize the unfunded actuarial liability.

The contribution requirement of plan members is established by the District’s Board of Directors. The 2019-20 fiscal year contribution was based on the actuarially determined contribution using entry age actuarial cost with normal costs calculated as a level percentage of payroll, as required by GASB 75. For the fiscal year ending June 30, 2019 measurement, the District contributed \$64,500 towards the unfunded actuarial liability (UAL). The District chose CalPERS CERBT as the trustee for the plan. The District also paid the retiree premiums for fiscal year end June 30, 2020 valuation directly to health insurance providers totaling \$42,931. Plan members receiving benefits contributed \$0 of the total premiums.

Net OPEB Liability: At June 30, 2020 the District reported a net OPEB liability of \$384,835. The net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation with a measurement date of June 30, 2019.

Actuarial Assumptions

The net OPEB liabilities as of the June 30, 2019 measurement date was determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Actuarial Assumptions:	
Discount Rate	6.50%
Healthcare trend rates	5.50%
Salary increase	3.00%
Inflation	2.75%
Investment Rate of Return	6.50%

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7: Other Postemployment Benefits (OPEB) (Continued)

OPEB Assets

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	57.00%	5.25%
Fixed income	27.00%	0.99%
Treasury securities	5.00%	0.45%
REIT's	8.00%	4.50%
Cash	3.00%	3.90%
Total	<u>100.00%</u>	

(1): The estimated yield of 3.9% for commodities was obtained from various sources, and is an estimate amount. Using these figures, the weighted-average real rate of return is estimated to be 3.73%. Adding estimated inflation of 2.75%, we obtain 6.48% as an estimate of the expected rate of return, which is the rounded to 6.50%

The OPEB assets are held by CalPERS CERBT, the trustee for the OPEB assets. The OPEB assets are not FDIC insured there is no bank guarantee and the assets may lose value. The investments are in in strategy 1 which is the least conservative of the 3 risk levels offered by the trustee. The investment objective is to seek returns that reflect the broad investment performance of the financial markets through capital appreciation and investment income. There is no guarantee that the portfolio will achieve its investment objective.

The discount rate used to measure the total OPEB liability was 6.5 percent. The projection of cash flows used to determine the discount rate assumed the District's contributions will continue based upon the current OPEB funding policy. Based on those assumptions, the OPEB plans fiduciary net position was projected to be available to make projected future benefit payments for current members for all future years. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments determine the total OPEB liability.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7: Other Postemployment Benefits (OPEB) (Continued)

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2018.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a-c)
Balances at 6/30/2019	\$ 1,291,898	\$ 770,745	\$ 521,153
Changes for the year:			
Service cost	61,515		61,515
Interest	82,578		82,578
Benefit changes			-
Difference between expected and actual experience	-		-
	(127,847)		(127,847)
Assumption changes	2,481		2,481
Contribution-employer		107,431	(107,431)
Net investment income		47,779	(47,779)
Benefit payments	(42,931)	(42,931)	-
Administrative expense		(165)	165
Net changes	(24,204)	112,114	(136,318)
Balances at 6/30/20	<u>\$ 1,267,694</u>	<u>\$ 882,859</u>	<u>\$ 384,835</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Discount Rate	1% Increase
	5.50%	6.50%	7.50%
Net OPEB liability (asset)	\$ 548,537	\$ 384,835	\$ 249,007

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

	1% Decrease	Discount Rate	1% Increase
	4.50%	5.50%	6.50%
Net OPEB liability (asset)	\$ 279,223	\$ 384,835	\$ 506,663

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 7: Other Postemployment Benefits (OPEB) (Continued)

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$64,437. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (117,013.0)
Changes in assumptions	2,271	
Net difference between projected and actual earnings on OPEB plan investments		(11,606)
District contributions subsequent to measurement date	93,563	
Totals	<u>\$ 95,834</u>	<u>\$ (128,619)</u>

\$93,563 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	
2021	\$ (15,988)
2022	(15,989)
2023	(11,963)
2024	(10,162)
2025	(10,624)
Thereafter	<u>(61,622)</u>
Total	<u>\$ (126,348)</u>

Note 8: Lease Income

The District derives a portion of its revenue from the rental of real property based on a fixed lease amount. All leases of the District are treated as operating leases for accounting purposes. Lease terms are for a period of five years. Tenant shall have the right to extend the leases for five additional five year terms. Because these are cancelable leases we do not present the operating revenue over the term of the lease.

CALAVERAS PUBLIC UTILITY DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

Note 9: Commitments and Contingent Liabilities

In the normal course of business, the District can be a defendant in lawsuits. Defense of lawsuits is typically handled by the District's insurance carrier and losses, if any, are expected to be covered by insurance.

Engineering and Other Significant Commitments

The District has ongoing commitments related to engineering and professional services.

On June 9, 2020 the District awarded the Court Street Line Replacement Project to Campbell Construction in the amount of \$178,387. Project completion is expected in August 2020.

COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Calaveras Public Utility District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

Note 10: Subsequent Events

Subsequent to fiscal year the District awarded the FEMA Storm Damage Repair Project to Moyle Excavation in the amount of \$274,256. The project will be funded by a combination of Federal, State and District resources. The District portion of the cost is expected to be approximately 7%.

CALAVERAS PUBLIC UTILITY DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS
JUNE 30, 2020**

<u>Reporting date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered-employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
6/30/2015	0.02420%	\$598,151	\$356,336	167.86%	83.03%
6/30/2016	0.02896%	\$794,436	\$406,081	195.63%	78.27%
6/30/2017	0.02913%	\$1,011,935	\$486,149	208.15%	76.29%
6/30/2018	0.02949%	\$1,162,316	\$524,788	221.48%	70.71%
6/30/2019	0.03039%	\$1,145,237	\$489,302	234.06%	72.30%
6/30/2020	0.03096%	\$1,239,811	\$535,124	231.69%	70.70%

* The amounts presented for each fiscal year were determined as of the fiscal year-end

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

CALAVERAS PUBLIC UTILITY DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT CONTRIBUTIONS
JUNE 30, 2020**

<u>Reporting date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>District's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
6/30/2015	\$42,626	(\$42,626)	\$0	\$356,336	11.96%
6/30/2016	\$80,005	(\$80,005)	\$0	\$406,081	19.70%
6/30/2017	\$93,795	(\$93,795)	\$0	\$486,149	19.29%
6/30/2018	\$107,494	(\$107,494)	\$0	\$524,788	20.48%
6/30/2019	\$124,795	(\$124,795)	\$0	\$489,302	25.50%
6/30/2020	\$135,428	(\$135,428)	\$0	\$535,124	25.31%

