



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

BOARD OF DIRECTORS MEETING: 5:00 PM
May 21, 2024

Jack Tressler
President of the Board

Director Richard Blood
Director Brady McCartney

Director J.W. Dell 'Orto
Director Kevin Sparks

Calaveras Public Utility District hereby provides notice that it will convene its regularly scheduled public meetings of the Board of Directors at the District Office. If you are unable to attend in person, we encourage you to attend remotely as follows:

- **Join the Conference Call Meeting**
- **Dial-in number (US): 1(669)900-9128**
- **Join the online ZOOM meeting:**
- **<https://us02web.zoom.us/j/81691372893?pwd=azVkSFN3ZmJrU2V0aS85Vk92YThtZz09>**
- **Meeting ID: 816 9137 2893**
- **Meeting Passcode code: 545381**

Please mute your call before joining. This will limit technical difficulties with audio. Only unmute your call if the President has requested public comment on an item. Upon completing your comments, please mute your call again. Do not put the call on hold, as hold music can ruin the call for all other participants. If that occurs, or in the event of disruptive conduct, staff reserves the right to disconnect that caller. Do no talk over the top of any other callers. Conversations must be one at a time.

AGENDA

- 1. CALL THE MEETING TO ORDER**
- 2. ROLL CALL OF DIRECTORS**
 - a. President Jack Tressler
 - b. Director Richard Blood
 - c. Director J.W. Dell 'Orto
 - d. Director Brady McCartney
 - e. Director Kevin Sparks
- 3. PLEDGE OF ALLEGIANCE**
- 4. 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.

5. CONSENT ITEMS

Consent items should be considered together as one motion. Any item(s) requested to be removed will be considered after the motion to approve the Consent Items.

- a. April 16, 2024, Special Board Minutes
- b. April 30, 2024, Regular Board Minutes
- c. Claim Summary

Action: Roll call Vote

Consider motion to approve consent item a-c.

ITEMS FOR BOARD DISCUSSION AND/OR ACTION

Board action may occur on any identified agenda item. Any member of the public may directly address the Board on any identified agenda item of interest, either before or during the Board's consideration of that item.

6. RESOLUTION 2024-07 UPDATE POLICY 3108 – DRUG AND ALCOHOL TESTING

Action Requested: Roll Call Vote

Approve Resolution 2024-07, which will update the Drug and Alcohol policy as per Personnel Policy 3108.

7. RESOLUTION 2024-08 CalOES DESIGNATION OF APPLICANT’S AGENT RESOLUTION FOR NON-STATE AGENCIES

Action Requested: Roll Call Vote

Approve Resolution 2024-08, which will allow the Board to authorize an agent to work on behalf of the district with CalOES on emergency grant services.

8. BUDGET UPDATE 2023/2024

Action Requested: Discussion

Review Current Income and Expenses through April 30, 2024.

9. 2024/2025 DRAFT BUDGET WORKSHOP

Action Requested: Discussion

Review the proposed 2024/2025 Fiscal Year Operating Budget and Capital Outlay.

10. REPORTS

The purpose of these reports is to provide information on projects, programs, staff actions, and committee meetings that are of general interest to the Board and public. No decisions are to be made on these issues.

- a. Legal Counsel's Report
- b. Water System Superintendent's Report
- c. Engineer's Report
- d. General Manager's Report
 - i. Water Master Plan Update
 - ii. Backwash Reclaim Grant and Project Status
- e. Directors' Comments: Directors may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on the future agenda.

11. ADJOURNMENT

If there is no other Board business the President will adjourn to its next regular meeting scheduled for June 18, 2024, at 5:00 p.m.

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.

CALAVERAS PUBLIC UTILITY DISTRICT

April 16, 2024

Regular Meeting

5:00 pm

DIRECTORS PRESENT: Jack Tressler
Richard Blood
J.W. Dell'Orto
Brady McCartney

MEMBERS ABSENT: Kevin Sparks

STAFF PRESENT: Travis Small, General Manager
Mathew Roberts, Water System Superintendent
Adam Brown, District Legal Counsel
Carissa Bear, Clerk of the Board

OTHERS PRESENT: None

1. **CALL THE MEETING TO ORDER:** The regular meeting was called to order by President Tressler at 5:04 P.M.
2. **ROLL CALL OF DIRECTORS:** Directors Tressler, Blood, Dell'Orto, and McCartney were present. Director Sparks was absent.
3. **PLEDGE OF ALLEGIANCE**
4. **PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject):** None
5. **CONSENT ITEMS**
 - a. March 19, 2024, Regular Board Minutes
 - b. Claim Summary

Travis Small, General Manager, brought it to the Board's attention that the payment for the Clearwell Tank loan was made in March. Mr. Small informed the Board that a retired former employee MF's dependent is no longer being covered by CalPERS Health so the reimbursement for the dependent will stop. Director Blood inquired about the bulk water cards for Johlin Measurements; Mr. Small clarified that it is restocking the bulk water card inventory. The cards are used by bulk water haulers who use the fill stations. Director Dell'Orto noticed that there are monthly invoices for Peterson-Brustad, Inc. He inquired if those payments would stop once the contract amount is reached; Mr. Small confirmed they will stop. A motion was made by Director Blood, seconded by Director Dell'Orto, to approve Consent Items a-b. A roll call vote was taken. Directors Dell'Orto, McCartney, Blood, and Tressler voted yes. Motion carried 4-0.

6. **RESOLUTION 2024-06: A RESOLUTION CALLING GENERAL DISTRICT ELECTION**
A motion was made by Director Dell'Orto, seconded by Director McCartney, to approve Resolution 2024-06: A Resolution Calling General District Election. Directors Dell'Orto, McCartney, Blood, and Tressler voted yes. Motion carried 4-0.

7. BUDGET UPDATE 2023/24

Mr. Small gave a budget update for fiscal year 2023/24. The budget Income and Expense Summary has been updated to include the Other Pension Employee Benefits (OPEB) Trust Balance. The District's income from water sales is near expectations and expenses are slightly less than budgeted. The loan covenant ratio is 3.17 which is above the required 1.20. President Tressler inquired if the District is going to start looking into alternative investments now that the District has access to the El Dorado Savings Bank accounts. Mr. Small said once the District finishes tying up a few things, he will start looking into it. The Board and Mr. Small discussed their options of getting out of the current Certificate of Deposit (CD). Mr. Small reported that the current expenses are at 61.4% of the budgeted total. Director Dell'Orto asked if Mr. Small is concerned with the water sales at this point. Mr. Small believes that the warmer months will help that number go up. Mr. Small informed the Board that the current QuickBooks program is no longer supported and that the District is in the process of migrating to QuickBooks Online.

8. NOTICE OF BOARD WORKSHOP ON PROPOSED VOLUNTARY AGREEMENTS RELATED TO THE WATER QUALITY CONTROL PLAN FOR THE SAN FRANCISCO BAY/SACRAMENTO SAN JOAQUIN DELTA ESTUARY (BAY DELTA PLAN)

The General Manager informed the Board of a workshop is coming up that the Board can attend. The workshop will have a lot of good information and will help answer a lot of questions that the Board has asked.

9. REPORTS

a. Legal Counsel's Report

Adam Brown, District Legal Counsel, will cover his report in closed session.

b. Water System Superintendent's Report

Mathew Roberts, Water System Superintendent, went over his monthly maintenance report. He reported that the crew has been staying busy. The Division of Safety of Dams (DSOD) came in last week. Crew has been doing dam and hydro maintenance. The drain down for Clearwell tank #2 is coming up. The inspection will be made, and any repairs will be addressed. Mr. Roberts reported that the State is having all District's report materials in the ground to comply with their new lead service line inventory requirements, the deadline for which is in October 2024. With the new requirements the crew will need to identify materials in the ground from the service line to the meter to the house. The crew is working on this ongoing project anytime there is down time. Mr. Small is pretty confident that the majority of water districts will not be able to meet the deadline. Director Blood inquired if the District has lead service lines. Mr. Small clarified that the District does not have lead service lines, but some materials used throughout the years may contain lead in them. Mr. Roberts reminded the Board that the District does the required lead and copper samples and has recorded no violations. The Consumer Confidence Report has been completed. The office staff has posted the report to the District's website and will include the link on the customer's bills for the next few months. Mr. Small complemented the crew on their dam and facilities maintenance. Mr. Small mentioned that the State would like all dams be surveyed by July 1st. The District is having a hard time finding licensed surveyors. Mr. Roberts reported that the District treated 16,278,994 gallons of water and sold 10,089,915 gallons. The Jeff Davis reservoir is 9' below spill at the time of the report being prepared. As of today it has gone up to 8' below spill. The annual filter maintenance and inspections have been completed on all 6 filters. The spray bars on the surface wash are having issues. Staff have reached out for repair quotes. The District is currently running 1 pump at the South Fork Pump Station. The South Fork Pump Station pumped 167-acre feet of water to Jeff Davis

Reservoir. Mr. Small informed the Board that the San Andreas tank bypass line is leaking, which is preventing the Garamendi hydro from running. He is looking into options for repair.

c. District Engineer Report

Mr. Small notified the Board that WGA is working on follow up applications for FEMA storm reimbursements. The District is working on getting their SAM.GOV account updated to provide FEMA with the District's cage number. Without the cage number the District cannot receive the payment.

d. General Manager's Report

Mr. Small reported that the water model for the Master Plan is at a good point. He thinks the water model has been dialed in enough. He will be attending a meeting tomorrow on an update for the project. At the meeting he will discuss times and dates for a Board Water Master Plan Workshop and then he will reach out to the Board to set a special meeting. Mr. Small reported that the Marriott Hotel has reached out to the District again. It has been about a year since he heard from them. He feels like they are very interested in building. There is a lot of work needed to move forward.

e. Directors' Comments:

Director Blood reported that he will be attending the CPPA meeting tomorrow. At the meeting they are going to discuss the 2024/25 fiscal year budget and they are going to appoint someone to do the financial audit. He will be attending the UMWRA meeting on April 26, 2024.

**The Board adjourned into closed session at 6:25 pm.

10. CLOSED SESSION

The Board met in closed session to conduct the General Manager's evaluation. A motion was made by Director McCartney, seconded by Director Blood, to approve the General Manager's performance evaluation. Directors Dell'Orto, McCartney, Blood, and Tressler voted yes. Motion carried 4-0.

