

Special Meeting of the Board of Directors

9751 Merced Falls Road

La Grange, CA

Tuesday February 21, 2023 at 1:00 p.m.

Mission Statement: *The Lake Don Pedro CSD is dedicated to providing our customers with ample quantities of high quality water meeting all standards, in a fiscally responsible manner.*

AGENDA

1. CALL TO ORDER: Presiding Officer: Establish Quorum, Pledge of Allegiance:

2. PUBLIC COMMENT:

Any person may address the Board at this time on any matter within the jurisdiction of the Board that is NOT ON THE AGENDA A maximum of three minutes is allowed each person and a maximum of 20 minutes per topic. Any person wishing to address the Board on an item ON THE AGENDA will be given the opportunity at that time. Speakers are encouraged to consult District Management or Directors prior to agenda preparation regarding any District matters, as no action will be taken on non-agenda issues.

3. PRESENTATION ONLY:

- a. Presiding Officer's Report
- b. General Manager's Report:
 - Grant / Study Updates
 - Current District Projects
 - Operations Updates
 - Administrative Updates

4. APPROVAL OF CONSENT AGENDA: The following items may all be approved in one motion or considered separately as determined appropriate by the President

- a. Read and file the Treasurer's Report for the period ending January 31, 2023 including summary of claims paid
- b. Approval of the Minutes of the Special Meeting January 17, 2023, and Special Meeting January 31, 2023

5. DISCUSSION AND ACTION ITEMS:

- a. Review and acceptance of the fiscal year 2022 audit presented by Blomberg & Griffin Accounting Corporation
- b. Conduct the Annual Board Reorganization to include the appointment of the Office of President and Vice-President
- c. Confirmation of the Board Presidents Standing Committee appointments for the 2023 calendar year

Meeting agendas and written materials supporting agenda items, if produced, can be received by the public for free in advance of the meeting by any of the following options:

- A paper copy viewed at the District office, 9751 Merced Falls Rd., La Grange, CA 95329 during business hours or mailed pursuant to a written request and payment of associated mailing fees
- An electronic copy received by email. Note - a form requesting email delivery of agendas and/or meeting materials must be completed a minimum of one week in advance of the meeting
- Viewed on the Board page of the District's website
- A limited number of copies of agenda materials will also be available at the meeting

Americans with Disabilities Act Compliance: If you require special assistance to participate in Board Meetings, please contact the LDPCSD Board Secretary at (209) 852-2251 Ext. 2. Advance notification will enable the District to make reasonable arrangements to insure accessibility

- d. Discussion / Approval regarding Proposed Revisions to On-Call Policy #2171
- e. Discussion / Approval regarding a TUD (Tuolumne Utilities District) Mutual Aid Agreement
- f. Discussion / Approval – Request from President Hankemeier and Vice President Ross Presented as an Ad Hoc Committee regarding Approval of Recommendations to the Board of Directors
- g. Discussion / Approval – Office Manager Job Description
- h. Discussion / approval – Notification of Nominations – 2023 election SDRMA Board of Directors

6. CLOSED SESSION:

- a. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code section 54957
Title: Operations Lead

7. ADJOURNMENT:

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Lake Don Pedro Community Services District

GENERAL MANAGER'S REPORT

February 21st, 2023

The winter storms to pass through our District have supplied much needed rainfall accumulations. Our reservoir has risen 70 feet over the past month! Unfortunately once the rain dried throughout our District, distribution system leaks began emerging.

On February 8th 2023, our District experienced a significant distribution system emergency. In the intersection of Granite Springs Road & Narcisco our 10" water main blew out of existing 90 degree fitting. I was pleased with our District's response, and even more so with District residents. The community was extremely patient, and supportive throughout the water outage. The project was challenging, however water services were restored as quickly and efficiently as possible.

Operations staff are prepared for the change in season. They have performed all servicing, cleaning, and re-calibration of treatment instrumentation, and emptied & cleaned the sedimentation basin. Water quality continues to meet all State standards.

In addition to finding me in my office, I can be reached at the following:

- District phone – (209) 852-2331
- E-mail - Patrick@ldpcsd.org

Grant/Study Updates

DWR BARRETT COVE RAW WATER INTAKE PROJECT- Qualification bid packages for perspective contractors are currently being accepted. A site, contractor job walk was completed on February 2nd, 2023. We were extremely pleased with the initial showing.

USDA LOAN / RAW WATER MAIN REPLACEMENT- Robert Neilson, the State Engineer, is preparing the Preliminary Engineering Report (PER) for the Raw Water Intake Pump Station. This will save the District the expenses associated with writing a PER. The PER would then be used to formally apply for funding through the USDA. We anticipate the USDA will provide the

required funding for the project, but it currently unknown what amount of the funding will be grant versus low-interest loan.

DWSRF- LDPCSD submitted a grant application to the Department of Water Resources for Water Treatment Plant Modernization in 2015. The State asked that we update and re-file our Notice of Exemption with the Mariposa County Recorder's Office. I am currently working with project administrator to submit any reimbursable expenditures that have been incurred.

Current District Projects

- **EMERGENCY LEAK CREW** – There has been **two** water main leaks on Hormiga, **One** emergency service leak on Violetta, and our Granite Springs 10” emergency since our last meeting. Staff continues to reduce water loss numbers with quick and immediate repairs.
- **PRESSURE REGULATING STATIONS** – District operations staff are performing preventative maintenance on our twelve P.R.S in our system.
- **VIOLETTA HYDRANT** – We have identified a non-operational hydrant and isolation valve
- **TREATMENT PLANT INSTRUMENTATION** – Operations staff performed all servicing, cleaning, and re-calibration of treatment plant instrumentation. Staff took advantage of low water demand, emptied, and cleaned our sedimentation basin to assist with water quality.
- **METER BOX MAINTENANCE-** Operations staff have been active in cleaning and replacing meter boxes throughout our service area. Staff place steel mesh underneath rodent occupied boxes. This simple solution works extremely well in keeping area clean.
- **SEDIMENTATION BASIN CLEANING** – In order to maintain our high standard of water quality, operations staff have increased our scheduled sedimentation basin cleanings.
- **PORTER WELL** – Awaiting legal counsel response.

Operations

- **SERVICE ORDERS & USA'S** – This past month we have completed 18 service order requests & **29 USA** Tickets included:
 - 6 meter reads, for properties being transferred or sold
 - 1 possible leaks
 - 1 meter replacements
 - 1 meter test

- **BARGE** – Off the reservoir
- **MONTHLY METER READS** - Staff performed **1526** monthly meter reads for billing.
- **USA NORTH 811** – Underground Service Alert is a non-profit organization that links the excavation community and the owners of the underground lines. LDPCSD receives USA Ticket requests daily to locate and mark our existing water lines for a planned excavation. PG&E and their subcontractors have been extremely active in our community.
- **WATER SAMPLES** - Working with our water lab under the guidance of the SWRCB, District staff grab water samples on the 1st or 3rd Tuesday of each month.
- **WATER STORAGE SITE INSPECTIONS** – Field staff are in the process of visiting each water storage facility, and hydro-pneumatic station in order to perform preventive maintenance on pumps, visually inspect all components and cleanup area.
- **WATER QUALITY** – Remains consistent at this time.

Administrative

- **MONTHLY STATE REPORTING** – The report is a combination of data provided throughout the month. Reports submitted are CT (concentration, contact time) referring to chlorine within our system, WQP Report which tracks all chemicals used, backwashing, water quality, and Bacteriological Testing Report that reports the potential indicating presence of E coli or Fecal Coliform bacteria in our water.
- **2171 STANDBY/ ON-CALL POLICY UPDATE – PLEASE SEE ATTACHED STAFF REPORT & RESOLUTION**
- **OFFICE MANAGER JOB DESCRIPTION – PLEASE SEE ATTACHED STAFF REPORT & RESOLUTION**
- **CROSS CONNECTION SPECIALIST RENEWAL** –I recently renewed my cross connection specialist water certification.
- **AUDIT PRESENTATION – PLEASE SEE ATTACHED DOCUMENTS**
- **DISTRICT MAPS** – I have been working with various consultants in attempts to maximize treatment plant efficiency. The District has no schematic/map of our treatment plant. I requested any documents the State had on file, and recently received the maps.