* The amounts presented for each fiscal year were determined as of the fiscal year-end

**The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years which information is available is presented.

CALAVERAS PUBLIC UTILITY DISTRICT

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN SCHEDULE OF
CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2020**

	6/30/2018	6/30/2019	6/30/2020
Total OPEB liability			
Service cost	\$ 64,167	\$ 66,092	\$ 61,515
Interest	73,752	80,053	82,578
Changes in benefit terms	-	(64,768)	
Differences between expected and actual experience	-	-	(127,847)
Changes of assumptions	-	-	2,481
Benefit payments	<u>(39,817)</u>	<u>(42,135)</u>	<u>(42,931)</u>
Net change in total OPEB liability	98,102	39,242	(24,204)
Total OPEB liability-beginning	<u>1,154,554</u>	<u>1,252,656</u>	<u>1,291,898</u>
Total OPEB liability-ending (a)	<u>\$ 1,252,656</u>	<u>\$ 1,291,898</u>	<u>\$ 1,267,694</u>
Plan fiduciary net position			
Contributions-employer	\$ 113,478	\$ 130,394	\$ 107,431
Net investment income	53,030	50,121	47,779
Benefit payments from trust	(39,817)	(42,135)	(42,931)
Administrative expenses	<u>(260)</u>	<u>(338)</u>	<u>(165)</u>
Net change in plan fiduciary net position	126,431	138,042	112,114
Plan fiduciary net position-beginning	<u>506,272</u>	<u>632,703</u>	<u>770,745</u>
Plan fiduciary net position-ending (b)	<u>\$ 632,703</u>	<u>\$ 770,745</u>	<u>\$ 882,859</u>
District's net OPEB liability (a-b)	<u>\$ 619,953</u>	<u>\$ 521,153</u>	<u>\$ 384,835</u>
Plan fiduciary net position as a percentage of the total OPEB liability	51%	60%	70%
Covered-employee payroll	\$ 446,005	\$ 661,238	\$ 702,715
District's net OPEB liability as a percentage of covered-employee pay	139%	79%	55%
Valuation Date	6/30/2017	6/30/2017	6/30/2019

* Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

The Notes to RSI are integral to the above schedule.

Discussion and Action – Quote for update to San Andreas Water Tank Controls – Technical System Inc.

Background/Discussion

San Andreas tank controls (aka: Smartman) installed in are not supported and presently do not work in line with the new SCADA system. The District currently has no back up communication when the Smartman fails during power outages or phone line failure occurs. Additionally, when the system fails it takes two staff to physically check and manually operate the San Andreas Tank. The controls failed again on November 4, and the District has completed temporary repairs.

A quote was requested from Technical System, Inc. (TSI) to update the controller and communication at the San Andreas Tank and put in line with the SCADA system improvements. This would allow staff the capability to monitor and operate remotely. This will continue to support the District efforts in updating facilities and improve technology.

Financial Impact: Not to exceed \$25,000 from the 2020/21 Capital Outlay funds reallocating funds for Schaads Hydro to be used for San Andreas Tank Control Updates.

Recommendation: - Accept quote for update to San Andreas Water Tank Controls – Technical System Inc. at a cost not to exceed \$25,000.00 which include additional components to install cellular communication.

Motion 1st _____, 2nd _____, Carried _____



Technical
Systems
Inc.

No. CA Office
410 Gateway Dr., Suite G
Dixon, CA 95620
Tel 707.678.1111
TSIcontrols.com

San Andreas Water Tank Controls

Bid Date: 10/26/20 **Time:** 2:00 PM **Addendums:** None Received

Quote No. 7852 Rev.0

TSI's scope of work is detailed on the following (2).

Base Bid: I/C Work*:

Lot Sum Price: \$22,900.00 Includes applicable CA sales tax on taxable items*

* Supply of Items and services as listed under scope of supply only.

Technical Systems, Inc. (TSI) is pleased to provide this quote for the above referenced project. Material for this project will be shipped FOB Jobsite. Terms: Net 30

The following **Scope proposal** is based on our interpretation of the **applicable portions** of the referenced specifications and drawings for items listed under scope of supply only.

Specification Sections:

* TSI Supplied Equipment, Software and Services as Listed Under Scope of Supply Only

Drawings:

No drawings provided.

TSI Submittals:

For only the equipment furnished by TSI we include the following:

- Elementary wiring & Elevation drawings, Material list.
- Programming, Testing, Installation, Commissioning.
- Operation and Maintenance Manuals.

Scope of Supply:

Control Panel:

Existing San Andreas Water Tank
Description
<ul style="list-style-type: none"> • Replace Existing "Smart Man" Controller with a Micrologix 1400 PLC. • Supply and Install Cellular Radio in existing panel to communicate with the Jeff Davis WTP SCADA system*
SIM cards and Verizon service agreement to be provided by Owner.
Jeff Davis WTP
Description
<ul style="list-style-type: none"> • Supply and Install Cellular Radio in Existing control room to communicate with the San Andreas WT and the Jeff Davis WTP SCADA system.
SIM cards and Verizon service agreement to be provided by Owner.

Lynnwood, WA Dixon, CA Irvine, CA

Leaders in Integrated Water Solutions Since 1970

**PLC and SCADA Programming to incorporate the Tank controls at the Jeff Davis WTP
SCADA system included.**

Warranty:

One Year from Substantial Completion*
Call-Outs For Non-TSI Issues Will Be Charged Extra.

Exclusions for All Bid Items:

- Supply, installation, termination of wire, cable, conduit, supports, mounting brackets, disconnects, mounting stands, rain / sun hoods or shields and any materials that are not specifically itemized above.
 - Installation of in-line instrumentation, process piping, tubing, fittings, supports, pipe stands, root valves etc... that are not specifically itemized above, and are not customarily furnished by the original equipment manufacturer.
 - All Equipment, Instrument and Panel Field Installations not included in above scope of work.
 - All Field Wiring, Wire/Cable Terminations, Testing not included in above scope of work.
 - All Third Party Electrical Testing, Studies and Analysis's.
 - All Testing, and Commissioning of Equipment, Controls and Software Provided By Others.
 - All Instruments and Instrument Panels Not Listed under Scope of Supply.
 - All LCP's, Termination JB's, and Other Control Panels Not Listed under Scope of Supply.
 - All Testing Other Than Stated Under Scope of Supply.
 - All Hardware, Software and Components Not Listed Under Scope of Supply.
 - All Training Related To Vendor Supplied Equipment Systems and Programming.
 - All SCADA, PLC, OIT Software Licenses and Support Services.
 - All SCADA, PLC and OIT Programming and Configuration.
 - All Masts, Poles, Towers and Other Related Antenna Support Equipment.
-

General:

- Equipment shipped FOB jobsite with freight allowed, tailgate, and destination.
- This proposal is based on award of a supply purchase order. Bonding can be provided at extra cost.