**The Board reconvened in open session at 8:56 pm.

11. RESOLUTION 2024-05 APPROVING THE SECOND AMENDMENT TO EMPLOYMENT AGREEMENT FOR GENERAL MANAGER

A motion was made by Director Dell'Orto, seconded by Director Blood, to approve Resolution 2024-05 Approving The Second Amendment To Employment Agreement For General Manager. Directors Dell'Orto, McCartney, Blood, and Tressler voted yes. Motion carried 4-0.

12. ADJOURNMENT

There being no further business to come before the Board, President Tressler adjourned the meeting at 8:58 pm.

Respectfully Submitted,



Carissa Bear, Secretary/Clerk of the Board

CALAVERAS PUBLIC UTILITY DISTRICT

April 30, 2024

Special Meeting

3:00 pm

DIRECTORS PRESENT: Jack Tressler
Richard Blood
J.W. Dell'Orto
Kevin Sparks

MEMBERS ABSENT: Brady McCartney

STAFF PRESENT: Travis Small, General Manager
Adam Brown, District Legal Counsel (Remote)
Mathew Roberts, Water System Superintendent
Carissa Bear, Clerk of the Board
Wyatt Rovera, Chief Water Treatment Plant Operator
James Moe, Water Distribution/Treatment Operator
Matt Ospital, District Engineer
Tyla Daries, District Engineering Technician
Heather Williams, Customer Service Representative (Remote)

OTHERS PRESENT: Ashley Smith, PBI Engineering Consulting

1. CALL THE MEETING TO ORDER: The special meeting was called to order by President Tressler at 3:07 P.M.
2. ROLL CALL OF DIRECTORS: Directors Tressler, Blood, Dell'Orto, McCartney, and Sparks were present. Director McCartney was absent.
3. PLEDGE OF ALLEGIANCE
4. PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject): None
5. WATER MASTER PLAN UPDATE

Ashley Smith, PBI Engineering Consulting, provided a presentation on the Water Master Plan. Condition assessments were done at the pump stations, hydro stations, and storage tanks (all storage tanks were inspected by CSI Services dive teams in 2023). Three of the tanks were identified for short term needs while two have near term needs. The Golden Hills tank has been recommended for abandonment. Director Blood asked for clarification on the Mokelumne Hill tank having an excessive amount of erosion; Ms. Smith clarified. The majority of the presentation covered fire flow analysis. Director Dell'Orto inquired about the build out timeframe. Ms. Smith believed it was projected out to the end of the 20-year timeline but will look follow up. Matt Ospital, District Engineer, asked for clarification on the PSI for the fire flow analysis; Ms. Smith clarified. Director Blood asked what data the crew was hoping to get by installing SCADA at the Glencoe Pump Station; Mathew Roberts, Water System Superintendent, clarified that the ability to remote in would provide a quicker response time when issues arise. At this time when a call out occurs at that location, there is a risk of the pump burning up during the response time. Ms. Smith went through the capital improvements year by year. Director Blood questioned the proposed pipeline replacement in San Andreas as he believed it already multiple sections of replacements. Mr. Roberts explained that only small sections have been replaced. The sections that have been replaced

will be left alone. President Tressler asked the process of abandoning the Golden Hills tank. The Board and staff discussed the process and the possibility of the neighbor taking over the tank. James Moe, Water Distribution/Treatment Operator, expressed his concerns with the South Fork Pump Station (S.F.P.S) being addressed on year 4 rather than sooner. He explained the potential for a huge system failure if S.F.P.S. fails as that is the main source of water for the District. Ms. Smith explained that the priority list can change as issues arise. Director Dell'Orto thanked Mr. Moe for bringing up the concern. Director Blood inquired as to why the S.F.P.S does not have a proposed SCADA system. Travis Small, General Manager, responded that it could be added. The S.F.P.S. will need a full electrical upgrade and at that time, which would be a good time to add SCADA. Mr. Small explained that the next step of the process is to score the projects. He is prepared for everyone's scores to be different. Everyone thanked Ms. Smith for the presentation and answering all of their questions.

6. ADJOURNMENT

There being no further business to come before the Board, President Tressler adjourned the meeting at 4:10 pm.

Respectfully Submitted,



Carissa Bear, Secretary/Clerk of the Board

CALAVERAS PUBLIC UTILITY DISTRICT

CLAIM SUMMARY # 4-2024

DATE: April 2024

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	\$ 96,960.34
Payroll Submitted	\$ 52,831.21
Employee Reimbursement	\$ 130.00
P/R Tax Deposits	\$ 23,573.78
Sub-total	\$ 173,495.33

Claim Summary Approved for	\$ 173,495.33
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Clerk of the Board, Calaveras Public Utility District

CALAVERAS PUBLIC UTILITY DISTRICT
Expenses by Vendor Summary
 April 2024

Vendor Display Name	Date	Memo/Description	Account	Ledger amount
ACWA-Health	04/04/2024	Dental/Vision/Life May 2024	Medical Benefits	1,652.65
				\$ 1,652.65
ACWA/JPIA-WC	04/18/2024	Q3 1/1/2024 - 3/31/2024	Worker's Compensation Insurance	5,700.41
				\$ 5,700.41
Alpha Analytical Labs, Inc.	04/04/2024	March 2024	Lab & Sampling	320.00
				\$ 320.00
Amazon Capital Services	04/03/2024	Spray Gun for Facility Maintenance	Repairs & Maintenance-Treatment	376.44
Amazon Capital Services	04/03/2024	Front Counter Supplies	Office Supplies	37.89
Amazon Capital Services	04/03/2024	Office Stock Supplies	Office Supplies	78.75
Amazon Capital Services	04/03/2024	Tablet Bag Microsoft Surface	Office Supplies	15.86
Amazon Capital Services	04/03/2024	Wasp Traps	Safety Equipment	89.35
Amazon Capital Services	04/03/2024	Reflective Safety Vest	Safety Equipment	36.41
Amazon Capital Services	04/03/2024	Drum Pump for Chemical Transfer	Tools	46.11
Amazon Capital Services	04/03/2024	Batteries, Masking Tape, Other Maintenance Supplies	Repairs & Maintenance-Treatment	68.56
Amazon Capital Services	04/03/2024	Bug Traps for Treatment Plant	Materials & Supplies-Treatment	160.89
Amazon Capital Services	04/03/2024	Label Maker Tape	Office Supplies	21.33
Amazon Capital Services	04/03/2024	MSDS Wall Station	Safety Equipment	70.77
				\$ 1,002.36
American Fidelity Assurance	04/04/2024	125 Plan	Employee Section 125 Plan	638.88
				\$ 638.88
AT & T	04/04/2024	Hydro #2	Telephone	130.58
				\$ 130.58
AT & T	04/04/2024	SA Tank Special Circuit	Telephone	51.88
AT & T	04/04/2024	Hydro #3	Telephone	310.85
AT & T	04/04/2024	San Andreas Tank	Telephone	309.08
				\$ 671.81
Brawner Automotive Repair	04/04/2024	Oil/Lube/Filter, Brake Inspection, Test Battery Truck #001	Repairs & Maintenance-Auto	206.07
				\$ 206.07

Calaveras Auto Supply	04/04/2024	Shop Rags	Materials & Supplies-T&D	30.97
Calaveras Auto Supply	04/04/2024	Dump Truck Screw, Washer, Locknut	Materials & Supplies-T&D	15.26
Calaveras Auto Supply	04/04/2024	Oil Truck #001	Materials & Supplies-T&D	22.93
Calaveras Auto Supply	04/04/2024	WTP Filter	Materials & Supplies-Treatment	44.49
			\$	113.65
Calaveras Public Power Agency	04/18/2024	CPUD Warehouse	Electricity-T & D	216.45
Calaveras Public Power Agency	04/18/2024	Glencoe Booster Pump	Electricity-Hydros	371.50
Calaveras Public Power Agency	04/18/2024	CPUD Office	Electricity-Office	162.20
Calaveras Public Power Agency	04/18/2024	Jeff Davis Water Treatment Plant	Electricity-Treatment	1,208.00
Calaveras Public Power Agency	04/18/2024	Licking Fork Pumping Station	Electricity-Hydros	15,701.50
			\$	17,659.65
Cal PERS	04/09/2024	Employer Contribution, Classic, 1017, CalPERS, 03/24/2024 - 04/06/2024	Retirement Benefits-CalPERS	3,682.83
Cal PERS	04/09/2024	Employer Contribution, PEPPRA, 26507, CalPERS, 03/24/2024 - 04/06/2024	Retirement Benefits-CalPERS	2,701.06
Cal PERS	04/09/2024	Employer Contributions - Unfunded Accrued Liability, Classic, 1017, CalPERS, 2023/2024	Retirement Benefits-CalPERS	9,388.00
			\$	15,771.89
Cal-Waste	04/18/2024	Office	Sewer & Garbage	174.15
Cal-Waste	04/18/2024	Shop	Sewer & Garbage	415.11
			\$	589.26
Carbon Copy Inc.	04/04/2024	Copies	Printing	87.93
Carbon Copy Inc.	04/04/2024	Ink	Printing	386.51
			\$	474.44
Care Free Lawns	04/18/2024	March Monthly Service	Facility Maintenance	150.00
			\$	150.00
Comcast	04/18/2024	District Office Phone	Telephone	344.66
			\$	344.66
Comcast Business (VE)	04/04/2024	Business Voice Edge	Telephone	294.78
Comcast Business (VE)	04/18/2024	Business Voice Edge Inv# 198893835	Telephone	293.90
			\$	588.68
Datco Billing	04/18/2024	April - June	Pre-Employment	76.50
			\$	76.50
De Lage Landen Financial Services Inc	04/04/2024	Kyocera Copier	Printing	179.05
			\$	179.05