- **CONTRACT RENEWAL** – At this time I have been reviewing various contracts for our District. This allows myself the opportunity to access if existing contracts should be renewed or an alternative is suitable.
- **DWR REIMBURSEMENT**- Quarterly reports and associated claims all have been submitted to Department of Water Resources for reimbursement.
- **SWRCB DROUGHT TECHNICAL MONITORING ORDER** – This monthly report tracks the usage of all District water sources.
- **JANUARY DAILY TASK BREAKDOWN – PLEASE SEE ATTACHMENT**

Sincerely,

Patrick McGowan, General Manager



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors
From: Patrick McGowan
Date: February 21st, 2023
Subject: Reservoir Level Update

Description – Reservoir Level

January 6th, 2023

729.09' Above Sea Level
345,428 Acre Feet Water Storage

February 6th, 2023

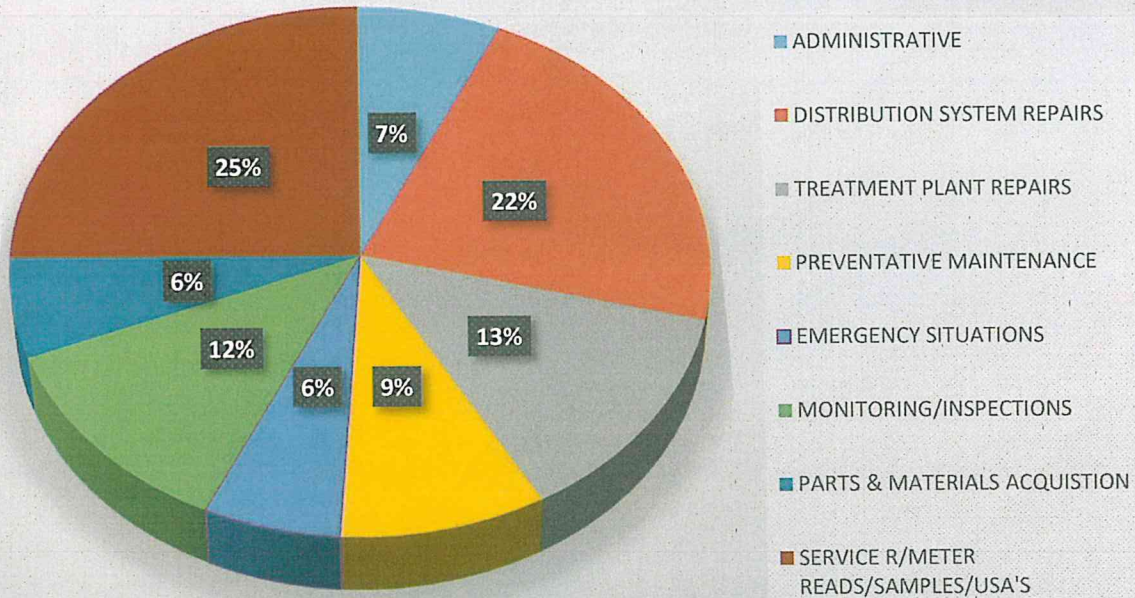
801.89' Above Sea Level
635,540 Acre Feet Water Storage

290,112 Acre Feet INCREASE in Storage
95 Billion Gallons of Water decrease
73' Increase in Reservoir Level
Fiscal Year Rainfall Total = 21.65"

Reservoir level February 6th 2022 = 705.41'
Reservoir level February 6th 2023 = 801.89'

ADMINISTRATIVE	7%
DISTRIBUTION SYSTEM REPAIRS	22%
TREATMENT PLANT REPAIRS	13%
PREVENTATIVE MAINTENANCE	9%
EMERGENCY SITUATIONS	6%
MONITORING/INSPECTIONS	12%
PARTS & MATERIALS ACQUISITION	6%
SERVICE R/METER READS/SAMPLES/L	25%

JANUARY TASK BREAKDOWN



Date	Project / Address	Call / Type	Time Called	Response Time	Time Out	Operator	Truck
1/28/2023	Treatment Plant	morning routine plant	7:30 AM		8:30 AM	AC	F150
1/29/2023	Treatment Plant	morning routine plant	7:30 AM		8:30 AM	AC	F150
1/29/2023	9232 Jalisco	Potential leak	5:15 PM	6:00 PM	6:15 PM	AC	F150
2/4/2023	Treatment Plant	morning routine plant	7:30 AM		8:30 AM	PM	Pat truck
2/5/2023	Treatment Plant	morning routine plant	12:00 PM		1:30 PM	PM	Pat truck
2/11/2023	Treatment Plant	morning routine plant	7:30 AM		8:30 AM	PM	Pat truck
2/11/2023	Potential leak, clinic	Potential leak	12:12 PM	12:49	13:15 PM	PM	Pat truck
2/12/2023	Treatment Plant	State report, material deliverer, filte	10:00 AM		12:00 PM	PM	Pat truck
2/12/2023	Treatment Plant	backwash	6:00 AM		9:00 AM	AC	F150
2/15/2023	Treatment Plant	CL-17 maintenance	4:44 PM	5:00 PM	6:00 PM	JC	F250

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

Treasurer's Report

Reporting Period: January 2023

The district ended the month of January 2023 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:	
Investment - LAIF	\$ 177,218
Total Restricted:	<u>\$ 177,218</u>
Unrestricted:	
Checking	\$ 40,216
Money Market - Working Capital	\$ 371,946
Petty Cash	<u>\$ 125</u>
Total Unrestricted:	<u>\$ 412,287</u>
Total Restricted & Unrestricted:	<u>\$ 589,505</u>

The district ended January 2023 with the following amounts affecting our financial status:

	Jan-2023	Year to Date
Sales & Business Revenue:	\$ 130,567	\$ 1,000,341
Total Operating Expenses:	\$ (126,725)	\$ (967,559)
Non-Operating Income/Expense:	\$ (14,291)	\$ (111,846)
Water Drought Income/Expense:	\$ (1,418)	\$ (56,401)
Change in Net Assets (P&L):	\$ (11,867)	\$ (135,465)
Net Cash Flow:	<u>\$ (4,716)</u>	<u>\$ (170,791)</u>

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue
Current	\$ 34,432	\$ -	\$ -	\$ 114,122
> 30 Days	\$ 550	\$ -	\$ 52	\$ -
> 60 Days	\$ 13,882	\$ -	\$ 93	\$ -
> 90 Days	\$ 13,005	\$ -	\$ -	\$ -
> 120 Days	\$ 32,364	\$ 177,912	\$ 35,284	\$ -
Credits	\$ (28,972)			
Total	\$ 65,261	\$ 177,912	\$ 35,429	\$ 114,122
Total Combined	\$ 357,295		\$ 35,429	
 G/L Balance	 \$ 357,295		 \$ 35,429	
Difference	\$ -		\$ -	

* Amount of availability payments received: \$36,191

* Amount of availability payments outstanding: \$141,721

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 36,740	\$ -	\$ 6,593
> 30 Days	\$ -	\$ -	\$ 6,032
> 60 Days	\$ -	\$ -	\$ 7,369
> 90 Days	\$ -	\$ -	\$ 46,308
Credits	\$ -	\$ -	\$ -
Total	\$ 36,740	\$ -	\$ 66,302
 G/L Balance	 \$ 36,740	 \$ -	 \$ 66,302
Difference	\$0	\$0	\$0

“ I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expenses for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively”.

Name	Title	Date
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Statement of Revenues and Expenses (P&L)
January 2023 & Year-To-Date Versus 6/30/23 Approved Budget