Note:

This bid is not valid unless taken whole with all bid items quoted, quote valid for 90 Days From issue.

Department of Industrial Relations: TSI Registration Number 1000005441

Jonathan Rodgers

Jon Rodgers

Technical Systems, Inc.

Dixon California

530-710-3325 (office)

jonr@tsicontrols.com



Technical
Systems
Inc.

No. CA Office
410 Gateway Dr., Suite G
Dixon, CA 95620
Tel 707.678.1111
TSIcontrols.com

San Andreas Water Tank Controls

Bid Date: 10/26/20 **Time:** 2:00 PM **Addendums:** None Received

Quote No. 7852 Rev.0

TSI's scope of work is detailed on the following (2).

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Specification Sections:

* TSI Supplied Equipment, Software and Services as Listed Under Scope of Supply Only

Drawings:

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TSI Submittals:

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SIM cards and Verizon service agreement to be provided by Owner.
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Description
<ul style="list-style-type: none"> • Supply and Install Cellular Radio in Existing control room to communicate with the San Andreas WT and the Jeff Davis WTP SCADA system.
SIM cards and Verizon service agreement to be provided by Owner.

Lynnwood, WA Dixon, CA Irvine, CA

Leaders in Integrated Water Solutions Since 1970

**PLC and SCADA Programming to incorporate the Tank controls at the Jeff Davis WTP
SCADA system included.**

Warranty:

One Year from Substantial Completion*
Call-Outs For Non-TSI Issues Will Be Charged Extra.

Exclusions for All Bid Items:

-
- Supply, installation, termination of wire, cable, conduit, supports, mounting brackets, disconnects, mounting stands, rain / sun hoods or shields and any materials that are not specifically itemized above.

 - Installation of in-line instrumentation, process piping, tubing, fittings, supports, pipe stands, root valves etc... that are not specifically itemized above, and are not customarily furnished by the original equipment manufacturer.

 - All Equipment, Instrument and Panel Field Installations not included in above scope of work.
 - All Field Wiring, Wire/Cable Terminations, Testing not included in above scope of work.
 - All Third Party Electrical Testing, Studies and Analysis's.
 - All Testing, and Commissioning of Equipment, Controls and Software Provided By Others.
 - All Instruments and Instrument Panels Not Listed under Scope of Supply.
 - All LCP's, Termination JB's, and Other Control Panels Not Listed under Scope of Supply.
 - All Testing Other Than Stated Under Scope of Supply.
 - All Hardware, Software and Components Not Listed Under Scope of Supply.
 - All Training Related To Vendor Supplied Equipment Systems and Programming.
 - All SCADA, PLC, OIT Software Licenses and Support Services.
 - All SCADA, PLC and OIT Programming and Configuration.
 - All Masts, Poles, Towers and Other Related Antenna Support Equipment.
-

General:

- Equipment shipped FOB jobsite with freight allowed, tailgate, and destination.
- This proposal is based on award of a supply purchase order. Bonding can be provided at extra cost.

Note:

This bid is not valid unless taken whole with all bid items quoted, quote valid for 90 Days From issue.

Department of Industrial Relations: TSI Registration Number 1000005441

Jonathan Rodgers

Jon Rodgers

Technical Systems, Inc.

Dixon California

530-710-3325 (office)

jonr@tsicontrols.com

California OES (CalOES) - Community Power Resiliency Allocation to Special Districts Program

The District received notification from California Special District Association (CSDA) regarding a CalOES Community Power Resilience Allocation grant opportunity that could provide Special Districts funding opportunity for additional preparedness measure in response to power outage events (PSPS).

The District completed the application for the purpose of procuring emergency generation equipment for District facilities including tank sites, main office, warehouse building. Additional supplies to prepare for electric disruption would include portable back-up generators and lighting on District vehicles.

With a short submittal deadline of October 30, 2020, the General Manager contacted the Board President then Vice-President to request signature authorizing the application submittal. Applications are selected by evaluation team which scores are averaged and ranked numerically. Once decisions are made agencies are notified if selected additional documentation will be required.

Recommendation: Discussion Only

Cal OES #	FIPS #	VS#	Subaward #
-----------	--------	-----	------------

CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES GRANT SUBAWARD FACE SHEET

The California Governor's Office of Emergency Services (Cal OES) hereby makes a Grant Subaward of funds to the following:

1. **Subrecipient:** Calaveras Public Utility District 1a. DUNS#: 060125168
2. **Implementing Agency:** Calaveras Public Utility District 2a. DUNS#: 060125168
3. **Implementing Agency Address:** 506 W. St. Charles Street San Andreas 95249-0601
(Street) (City) (Zip+4)
4. **Location of Project:** San Andreas Calaveras 95249-0601
(City) (County) (Zip+4)
5. **Disaster/Program Title:** Community Resiliency Program 6. **Performance** 7/1/2020 **to** 10/31/2020
Period: (Start Date) (End Date)
7. **Indirect Cost Rate:** Select **Federally Approved ICR** (if applicable): _____ %

Item Number	Grant Year	Fund Source	A. State	B. Federal	C. Total	D. Cash Match	E. In-Kind Match	F. Total Match	G. Total Cost
8.	2020	PSPS	\$300,000						\$300,000
9.	Select	Select							
10.	Select	Select							
11.	Select	Select							
12.	Select	Select							
Total	Project	Cost	\$300,000		\$300,000				\$300,000


13. Certification - This Grant Subaward consists of this title page, the application for the grant, which is attached and made a part hereof, and the Assurances/Certifications. I hereby certify I am vested with the authority to enter into this Grant Subaward, and have the approval of the City/County Financial Officer, City Manager, County Administrator, Governing Board Chair, or other Approving Body. The Subrecipient certifies that all funds received pursuant to this agreement will be spent exclusively on the purposes specified in the Grant Subaward. The Subrecipient accepts this Grant Subaward and agrees to administer the grant project in accordance with the Grant Subaward as well as all applicable state and federal laws, audit requirements, federal program guidelines, and Cal OES policy and program guidance. The Subrecipient further agrees that the allocation of funds may be contingent on the enactment of the State Budget.