Ferguson (Neptune)	04/18/2024	Neptune 360	Meters-Meter Repairs	1,060.00
				\$ 1,060.00
Fischer, Merle	04/04/2024	April 2024	Medical Benefits-Retiree	425.98
				\$ 425.98
Garrett's Cross Connection Control	04/18/2024	20 Backflow Tests	Backflow Testing Fee	700.00
				\$ 700.00
GEI Consultants, Inc.	04/18/2024	Chief Dam Safety Engineer Services	Consultants-Dam	4,818.00
				\$ 4,818.00
Grainger	04/04/2024	Tools, pliers, wrenches, socket set	Tools	323.61
Grainger	04/04/2024	Padlocks	Materials & Supplies-T&D	127.86
Grainger	04/18/2024	Red Pass Annual Membership	License, Cerifications, Fees	138.35
Grainger	04/18/2024	Wall Pocket	Materials & Supplies-T&D	31.82
				\$ 621.64
Hill Rivkins Brown & Associates	04/18/2024	Legal Services March 2024	Legal Services	3,304.00
				\$ 3,304.00
Hobgood's Cleaning Service	04/18/2024	Janitorial Services	Facility Maintenance	160.00
				\$ 160.00
Hunt & Sons Inc.	04/04/2024	Fuel	Fuel	1,202.72
Hunt & Sons Inc.	04/04/2024	Penray Fuel Prep	Fuel	11.75
Hunt & Sons Inc.	04/18/2024	Fuel	Fuel	1,724.89
				\$ 2,939.36
Matrix Trust Company	04/04/2024	Payroll Date 3/23/2024	457 Plan	966.91
Matrix Trust Company	04/18/2024	Payroll Date 4/6/2024	457 Plan	980.38
				\$ 1,947.29
McMaster-Carr	04/04/2024	Tube Fittings	Materials & Supplies-Treatment	23.33
McMaster-Carr	04/04/2024	Tube Fittings	Materials & Supplies-Treatment	34.92
				\$ 58.25
Mission IT Solutions	04/04/2024	Monthly IT Support	IT & Computer Support	1,943.00
				\$ 1,943.00

Motherlode Answering Service	04/04/2024	Answering Service April	Answering Service	341.00
				<u>\$ 341.00</u>
Pace Supply	04/04/2024	Brass Couplings Inv# 059318053-1	Materials & Supplies-T&D	310.96
				<u>\$ 310.96</u>
Peterson-Brustad, Inc.	04/04/2024	Water Master Plan - February Services	Grant Writers	8,812.13
Peterson-Brustad, Inc.	04/18/2024	Water Master Plan 3/1/2024 - 3/31/2024	Grant Writers	9,318.75
				<u>\$ 18,130.88</u>
PG&E - ENERGY STATEMENT	04/04/2024	Prindle Rd	Electricity-T & D	12.16
PG&E - ENERGY STATEMENT	04/04/2024	Schaad's	Electricity-Hydros	78.01
PG&E - ENERGY STATEMENT	04/04/2024	Shop Light Gold Strike Rd	Electricity-T & D	11.01
PG&E - ENERGY STATEMENT	04/04/2024	Shop Light Gold Strike Rd	Electricity-T & D	11.11
PG&E - ENERGY STATEMENT	04/04/2024	Hwy 49 Entrance to Golden Hills	Electricity-T & D	9.72
PG&E - ENERGY STATEMENT	04/04/2024	District Office	Electricity-Office	135.74
PG&E - ENERGY STATEMENT	04/18/2024	Hydro #3 Hwy 49 Chili Gulch	Electricity-Hydros	263.77
PG&E - ENERGY STATEMENT	04/18/2024	Hydro #2 Hwy 26 2 Mi E/Moke Hill	Electricity-Hydros	63.88
PG&E - ENERGY STATEMENT	04/18/2024	Hydro #1 Hwy 26 & Ponderosa Way	Electricity-Hydros	212.61
				<u>\$ 798.01</u>
PGE-NON ENERGY INVOICES	04/18/2024	Hydro #1	Electricity-Hydros	7.75
PGE-NON ENERGY INVOICES	04/18/2024	Hydro #2	Electricity-Hydros	7.75
PGE-NON ENERGY INVOICES	04/18/2024	Hydro #3	Electricity-Hydros	7.75
PGE-NON ENERGY INVOICES	04/18/2024	Schaad's Reservoir	Electricity-Hydros	197.86
				<u>\$ 221.11</u>
Pitney Bowes (Lease)	04/18/2024	Postage/Bill Machine Lease Inv# 3106623892	Postage	1,446.74
				<u>\$ 1,446.74</u>
Pitney Bowes (Reserve Acct)	04/04/2024	Postage	Postage	2,000.00
				<u>\$ 2,000.00</u>
Progressive Print Solutions	04/18/2024	Door Hanger Bags	Office Supplies	100.03
				<u>\$ 100.03</u>
San Andreas Sanitary District	04/04/2024	Office	Sewer & Garbage	102.58
San Andreas Sanitary District	04/04/2024	Shop	Sewer & Garbage	120.16
				<u>\$ 222.74</u>

SEIU Local 1021	04/04/2024	Payroll Date 3/23/2024	SEIU Union Dues	491.56
SEIU Local 1021	04/18/2024	Union Dues Pay Period End 4/6/2024	SEIU Union Dues	491.56
			\$	983.12
Sender's Market Inc.	04/04/2024	Paint/Seal Supplies	Repairs & Maintenance-Pumping	211.83
Sender's Market Inc.	04/04/2024	Chain Saw Parts	Tools	71.84
Sender's Market Inc.	04/04/2024	Saw Blades, Nut, Washer	Tools	50.89
Sender's Market Inc.	04/04/2024	Fence Repair Supplies	Repairs & Maintenance-Treatment	93.31
Sender's Market Inc.	04/04/2024	Rake Bow	Tools	83.63
Sender's Market Inc.	04/04/2024	Autocut 25-2 Bulk	Materials & Supplies-T&D	25.73
Sender's Market Inc.	04/04/2024	Hardware	Materials & Supplies-T&D	109.70
Sender's Market Inc.	04/04/2024	Bolt Cutter / Cattle Panel	Repairs & Maintenance-Treatment	94.36
			\$	741.29
Sonora Ford	04/04/2024	Repair Water in Cab	Repairs & Maintenance-Auto	1,357.61
			\$	1,357.61
Texas Life Insurance Company	04/18/2024	T. Small	Employee Section 125 Plan	35.00
			\$	35.00
Treat's General Store	04/04/2024	Glue for Vac Trailer, Headlamp Truck #9, Yellow Caution Tap Truck #7	Repairs & Maintenance-T&D	52.00
Treat's General Store	04/04/2024	Distilled Water	Materials & Supplies-Treatment	70.52
Treat's General Store	04/04/2024	Water, Batteries, Staple gun, Liquid Wrench, Wire	Materials & Supplies-T&D	316.51
Treat's General Store	04/04/2024	Cleaning Supplies	Office Supplies	19.28
			\$	458.31
USA Blue Book	04/04/2024	Hach Supplies	Materials & Supplies-Treatment	194.04
USA Blue Book	04/04/2024	Testing Supplies	Materials & Supplies-Treatment	429.44
USA Blue Book	04/18/2024	Test Strips, IntelliCAL pH electrode Gel	Materials & Supplies-Treatment	442.82
USA Blue Book	04/18/2024	Rubber Hose	Materials & Supplies-T&D	230.30
			\$	1,296.60
Verizon Wireless	04/04/2024	District Cell Phones	Telephone	954.76
Verizon Wireless	04/18/2024	Special Circuits	Telephone	59.34
			\$	1,014.10
Volcano Telephone	04/04/2024	13900 Hwy 26	Telephone	56.73
Volcano Telephone	04/04/2024	1601 West Forty	Telephone	56.73
Volcano Telephone	04/04/2024	10727 Ponderosa Way	Telephone	56.73
Volcano Telephone	04/04/2024	3089 Ridge Rd	Telephone	53.15
Volcano Telephone	04/04/2024	Treatment Plant	Telephone	62.14
Volcano Telephone	04/04/2024	Schaad's Hydro	Telephone	87.55
Volcano Telephone	04/04/2024	Special Circuit	Telephone	56.73
Volcano Telephone	04/04/2024	Schaad's Hydro	Telephone	56.73
Volcano Telephone	04/04/2024	Treatment Plant Broadband	Telephone	126.90

Volcano Telephone	04/04/2024	Treatment Plant Long Distance	Telephone	0.30
				<u>\$ 613.69</u>
Wells Fargo Bank - C. Bear	04/18/2024	Paper, envelopes, Binders, Stapler, Pens, Paperclips.	Office Supplies	247.82
Wells Fargo Bank - C. Bear	04/18/2024	QuickBooks, Backblaze, Zoom,	Software Programs & Updates	964.65
				<u>\$ 1,212.47</u>
Wells Fargo Bank - M Roberts	04/18/2024	Pesticide Cert, Special Dist.	License, Cerifications, Fees	370.00
				<u>\$ 370.00</u>
Wells Fargo Bank - T Small	04/18/2024	QuickBooks	Software Programs & Updates	102.00
Wells Fargo Bank - T Small	04/18/2024	ACWA Spring Conference	Seminars & Conferences-Staff	840.00
Wells Fargo Bank - T Small	04/18/2024	MCWRA Reception	Seminars & Conferences-Staff	40.95
Wells Fargo Bank - T Small	04/18/2024	Water, Covid Tests	Office Supplies	75.67
				<u>\$ 1,058.62</u>
				<u>\$ 96,960.34</u>

**CALAVERAS PUBLIC UTILITY DISTRICT
RESOLUTION NO. 2024-07**

**A RESOLUTION AMENDING POLICY NO. 3108 REGARDING DRUG AND
ALCOHOL TESTING**

WHEREAS, the Calaveras Public Utility District (“District”) through its General Manager and General Counsel, has prepared a revision to the District’s drug and alcohol testing policy to comply with recent legislation; and

WHEREAS, the General Manager has met and conferred with SEIU as the bargaining unit representative for District employees as set forth in the Memorandum of Understanding, who has indicated no objections to the revised policy as drafted.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Calaveras Public Utility District that District Policy No. 3108 regarding Drug and Alcohol Testing be and is hereby replaced in its entirety with the revised policy, a copy of which is attached hereto.

The foregoing resolution was duly approved and adopted by the Board of Directors of the Calaveras Public Utility District at a regular meeting on the 21st day of May 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed: _____
Jack Tressler, President of the Board of Directors

Attest: _____
Carissa Bear, Executive Assistant/Clerk of the Board

CALAVERAS PUBLIC UTILITY DISTRICT POLICIES

Policy Name:	3108 – DRUG AND ALCOHOL TESTING		
Approval Authority:	CPUD BOARD OF DIRECTORS	Adopted:	TBD
Resolution No.	Resolution _____	Revised:	

3108.1 Pre-Employment Drug Testing. As a part of the District’s employment screening process, all applicants to whom a conditional offer of employment is made must successfully test negative for controlled substances, per procedures described below. The offer of employment is conditioned on a negative drug test result. Applicants will be informed of the District’s drug testing policy in the employment application process. To comply with existing and new state laws regarding the testing for cannabis, pre-employment testing of cannabis will only be administered to employees in safety sensitive positions who are required to be in the U.S. Department of Transportation (D.O.T) testing program.