		Jan-23	January vs Budget %	2022-2023 YTD	YTD vs Budget %	2022-2023 Budget	Remaining Budget
Revenue							
01-0-3010-301	Meter Reconnection Fee	-	0.00%	200	200.00%	100	(100)
01-0-3010-302	Donated Capital - Meters Curre	5,000	5.26%	20,000	21.05%	95,000	75,000
01-0-4010-400	Water Sales Residential	22,086	5.59%	272,028	68.87%	395,000	122,972
01-0-4010-402	Water Availability Revenue	14,736	7.97%	102,950	55.65%	185,000	82,050
01-0-4010-403	Water Service Charges	92,263	8.70%	614,920	58.01%	1,060,000	445,080
01-0-4020-410	Interest Income - LAIF	921	55.61%	1,847	111.54%	1,656	(191)
01-0-4020-413	Int Inc Penalties - Customer	2,977	12.94%	21,555	93.72%	23,000	1,445
01-0-4020-414	Transfer Fee Income	500	4.85%	4,550	44.17%	10,300	5,750
01-0-4020-415	Other Income	1	0.01%	1,150	11.27%	10,200	9,050
01-0-4020-416	Meter Set Fee	500	5.26%	2,500	26.32%	9,500	7,000
01-0-4020-900	Hydrant Service Charge	154	38.50%	316	79.00%	400	84
01-0-4020-901	Hydrant Rental	200	15.38%	520	40.00%	1,300	780
01-0-4020-902	Hydrant Consumption	128	17.06%	553	73.72%	750	197
01-0-4020-999	Avail Fee Income	-	0.00%	1,804	75.17%	2,400	596
01-0-4040-100	Lease Fee	2,350	8.33%	16,450	58.33%	28,200	11,750
TOTAL REVENUE		141,816	7.78%	1,061,343	58.23%	1,822,806	761,463
Expenses							
01-1-5010-100	Regular Pay - Plant	13,837	6.65%	119,720	57.56%	208,000	88,280
01-1-5010-101	Overtime Pay	1,118	4.06%	14,823	53.78%	27,560	12,737
01-1-5010-102	Sick Pay	606	7.53%	5,469	67.89%	8,056	2,587
01-1-5010-104	Vacation Pay	267	2.29%	6,602	56.62%	11,660	5,058
01-1-5010-105	Holiday Pay	732	7.04%	4,771	45.93%	10,388	5,617
01-1-5010-200	PERS	1,622	8.50%	15,810	82.86%	19,080	3,270
01-1-5010-201	FICA/Medicare	1,438	7.54%	11,714	61.40%	19,080	7,366
01-1-5010-202	SUI	360	21.19%	631	37.11%	1,700	1,069
01-1-5010-203	Health Insurance	4,208	8.09%	29,735	57.18%	52,000	22,265
01-1-5010-204	Workers Compensation	562	4.32%	6,582	50.63%	13,000	6,418
01-1-5010-206	Dental Insurance	315	7.88%	2,207	55.18%	4,000	1,793
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	1,680	167.97%	1,000	(680)
01-1-5020-510	Repair & Maintenance - Plant	-	0.00%	11,774	51.19%	23,000	11,226
01-1-5020-511	Repair & Maintenance - Vehicle	378	3.78%	4,726	47.26%	10,000	5,274
01-1-5020-512	Repair & Maintenance - Distribution	500	1.52%	33,166	100.50%	33,000	(166)
01-1-5020-515	R&M Transmission - Intake	-	0.00%	-	0.00%	5,000	5,000
01-1-5020-517	R&M Transmission - Well #2	-	0.00%	15,000	100.00%	15,000	-
01-1-5020-520	Small Tools & Equipment	125	1.25%	2,629	26.29%	10,000	7,371
01-1-5020-521	Vehicle Equipment Fuel	931	6.65%	12,145	86.75%	14,000	1,855
01-1-5020-522	Gas, Oil & Lubricant - Plant	275	5.50%	1,599	31.98%	5,000	3,401
01-1-5020-524	Health & Safety	-	0.00%	3,290	43.87%	7,500	4,210
01-1-5020-529	Telephone - T & D	987	7.59%	8,326	64.05%	13,000	4,674
01-1-5020-544	Water Testing Fees	615	4.10%	2,330	15.53%	15,000	12,670
01-1-5020-545	Water System Fees	-	0.00%	794	7.22%	11,000	10,206
01-1-5020-548	Water Testing Materials	201	20.08%	1,736	173.56%	1,000	(736)
01-1-5021-521	Water Treatment Chemicals	7,190	18.92%	34,937	91.94%	38,000	3,063
01-1-5021-524	P G & E Power - Office	290	10.19%	2,480	87.02%	2,850	370
01-1-5021-525	P G & E Power - Intake	9,082	8.22%	84,213	76.21%	110,500	26,287
01-1-5021-526	P G & E Power - Well	30	0.18%	178	1.05%	17,000	16,822
01-1-5021-527	P G & E Power - Water Treatment	2,853	8.15%	25,005	71.44%	35,000	9,995
01-1-5021-528	P G & E Power - Distribution	3,495	8.74%	29,665	74.16%	40,000	10,335
01-1-5021-529	P G & E Power - Well 2	87	1.94%	353	7.84%	4,500	4,147
01-1-5021-530	P G & E Power - Medina	392	39.21%	2,127	212.74%	1,000	(1,127)
01-1-5021-532	P G & E Power - Well 5/6	392	39.21%	2,127	212.74%	1,000	(1,127)
01-1-5021-561	Purchased Water Actual-mid-p	7,075	8.52%	69,751	84.04%	83,000	13,249
01-1-5023-533	Outside Services	616	11.20%	2,157	39.21%	5,500	3,343
01-1-5023-535	Fire Protection/Weed Control	-	0.00%	-	0.00%	250	250
01-1-5023-537	Pest Control	36	0.65%	252	4.58%	5,500	5,248
01-1-5023-538	Engineering Services	-	0.00%	2,869	57.37%	5,000	2,131
01-1-5023-539	Employee Education	-	0.00%	234	23.35%	1,000	766
01-1-5024-540	Memberships	16	1.61%	707	70.74%	1,000	293
01-1-5024-542	Publications	-	0.00%	-	0.00%	500	500
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	630	63.00%	1,000	370
01-1-5032-583	Depreciation Expense	21,515	8.54%	149,216	59.21%	252,000	102,784
01-2-6010-100	Regular Pay - Administration	18,319	7.57%	133,417	55.13%	242,000	108,583
01-2-6010-101	Overtime Pay	53	3.53%	1,270	84.64%	1,500	230
01-2-6010-102	Sick Pay	332	6.77%	2,633	53.74%	4,900	2,267

	Jan-23	January vs Budget %	2022-2023 YTD	YTD vs Budget %	2022-2023 Budget	Remaining Budget	
01-2-6010-104	Vacation Pay	592	7.78%	4,347	57.20%	7,600	3,253
01-2-6010-105	Holiday Pay	752	13.68%	3,762	68.39%	5,500	1,738
01-2-6010-200	PERS	1,760	8.38%	12,850	61.19%	21,000	8,150
01-2-6010-201	FICA/Medicare	1,597	8.19%	11,315	58.02%	19,500	8,186
01-2-6010-202	SUI	185	14.83%	438	35.07%	1,250	812
01-2-6010-203	Health Insurance	3,918	7.12%	29,601	53.82%	55,000	25,399
01-2-6010-204	Workers Compensation	56	4.27%	389	29.92%	1,300	911
01-2-6010-206	Dental Insurance	319	8.17%	2,230	57.18%	3,900	1,670
01-2-6010-207	Vision Care	-	0.00%	100	13.85%	722	622
01-2-6010-546	Travel, Meetings & Mileage	685	68.48%	1,124	112.41%	1,000	(124)
01-2-6020-512	Propane	-	0.00%	66	4.00%	1,650	1,584
01-2-6020-515	Customer Billing Supplies	603	23.21%	2,408	92.62%	2,600	192
01-2-6020-529	Telephone - Admin	1,693	13.54%	10,969	87.75%	12,500	1,531
01-2-6020-530	Office Supplies	111	3.00%	2,311	62.47%	3,700	1,389
01-2-6020-531	Postage	1,203	12.66%	5,237	55.13%	9,500	4,263
01-2-6023-531	Computer IT	2,735	10.32%	22,054	83.22%	26,500	4,446
01-2-6023-532	R & M Equipment	-	0.00%	-	0.00%	4,000	4,000
01-2-6023-533	Outside Services	2,500	9.26%	21,525	79.72%	27,000	5,475
01-2-6023-535	Office Cleaning Serv	180	10.59%	1,140	67.06%	1,700	560
01-2-6023-536	Legal Services	6,655	83.19%	36,140	451.75%	8,000	(28,140)
01-2-6023-537	Audit Services	-	0.00%	-	0.00%	9,000	9,000
01-2-6023-539	Employee Education	-	0.00%	750	75.00%	1,000	250
01-2-6024-540	Memberships	-	0.00%	7,777	90.43%	8,600	823
01-2-6024-542	Publications	-	0.00%	-	0.00%	800	800
01-2-6024-543	Licenses, Permits & Cert.	794	99.25%	794	99.25%	800	6
01-2-6024-999	County Avail Fee	-	0.00%	1,857	92.85%	2,000	143
01-3-6025-100	Regular Pay	400	6.67%	4,000	66.67%	6,000	2,000
01-3-6025-201	FICA/Medicare	31	6.12%	306	61.20%	500	194
01-9-6030-546	Travel, Meetings & Mileage	-	0.00%	1,053	131.58%	800	(253)
01-9-6030-569	Credit Card Service Charges	1,103	10.03%	7,253	65.94%	11,000	3,747
01-9-6030-570	Bank Service charges	440	-	1,347	-	-	-
01-9-6030-572	Business Insurance Expense	19,079	26.50%	62,152	86.32%	72,000	9,848
01-9-6030-576	Misc Other Expense	1,033	178.15%	2,204	380.03%	580	(1,624)
01-9-6030-577	Retired Employee Health	1,214	6.23%	8,316	42.64%	19,500	11,184
01-9-6031-580	Interest Long Term Debt	1,760	6.90%	12,989	50.94%	25,500	12,511
01-9-6032-583	Depreciation Expense	18	8.88%	123	61.61%	200	77
TOTAL EXPENSES		152,265	8.64%	1,140,407	64.68%	1,763,226	622,819
CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)							
01-9-6030-597	DWSRF Expenses		#DIV/0!		#DIV/0!		
01-9-6030-598	DWR Intake	1,418	#DIV/0!	56,401	#DIV/0!		
TOTAL CIP IN PROGRESS		1,418	#DIV/0!	56,401	#DIV/0!	-	(56,401)
CARRYOVER PROJECT (GRANT) REVENUE							
01-0-4020-431	SWRCB Grant Revenue	-	#DIV/0!		#DIV/0!	-	-
TOTAL CARRYOVER PROJECT REVENUE		-	#DIV/0!	-	#DIV/0!	-	-
NEW CAPITAL PURCHASES / IMPROVEMENTS							
01-0-1090-216	Auto Meter Read/Replace		0.00%	456	1.75%	26,000	25,544
01-0-1090-321	Filter Tank Inspection Cleaning	-	0.00%	-	0.00%	11,000	11,000
01-0-1090-322	Flushing/Valve Program		0.00%	8,073	134.55%	6,000	(2,073)
01-0-1090-323	Intake Emergency			4,951			
01-0-1090-326	Used Vacum Truck / Valve Truck		0.00%	-	0.00%	16,000	16,000
01-0-1090-327	1999 GMC Dump Truck Rest.	1,102	10.01%	8,315	75.59%	11,000	2,685
TBD	Replacement Truck		0.00%	-	0.00%	45,000	45,000
01-0-1090-328	2022 SCADA Master Plan	5,834	36.46%	15,741	98.38%	16,000	259
TBD	2022 Computer Server Upgrade		0.00%	-	0.00%	22,000	22,000
01-0-1090-330	Bobcat Restoration			8,507			
01-0-1090-329	2022 Pressure Regulating Station	540	5.40%	6,942	69.42%	10,000	3,058
TBD	IM4000 Digital Copier System		0.00%	-	0.00%	9,000	9,000
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS		7,476	4.35%	52,984	30.80%	172,000	119,016