14. CA Public Records Act - Grant applications are subject to the California Public Records Act, Government Code section 6250 et seq. Do not put any personally identifiable information or private information on this application. If you believe that any of the information you are putting on this application is exempt from the Public Records Act, please attach a statement that indicates what portions of the application and the basis for the exemption. Your statement that the information is not subject to the Public Records Act will not guarantee that the information will not be disclosed.

15. Official Authorized to Sign for Subrecipient:

Name: Donna Leatherman Title: General Manager

Payment Mailing Address: P O Box 669 City: San Andreas Zip Code+4: 95249-0601

Signature:  Date: Oct. 30, 2020

16. Federal Employer ID Number: 94-6000149

(FOR Cal OES USE ONLY)

I hereby certify upon my personal knowledge that budgeted funds are available for the period and purposes of this expenditure stated above.

(Cal OES Fiscal Officer) (Date) (Cal OES Director or Designee) (Date)

PROJECT CONTACT INFORMATION

Subrecipient: Calaveras Public Utility District Subaward #: _____

Provide the name, title, address, telephone number, and e-mail address for the project contacts named below.

1. The **Project Director** for the project:

Name: Donna Leatherman Title: General Manager
Telephone #: (209) 754-9442 Email Address: dleatherman@cpud.org
Address/City/Zip + 4: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

2. The **Financial Officer** for the project:

Name: Donna Leatherman Title: General Manager
Telephone #: (209) 754-9442 Email Address: dleatherman@cpud.org
Address/City/Zip + 4: P O Box 666, 506 W St. Charles Street, San Andreas, CA 95249

3. The **person** having **Routine Programmatic** responsibility for the project:

Name: Carissa Bear Title: Customer Service Representative
Telephone #: (209) 754-9442 Email Address: cbear@cpud.org
Address/City/Zip + 4: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

4. The **person** having **Routine Fiscal** responsibility for the project:

Name: Carissa Bear Title: Customer Service Representative
Telephone #: (209) 754-9442 Email Address: cbear@cpud.org
Address/City/Zip + 4: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

5. The **Executive Director** of a Community Based Organization or the **Chief Executive Officer** (i.e., chief of police, superintendent of schools) of the implementing agency:

Name: Donna Leatherman Title: General Manager
Telephone #: (209) 754-9442 Email Address: dleatherman@cpud.org
Address/City/Zip + 4: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

6. The **Official Designated** by the Governing Board to enter into the Grant Subaward for the City/County or Community-Based Organization, as stated in Section 15 of the Grant Subaward Face Sheet:

Name: Donna Leatherman Title: General Manager
Telephone #: (209) 754-9442 Email Address: dleatherman@cpud.org
Address/City/Zip + 4: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

7. The **Chair** of the **Governing Body** of the Subrecipient:

Name: J.W. Dell'Orto Title: Board President
Telephone #: (209) 754-9442 Email Address: dellortolivestock@gmail.com
Address/City/Zip + 4: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

SIGNATURE AUTHORIZATION

Subaward #: _____

Subrecipient: Calaveras Public Utility District

Implementing Agency: Calaveras Public Utility District

*The **Project Director** and **Financial Officer** are **REQUIRED** to sign this form.

***Project Director:** Donna Leatherman

Signature: 

Date: _____

***Financial Officer:** Donna Leatherman

Signature: 

Date: _____

The following persons are authorized to sign for the **Project Director**



Signature
Donna Leatherman

Printed Name


Signature
Mathew Roberts

Printed Name


Signature
Carissa Bear

Printed Name

Signature

Printed Name

Signature

Printed Name

The following persons are authorized to sign for the **Financial Officer**



Signature
Donna Leatherman

Printed Name


Signature
Mathew Roberts

Printed Name


Signature
Carissa Bear

Printed Name

Signature

Printed Name

Signature

Printed Name

CERTIFICATION OF ASSURANCE OF COMPLIANCE

I, Donna Leatherman hereby certify that
(official authorized to sign Subaward; same person as Section 15 on Subaward Face Sheet)

Subrecipient: Calaveras Public Utility District

Implementing Agency: Calaveras Public Utility District

Project Title: Community Power Resiliency Program

is responsible for reviewing the *Subrecipient Handbook* and adhering to all of the Subaward requirements (state and/or federal) as directed by Cal OES including, but not limited to, the following areas:

I. Federal Grant Funds

Subrecipients expending \$750,000 or more in federal grant funds annually are required to secure an audit pursuant to OMB Uniform Guidance 2 CFR Part 200, Subpart F and are allowed to utilize federal grant funds to budget for the audit costs. See Section 8000 of the Subrecipient Handbook for more detail.

- The above named Subrecipient receives \$750,000 or more in federal grant funds annually.
- The above named Subrecipient does not receive \$750,000 or more in federal grant funds annually.

II. Equal Employment Opportunity – (Subrecipient Handbook Section 2151)

It is the public policy of the State of California to promote equal employment opportunity (EEO) by prohibiting discrimination or harassment in employment because of race, color, religion, religious creed (including religious dress and grooming practices), national origin, ancestry, citizenship, physical or mental disability, medical condition (including cancer and genetic characteristics), genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity, gender expression, age, sexual orientation, veteran and/or military status, protected medical leaves (requesting or approved for leave under the Family and Medical Leave Act or the California Family Rights Act), domestic violence victim status, political affiliation, and any other status protected by state or federal law. **Cal OES-funded projects certify that they will comply with all state and federal requirements regarding equal employment opportunity, nondiscrimination and civil rights.**

Please provide the following information:

Equal Employment Opportunity Officer: Donna Leatherman

Title: General Manager

Address: P O Box 666, 506 W. St. Charles Street, San Andreas, CA 95249

Phone: (209) 754-9442

Email: dleatherman@cpud.org

All appropriate documentation must be maintained on file by the project and available for Cal OES or public scrutiny upon request. Failure to comply with these requirements may result in suspension of payments under the grant or termination of the grant or both and the Subrecipient may be ineligible for subaward of any future grants if the Cal OES determines that any of the following has occurred: (1) the Subrecipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

CERTIFICATION

I, the official named below, am the same individual authorized to sign the Grant Subaward [Section 15 on Grant Subaward Face Sheet], and hereby swear that I am duly authorized legally to bind the contractor or grant Subrecipient to the above described certification. I am fully aware that this certification, executed on the date and in the county below, is made under penalty of perjury under the laws of the State of California.