3108.2. Use of Cannabis Outside of the Workplace. In accordance with state law, the District shall not discriminate against any employee or applicant for employment based upon 1) that person’s use of cannabis off the job and away from the workplace or 2) based upon a drug screening test that has found the employee or applicant for employment to have nonpsychoactive cannabis metabolites in their hair, blood, urine, or other bodily fluids. Nothing herein shall prohibit the District from discriminating in hiring, or any term or condition of employment, or otherwise penalize a person based on scientifically valid preemployment drug testing conducted through methods that do not screen for nonpsychoactive cannabis metabolites.

Notwithstanding the foregoing, District employees may not possess, be impaired by, or use, cannabis on the job or in the workplace or during any District activity.

3108.3 Testing of Employees in Designated Safety-Sensitive Positions. Employees in health and safety sensitive positions, including, but not limited to, the following management and non-management positions: vehicle and heavy machinery drivers with commercial licenses/operators (who are subject to random drug-testing under D.O.T. regulations), will be required to submit to random drug testing under the procedures described below. This testing shall occur at random by an independent, third-party drug testing company performing such testing. If an employee refuses to cooperate with the administration of the drug test, the refusal will be handled in the same manner as a positive test result.

Testing of employees not designated as Safety-Sensitive will be tested only during pre-employment and during times of reasonable suspicion. A reasonable suspicion test may include cannabis screening with the current approved testing method for determining if a person is under the influence of cannabis while working.

3108.3 Reasonable Suspicion Testing. District may require an employee to submit to a drug and/or alcohol screen test under the following circumstances:

1. When a trained Employee designee has reasonable suspicion to believe, based upon specific and documented facts and observations that the employee may be under the influence of drugs and/or alcohol.
 2. When a trained Employee designee has reasonable suspicion to believe, based upon specific and documented facts and observations, that the employee either possesses, uses, sells, transfers, manufactures, purchases, or illegally transports alcohol, drugs and/or drug related paraphernalia or attempts to do so.
 3. Follow-up testing for employees who have returned to work following a positive test and their participation in a drug and/or alcohol rehabilitation program.
 4. When an on-duty employee is contacted by a police officer who has reasonable suspicion to believe the employee is under the influence of alcohol or drugs or the employee has been involved in an on-duty vehicle-related incident and the officer suspects the employee is under the influence of drugs and/or alcohol.
- A. Positive Test or Refusal to Test -- Employees who refuse to take a test after direction to do so, or who test positive, will be subject to discipline up to and including termination. A refusal to test is defined as any of the following:
1. Not providing the District a written consent to take the test;
 2. Does not supply enough quantity of the laboratory required sample for alcohol or drug testing without sufficient or valid medical explanation;
 3. Tampering with a specimen or collection process;
 4. Tardiness to reporting Collection Site after time allocated for employee to report without valid explanation.

3108.4 On-the-Job Injury. Should an injury occur while working, a drug and/or alcohol test may be administered if the trained employee designee has a reasonable suspicion that an employee was injured due to drug or alcohol use.

3108.5 Administration of Drug and Alcohol Testing. . The General Manager or their designee is the Designated Employer Representative (“DER”) and shall be responsible for overseeing implementation of this policy and the testing procedures . The General Manager will be responsible for reviewing all disciplinary actions resulting from violations of this Policy to ensure that the action proposed or taken is consistent with this Policy.

The DER shall be responsible for:

1. Communications directly with the Medical Review Officer (“MRO”) and/or Substance Abuse Professional (“SAP”) and the Substance Abuse and Mental Health Services Administration (“SAMHSA”) regarding any drug and/or alcohol tests;
2. Overseeing testing programs; and
3. Providing training to superintendent, Employee Designees and employees.

The District will refer the applicant or employee to an independent, National Institute on Drug Abuse (“NIDA”) certified medical clinic or laboratory, which will administer the test. The District shall require drug testing for: A) pre-employment testing, B) random testing, and C) reasonable suspicion testing. The District will pay the cost of the test.

If the employee is determined by verifiable and confirmed reasonable suspicion observation as unable to drive or impaired for driving, then the District Superintendent or General Manager or his/her designee will transport the individual to a medical facility for immediate testing or treatment.

The employee will have the opportunity to alert the clinic or laboratory personnel to any prescription or non-prescription drugs that he or she has taken that may affect the outcome of the test. The clinic or laboratory will handle the required testing. The District will have no control over the clinic or laboratory’s testing methods. The clinic or laboratory will inform the District as to whether or not the applicant passed or failed the drug test. If an employee fails the test, he or she will be considered to be in violation of these Guidelines and will be subject to discipline, up to and including termination.

3108.6 Acknowledgment and Consent. Any employee subject to testing under this policy will be directed to sign a form acknowledging the procedures governing testing and authorizing (1) the collection of a urine sample for the purpose of determining the presence of alcohol and/or drugs, and (2) the release to the District of medical information regarding the test results. Refusal to sign the authorization form or to submit to the drug and/or alcohol test will result in the revocation of an applicant’s job offer or will be considered the same as a positive test leading to termination.

3108.7 Promotions. An employee being promoted or accepting a different position within the District will not be subject to drug testing as a condition of receiving the promotion. An employee who obtains a commercial vehicle driver’s license will be included in the D.O.T. testing program listed in section 3108.2.

3108.8 Confidentiality. All alcohol and drug testing records will be treated as confidential. Any information about an employee’s use of prescription or non-prescription medication, the results of reasonable suspicion drug and/or alcohol testing, and/or an employee’s past or present participation in rehabilitation or treatment for substance abuse shall be considered Confidential Medical Information (CMI). The information received in enforcing this Policy shall be disclosed only as necessary for: disciplinary actions and appeals; interactive process meetings and reasonable accommodation efforts or resolving legal issues; or as otherwise required by law. Any reports or test results generated pursuant to this Policy shall be stored in a confidential file, accessible only by those authorized to receive the information, and separate and distinct from the employee’s personnel file. Laboratory reports, rehabilitation documents and/or test results shall not be released to law enforcement agencies without express written approval of the employee or pursuant to lawful process. Such information shall be disclosed to other individuals only on a substantiated need-to-

know basis and to the employee upon request. Such disclosure shall be documented. The employee may receive a copy of the report and may review the log upon request.

3108.9 Restrictions on the Use of Alcohol. Employees may not use, be under the influence, or possess alcohol under any of the following circumstances: while on District property, while performing their duties (whether or not on District property), during off-site lunch/break periods, while on stand-by subject to call in (on-call) or at any time when use of alcohol would impair, to any extent, the employee's ability to perform their duties or to operate any District equipment.

If a standby employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of their standby responsibilities and may be subject to discipline.

3108.10 Prohibition Against the Use of Drugs. No employee shall possess, use, sell, transfer, manufacture, purchase, or transport drugs or attempt to do so or report to work with drugs in their system. No employee shall possess, use, sell, transfer, manufacture, purchase, or transport prescription drugs, or attempt to do so, or report to work with prescription drugs in his or her system, unless the prescription drug has been lawfully prescribed to the employee.

Employees may not use, be under the influence, or possess cannabis while on District property, while performing their duties (whether or not on District property), during off-site lunch/break periods, while on stand-by subject to call in (on-call) or at any time when the use of cannabis would impair, to any extent, the employee's ability to perform their duties or to operate any District equipment.

3108.11 Criminal Drug Statute Convictions. To fulfill its obligations under the Federal Drug-Free Workplace Act of 1988, the District requires any employee who is convicted of any criminal drug statute, for a violation occurring in the workplace, to provide written notice of the conviction to the General Manager no later than five (5) days after the conviction. The District is also required and will fulfill its obligations to educate employees on the harmful effects of using and abusing drugs and/or alcohol. As required by law, the District will notify federal contracting agencies within ten (10) days after receiving notice that an employee, directly engaged in performance of work on a federal contract, has been convicted of a criminal drug statute violation resulting from conduct occurring in the workplace.

Independent contractors, or employees of independent contractors, working on District projects are required by law or contract to notify the District of a drug and/or alcohol related conviction or positive test for drugs and/or alcohol.

Said individuals will not be permitted to work on District projects.

3108.12 Medication Reporting Requirements. The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. Employees shall, in the case of prescription drugs, ask the prescribing physician and/or, in the case of medication available over the counter, review product packaging, to determine whether the use of a prescription drug or over the counter medication may impair their ability to perform their normal job duties or to safely

operate District equipment. Any employee taking any over-the-counter medication or prescription drug marked “do not drive,” “do not operate heavy equipment” or similarly labeled, shall inform the appropriate Supervisor/Superintendent or Human Resources of the use of the medication or drug prior to reporting for duty.

In the case of prescription drugs, the Supervisor/Superintendent shall determine whether the employee may work, full duty or modified duty, based on the written opinion of the employee’s medical provider that the use of the medication may impair the employee’s ability to perform specific duties. The Supervisor/Superintendent may, upon determination that the employee is unable to safely perform their normal duties, or that a modified work assignment is not available, direct the employee not to work and to return home. The employee will be placed on paid leave for the remainder of the day. If the employee’s personal medical provider provides a written opinion that the use of the drug or medication will not impair the employee’s ability to perform his/her normal duties, the Supervisor/Superintendent will allow the employee to perform those duties. Notices or communications required by this Section shall be confidential and disclosed only to the Supervisor/Superintendent or Human Resources and the other employees specifically authorized to receive information pursuant to this Policy. The notifications and other written opinions will be maintained in the employee’s confidential medical file.

**CALAVERAS PUBLIC UTILITY DISTRICT
RESOLUTION NO. 2024-08**

**A RESOLUTION AUTHORIZING THE BOARD OF DIRECTORS TO DESIGNATE
THE GENERAL MANAGER AS DISTRICT AGENT TO WORK WITH CAL OES**

WHEREAS, the Calaveras Public Utility District (“District”) will from time to time engage with the State of California Office of Emergency Services (“Cal OES”) on a variety of issues, including emergency grant funding; and

WHEREAS, Cal OES has requested that the Board authorize an agent to work on behalf of the District with Cal OES in connection with emergency grant services.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Calaveras Public Utility District that the General Manager be and hereby is designated as the District’s agent and representative authorized to act on behalf of the District in connection with Cal OES emergency grant services.