LDPCSD Financials	Statement of Net Assets (Balance Sheet) for the month ending January 2023	
Asset :		
Cash and investments	\$	589,506
Restricted cash	\$	-
Accts Receivable net of res	\$	298,543
Water Drought Receivable	\$	-
Inventory	\$	69,932
Prpd expense & deposits	\$	51,382
Deferred Outflow of Resources - OPEB	\$	209,186
Deferred Outflow of Resources - Pension	\$	96,562
Total current assets	\$	1,315,111
Property, plant & equipment	\$	13,337,077
less depreciation	\$	(8,126,938)
C I P	\$	864,417
Net P P & E	\$	6,074,555
Other L T Assets		
Total Assets	\$	7,389,666
Liabilites:		
Accounts payable	\$	36,740
Interest payable	\$	7,920
Water Accrual	\$	66,302
Accrued Payroll	\$	95,979
A/P Accrued Payables	\$	2,682
L T debt, current	\$	99,076
Total current liab	\$	308,699
L T debt		
Post Retirement Benefit	\$	1,653,377
Net Pension Liability	\$	343,014
Deferred Inflow of Resources - OPEB	\$	33,243
Deferred Inflow of Resources - Pension	\$	50,403
Muni Loan	\$	427,100
less current above	\$	(99,076)
Total Liabilites	\$	2,716,761
Net assets	\$	4,672,905
Total liab & net ass't	\$	7,389,666

<u>Check Number</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>
491	000076	USPS	01/04/2023	624.58
552	000165	ACWA/JPIA	01/04/2023	9,340.22
553	000105	PACIFIC GAS & ELECTRIC	01/04/2023	56.16
554	000105	PACIFIC GAS & ELECTRIC	01/04/2023	462.03
555	0000605	Black Water Consulting Engineers Inc	01/04/2023	1,473.75
556	0000129	PRECISION ENVIRO-TECH	01/04/2023	220.00
557	000136	AT&T	01/04/2023	2,244.37
558	000094	USA BlueBook	01/04/2023	409.57
559	0006293	WEX Bank	01/04/2023	1,039.49
560	000118	D & D PEST CONTROL *	01/04/2023	36.00
561	000550	LUIS'S HOUSEKEEPING / YARDS	01/04/2023	160.00
562	0009924	PATRICK MCGOWAN	01/04/2023	106.64
563	000203	GRISWOLD, LaSALLE, COBB, DOWD	01/04/2023	8,273.33
574	660108	VERIZON WIRELESS	01/06/2023	192.18
575	0005300	AVENTA TECHNOLOGY INC	01/06/2023	337.50
576	000203	GRISWOLD, LaSALLE, COBB, DOWD	01/06/2023	3,754.16
577	702	Warmerdam CPA Group	01/06/2023	2,500.00
578	000105	PACIFIC GAS & ELECTRIC	01/06/2023	14,163.23
579	0002321	STREAMLINE	01/06/2023	200.00
580	000165	ACWA/JPIA	01/06/2023	9,340.22
581	0000103	CENTRAL VALLEY GPS	01/06/2023	83.85
582	UB*10921	MR/MRS RAYMOND DUSTE	01/06/2023	95.16
583	UB*10922	SHIRLEY GILE	01/06/2023	161.10
584	0000129	PRECISION ENVIRO-TECH	01/17/2023	295.00
585	0007349	Recology Mariposa	01/17/2023	308.08
586	000105	PACIFIC GAS & ELECTRIC	01/17/2023	784.10
587	000105	PACIFIC GAS & ELECTRIC	01/17/2023	87.36
588	00071	Mother Lode Answering Service	01/17/2023	482.00
589	000585	MO CAL OFFICE SOLUTIONS	01/17/2023	548.97
590	000446	ACWA	01/17/2023	11,900.00
591	0001901	JAKE FARMER	01/17/2023	378.00
592	0006930	TACKETT'S BACKFLOW TESTING SERVICE	01/17/2023	120.00
593	000304	HRM Consulting Inc	01/21/2023	6,655.00
594	000099	CYNTHIA MARCHESIELLO	01/21/2023	115.03
595	0000536	AGUSTIN CAMPOS	01/21/2023	297.60
596	0009924	PATRICK MCGOWAN	01/21/2023	272.18
597	000196	AQUA SIERRA CONTROLS, INC	01/21/2023	717.50
598	0000103	CENTRAL VALLEY GPS	01/21/2023	83.85
599	000585	MO CAL OFFICE SOLUTIONS	01/21/2023	140.87
600	0000129	PRECISION ENVIRO-TECH	01/21/2023	200.00
601	0001157	Sierra Instant Printing	01/21/2023	603.40
602	000136	AT&T	01/21/2023	2,257.59
603	0006293	WEX Bank	01/21/2023	930.76
604	000550	LUIS'S HOUSEKEEPING / YARDS	01/21/2023	180.00
605	000383	BUSINESS CARD	01/21/2023	100.00
606	000383	BUSINESS CARD	01/21/2023	3.22
607	000383	BUSINESS CARD	01/21/2023	496.84
608	000383	BUSINESS CARD	01/21/2023	175.00
609	000383	BUSINESS CARD	01/21/2023	7.95
610	000383	BUSINESS CARD	01/21/2023	107.72

Report Total: 83,521.56

Special Meeting Minutes of the Board of Directors

9751 Merced Falls Road

La Grange, CA

January 17, 2023 at 1:00 p.m.