Authorized Official's Signature: Donna Leatherman

Authorized Official's Typed Name: Donna Leatherman

Authorized Official's Title: General Manager

Date Executed: 10/29/2020

Federal Employer ID #: 94-6000149 Federal DUNS # 060125168

Current System for Award Management (SAM) Expiration Date: _____

Executed in the City/County of: Calaveras

AUTHORIZED BY: (not applicable to State agencies)

- | | |
|---|---|
| <input type="checkbox"/> City Financial Officer | <input type="checkbox"/> County Financial Officer |
| <input type="checkbox"/> City Manager | <input type="checkbox"/> County Manager |
| <input checked="" type="checkbox"/> Governing Board Chair | |

Signature: Cliff Overmier

Typed Name: Clifford Overmier

Title: Vice-President Board of Directors

CALAVERAS PUBLIC UTILITY DISTRICT
Resolution 2018-2
**DESIGNATION OF APPLICANT'S AGENT RESOLUTION
FOR NON-STATE AGENCIES**

BE IT RESOLVED BY THE Board of Directors OF THE Calaveras Public Utility District
(Governing Body) (Name of Applicant)

THAT District Manager . OR
(Title of Authorized Agent)

_____. OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Calaveras Public Utility District a public entity
(Name of Applicant)
established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the Calaveras Public Utility District a public entity established under the laws of the State of California,
(Name of Applicant)

hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

- This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.
- This is a disaster specific resolution and is effective for only disaster number(s) _____

Passed and approved this 13th day of February, 2018

Dave Ortegei, Board President
(Name and Title of Governing Body Representative)

John Lavaroni, Director
(Name and Title of Governing Body Representative)

Clifford Overmier, Director
(Name and Title of Governing Body Representative)

CERTIFICATION

I, Kate Jesus, duly appointed and Admin Acct Assistant of
(Name) (Title)

Calaveras Public Utility District, do hereby certify that the above is a true and correct copy of a
(Name of Applicant)

Resolution passed and approved by the Board of Directors of the Calaveras Public Utility District
(Governing Body) (Name of Applicant)

on the 13th day of February, 2018

Kate Jesus
(Signature)

Admin Acct Assistant
(Title)

Budget Narrative

Calaveras Public Utility District (CPUD) proposes to utilize grant funding for the following equipment to provide power to essential facilities and vehicles during power outages.

Purchase and installation of clean energy generators and tanks with automatic transfer switches for the following locations:

- | | |
|-----------------------------|-----------|
| 1. San Andreas Main Office: | \$25,000 |
| 2. CPUD Warehouse: | \$25,000 |
| 3. Paloma Tank: | \$25,000 |
| 4. Hydro-Schaad's | \$125,000 |
| 5. San Andreas Tank | \$25,000 |
| 6. Mokelumne Hill Tank | \$25,000 |
| 7. South Fork Pump Station | \$25,000 |

Includes security enclosure for generators and propane tanks at all locations.

Purchase and install portable generators, portable vehicle mounted charging stations, and auxiliary lighting for all District vehicles (5 total) \$25,000

Projected funds required: \$300,000

Project Narrative

CPUD is a publicly owned utility located in the unincorporated census-designated town of San Andreas. CPUD serves a population of approximately 6,254 people. The District is governed by a five-member Board of Directors. District boundaries include very rural communities such as Glencoe, Railroad Flat, Paloma, and small communities such as San Andreas and Mokelumne Hill. CPUD provides drinking water to all of these communities. The customer base is considered disadvantaged based upon median household income as discussed in the Median Household Income Survey Report dated August 2, 2019, prepared by Specialized Utility Services Program.

CPUD Reserve and Fund Balance Policy establishes guidelines for the appropriate level of fund balance to mitigate current and future risks. The purpose of the reserve fund is to provide appropriate funding for local disaster or catastrophic events. CPUD's Disaster Reserve Fund is \$100,000, which represents 4% of the total Special District Budget.

CPUD has experienced periodic power outages due to weather, vehicle accidents, scheduled and unscheduled outages. The District spent more than 232 hours in power outage events from July 2019, to present. The Calaveras County Office of Emergency Services approved a Local Hazard Mitigation Plan (LHMP) in 2017 that did not specifically address power outages. Currently, an updated version of this plan is being drafted in collaboration with local utilities and services and will include a specific section for power outages.

CPUD will use the funds to prepare for and respond to power outages by purchasing and installing clean energy, back-up generators with automatic transfer switches for the following locations:

1. San Andreas Main Office
2. CPUD Warehouse
3. Paloma Tank
4. Hydro-Schaad's
5. San Andreas Tank
6. Mokelumne Hill Tank
7. South Fork Pump Station

These generators will ensure critical infrastructure continues to operate during the power outage. These operations are essential to the District in that information about the water system is relayed to District staff through these systems which are dependent on electricity to properly function.

Grant funds will also be used to purchase portable generators, portable vehicle mounted charging stations, and auxiliary lighting for all CPUD vehicles.

CPUD maintains a District emergency plan that addresses power outage situations as part of the overall Emergency/Disaster response plan for the District. This plan includes necessary notifications, emergency operations procedures and procedures for restoring normal operations when the power is restored.

The Community Power Resiliency Allocation to Special Districts Program will benefit the small, rural, economically disadvantaged communities of the Calaveras Public Utility District by providing continued essential water services with minimized interruption from power outages. Community resources will be preserved by the support of emergency power sources capable of maintaining critical infrastructure such as pressure zones, tank elevations, WTP functions, SCADA software communication and crucial office equipment.

Update: 2019 FEMA Storm Damage Projects:

2019 FEMA Storm Damage Projects are near completion with a couple of follow up items pending. Staff is working with the District Engineer on close out of the project and preparing Category Z items which is the reimbursement of administrative costs.

A notice of completion for the completed construction work will be presented at the December Board meeting.

Recommended Action: Discussion only

Update: State Revolving Fund (SRF) Planning Grant Application Package for Water Treatment Plant Improvement Projects

- a. Review and Discuss: CSI Tank Inspection Reports - Clearwell and Rail Road Flat

At the July 2020 meeting the Board approved Coating Specialists and Inspection Specialist Inc. (CSI) to complete inspections of the Clearwell and Rail Road Flat tanks. The tank inspection reports would provide detailed information regarding the interior and exterior conditions.