The foregoing resolution was duly approved and adopted by the Board of Directors of the Calaveras Public Utility District at a regular meeting on the 21st day of May 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed: _____
Jack Tressler, President of the Board of Directors

Attest: _____
Carissa Bear, Executive Assistant/Clerk of the Board



Cal OES ID No: _____

DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE _____ OF THE _____
 (Governing Body) (Name of Applicant)

THAT _____, 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 _____,
 (Name of Applicant)

a public entity 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 federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM)**, 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.
- **Flood Mitigation Assistance Program (FMA)**, under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the _____, a public entity established under the
 (Name of Applicant)

laws of the State of California, 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/grants declared up to three (3) years following the date of approval.
- This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): _____

Passed and approved this ___ day of _____, 20___

 (Name and Title of Governing Body Representative)

 (Name and Title of Governing Body Representative)

 (Name and Title of Governing Body Representative)

CERTIFICATION

I, _____, duly appointed and _____ of
 (Name) (Title)

_____, do hereby certify that the above is a true and
 (Name of Applicant)

correct copy of a resolution passed and approved by the _____
 (Governing Body)

of the _____ on the _____ day of _____, 20___.
 (Name of Applicant)

 (Signature)

 (Title)



Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted resolution is older than three (3) years from the last date of approval, is invalid, or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on pages 1 and 2. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California.

Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied. There are two ways of completing this section:

1. **Titles Only:** The titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by either a cover letter naming the Authorized Agents by name and title, or the Cal OES AA Names document. The supporting document can be completed by any authorized person within the Agency (e.g., administrative assistant, the Authorized Agent, secretary to the Director). It does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document, or their title changes.



Checking Universal or Disaster-Specific Box: A Universal resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents. A minimum of three (3) approving board members must be listed. If less than three are present, meeting minutes must be attached in order to verify a quorum was met.

Certification Section:

Name and Title: This is the individual in attendance who recorded the creation and approval of this resolution.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member. If a person holds two positions (such as City Manager and Secretary to the Board) and the City Manager is to be listed as an Authorized Agent, then that person could sign the document as Secretary to the Board (not City Manager) to eliminate "Self-Certification."

CALAVERAS PUBLIC UTILITY DISTRICT

MEMORANDUM

May 15, 2024

TO: BOARD OF DIRECTORS

FROM: Travis Small, General Manager

SUBJECT: Budget Summary

I am pleased to provide you with an update on the budget for Fiscal Year ending June 30, 2024.

The budget has been updated to the end of April 2024, the District is in the process of moving to a different QuickBooks Platform and the reconciliation of accounts might impact the accuracy of this report.

Included in this update is the District's OPEB Trust Statement which was pending during the last update.

The district's income from water sales is near expectations and expenses are slightly less than budgeted.

The monthly update on the loan covenant ratio is at 3.08.

A budget workshop for the next fiscal year will be presented as the next agenda item as we near completion of budget development for the next fiscal year.

Respectfully submitted,

Travis Small

General Manager

Calaveras Public Utility District

Fiscal Year Ending June 30, 2024

Income and Expense Summary

Accrual Basis

Total Income	\$	2,710,802
Operational Expenses	\$	<u>2,045,126</u>
Income before Debt Payments	\$	665,676
Debt Payments	\$	<u>163,881</u>
Income after Debt Payments	\$	501,795
Capital Expenditures	\$	<u>36,651</u>
Income after Capital Expenditures (If Positive to Reserves, Negative funded from Reserves)	\$	<u><u>465,144</u></u>

Cash, Short-Term Investments and Accounts Receivable Summary

Cash Assets as of 4/30/2024:

Checking Account	\$	193,494.45
LAIF	\$	1,247,584.23
UBS- Short Term Investment	\$	807,184.12
El Dorado Savings - 1	\$	301,511.53
El Dorado Savings - 2	\$	<u>291,043.46</u>
Cash and Short Term Investment Totals	\$	<u><u>2,840,817.79</u></u>

Accounts Receivable as of 4/30/2024

Water Sales	\$	<u><u>253,297.30</u></u>
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CERBT Trust Fund (OPEB) 12/31/2024

Other Pension Employee Benefits Trust	\$	<u><u>1,232,914.00</u></u>
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Calaveras Public Utility District

Income with Expense Categories

Accrual Basis

	<u>Division</u>	<u>Actual 23-24</u>	<u>FY 2023-24</u>	
Income		\$ 2,514,949	\$ 3,282,200	76.6%
Grants		\$ 82,377	\$ 483,000	17.1%
Loan Payment Surcharge (\$133,000/yr)		\$ 113,476	\$ 133,000	85.3%
Rate Stabilization Reserves (To Balance Budget				
Total Income		<u>\$ 2,710,802</u>	<u>\$ 3,898,200</u>	69.5%
Expense Categories			Budgeted	
	<u>Division</u>		<u>FY 2023-24</u>	
Salaries	100	\$ 642,188	\$ 995,119	64.5%
Benefits	200	\$ 636,521	\$ 923,591	68.9%
Conferences, Meetings and Training	300	\$ 25,692	\$ 37,300	68.9%
Administration Expenses	400	\$ 233,205	\$ 331,837	70.3%
Operations Expense	500	\$ 239,604	\$ 332,110	72.1%
Outside Services	600	\$ 277,195	\$ 439,354	63.1%
Equipment Rent, Taxes, and Utilities	700	\$ 154,602	\$ 314,802	49.1%
Debt Payments	900	\$ 163,881	\$ 170,064	96.4%
Total Expenses		<u>\$ 2,372,888</u>	<u>\$ 3,544,177</u>	67.0%
Net Income (Minus 800 Expenses)		<u>\$ 337,914</u>	<u>\$ 354,023</u>	
Capital Outlay	800	\$ 36,651	\$ 1,074,000	3.4%

Calaveras Public Utility District

Loan Covenant Balance Sheet

		Actual	Budget	
<u>Division</u>		<u>FY 23-24</u>	<u>FY 2023-24</u>	
Income		\$ 2,514,949	\$ 3,415,200	73.6%
Grants		\$ 82,377	\$ 483,000	17.1%
Loan Payment Surcharge (\$147737.87/yr)		\$ 113,476	\$ 133,000	
To be Paid over 18 yrs				85.3%
Operating - Reserves (For Covenant Ratio)				
Rate Stabilization Reserves (To Balance Budget)				
Total Income		<u>\$ 2,710,802</u>	<u>\$ 3,898,200</u>	69.5%
Expense Categories				
	<u>Division</u>			
Salaries	100	\$ 642,188	\$ 995,119	64.5%
Benefits	200	\$ 636,521	\$ 923,591	68.9%
Conferences, Meetings and Training	300	\$ 25,692	\$ 37,300	68.9%
Administration Expenses	400	\$ 233,205	\$ 331,837	70.3%
Operations Expense	500	\$ 239,604	\$ 332,110	72.1%
Outside Services	600	\$ 277,195	\$ 439,354	63.1%
Equipment Rent, Taxes, and Utilities	700	\$ 154,602	\$ 314,802	49.1%
Total Operational Expenses		<u>\$ 2,045,126</u>	<u>\$ 3,241,149</u>	63.1%
Net Operational Income		\$ 501,795	\$ 524,087	95.7%
Debt Payments	900	<u>\$ 163,881</u>	<u>\$ 132,964</u>	123.3%
Loan Covenant Ratio must be above 1.20 as required in loan documents				
Ratio = Net Operational Income/Debt Payment		3.06	3.94	

Calaveras Public Utility District
Budgeted Revenue Accounts Detail
For the Fiscal Year Ending June 30, 2024
Cash Basis

Revenue	GL CODE	Actual FY 23-24	Budgeted FY 23-24
Water Sales- Res	4110	\$ 1,802,960	\$ 2,565,119
Water Sales - Comm	4112	\$ 530,167	\$ 470,151
Water Sales - AG	4170	\$ 1,766	\$ 6,776
Water Sales - MISC	4180	\$ 25,507	\$ 60,154
Pipeline Hydro	4200	\$ 24,922	\$ 57,000
Schaads Hydro	4210	\$ 72,110	\$ 45,000
RRF -Surcharge	4211	\$ -	
Install Fees	4230	\$ 150	\$ 15,000
Turn On Fees	4231	\$ -	
Connection Fees	4232	\$ 1,925	\$ 35,000
Cell Site Leases	4240	\$ 27,024	\$ 29,000
Investment Interest	4800	\$ 2,920	\$ 2,500
LAIF Interest	4923	\$ 23,840	\$ 4,500
County Taxes	4932	\$ 112,120	\$ 120,000
MHSD Revenue	4975	\$ 2,090	
Grant Revenue	4994	\$ 82,377	\$ 483,000
MISC Revenue	4995	\$ 25	
Work Done for Others	4996	\$ 900	\$ 5,000
Total Income		\$ 2,710,802	\$ 3,898,200

Calaveras Public Utility District
Salaries and Benefit Expenditure Account Detail
For the Fiscal Year Ending June 30, 2024
Accrual Basis

Salaries	Division		100	\$	642,188	\$	995,119	64.5%
Benefits	Division		200	\$	636,521	\$	923,591	68.9%

Division	GL	Description	Actual FY 23-24	Budget FY 23-24
100	5100	Executive Salary	\$ 89,084	\$ 135,000
100	5110	Administration Salaries	\$ 130,869	\$ 233,035
100	5120	Operations Salaries	\$ 372,062	\$ 569,525
100	5130	Overtime Compensation	\$ 25,843	\$ 31,500
100	5140	On Call Pay	\$ 24,329	\$ 26,059
100	5150	Holiday Pay	\$ 50,861	\$ 50,566
100	5160	Vacation Pay	\$ 41,818	\$ 37,041
100	5170	Sick Pay	\$ 35,802	\$ 44,449
200	5200	Medical Benefits	\$ 284,807	\$ 345,000
200	5205	Executive Car Allowance	\$ 3,000	\$ 3,600
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ 55,082	\$ 108,000
200	5220	Dental/Vision/ Life Insurance	\$ 10,249	\$ 30,899
200	5230	Retirement Benefits - Calpers	\$ 207,910	\$ 212,348
200	5240	Other Post Employment Benefits (OPEB)	\$ -	
200	5250	Medical Tax, Social Security and SUI	\$ 62,984	\$ 149,701
200	5260	Worker's Compensation Insurance	\$ 11,175	\$ 71,844
200	5270	Education Assistance	\$ -	
200	5280	Employee Overtime Meals	\$ 170	\$ 1,200
200	5290	Employee Recognition	\$ 1,144	\$ 1,000
Salaries			\$ 642,188	\$ 1,127,174
Salaries (Reduced Sick, Holiday and Vacation)			\$ 642,188	\$ 995,119
Benefits			\$ 636,521	\$ 923,591