- 1. CALL TO ORDER:** Presiding Officer: Establish Quorum, Pledge of Allegiance:
The Board of Directors of the Lake Don Pedro Community Services District held a special meeting at 9751 Merced Falls Rd., La Grange, CA 95329
President Hankemeier called the meeting to order at 1:00 a.m.
Directors present: Hankemeier, Ross, Johnson, and Sperry
Directors absent: Warren
Director Sperry left at 5:27 p.m. due to driving conditions
Also present: GM P. McGowan
Also present: Board Secretary: S. Marchesiello
- 2. PUBLIC COMMENT:**
The Board of Directors received no public comments
- 3. PRESENTATION ONLY:**
 - a. Presiding Officer's Report
None presented at this time
 - b. General Manager's Report:
 - Grant / Study Updates
 - Current District Projects
 - Operations Updates
 - Administrative Updates***Presented by GM P. McGowan***
- 4. APPROVAL OF CONSENT AGENDA:** The following items may all be approved in one motion or considered separately as determined appropriate by the President
 - a. Read and file the Treasurer's Report for the period ending December 31, 2023 including summary of claims paid
 - b. Approval of the Minutes of the Special Meeting December 12, 2022, and Special Meeting December 29, 2022

Motion: To approve the consent calendar
Votes: Carried 4-0
First: Johnson **Second: Ross
Ayes: Johnson, Ross, Hankemeier, and Sperry
Absent: Warren**
- 5. DISCUSSION AND ACTION ITEMS:**
 - a. Conduct the Annual Board Reorganization to include the appointment of the Office of President and Vice-President
This item will be placed on a future agenda

- b. Discussion Only - Request from Director Johnson regarding the Status of the Wells, an Update of the Options to Deepen and Upgrade to a More Reliable Water Source
Discussion Only – No Action Taken
- c. Discussion / Approval - Request from Director Johnson regarding Overtime Logs and the implementation of a Monthly Record / Report
Direction from the Board of Directors for GM P. McGowan to show LDPCSD log book for the plant
- d. Discussion / Approval – Request from Director Johnson regarding the tracking of Standing and Pumping Underground Water Levels at the Well Sites. Implementing a Monthly Record to Monitor Levels. Create a History for the Purposes of Increasing Reliable Water source.
Discussion Only – No Action Taken
- e. Discussion / Clarification – Request from Director Johnson regarding Clarification regarding an Email Received by three (3) Directors
Discussion Only – No Action Taken
- f. Information Only Presentation of LDPCSD Work Performed
Direction from the Board of Directors for GM P. McGowan to develop a manual schedule for operations

Closed Open Session: 2:06 p.m.

Reconvened to Open Session: 5:27 p.m.

6. DISCUSSION AND ACTION ITEMS:

CLOSED SESSION:

- a. CLOSED SESSION
CONFERENCE WITH LEGAL COUNSEL—REAL PROPERTY NEGOTIATIONS
Pursuant to Government Code § 54956.8
Property: Verizon Wireless/ Land Lease
Agency Negotiator: Patrick McGowan
Negotiating Parties: District and Verizon Wireless
Under Negotiation: Price, Terms and Conditions

Report out: Consensus of the Board of Directors as follows: The board of Directors agreed to the negotiations provided by GM P. McGowan and directed him to proceed on finalizing the contract of a twenty (20) year contract, \$51,000 'up front', five (5) years will begin \$800 monthly payments with an estimated total of \$257,000

- b. CLOSED SESSION:
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957(b)(1)
Title: General Manager

Report out: The Board of Directors reported out as follows: There is nothing to report

- c. CLOSED SESSION:
PERSONNEL MATTERS (Government Code §54957)
Public Employee Performance Evaluation, Office Manager / Board Secretary
CLOSED SESSION
Report out: Office Manager Job description will include all duties from existing Office Supervisor, Board Secretary, and Billing Property Specialist, positions as we have today. The job title on the Organizational Chart will stay as Office Manager / Board

Secretary and those duties will be combined. The board has reached a consensus to direct the General Manager P. McGowan to bring back a revised salary chart for this position.

7. ADJOURNMENT: 5:31 p.m.

Respectfully submitted by,

S. Marchesiello
Board Secretary

Lake Don Pedro Community Services District
9751 Merced Falls Rd. La Grange, CA 95329
(209) 852-2331 – www.ldpcsd.org

DIRECTORS
Dan Hankemeier, President
Emery Ross, Vice President
Dan Johnson
Russell Warren
Nellie Sperry

Special Meeting of the Board of Directors

9751 Merced Falls Road

La Grange, CA

January 31, 2023 at 10:00 a.m.

Mission Statement: *The Lake Don Pedro CSD is dedicated to providing our customers with ample quantities of high quality water meeting all standards, in a fiscally responsible manner.*

AGENDA

- 1. CALL TO ORDER:** Presiding Officer: Establish Quorum, Pledge of Allegiance:
The Board of Directors of the Lake Don Pedro Community Services District held a special meeting at 9751 Merced Falls Rd., La Grange, CA 95329
President Hankemeier called the meeting to order at 1:01 a.m.
Directors present: Hankemeier, Ross, Johnson, Warren, and Sperry
Also present: GM P. McGowan
Also present: Board Secretary: S. Marchesiello
Also present: Beth De Lima HRM Consulting, Inc.

Closed Open Session: 10:02 a.m.

Reconvened to Open Session: 2:17 p.m.

2. DISCUSSION AND ACTION ITEMS:

CLOSED SESSION:

- a. CLOSED SESSION:
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957(b)(1)
Title: General Manager

REPORT OUT:

Motion: To not terminate GM P. McGowan's employment at this time

Votes: Carried 3-2

First: Hankemeier Second: Ross

Ayes: Hankemeier, Ross, Sperry

Nays: Johnson, Warren

New performance expectations were developed

Board Consensus that President Hankemeier and Vice President Ross will participate in the employee return meeting

3. ADJOURNMENT: 2:18 p.m.

Respectfully submitted by,

S. Marchesiello
Board Secretary



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors

From: Patrick McGowan

Date: February 14th, 2023

Subject: Review and acceptance of the fiscal year 2022 audit presented by Blomberg & Griffin Accounting Corporation.

Description - The District is required by law to hire a qualified Certified Public Accountant to conduct an audit of its financial statements annually. The purpose of the audit is to inform the Board as to whether the financial statements prepared by District management are properly prepared, in compliance with laws and accounting standards. The Board of Directors approved Blomberg & Griffin Accounting Corporation to perform the audit. Board Secretary/Office Manager Syndie Marchesiello did such a thorough and accurate job in preparing the financial information, in conjunction with our contract financial firm Warmerdam, that this audit firm had zero requests for additional information. Thanks to Syndie for her continued efforts in keeping the District financial affairs in order. Contained herein is the draft audited financial statements for your review. Also included in the documentation is a draft Management Discussion and Analysis; which is attached and part of the audit and intended to be a snapshot view of the good work the District is doing financially; in providing its services. If there were any weaknesses in the District's financial policies or practices, the audit is designed to identify and make recommendations for their remedy. The audit reveals that no material weaknesses were found in the District practices. The audit further reveals that the financial position of the District is increasing positively, in increased assets and investments. This does not mean that the District infrastructure and services are optimally healthy, but does indicate that expenditures are continually within budget, and budgets have in recent history covered the desired level of operation. The audit does not contain recommendations for improvement, nor are there and findings stating that policies or procedures are inconsistent with standards. Basically, we have a clean audit and it is recommended that the Board accept the audit as presented.

Recommendation - I move to accept the annual audit as presented by Blomberg & Griffin Accounting Corporation.

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

For the Fiscal Years Ended June 30, 2022 and 2021

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lake Don Pedro Community Services District
La Grange, California

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2022, and 2021 and the related notes to the financial statements, which collectively comprise the Lake Don Pedro Community Services District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Lake Don Pedro Community Services District, as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lake Don Pedro Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake Don Pedro Community Services District ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Lake Don Pedro Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake Don Pedro Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of required supplementary information on pages 3 through 6 and page 28, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.
Stockton, California

February 06, 2023

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

This section of the annual financial report of the Lake Don Pedro Community Services District (District) presents the discussion and analysis of the District's financial performance during the fiscal years ended June 30, 2022 and 2021. The Management's Discussion and Analysis (MD&A) should be read in conjunction with the District's financial statements, including the notes and the supplementary information that immediately follow this section.

FINANCIAL HIGHLIGHTS

The following summarizes the District's financial highlights:

Fiscal Year 2022:

- Total assets and deferred outflows of resources of the District were \$7,759,284 a decrease of \$37,095.
- Total liabilities and deferred inflows of resources were \$3,370,782. The total liabilities increased by \$433,055.
- Operating revenues increased by \$68,602 and non-operating revenues decreased by \$44,770, resulted in overall increase of \$23,832.
- Operating expenses increased by \$418,408 due to pension related adjustment.

Fiscal Year 2021:

- Total assets and deferred outflows of resources of the District were \$7,796,379 in 2021 and \$7,579,173 in 2020, an increase of \$217,206.
- Total liabilities and deferred inflows of resources were \$2,937,727 and \$2,644,947 for the fiscal year ended June 30, 2021 and 2020, respectively.
- Operating revenues increased by \$55,444 and \$60,364 for the fiscal years ended June 30, 2021 and 2020, respectively.
- Operating expenses increased by \$217,454 and \$140,772 for the fiscal years ended June 30, 2021, and 2020, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of the following basic parts: management's discussion and analysis (this section) of the basic financial statements.

The basic financial statements contained in this report are presented using Governmental Accounting Standard's Board (GASB) accounting principles. These statements provide overall information about The District's financial activities on both a short-term and long-term basis. The

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2022 and 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

statement of net position presents information about its assets (resources) and liabilities (the amount obligated to its creditors). The statements of revenues, expenses, and changes in net position present information about the current year revenues and expenses. The statement also provides useful information for determining whether the District's service revenue and other revenue sources were sufficient to allow the District to recover all of its costs. The final financial statement in this report is the statement of cash flows, which provides information about The District's cash from operations, investing, and financing activities. In addition, this statement provides useful information to answer questions such as where cash came from, what cash was used for, and what was the change in cash balance during the reporting period.