Clearwell

The District Engineer has provided a memo recapping the Clearwell Inspection and Repair

The District contacted the SWRCB to report and discuss option for the District to make the needed repairs and continue to meet contact time. We also discussed the pending State Revolving Funds planning grant application to seek prioritizing the process. Options were discussed for rehabilitation of the existing Clearwell and/or installing an addition Clearwell for redundancy.

The General Manager and District Engineer will continue working to pursue temporary water storage options and evaluate repairs to determine cost. The Board will need to provide direction and determine alternate funding methods if SRF funding will not be available.

Rail Road Flat Tank

The baffles were repaired during the inspection. Conditions indicated that over all the tank in is good condition. It recommends several areas which the District will need to schedule spot repairs, and relining within 3 to 5 years.

Discussion: Both inspections provided well defined detailed information which evaluated more than the 2018 tank reports.

Recommended Action: Authorize General Manger to pursue temporary water storage options, work with District Engineer options for tank repairs and determine cost and funding sources to be reported back at the January 2021 meeting.

CALAVERAS PUBLIC UTILITY DISTRICT

MEMORANDUM

TO: Donna Leatherman, District Manager

FROM: Matt Ospital, District Engineer

RE: Clearwell Tank Inspection & Repair

DATE: November 11, 2020

Background:

The Clear Well Tank, which is located at the Jeff Davis Water Treatment Plant (WTP) is a welded steel 0.5-million-gallon tank that was built with the original WTP in 1972. This tank is used to satisfy chlorine contact time as required by the state treatment permit. Staff does a visual inspection of the outside of all District tanks on a regular basis and a dive inspection/cleaning is contracted every 3-5 years.

During the October 18, 2018 dive inspection and cleaning by Inland Potable Services, Inc. it was noted that there was a broken structural I-beam that they recommended be repaired. The picture and video quality of the report was not adequate to identify the extent of the repair needed. Due to the critical nature of this tank affecting the District's ability to provide treated water, a follow-up inspection was completed on August 18, 2020 by CSI Services to gain better insight on the specific extent of the damage.

Discussion:

During the August 18, 2020 dive inspection, exceptional video footage and photos of a full internal and external evaluation were provided along with a follow-up report. The report identified the damaged I-beam that was noted in the 2018 inspection report and mentioned that the I-beam rafter is only marginally attached and at risk of falling into the tank due to extensive metal loss occurring through corrosion. Although the rafter is at risk of falling, CSI communicated that the remaining rafters are in good enough condition to support the tank and no immediate roof collapse would be expected at this point.

Although the I-beam failure was originally identified as the most critical and impending repair, CSI prioritized that through AWWA standards, the extensive breakdown of the epoxy coating and corrosion occurring on the tank floor is now the most critical damage

to the tank. In several locations the diver measured that that pitting in the floor has left the floor thickness at only 0.3 mm in comparison to the original thickness of 6.35 mm. It is further described in the report that once the floor area has corroded completely through, a more active corrosion process will begin.

The dive inspector communicated that replacement of the epoxy internal coating and repairing the floor panels should be completed as soon as possible, ideally in the next 6-8 months before the full thickness of the floor panels are corroded. CSI did patch several pitted areas in the floor; however, full assessment of the damage is impossible until the original epoxy is completely removed by blasting.

Next Steps:

Move forward with identifying methods accepted by the State to take the clear well out of service and complete the repairs while ensuring chlorine contact time can be met according to the state treatment permit. Additional funding sources outside of the DWSRF planning grant application may need to be considered to support a repair in the next 6-8 months.

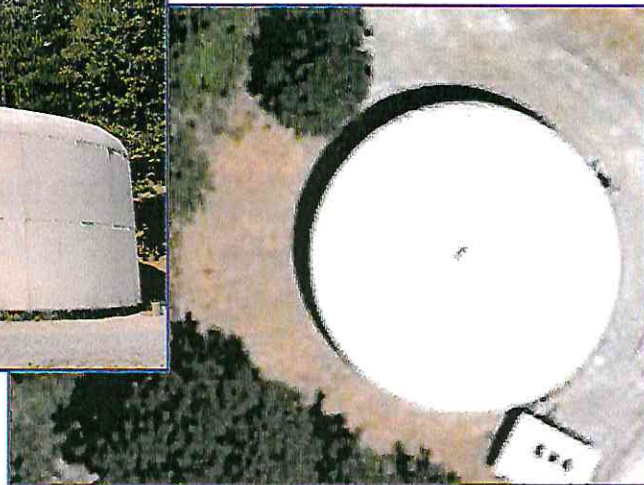
#2798/nlm

MEMO CPUD Project_2020-11-05.docx



P. O. Box 801357, Santa Clarita, CA 91380 877.274.2422

**Final Report
Maintenance Inspection
Clear Well Tank
Calaveras Public Utility District**



Prepared for:
Donna Leatherman
Calaveras Public Utility District
506 W St Charles Street
San Andreas, CA 95249

Prepared by:
CSI Services, Inc.

A handwritten signature in black ink, appearing to read 'Steven Metcalf'.

Steven Metcalf
Dive Manager

October 15, 2020

Hawaiian Office: P.O. Box 671, Aiea, HI 96701
Northern California Office: P.O. Box 371, Sonoma, CA 95476
Coating Specialists and Inspection Services, Inc.

Consulting

Evaluations

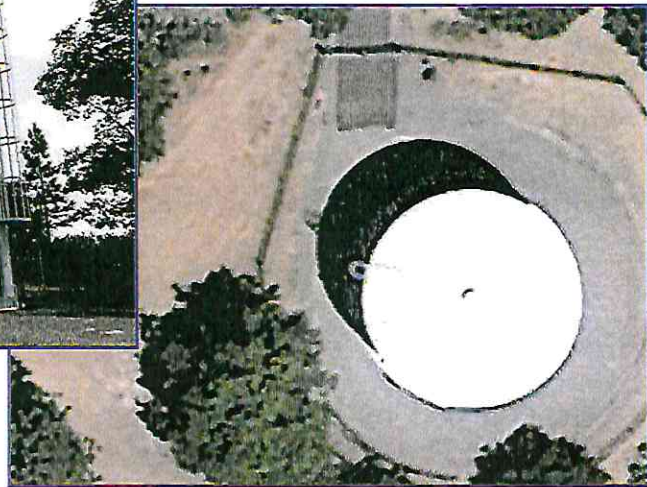
Tank Diving

Inspection



P. O. Box 801357, Santa Clarita, CA 91380 877.274.2422

**Final Report
Maintenance Inspection
Railroad Flat Tank
Calaveras Public Utility District**



Prepared for:
Donna Leatherman
Calaveras Public Utility District
506 W St Charles Street
San Andreas, CA 95249

Prepared by:
CSI Services, Inc.