**Calaveras Public Utility District
 Conferences, Meetings, and Training
 Expenditure Accounts Detail
 For the Fiscal Year Ending June 30, 2024
 Accrual Basis**

Conferences, Meetings and Training	Division	300	\$	25,692	\$	37,300	68.9%
--	----------	-----	----	--------	----	--------	-------

Division	GL	Description	Actual FY 23- 24	Budget FY 23- 24
300	5310	Board Meetings - Director Fees	\$ 7,825	\$ 9,000
300	5315	Seminars & Conferences - Board	\$ 103	\$ 5,000
300	5320	Seminars & Conferences - Staff	\$ 5,943	\$ 6,200
		Mileage Reimbursement, Parking, Tolls, Conference or Training Meals		
300	5325		\$ 9	\$ 1,500
300	5330	Auto Rental	\$ -	\$ 1,200
300	5335	Training	\$ 11,812	\$ 14,400

Calaveras Public Utility District
Administration Expense Accounts Detail
For the Fiscal Year Ending June 30, 2024
Accrual Basis

Administration
Expenses Division 400 \$ 233,205 \$ 331,837 70.3%

Division	GL	Description	Actual FY 23-24	Budget FY23-24
400	5415	Advertising	\$ 503	\$ 4,000
400	5420	Association Dues	\$ 31,033	\$ 75,000
400	5425	Insurance	\$ 79,560	\$ 83,500
400	5430	License, Certifications, Fees	\$ 1,291	\$ 12,968
400	5436	Repairs & Maintenance -Computers	\$ 5,666	\$ 5,000
400	5437	Repairs & Maintenance -Office	\$ 5,800	\$ 7,500
400	5440	Election Costs	\$ -	\$ -
400	5460	Permits	\$ 9,616	\$ 22,500
400	5461	Regulatory Fees	\$ 823	\$ -
400	5462	Postage	\$ 20,163	\$ 18,500
400	5464	Printing	\$ 7,178	\$ 7,823
400	5470	Software Programs & Updates	\$ 19,165	\$ 31,500
400	5475	Office Supplies	\$ 19,921	\$ 45,172
400	5480	Telephone	\$ 32,486	\$ 16,275
		Water Conservation/CC Report		
400	5495	Materials	\$ -	\$ 2,100

		Budget Amendment:	New Budget	
8-Jan-24	5460	Increase - Insurance	\$ 60,000	\$ 83,500
	5425	Decrease - Permits	\$ (60,000)	\$ 22,500

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2024
Accrual Basis**

Operations Expense Division 500 \$ 239,604 \$ 332,110 72.1%

Division	GL	Description	Actual FY 23-24	Budget FY 23-24
500	5520	Water Supply	\$ -	
500	5532	Repairs & Maintenance - Automotive	\$ 26,800	\$ 9,282
500	5533	Repairs & Maintenance -Dams and Hydros	\$ 5,289	\$ 11,130
500	5534	Repairs & Maintenance -Pumping	\$ 1,733	\$ 4,452
500	5535	Repairs & Maintenance -Treatment	\$ 17,884	\$ 12,800
500	5536	Repairs & Maintenance -T&D	\$ 17,212	\$ 82,945
500	5540	Fuel	\$ 27,666	\$ 36,570
500	5545	Materials and Supplies-Pumping	\$ 3,727	\$ 4,842
500	5546	Materials and Supplies-Hydros	\$ 91	\$ 3,896
500	5547	Materials and Supplies-Treatment	\$ 48,198	\$ 50,085
500	5548	Materials & Supplies-T&D	\$ 50,984	\$ 49,362
500	5549	Emergency Response	\$ -	\$ -
500	5550	Chemicals	\$ 2,514	\$ 15,026
500	5555	Meters - Meter Repairs	\$ 16,334	\$ 33,390
500	5566	Safety Equipment	\$ 8,255	\$ 3,172
500	5585	Tools	\$ 7,076	\$ 5,565
500	5590	Clothing & Boot Allowance	\$ 3,011	\$ 5,088
500	5592	CPUD- Other Clothing	\$ 2,829	\$ 4,507

Calaveras Public Utility District
Outside Services Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis

Outside Services Division 600 \$ 277,195 \$ 439,354 63.1%

Division	GL	Description	Actual Fy 23-24	Budget 23-24
600	5605	Administration Services	\$ 497	\$ -
600	5606	Answering Service	\$ 4,026	\$ 2,624
600	5610	Bank Charges	\$ 3,460	\$ 1,446
600	5615	Billing Services	\$ 555	\$ 1,285
600	5625	Water Conservation Services	\$ -	\$ -
600	5630	Accounting Services	\$ 11,400	\$ 13,388
600	5632	IT & Computer Support	\$ 21,898	\$ 3,150
600	5635	Engineering-Non-Capital	\$ 57,216	\$ 47,250
600	5640	Special Projects	\$ -	\$ -
600	5645	Legal Services	\$ 36,492	\$ 51,408
600	5647	Human Resources Consultants	\$ -	\$ 1,575
600	5650	Financial Consultants	\$ -	\$ 49,802
600	5655	Community Relations	\$ -	\$ 12,852
600	5660	Misc. Medical	\$ -	\$ -
600	5665	Pre-Employment	\$ 1,992	\$ 1,260
600	5670	Facility Maintenance	\$ 5,009	\$ 3,427
600	5675	Bond Administration	\$ -	\$ -
600	5680	Security	\$ 330	\$ 3,909
600	5685	Lab & Sampling	\$ 6,069	\$ 9,853
600	5690	Consultants - Planning Grant	\$ 113,996	\$ 223,000
600	5695	Consultants-Dam	\$ 14,255	\$ 13,125
600	5699	Other Contracted Services	\$ 140	\$ -

Calaveras Public Utility District
Equipment Rent, Taxes and Utilities Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis

Equipment Rent, Taxes, and Utilities	Division		700	\$ 154,602	\$ 314,802	49.1%
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Division	GL	Description	Actual FY 23-24	Budget FY 23-24
700	5710	Occupancy (rent)	\$ 600	\$ 1,200
700	5720	Equipment Rental	\$ 6,276	\$ 9,056
700	5730	Property Taxes	\$ 1,958	
700	5740	Electricity-Pumping	\$ 109,930	\$ 260,395
700	5741	Electricity-Hydros	\$ 9,828	\$ 5,174
700	5742	Electricity-Treatment	\$ 13,114	\$ 22,137
700	5743	Electricity-Office	\$ 5,043	\$ 5,425
700	5750	Natural Gas	\$ -	\$ -
700	5760	Sewer and Garbage	\$ 7,853	\$ 11,416

**Calaveras Public Utility District
Capital Projects Expenditure Account Detail
For the Fiscal Year Ending June 30, 2024
Accrual Basis**

Capital Projects	Division	800	\$ 36,651	\$ 1,074,000	3.4%
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Division	GL	Description	Actual FY 23-24	FY Budget 23-24
800	5810	Land Purchases	\$ -	\$ -
800	5820	Easements and Water Rights	\$ -	\$ -
800	5830	Buildings	\$ -	\$ 29,000
800	5840	Equipment-Capital	\$ -	\$ 150,000
800	5850	Engineering-Capital	\$ 21,631	\$ 263,293
800	5860	Construction-Capital	\$ 15,020	\$ 606,707
800	5870	Materials for Capital Projects	\$ -	\$ 25,000
800	5880	District Personnel-Capital	\$ -	

**Calaveras Public Utility District
 Nonoperational -Debt Expenditures Account Detail
 For the Fiscal Year Ending June 30, 2025
 Accrual Basis**

Debt Division 900 \$ 163,881 \$ 170,064 96.4%

Division	GL	Description	Actual FY 23-24	Budget FY 23-24
900	5910	Debt Service-Principal	\$ 81,884	\$ 77,001
900	5920	Debt Service-Interest	\$ 51,080	\$ 55,963
900	5930	Debt Issuance Costs		
900	5940	Lease Payments -JDF	\$ 30,917	\$ 37,100

Long-Term Debt Payments of \$132964.08/ Year for 20 years

Short Term Lease Payments of \$37100/ Year for 5 years with
 \$1 buy out after 60th payment to John Deere Financial

CERBT Account Update Summary

Calaveras Public Utility District

as of March 31, 2024



OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by North Bay Pensions	
Valuation Date	6/30/2021
Measurement Date	N/A
Total OPEB Liability (TOL)	\$1,321,464
Valuation Assets	\$1,215,419
Net OPEB Liability (NOL)	\$106,045
Funded Status	92%
Actuarially Determined Contribution (ADC)	--
CERBT Asset Allocation Strategy	Strategy 1
Discount Rate	6.50%

CERBT Account Summary

As of March 31, 2024	Strategy 1
Initial contribution (06/30/2010)	\$71,402
Additional contributions	\$598,893
Disbursements	\$0
CERBT expenses	(\$7,851)
Investment earnings	\$570,469
Total assets	\$1,232,914
Annualized net rate of return (06/30/2010-03/31/2024 = 13.76 years)	7.04%

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$71,402	\$0	(\$46)	(\$0)	\$71,356
2010-11	\$64,570	\$0	\$19,355	(\$106)	\$155,221
2011-12	\$56,815	\$0	\$19,585	(\$286)	\$212,086
2012-13	\$54,941	\$0	\$45,989	(\$633)	\$293,084
2013-14	\$41,921	\$0	\$100,295	(\$1,077)	\$388,866
2014-15	\$41,061	\$0	\$99,855	(\$1,469)	\$429,096
2015-16	\$73,166	\$0	\$104,219	(\$1,823)	\$506,272
2016-17	\$73,661	\$0	\$157,440	(\$2,274)	\$632,703
2017-18	\$88,259	\$0	\$208,221	(\$2,844)	\$771,171
2018-19	\$64,500	\$0	\$256,368	(\$3,502)	\$883,161
2019-20	\$40,000	\$0	\$287,934	(\$4,262)	\$953,967
2020-21	\$0	\$0	\$550,517	(\$5,191)	\$1,215,621
2021-22	\$0	\$0	\$388,311	(\$6,214)	\$1,052,392
2022-23	\$0	\$0	\$456,292	(\$7,124)	\$1,119,463
as of 3/31/2024	\$0	\$0	\$570,469	(\$7,851)	\$1,232,914