FUND FINANCIAL STATEMENTS

Proprietary fund - All of the District's expenses incurred for the provision of Water Services are reported to a proprietary fund, which focuses on measuring the total costs of the service, including depreciation, and primarily recovering those costs through user charges or other revenue sources. This fund is reported using the accrual basis of accounting, which recognizes revenue were earned and expenses when incurred.

NET POSITION

As of June 30, 2022 and 2021, the District had net position totaling \$4,538,307 and \$4,858,652, respectively. Below is a table showing the District's net position at year end with comparative numbers for 2022 and 2021.

TABLE 1: NET POSITION

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>\$ Change</u>	<u>% Change</u>
Assets & Deferred Outflows				
Cash and Investments	\$ 760,295	\$ 826,192	\$ (65,897)	-7.98%
Other Assets	329,486	370,338	(40,852)	-11.03%
Capital Assets-Net	6,216,644	6,294,101	(77,457)	-1.23%
Deferred Outflows	<u>452,859</u>	<u>305,748</u>	<u>147,111</u>	<u>48.12%</u>
Total Assets & Deferred Outflows	<u>7,759,284</u>	<u>7,796,379</u>	<u>(37,095)</u>	<u>-0.48%</u>
Liabilities & Deferred Inflows				
Loan Payable	474,851	566,919	(92,068)	-16.24%
Other Liabilities	2,431,547	2,287,162	144,385	6.31%
Deferred Inflows	<u>464,384</u>	<u>83,646</u>	<u>380,738</u>	<u>455.18%</u>
Total Liabilities & Deferred Inflows	<u>3,370,782</u>	<u>2,937,727</u>	<u>433,055</u>	<u>14.74%</u>
Net Position				
Invested in Capital Assets, Net of Related Debt	5,741,793	5,727,182	14,611	0.26%
Unrestricted (Deficit)	<u>(1,353,291)</u>	<u>(868,530)</u>	<u>(484,761)</u>	<u>55.81%</u>
Total Net Position	<u>\$ 4,388,502</u>	<u>\$ 4,858,652</u>	<u>\$ (470,150)</u>	<u>-9.68%</u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

NET POSITION (continued)

For the fiscal year ended June 30, 2022, and 2021, the District has invested 130% and 118% of its total net position in capital assets, which total of \$5,741,793 and \$5,727,182, respectively, net of related debt.

After stabilizing the District's financial position, we have returned to policy specifications where the LAIF account cannot be accessed without Board approval.

STATEMENT OF ACTIVITIES

As of June 30, 2022, and 2021 and, the District had a negative change in net position in the amount of \$470,150 and \$75,574, respectively. Below is a table showing the District's statement of activities at year end with comparative numbers for 2022 and 2021.

TABLE 2: STATEMENT OF ACTIVITIES

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues				
Operating Revenues	\$ 1,681,681	\$ 1,613,079	\$ 68,602	4.25%
Non-Operating Revenues	139,983	184,753	(44,770)	-24.23%
Total Revenues	<u>1,821,664</u>	<u>1,797,832</u>	<u>23,832</u>	<u>1.33%</u>
Expenditures				
Salaries and Benefits	658,921	774,209	(115,288)	-14.89%
Supplies and Services	868,247	748,002	120,245	16.08%
Post Retirement Benefits	501,500	91,336	410,164	449.07%
Depreciation	263,146	259,859	3,287	1.26%
Total Liabilities & Deferred Inflows	<u>2,291,814</u>	<u>1,873,406</u>	<u>418,408</u>	<u>22.33%</u>
Change in Net Position	<u>\$ (470,150)</u>	<u>\$ (75,574)</u>	<u>\$ (394,576)</u>	<u>522.11%</u>

For the fiscal year 2021/22, the District's total expenses exceeded revenues by \$470,150. Total revenues for the year were \$1,847,274. Of this, \$1,681,681 was received from operating revenues, \$488 from investment earnings, \$129,235 from miscellaneous sources and \$35,870 from various grants. The expenses exceeded revenues due to pension and other retirement benefits related adjustment in the amount of \$465,599.

For the fiscal year 2020/21, the District's total expenses exceeded revenues by \$75,574. Total revenues for the year were \$1,827,900. Of this, \$1,613,079 was received from operating revenues, \$1,469 from investment earnings, \$153,352 from miscellaneous sources and \$60,000 from various grants.

Expenses including interest expense totaled \$2,317,424 and \$1,903,474 attributable to water service for the fiscal year ended June 30, 2022 and 2021, respectively.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

CAPITAL ASSETS

The Capital assets for the years ended June 30, 2022 and 2021 was as follows:

TABLE 2: CAPITAL ASSETS

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>\$ Change</u>	<u>% Change</u>
Capital Assets				
Land	\$ 157,325	\$ 157,325	\$ -	0.00%
Plant and Structures	12,119,954	11,737,701	382,253	3.26%
Equipment and Vehicles	1,475,421	1,442,051	33,370	2.31%
Construction in Progress	441,543	671,477	(229,934)	-34.24%
Less: Accumulated Depreciation	<u>(7,977,599)</u>	<u>(7,714,453)</u>	<u>(263,146)</u>	<u>3.41%</u>
Total Capital Assets -Net	<u>\$ 6,216,644</u>	<u>\$ 6,294,101</u>	<u>\$ (77,457)</u>	<u>-1.23%</u>

LONG-TERM DEBT

The Water District also had a loan with Municipal Finance Corporation for the Treatment Plant Upgrades with a balance of \$474,851 and \$566,919 for the fiscal years ended June 30, 2022, and 2021, respectively. Payments of principal for 2022 and 2021 totaled \$92,069 and \$87,676, respectively. Interest expense for the fiscal years 2022 and 2021 totaled \$25,610 and \$30,068, respectively.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances of those funds maintained by the District and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Lake Don Pedro Community Service District at 9751 Merced Falls Road, La Grange, CA 95329.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Net Position - Proprietary Funds
June 30, 2022 and 2021

	Business-Type Activities	
	Enterprise Fund	
	2022	2021
Assets		
Cash And Investments	\$ 760,295	\$ 826,192
Accounts Receivable	236,428	205,799
Prepaid Expense	23,127	94,608
Inventory	69,931	69,931
Land	157,325	157,325
Construction In Progress	441,543	671,477
Fixed Assets	13,595,375	13,179,752
Accumulated Depreciation	(7,977,599)	(7,714,453)
Total Assets	<u>7,306,425</u>	<u>7,490,631</u>
Deferred Outflows of Resources		
Deferred Outflows of Resources- OPEB (Note-10)	209,186	209,186
Deferred Outflows of Resources- Pension (Note-9)	243,673	96,562
Total Deferred Outflows of Resources	<u>452,859</u>	<u>305,748</u>
Liabilities		
Current Liabilities:		
Accounts & Accrued Payable	75,915	145,789
Interest Payable	6,860	8,187
Accrued Payroll	23,752	20,793
Loan Payable - current	96,683	92,069
Total Current Liabilities	<u>203,210</u>	<u>266,838</u>
Non-current Liabilities:		
Compensated Absences	76,472	66,029
Net OPEB Liability (Note-10)	1,803,182	1,653,377
Net Pension Liability (Note-9)	445,366	392,987
Loans Payable - noncurrent	378,168	474,850
Total Non-current Liabilities	<u>2,703,188</u>	<u>2,587,243</u>
Total Liabilities	<u>2,906,398</u>	<u>2,854,081</u>
Deferred Inflows of Resources:		
Deferred Inflows of Resources- OPEB (Note-10)	33,243	33,243
Deferred Inflows of Resources- Pension (Note-9)	431,141	50,403
Total Deferred Inflows of Resources	<u>464,384</u>	<u>83,646</u>
Net Position		
Invested In Capital Assets -		
Net of Related Debt	5,741,793	5,727,182
Unrestricted (Deficit)	<u>(1,353,291)</u>	<u>(868,530)</u>
Total Net Position	<u>\$ 4,388,502</u>	<u>\$ 4,858,652</u>

See accompanying notes to basic financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Activities and Changes in Net Position - Proprietary Funds
For the Years Ended June 30, 2022 and 2021