A handwritten signature in black ink, appearing to read 'Steven Metcalf'.

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Consulting

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Tank Diving

Inspection

Staff Report

a. General Manager's Report – October 2020

Items listed below are in progress and not Agenized however open for comments or discussion.

1. **Annual EAP event** – A kick off conference call to discuss the virtual EAP event with JVID/CPUD/EBMUD and PG&E was conducted. The event will take place on December 2, 2020, reminders will be sent out by EBMUD to all participants.
2. **Residential Fire Sprinkler System** – Staff is working on preparing revising specs. for review and consideration are pending.
3. **Connection Fees Update** – Information was provided to Hansford Consulting to review and begin the study to evaluate possible increase of connection fees.
4. **COVID-19 Update** – Nothing to report. Review of resolution to and reinstate implementation of water late fee is being reviewed for consideration to implement in January 2021.
5. **Mt. Ranch Road Projects** – A leak was reported on Mt. Ranch Road after paving had occurred. District Staff attempted to complete repairs using an outside contractor. The Counties contractor T&S West completed the paving prior to the striping the newly paved Mt. Ranch Road project. Project is under investigation by insurance.
6. **GEI Consulting** – The Manager met with GEI to review the pending schedule and developed a list of items to prepare in response to the FERC annual letter and new District self- inspections report.
7. **Operations Plan update** – Under review pending completion.
8. **Red Hawk Repair (DSOD)** – Nothing to report. Waiting for rain to seed the repair site.
9. **Diamond Maps** – Staff completed the transfer of meter information from SPMR to Diamond Maps and is continuing to plot District easements. We will begin to realign the water lines to support the modeling efforts.
10. **Billing and Account Software Updates** – Nothing to report. The Manager and staff have attended several demonstrations and are review options with cost.
11. **CalFire – Fuels Reduction Grant** – The project was accepted, the Manager is working with CalFire to completed paperwork and schedule work when time permits.
12. **CSDA – Membership information** - Attached

COMING SOON 2021 new member benefits



**California Special
Districts Association**
Districts Stronger Together

**FREE
WEBINARS**



**ALL WEBINARS FREE FOR
CSDA MEMBERS – UNLIMITED!**

Once your membership renewal has been received, beginning in January 2021 you, your agency board members, and staff can start accessing FREE, live, and on-demand webinars all year long!

VALUE=\$99 PER WEBINAR/PER PERSON.



**FREE
SALARY
SURVEY**

**SALARY SURVEY FREE FOR
CSDA MEMBERS!**

The CSDA Administrative Salary & Benefits Survey and access to all online results is moving from a paid subscription service to FREE for all CSDA Members. Just participate in the survey and your district will have access to data from hundreds of districts!

VALUE=\$475 ANNUALLY
RESULTS FOR FISCAL YEAR 2019/2020 WILL BE
AVAILABLE IN EARLY 2021.



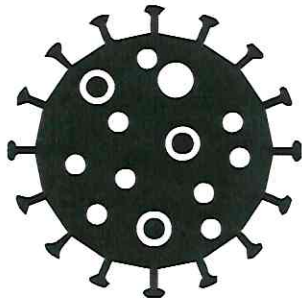
**FREE
ACCESS
FOR ALL**

**CSDA BENEFITS ARE AVAILABLE
TO ALL DISTRICT STAFF AND
BOARD MEMBERS!**

Get your staff and board members engaged and signed up to receive critical information from CSDA. All CSDA member benefits are available to your entire district's staff and board members.

CONTACT CSDA AT MEMBERSHIP@CSDA.NET
TO ADD INDIVIDUALS AND/OR UPDATE YOUR
DISTRICT'S ROSTER.

CSDA'S 2020 RESPONSE TO COVID-19



QUICK RESPONSE TO THE PANDEMIC

- Activated & led the National Special Districts Coalition (NSDC)
- H.R. 7073 & S.4308 - Coordinated the introduction of 2 special district specific federal bills to provide districts with relief funding
- Worked to develop & propose a first-ever federal definition for special districts
- Developed numerous materials to assist members in navigating local, state, and federal directives
- Regular communications to keep CSDA Members informed



**13 webinars
added specific to
COVID response**



**COVID-19 Online
Community developed
to provide real-time
information to members**

NSDC
NATIONAL SPECIAL DISTRICTS COALITION

Activated & led the National Special Districts Coalition (NSDC) efforts that would secure relief funding for special districts.



330+

Take Action letters sent on federal legislation.



Outreach & briefings to 53+ CA congressional offices



78+ coalition partners nationwide in support of efforts



**COVID RESOURCE PAGE
DEVELOPED ON CSDA.NET**

- Guidance
- Timely information
- Input and surveys
- Take Action requests

CSDA'S 2020 HIGHLIGHTS

56+ JOINED CSDA
IN 2020

1,250+ organizations using
member services



Chat online with CSDA
Member Services
Representatives added
at csda.net



MEMBER
RESOURCES

AllPaid: Save \$ on payment processing

*Propositions 26 & 218 Guide
for Special Districts*

About Special Districts awareness
guide developed



BUSINESS
AFFILIATES

DIAMOND LEVEL

- CSDA Finance Corporation
- Special District Risk Management Authority

PLATINUM LEVEL

- Atkinson, Andelson, Loya, Ruud & Romo
- Best Best & Krieger
- Liebert Cassidy Whitmore
- Richard Watson Gershon
- Umpqua Bank

REPRESENTING MEMBERS IN THE CAPITOL

CSDA ADVOCACY ACTIVITY:
2019-2020 LEGISLATIVE CYCLE

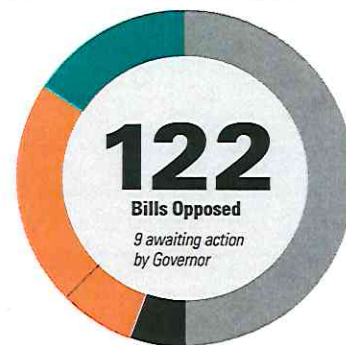
5,400+
BILLS REVIEWED

- Actively tracked 1,456 bills
- Directly lobbied 252 bills



BILLS SUPPORTED

- 32 – Signed into law
- 5 – Amended to remove support
- 5 – Vetoed
- 75 – Failed passage