CERBT/CEPPT Investment Returns Outperform Benchmarks

Periods ended February 29, 2024

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$17,205,007,186	1.61%	6.71%	7.28%	11.70%	2.17%	6.56%	5.81%	5.20%
Benchmark		1.58%	6.66%	7.15%	11.44%	1.97%	6.33%	5.47%	4.81%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,942,474,401	0.72%	5.63%	5.33%	8.82%	0.46%	4.94%	4.68%	6.17%
Benchmark		0.70%	5.57%	5.26%	8.66%	0.33%	4.79%	4.40%	5.91%
CERBT Strategy 3 (Inception January 1, 2012)	\$784,150,125	0.08%	4.77%	3.97%	6.81%	-0.34%	3.81%	3.79%	4.61%
Benchmark		0.06%	4.71%	3.90%	6.68%	-0.43%	3.70%	3.54%	4.35%
CERBT Total	\$19,931,631,712								
CEPPT Strategy 1 (Inception October 1, 2019)	\$164,899,849	0.83%	5.35%	5.85%	9.64%	0.97%	-	-	4.06%
Benchmark		0.80%	5.32%	5.74%	9.44%	0.76%	-	-	3.94%
CEPPT Strategy 2 (Inception January 1, 2020)	\$50,021,441	-0.12%	3.95%	4.05%	6.83%	-0.75%	-	-	1.25%
Benchmark		-0.13%	3.92%	3.95%	6.70%	-0.84%	-	-	1.14%
CEPPT Total	\$214,921,290								

CERBT Portfolios

2022 Capital Market Assumptions	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.0%	5.5%	5.0%
Risk	12.1%	9.9%	8.4%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index IMI (Net)	49% ±5%	34% ±5%	23% ±5%
Fixed Income	Bloomberg Long Liability Index	23% ±5%	41% ±5%	51% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Index (Net)	20% ±5%	17% ±5%	14% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	5% ±3%	9% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	3% ±3%	3% ±3%
Cash	91-Day Treasury Bill	0% +2%	0% +2%	0% +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

629 Prefunding Program Employers

604 CERBT and 94 CEPPT

- State of California
- 157 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 347 Special Districts and other Public Agencies
 - (103 Water, 37 Sanitation, 34 Fire, 27 Transportation)

Financial Reporting

- CERBT provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
2020-21	Available at https://www.calpers.ca.gov/cerbt
2021-22	
2022-23	

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Colleen Cain-Herrback	Administration & Reporting Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	Victor.Anderson@calpers.ca.gov	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers

CALAVERAS COUNTY

DATE: 4/19/2024

TO: Calaveras Public Utility District

FROM: Bethany Skeen, Accountant-Auditor I
 (209) 754-6344
 TaxAuditor@calaverascounty.gov

RE: 2023-24 APRIL APPORTIONMENT

DESCRIPTION	AMOUNT	TOTAL
-------------	--------	-------

Fund 2410

4010 Current Secured Taxes	\$	58,936.19
4013 SB2557 Reduction	\$	(1,391.93)
4015 Unitary Taxes		2,725.58
4017 Supplemental Secured		1,678.92
4020 Current Unsecured Taxes		(58.30)
4027 Supplemental Unsecured		19.30
4040 Prior Year Unsecured		21.64
4300 Interest		153.86
4463 Home Owners Exemption		-
4730 Direct Assessment Charge		14,114.60
5411 Special Department Expense		(176.43)

2023-24 Property Tax Distribution	\$	76,023.43
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Total	\$	76,023.43
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Total Payment Issued	\$	76,023.43
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Compiled by Office of Auditor-Controller
 5/3/2024

CALAVERAS COUNTY

DATE: 1/11/2024

TO: Calaveras Public Utility District

FROM: Bethany Skeen, Accountant-Auditor I
 (209) 754-6344
 TaxAuditor@calaverascounty.gov

RE: 2023-24 DECEMBER APPORTIONMENT

DESCRIPTION	AMOUNT	TOTAL
-------------	--------	-------

Fund 2410

4010 Current Secured Taxes	\$ 80,294.21
4013 SB2557 Reduction	\$ (1,391.94)
4015 Unitary Taxes	2,725.59
4017 Supplemental Secured	1,890.47
4020 Current Unsecured Taxes	2,779.74
4027 Supplemental Unsecured	86.89
4040 Prior Year Unsecured	204.79
4300 Interest	105.19
4463 Home Owners Exemption	538.77
4730 Direct Assessment Charge	19,407.58
5411 Special Department Expense	(176.44)
5627 LAFCO Assessment	(1,821.72)

2023-24 Property Tax Distribution	\$ 104,643.13
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Total	\$ 104,643.13
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Total Payment Issued	\$ 104,643.13
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Compiled by Office of Auditor-Controller
 5/3/2024

**Table 10: Cash Flow Projection
Calaveras Public Utility District
Water Rate Study**

	Budget 2022/23	Years 1 -5: Proposition 218				
		FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28
1 Overall Revenue Adjustment		33.0%	14.0%	5.0%	5.0%	5.0%
2 Rate Increase Effective		Jul 1, 2023	Jul 1, 2024	Jul 1, 2025	Jul 1, 2026	Jul 1, 2027
3						
4						
5 BEGINNING FUND BALANCE [1]	\$4,800,700	\$1,300,800	\$1,306,000	\$1,399,200	\$1,568,400	\$1,828,600
6						
7 REVENUES						
8 Water Service Charges	2,319,100	3,084,000	3,516,000	3,692,000	3,877,000	4,071,000
9 Fees	37,900	50,000	57,000	60,000	63,000	66,000
10 Hydro Revenue	76,400	102,000	116,000	122,000	128,000	134,000
11 Taxes	120,000	120,000	120,000	120,000	120,000	120,000
12 Interest (investments)	7,000	7,000	7,000	7,000	7,000	7,000
13 Cell Tower Leases	29,000	29,000	29,000	29,000	29,000	29,000
14 MHSD Revenue	18,200	18,200	18,200	18,200	18,200	18,200
15 Grant Revenue	0	0	0	0	0	0
16 Other Income	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
17 Total Revenue	2,612,600	3,415,200	3,868,200	4,053,200	4,247,200	4,450,200
18						
19 EXPENSES						
20 <i>Operational Expenses</i>						
21 Salaries [2]	999,600	1,040,000	1,082,000	1,120,000	1,154,000	1,189,000
22 Benefits [2]	881,500	917,000	954,000	987,000	1,017,000	1,048,000
23 Conferences, Meetings, & Training	36,000	37,000	38,000	39,000	40,000	41,000
24 Administration Expenses	297,100	306,000	315,000	325,000	334,000	344,000
25 Operations Expense	313,300	323,000	332,000	342,000	353,000	364,000
26 Outside Services	206,100	212,000	219,000	225,000	232,000	239,000
27 Equipment Rent, Taxes, & Utilities	<u>332,200</u>	<u>342,000</u>	<u>352,000</u>	<u>363,000</u>	<u>374,000</u>	<u>385,000</u>
28 Subtotal O&M	3,065,800	3,177,000	3,292,000	3,401,000	3,504,000	3,610,000
29						
30 Net Operating Revenue	(453,200)	238,200	576,200	652,200	743,200	840,200
31						
32 Debt Service	133,000	133,000	133,000	133,000	133,000	133,000
33						
34 Capital Projects	2,913,700	100,000	350,000	350,000	350,000	350,000
35						
36 Total Expenses	6,112,500	3,410,000	3,775,000	3,884,000	3,987,000	4,093,000
37						
38 Total Net Revenues	(3,499,900)	5,200	93,200	169,200	260,200	357,200
39						
40 ENDING FUND BALANCE	1,300,800	1,306,000	1,399,200	1,568,400	1,828,600	2,185,800
41						

Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis

Revenue	GL CODE	Budgeted	Projected
		FY 23-24	FY 24-29
Water Sales- Res	4110	\$ 2,565,119	\$ 2,924,236
Water Sales - Comm	4112	\$ 470,151	\$ 535,972
Water Sales - AG	4170	\$ 6,776	\$ 7,657
Water Sales - MISC	4180	\$ 60,154	\$ 67,974
Pipeline Hydro	4200	\$ 57,000	\$ 57,000
Schaads Hydro	4210	\$ 45,000	\$ 45,000
RRF -Surcharge	4211		\$ -
Install Fees	4230	\$ 15,000	\$ 15,000
Turn On Fees	4231		\$ -
Connection Fees	4232	\$ 35,000	\$ 35,000
Cell Site Leases	4240	\$ 29,000	\$ 35,000
Investment Interest	4800	\$ 2,500	\$ 4,850
LAIF Interest	4923	\$ 4,500	\$ 26,500
County Taxes	4932	\$ 120,000	\$ 120,000
MHSD Revenue	4975		\$ -
Grant Revenue	4994	\$ 483,000	\$ 223,000
MISC Revenue	4995		\$ -
Work Done for Others	4996	\$ 5,000	
Total Income		\$ 3,898,200	\$ 4,097,189

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

	<u>Division</u>	<u>Proposed FY 2024-25</u>
Income	\$	3,726,451
Grants	\$	223,000
Loan Payment Surcharge (\$147737.87/yr) To be Paid over 18 yrs	\$	147,738
Operating - Reserves (For Covenant Ratio)		
Rate Stabilization Reserves (To Balance Budget)		
Total Income	\$	4,097,189

Expense Categories

	<u>Division</u>	<u>FY 2024-25</u>
Salaries	100	\$ 1,037,064
Benefits	200	\$ 823,655
Conferences, Meetings and Training	300	\$ 51,250
Administration Expenses	400	\$ 326,124
Operations Expense	500	\$ 332,063
Outside Services	600	\$ 434,844
Equipment Rent, Taxes, and Utilities	700	\$ 313,602
Total Operational Expenses		\$ 3,318,602
Net Operational Income		\$ 778,587
Debt Payments	900	\$ 170,064