	Business-Type Activities	
	Enterprise Fund	
	2022	2021
Operating Revenues		
Water Sales And Assessments	\$ 1,594,568	\$ 1,552,718
Transfer Connection and Meter Fees	40,536	38,700
Interest and Penalties On Delinquent Accounts	46,577	21,661
Total Operating Revenues	<u>1,681,681</u>	<u>1,613,079</u>
Operating Expenses		
Salaries And Benefits - Plant	321,186	395,881
Salaries And Benefits - Administrative	337,735	378,328
Post Retirement Benefit	501,500	91,336
Supplies And Services - Plant	565,381	457,716
Supplies And Services - Administrative	302,866	290,286
Depreciation	263,146	259,859
Total Operating Expenses	<u>2,291,814</u>	<u>1,873,406</u>
Operating Income (Loss)	<u>(610,133)</u>	<u>(260,327)</u>
Nonoperating Revenues (Expenses)		
Grant Income	35,870	60,000
Investment Earnings	488	1,469
Lease Income	26,750	29,873
Miscellaneous	102,485	123,479
Interest Expense	<u>(25,610)</u>	<u>(30,068)</u>
Total Nonoperating Revenues (Expenses)	<u>139,983</u>	<u>184,753</u>
Change In Net Position	(470,150)	(75,574)
Total Net Position - Beginning of Year	<u>4,858,652</u>	<u>4,934,226</u>
Total Net Position - End of Year	<u>\$ 4,388,502</u>	<u>\$ 4,858,652</u>

See accompanying notes to basic financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Cash Flows - Proprietary Funds
For the Years Ended June 30, 2022 and 2021

	Business-Type Activities	
	Enterprise Fund	
	2022	2021
Cash Flows From Operating Activities		
Receipts From Customers	\$ 1,651,052	\$ 1,578,445
Payments To Suppliers	(866,640)	(771,620)
Payments To Employees and Benefits	(711,208)	(665,471)
Net Cash Provided By (Used In) - Operating Revenues	<u>73,204</u>	<u>141,354</u>
Cash Flows From Non- Capital Financing Activities		
Miscellaneous Income	<u>129,235</u>	<u>153,352</u>
Net Cash Provided by (Used In) Non-Capital - Financing Activities	<u>129,235</u>	<u>153,352</u>
Cash Flows From Capital And Related - Financing Activities		
Grants Income	35,870	60,000
Capital Asset	(415,623)	(393,798)
Construction In Progress	229,934	(127,039)
Principal Payments On Long Term Debt	(92,068)	(87,676)
Interest Paid	<u>(26,937)</u>	<u>(31,331)</u>
Net Cash Provided by (Used In) Capital - And Related Financing Activities	<u>(268,824)</u>	<u>(579,844)</u>
Cash Flows From Investing Activities		
Interest Received	<u>488</u>	<u>1,469</u>
Net Cash Provided by (Used In) Investing Activities	<u>488</u>	<u>1,469</u>
Net Increase (Decrease) In Cash	(65,897)	(283,669)
Cash and Investments - Beginning	<u>826,192</u>	<u>1,109,861</u>
Cash and Investments - Ending	<u>\$ 760,295</u>	<u>\$ 826,192</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating Income (Loss)	\$ (610,133)	\$ (260,327)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	263,146	259,859
Change in Assets and Liabilities		
Accounts Receivable	(30,629)	(34,634)
Prepaid Expenses and Other Current Assets	71,481	(94,025)
Retirement Obligations (Assets)	(147,111)	(111,238)
Accounts Payable	(69,874)	70,407
Accrued Expenses and other liabilities	13,402	14,190
Retirement Obligations (Liabilities)	<u>582,922</u>	<u>297,122</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ 73,204</u>	<u>\$ 141,354</u>

See accompanying notes to basic financial statements.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Lake Don Pedro Community Services District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments*. Certain of the significant changes in the statement include the following:

The financial statements include:

- A Management’s Discussion and Analysis (MD&A) section providing an analysis of the District’s overall financial position and results of operations.
- Financial statements prepared using the full accrual accounting for all of the District’s activities, including infrastructure.
- A change in the financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

The more significant of the Districts accounting policies are described below:

A. Financial Reporting Entity

The Lake Don Pedro Community Services District was incorporated in August 1980. The District was formed to supply the inhabitants of the District with water for domestic use, irrigation, sanitation, industrial use, fire protection, and recreation.

The District operates under a Board of Directors form of government. The Board of Directors consists of five members elected at large for overlapping four-year terms. The district appoints legal counsel.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The proprietary fund Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows: The District reports the following major proprietary funds:

The **Water Fund** accounts for the activities of the District's water service.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities, Net Position or Equity

1 Cash and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District. The District follows the practice of pooling the cash from all funds for investment purposes.

California State statute authorizes the District to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Investments are stated at fair value.

2. Receivables and Payables

Billings for water services are sent monthly and are reflected on the accrual basis of accounting. Delinquent accounts are submitted to the Counties of Mariposa and Tuolumne and are attached to the County tax rolls.

3. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2020 are recorded as prepaid items.

4. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

5. Capital Assets

Capital assets are defined by the District as assets with an initial, individual cost of \$2,500 for equipment and \$25,000 for buildings and infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is recorded in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service life using the straight-line method.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Compensated Absences

District employees earn vacation leave, and compensation time. It may be either taken or accumulated with prior approval of the general manager. Vacation is paid upon termination or retirement. Vacation and sick leave may be accumulated without limitation. Sick leave is not paid if an employee quits or is terminated, however, a 100% credit is allowed for eligible employee for longevity of service on retirement. In accordance with generally accepted accounting principles, an accrual for compensated absences is reflected in the accompanying general-purpose financial statements.

7. Long-term Debt

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds

8. Net Position & Fund Equity

In proprietary fund financial statements, net position is reported in three categories: net position invested in capital assets, net of related debt; restricted net position and unrestricted net position. Restricted net position represents net position restricted by parties outside the District (such as creditors, grantors, contributors, laws and regulations of other governments).

All other net position is considered unrestricted.

Proprietary funds contributed capital represents equity acquired through capital grants and capital contributions from developers, customers, or other funds.

9. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at fiscal year-end.

Prior to June 30th, the proposed budget is presented to the Board of Directors for review. The Board of Directors holds public hearings and may add to, subtract from or change appropriations.

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 and 2021 are classified in the accompanying financial statements as follows:

Statement of Net Position

	2022	2021
Cash and Investments	\$ 760,295	\$ 826,192

Cash and investments as of June 30, 2022 and 2021 consist of the following:

Cash on Hand	\$ 125	\$ 125
Deposits with Financial Institutions	584,799	651,184
Local Agency Investment Fund	175,371	174,883
Total Cash and Investments	\$ 760,295	\$ 826,192

Investments Authorized by the District's Investment Policy

The District's investment policy authorizes investment in the local government investment pool administered by the State of California (LAIF). The District's investment policy also authorizes cash to be invested in Certificates of Deposits, Bankers Acceptances, and Passbook Savings Demand Deposits. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 3 – CASH AND INVESTMENTS (Continued)

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. No Investment has a maturity greater than 5 years.

	<u>2022</u>	<u>2021</u>
State Investment Pool	<u>\$ 175,371</u>	<u>\$ 174,883</u>
Total	<u><u>\$ 175,371</u></u>	<u><u>\$ 174,883</u></u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the District's contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

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

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 3 - CASH AND INVESTMENTS (Continued)

On June 30, 2022 and 2021, the District's deposits with financial institutions were covered by Federal Depository Insurance Corporation (FDIC) or the multiple financial institution collateral pool that insures public deposits. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis with funds generally available next business day.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 4 – ACCOUNTS RECEIVABLE

Receivables on June 30, 2022 and 2021 for the District's water services are sent monthly and are reflected on the accrual basis of accounting. Delinquent accounts are submitted to the Counties of Mariposa and Tuolumne and are attached to the County tax role. All receivables are expected to be collected within one year.