BILLS OPPOSED

- 15 – Signed into law
- 26 – Amended to remove opposition
- 7 – Vetoed
- 65 – Failed passage

SB 931 STOPPED NEW BOARD
AGENDA MANDATE

AB 2093 BLOCKED COSTLY
TWO-YEAR E-MAIL
RETENTION MANDATE



2020 ADVOCACY
ACCOMPLISHMENTS

- Sponsored Reinstatement of Short-Term District Loan Option (AB 2107)
- Secured Special District Eligibility for \$50 Million Fund to Prepare for Public Safety Power Shutoffs (SB 74)
- Secured Amendment to Allow Business to Business Exemption from AB 5 for Districts Using Independent Contractors (AB 2257)
- Defeated Effort to Eviscerate Association-Related Resources for Public Agencies (AB 315)

PROTECTED
DEVELOPMENT
IMPACT FEE
REVENUES **10+**
BILLS

15

REPRESENTING DISTRICTS
IN THE COURTS

Actively tracked 15 cases in state and federal appellate courts involving legal issues with an impact on special districts.

CSDA seeks desired legal outcomes for special districts by filing amicus or "friend-of-the court" briefs in these cases of interest:

- 4 briefs filed on behalf of special districts as of September 2020
- 4 pending for filing by year end

TAKING ACTION & ENGAGING MEMBERS

- 240 average district position letters on CSDA Calls-to-Action
- 600 individual special districts visits
- 40+ chapter meetings
- Met with 60+ legislative district offices and 40 LAFCO offices



SB 1431 PREVENTED PROPERTY TAX
POSTPONEMENT EXECUTIVE
ORDER AND COVID-19 VALUE
REASSESSMENT

2 new
AFFILIATED CHAPTERS

DELIVERING ESSENTIAL INFORMATION & EDUCATION

16+

16+ workshops
transitioned from
in-person to
online education

220+
Attendees at Virtual
Special Districts
Legislative Days

18 Developed 18
'Exhibitor Series'
webinars connecting
districts with CSDA
Business Affiliate Members

4,500+
TRAINED

DISTRICT STAFF
AND BOARD
MEMBERS



MEMORANDUM

To: Calaveras Public Utility District
Donna Leatherman
dleatherman@cpud.org

From: P. Jeffrey Ellins
(530) 268-8101, Ext. 100
jeffrey@datcoservices.com

Date: 10/18/20

Thank you registering with the Federal Motor Carriers Safety Administration's (FMCSA) Clearinghouse. That said, our records indicate that you have not purchased a query bundle. We respectfully request that you do so now. If your query account is deficient (or a zero) and you hire an applicant without running a query, or do not run annual query records of all current drivers you could be fined \$10,000 per violation.

To purchase a query bundle, logon to your Clearinghouse by going to <https://clearinghouse.fmcsa.dot.gov>

The home screen will say "Welcome (your name)". In the blue field just under "Welcome (your name)" you will see verbiage regarding queries and purchasing a query bundle. From there follow the link to the secure query purchase payment site.] There is a \$1.25 fee for each employee query purchased. Please purchase a query bundle equal to the number of DOT employees plus a guesstimate of new-hire within the next twelve-month period plus a few extras.

Finally, if you have not previously sent us the completed "General Consent" forms for each of your current employees, we are strongly advising that you do so now (forms attached hereto). These forms are required before a "limited query" can be conducted. A copy of each completed document should be sent to DATCO for processing and archiving.

As always, please contact me directly with any questions, comments, or concerns.

AGENDA ITEM 11b & 11c

Staff Report

- b. Legal Counsel Report
- c. Engineer's Report (attached)

Project Status Update

October 30, 2020

The following is a status update of projects WGA is currently working on:

General Engineering #2528

- Modeling and connection fee assistance
- Easement research & plotting
- Update to standard specifications & details
- River pump station gate repair
- San Andreas Tank SCADA repair

2019 FEMA Storm Damage Projects #2789

- Project is pending completion of the final punch list.

Drinking Water State Revolving Fund (DWSRF) Planning Grant Application #2798

- See memo regarding recent tank inspection.

Water Loss Control Program #2813

- Request for new data to begin in December 2020.

Calaveras Public Utility District

MEMORANDUM

TO: Donna Leatherman, District Manager

FROM: Matt Ospital, District Engineer *MSO*

RE: Billing Summary for September 2020

DATE: October 13, 2020

#2528	General Engineering Services Provided board meeting support, archived as-built drawings, researched easements and connection fees, facilitated general engineering meeting.	\$1,208.75
#2744	Court Street Waterline Extension Processed and facilitated progress payments, performed final inspection, filed notice of completion, summarized outstanding issues.	\$991.50
#2789	2019 Storm Damage Provided construction management and inspection services, outreach to property owners, processed CADFW permit, performed field design, site and facility reviews.	\$15,580.92
#2798	SRF Application and Project Planning Reviewed funding status under new regulations, reviewed and revised technical application, drafted and revised Board information.	\$2,451.00

TOTAL

\$20,232.17

AGENDA ITEM 12

Board Members Report

Board Members Report are comments by Directors concerning District business, which may be of interest to the Board. This is placed on the agenda to enable individual Board members to convey information to the Board and to the public. There is to be no discussion or action taken by the Board of Directors unless the item is noticed as part of the meeting agenda

- a. Director Lavaroni – LAFCO Meeting Reminder (11/16/20)
- b. Director Blood – UMRWA Meeting Report (10/23/20 rescheduled 10/29/20)
- c. Other Director Comments:

AGENDA ITEM 13

Closed Session

- a. Personnel Matters
Update on Negotiations with SEIU Local 1021(Government Code § 54957.6)
Agency Designated Representative: Donna Leatherman
- b. Public Employee Performance Evaluation for Management (Government Code §54957(b)(1))

AGENDA ITEM 14

Adjournment (Next Regular Meeting on December 8, 2020 at 7:00 pm)

Action: Adjourn meeting

Motion 1st _____, 2nd _____, Carried _____ Roll Call Vote

- c. Other Board Member Comments

13. Closed Session

- a. Personnel Matters
 - Update on Negotiations with SEIU Local 1021(Government Code § 54957.6)
 - Agency Designated Representative: Donna Leatherman
- b. Public Employee Performance Evaluation for Management (Government Code §54957(b)(1))

14. Adjournment (Next Regular Meeting December 8, 2020 at 7:00pm)