Loan Covenant Ratio must be above 1.20
as required in loan documents 4.58
Ratio = Net Operational Income/Debt
Payment

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

	<u>Division</u>	<u>Proposed 24-25</u>
Income		\$ 3,741,189
Grants		\$ 223,000
Loan Payment Surcharge (\$133,000/yr)		\$ 133,000
Rate Stabilization Reserves (To Balance Budget		
Total Income		\$ 4,097,189
Expense Categories		Proposed
	<u>Division</u>	FY 2024-25
Salaries	100	\$ 1,037,064
Benefits	200	\$ 823,655
Conferences, Meetings and Training	300	\$ 51,250
Administration Expenses	400	\$ 326,124
Operations Expense	500	\$ 332,063
Outside Services	600	\$ 434,844
Equipment Rent, Taxes, and Utilities	700	\$ 313,602
Operating Expenses		<u>\$ 3,318,602</u>
Net Operating Revenue		<u>\$ 778,587</u>
Debt Payments	900	<u>\$ 170,064</u>
Net Income After Debt Service		<u>\$ 608,523</u>
The 590,000 is a place holder of what is available from this year's rates for Capital Projects.		
Capital Outlay	800	\$ 600,000
To Reserves		<u>\$ 8,523</u>

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

	FY 2024-25
Minimum Reserve Policy	
Operating Reserves	\$ 1,659,301
Capital Reserves	\$ 590,000
Self-Insurance Reserves	\$ 200,000
Rate Stabilization Reserve	\$ 1,060,752
Vehicle Fleet Reserve	\$ 10,000
Equipment Reserve	\$ 10,000
Technology Reserve	\$ 4,000
Designated Project/Special Use Reserve	<u>\$ 20,000</u>
Minimum Reserves by Policy	\$ 3,554,053

Account Balances as of 5/16/2024	
LAIF	\$ 1,247,584
UBS	\$ 807,184
El Dorado 1	\$ 301,511
El Dorado 2	\$ 291,043
CERBT Trust Fund OPEB	\$ 1,232,914
Checking Account	<u>\$ 380,542</u>
Cash & Investments	\$ 4,260,778

CERBT Trust only used for Self-Insurance Reserve and Retiree Health Expense for Operating Reserves.
Retiree Health Costs estimate \$ 52,000

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Salaries	Division	100	\$	1,037,064
Benefits	Division	200	\$	823,655

Division	GL	Description	Proposed Budget FY 24-25	
100	5100	Executive Salary	\$	150,000
100	5110	Administration Salaries	\$	198,500
100	5120	Operations Salaries	\$	606,195
100	5130	Overtime Compensation	\$	24,972
100	5140	On Call Pay	\$	57,397
100	5150	Holiday Pay	\$	59,905
100	5160	Vacation Pay	\$	61,278
100	5170	Sick Pay	\$	43,295
200	5200	Medical Benefits	\$	396,855
200	5205	Executive Car Allowance	\$	3,600
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$	52,000
200	5220	Dental/Vision/ Life Insurance	\$	24,320
200	5230	Retirement Benefits - Calpers	\$	241,180
200	5240	Other Post Employment Benefits (OPEB)		
200	5250	Medical Tax, Social Security and SUI	\$	76,500
200	5260	Worker's Compensation Insurance	\$	26,500
200	5270	Education Assistance		
200	5280	Employee Overtime Meals	\$	1,200
200	5290	Employee Recognition	\$	1,500
		Salaries	\$	1,201,543
		Salaries (Reduced Sick, Holiday and Vacation)	\$	1,037,064
		Benefits	\$	823,655

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Conferences, Meetings and Training	Division	300	\$	51,250
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Division	GL	Description	Proposed Budget FY 24-25
300	5310	Board Meetings - Director Fees	\$ 9,000
300	5315	Seminars & Conferences - Board	\$ 5,000
300	5320	Seminars & Conferences - Staff	\$ 7,500
		Mileage Reimbursement, Parking, Tolls, Conference or Training Meals	
300	5325		\$ 1,500
300	5330	Auto Rental	\$ 1,200
300	5335	Training	\$ 27,050

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Operations Expense	Division		500	\$ 332,063
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Division	GL	Description		
500	5520	Water Supply		
500	5532	Repairs & Maintenance - Automotive	\$	22,000
		Repairs & Maintenance -Dams and		
500	5533	Hydros	\$	11,130
500	5534	Repairs & Maintenance -Pumping	\$	3,500
500	5535	Repairs & Maintenance -Treatment	\$	10,500
500	5536	Repairs & Maintenance -T&D	\$	72,500
500	5540	Fuel	\$	38,000
500	5545	Materials and Supplies-Pumping	\$	5,084
500	5546	Materials and Supplies-Hydros	\$	4,000
500	5547	Materials and Supplies-Treatment	\$	48,000
500	5548	Materials & Supplies-T&D	\$	50,000
500	5549	Emergency Response	\$	-
500	5550	Chemicals	\$	15,026
500	5555	Meters - Meter Repairs	\$	34,000
500	5566	Safety Equipment	\$	3,330
500	5585	Tools	\$	5,843
500	5590	Clothing & Boot Allowance	\$	4,500
500	5592	CPUD- Other Clothing	\$	4,650

Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis

Outside				
Services	Division	600	\$	434,844

Division	GL	Description		
600	5605	Administration Services	\$	-
600	5606	Answering Service	\$	2,624
600	5610	Bank Charges		
600	5615	Billing Services		
600	5625	Water Conservation Services	\$	-
600	5630	Accounting Services	\$	13,388
600	5632	IT & Computer Support	\$	3,150
600	5635	Engineering-Non-Capital	\$	47,250
600	5640	Special Projects	\$	-
600	5645	Legal Services	\$	51,408
600	5647	Human Resources Consultants	\$	1,575
600	5650	Financial Consultants	\$	-
600	5655	Community Relations	\$	2,000
600	5660	Misc. Medical	\$	-
600	5665	Pre-Employment	\$	1,260
600	5670	Facility Maintenance	\$	3,427
600	5675	Bond Administration	\$	-
600	5680	Security	\$	3,909
600	5685	Lab & Sampling	\$	9,853
600	5690	Consultants - Planning Grant	\$	223,000
600	5695	Consultants-Dam	\$	72,000
600	5699	Other Contracted Services	\$	-

5695 - Cosultants-Dam (Potential Maximum Flood Study and Penstock Inspection Requirements)

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Equipment Rent, Taxes, and Utilities	Division	700	\$	313,602
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Division	GL	Description		
700	5710	Occupancy (rent)		
700	5720	Equipment Rental	\$	9,056
700	5730	Property Taxes		
700	5740	Electricity-Pumping	\$	260,395
700	5741	Electricity-Hydros	\$	5,174
700	5742	Electricity-Treatment	\$	22,137
700	5743	Electricity-Office	\$	5,425
700	5750	Natural Gas	\$	-
700	5760	Sewer and Garbage	\$	11,416

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Capital Projects	Division	800	\$	600,000
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Division	GL	Description		
800	5810	Land Purchases	\$	-
800	5820	Easements and Water Rights	\$	-
800	5830	Buildings	\$	15,000
800	5840	Equipment-Capital	\$	150,000
800	5850	Engineering-Capital	\$	200,000
800	5860	Construction-Capital	\$	210,000
800	5870	Materials for Capital Projects	\$	25,000
800	5880	District Personnel-Capital		

The \$600,000 is a place holder of what is available from this year's rates for Capital Projects. The District is obligated to the Backwash Reclaim Project which has a IWRM Grant, Design and Environmental for the Backwash Reclaim Project to be paid from Planning Grant. Most of the District expenses for Capital will be from Design and Planning for Future projects.

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Debt Division 900 \$ 170,064

Division	GL	Description	Proposed Budget 24-25
900	5910	Debt Service-Principal	\$ 77,001
900	5920	Debt Service-Interest	\$ 55,963
900	5930	Debt Issuance Costs	
900	5940	Lease Payments -JDF	\$ 37,100

Long-Term Debt Payments of \$132964.08/ Year for 20 years

Short Term Lease Payments of \$37100/ Year for 5 years with
\$1 buy out after 60th payment to John Deere Financial

Maintenance Report

April 2024

LOCATION	DESCRIPTION OF WORK	STATUS
Jeff Davis WTP	Monthly operation and maintenance	Complete
	Routine water sampling and State reporting, WTP compliance Items	Complete
	Treated Water = 17,151,310 Gallons	Complete
	Sold Water = 11,113,541 Gallons	Complete
	Jeff Davis Reservoir 6' Below Spill	Ongoing
	Clear Well #2 Drain and Inspection/Repairs	Complete
Warehouse Shop	Routine Operation's	Ongoing
South Fork Pump Station	Weekly routine checks	Complete
	Raw Water Pumped = 124 Acre Feet	Ongoing
	6-12" over Spill	Ongoing
Schaads Reservoir	Weekly checks	Complete
	Schaads Metered Acc. 391,180 Gallons	Ongoing
	Both Hydro's running	Ongoing
	0-10' below Spill	Ongoing
	CCWD Pump Data (West Point) = 0 acre Feet	Ongoing
Glencoe Pump Station	Weekly checks - routine monitoring	Complete
		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
	4" Steel Main line Leak Pope/Main	Complete
	4" Steel Main line Leak Pope	Complete
Moke Hill Distribution	Routine operations, sampling	Complete
	6" A.C Main Line Leak (Hobbs Field)	Complete
Glencoe Distribution	Routine operations	Complete
Paloma Distribution	Routine operations, sampling	Complete
	8" Main Line Leak	Complete
Rail Road Flat Distribution	Routine operations, sampling	Complete
Red Hawk Res.	Routine operations	Complete
	Vegetation management	Ongoing
Safety/Training	Safety Tailgate talks	Ongoing
	Confined Space Training With Safety Center	Complete
	Vector/ Target Solutions	Ongoing
Spray Program	Pre-emergent	Ongoing
Vehicle Maintenance		Ongoing
Other	55 USA tags completed	Complete
	Lead Service Line Inventory-California Division of Drinking Water (DDW)	Ongoing
	48 Customer service/work orders	Complete
	Monthly meter reading	Complete
	Complaints- 0 Pressure/ 0 odor/ Color	Complete
	Annual DSOD Dam Inspections	Complete