	Water	
	<u>2022</u>	<u>2021</u>
Business-Type Activities		
Utility Billings	\$ 236,428	\$ 205,799
	<u> </u>	<u> </u>
Total	<u>\$ 236,428</u>	<u>\$ 205,799</u>

NOTE 5 – PAYABLE AND OTHER LIABILITIES

Payables on June 30, 2022 and 2021 for the District's individual major funds in the aggregate are as follows:

	<u>2022</u>	<u>2021</u>
Business-Type Activity		
Vendors	\$ 75,915	\$ 145,789
Salaries and Benefits	23,752	20,793
Accrued Compensated Absences	76,472	66,029
Interest Payable	6,860	8,187
	<u> </u>	<u> </u>
Total	<u>\$ 182,999</u>	<u>\$ 240,798</u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2022 and 2021 was as follows:

June 30, 2022	<u>Balance 2021</u>	<u>Increase</u>	<u>Adjustments</u>	<u>Balance 2022</u>
Business-Type Activities				
Capital Assets not Being Depreciated:				
Land	\$ 157,325	\$ -	\$ -	\$ 157,325
Construction in Progress	671,477	139,954	(369,888)	441,543
Total Capital Assets not Depreciated	<u>828,802</u>	<u>139,954</u>	<u>(369,888)</u>	<u>598,868</u>
Capital Assets Depreciated:				
Plant	11,256,212	45,735	336,518	11,638,465
Equipment	1,299,938	-	33,370	1,333,308
Structure	481,489	-	-	481,489
Vehicles	142,113	-	-	142,113
Total Capital Assets Depreciated	<u>13,179,752</u>	<u>45,735</u>	<u>369,888</u>	<u>13,595,375</u>
Less Accumulated Depreciation	<u>(7,714,453)</u>	<u>(263,146)</u>	<u>-</u>	<u>(7,977,599)</u>
Net Capital Assets Depreciated	<u>5,465,299</u>	<u>(217,411)</u>	<u>369,888</u>	<u>5,617,776</u>
Total Net Capital Assets - Business-Type Activities	<u>\$ 6,294,101</u>	<u>\$ (77,457)</u>	<u>\$ -</u>	<u>\$ 6,216,644</u>
June 30, 2021	<u>Balance 2020</u>	<u>Increase</u>	<u>Adjustments</u>	<u>Balance 2021</u>
Business-Type Activities				
Capital Assets not Being Depreciated:				
Land	\$ 157,325	\$ -	\$ -	\$ 157,325
Construction in Progress	544,438	422,102	(295,063)	671,477
Total Capital Assets not Depreciated	<u>701,763</u>	<u>422,102</u>	<u>(295,063)</u>	<u>828,802</u>
Capital Assets Depreciated:				
Plant	10,953,443	50,676	252,093	11,256,212
Equipment	1,299,938	-	-	1,299,938
Structure	438,519	-	42,970	481,489
Vehicles	94,054	48,059	-	142,113
Total Capital Assets Depreciated	<u>12,785,954</u>	<u>98,735</u>	<u>295,063</u>	<u>13,179,752</u>
Less Accumulated Depreciation	<u>(7,454,594)</u>	<u>(259,859)</u>	<u>-</u>	<u>(7,714,453)</u>
Net Capital Assets Depreciated	<u>5,331,360</u>	<u>(161,124)</u>	<u>295,063</u>	<u>5,465,299</u>
Total Net Capital Assets - Business-Type Activities	<u>\$ 6,033,123</u>	<u>\$ 260,978</u>	<u>\$ -</u>	<u>\$ 6,294,101</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 6 - CAPITAL ASSETS (Continued)

Depreciation was charged to functions/programs of the primary government as follows:

Business-Type Activity	Water	
	2022	2021
Depreciation Expense	\$ 263,146	\$ 259,859
Total	<u>\$ 263,146</u>	<u>\$ 259,859</u>

NOTE 7 – LONG TERM DEBT

The District secured financing with board approval on July 17, 2006 in the amount of \$1,500,000 for the improvements for the water treatment plant. Repayment will be made to the Municipal Finance Corporation in semi-annual payments of \$59,503 including interest at 4.95% through 2026. Note is secured by all net revenues.

The annual debt service requirements of the Notes payable are as follows:

<u>Year Ending June 30,</u>	Muni	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 96,683	\$ 22,323
2024	101,527	17,479
2025	106,615	12,390
2026-2027	<u>170,025</u>	<u>8,486</u>
Total	<u>\$ 474,850</u>	<u>\$ 60,678</u>

The following is a summary of changes in the District's long-term debt and other long-term liabilities during the year ended June 30, 2022 and 2021:

<u>June 30, 2022</u>	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-Type Activities					
Loans Payable	\$ 566,919	\$ -	\$ 92,069	\$ 474,850	\$ 96,683
Compensated Absences	66,029	10,443	-	76,472	7,647
Total Long-Term Liabilities	<u>\$ 632,948</u>	<u>\$10,443</u>	<u>\$ 92,069</u>	<u>\$ 551,322</u>	<u>\$ 104,330</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 7 – LONG TERM DEBT (Continued)

<u>June 30, 2021</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities					
Loans Payable	\$ 654,595	\$ -	\$ 87,676	\$ 566,919	\$ 92,069
Compensated Absences	54,957	11,072	-	66,029	6,603
Total Long-Term Liabilities	<u>\$ 709,552</u>	<u>\$11,072</u>	<u>\$ 87,676</u>	<u>\$ 632,948</u>	<u>\$ 98,672</u>

NOTE 8 - OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss to torts; theft of, damage of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District joined together with other Special District's for insurance coverage under Special District Risk Management Authority (SDRMA). The District pays an annual premium to SDRMA for its general insurance coverage.

The District continues to carry commercial insurance for all other risks of loss, including workers' compensation, and employee health and accident insurance.

B. Commitments and Contingencies

The District has received various grants subject to audit by the grantor agencies. Any liability for reimbursement that may arise as a result is believed to be immaterial by management.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan

The District provides eligible employee's pension plans benefits through the Lake Don Pedro Community Services District – Miscellaneous Plan (The Plan).

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2020 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2020 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and contribution rate of employees. The CalPERS Annual Valuation Report as of June 30, 2019, reported 2021/22, required the following:

<u>Plan</u>	<u>Employer Normal Cost Rate</u>	<u>Employer Payment of Unfunded Liability</u>	<u>Employee Contribution</u>
Miscellaneous Plan	9.30%	\$ 28,985	6.92%
PEPRA Misc Plan	7.73%	\$ 102	7.25%

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 and 2021**

NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The collective total pension liability for the June 30, 2021 measurement period was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2019. The collection total pension liability was based on the following assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. 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 results 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 is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

The table below reflects 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 geometric rates of return are net of administrative expenses.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

**NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT
PENSION PLAN) (Continued)**

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>	<u>Real Return Years 11 +</u>
Global Equity	50.0%	4.8%	5.98%
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Infrastructure and Forestland	-	-	-
Liquidity	1.00	-	(0.92)

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	<u>Plan Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Plan Net Pension Liability/(Asset) (c) = (a) - (b)</u>
Balance at : 6/30/2020 (MD)	\$ 1,941,255	\$ 1,548,268	\$ 392,987
Balance at : 6/30/2021 (MD)	\$ 2,054,390	\$ 1,609,024	\$ 445,366
Net Changes during 2020/21	\$ 113,135	\$ 60,756	\$ 52,379

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

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

**NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT
PENSION PLAN) (Continued)**

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability/(Asset) - FY22	\$ 716,609	\$ 445,366	\$ 221,133
Plan's Net Pension Liability/(Asset) - FY21	\$ 651,321	\$ 392,987	\$ 179,534

PENSION EXPENSE AND DEFERRED OUTFLOWS AND DEFERRED INFLOWS

For the fiscal years ended June 30, 2022 and 2021, pension expense recognized is as follows:

	<u>2022</u>	<u>2021</u>
Service Cost	\$ 104,851	\$ 40,287
Interest on Total Pension Liability	316,181	118,928
Changes of Benefits Terms	230	84
Recognize Changes of Assumptions	(7,056)	14,287
Recognize difference between Expected and Actual Experience	40,695	10,862
Net Plan to Plan Resource Movement	(11,807)	(3,750)
Contributions	(35,900)	(18,421)
Projected Earnings on Pension Plan Investment	(246,437)	(93,066)
Recognize difference between Project and Actual Earnings on Plan Investment	(119,024)	9,800
Administrative Expenses	3,545	1,832
Other Miscellaneous Income	-	-
Pension Expense	<u>\$ 45,278</u>	<u>\$ 80,843</u>

For the measurement period ended June 30, 2021 (the measurement date), the Lake Don Pedro Community Services District incurred a pension expense/(income) of \$45,278 for the Plan (the pension expense for risk pool for the measurement period is \$148,495,760).

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 9 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

As of June 30, 2022, Lake Don Pedro Community Services District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources - FY22	Deferred Inflows of Resources - FY22	Deferred Inflows/(Outflows) of Resources - FY21 Net
Changes of Assumptions	\$ -	\$ -	\$ (2,803)
Difference between Expected and Actual Experience	49,943	-	20,252
Difference between Projected and and Actual Investment	-	388,781	11,674
Difference between Employer's Contribution and Proportionate Share of Contribution	-	45,360	(47,600)
Changes in Employer's Proportion	157,830	-	29,739
Pension Contribution Made Subsequent to Measurement Date	35,900	-	-
	<u>35,900</u>	<u>-</u>	<u>34,897</u>
Total	<u>\$ 243,673</u>	<u>\$ 434,141</u>	<u>\$ 46,159</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement Period Ended June 30,	Deferred Outflows/(Inflows) of Resources - FY22	Deferred Outflows/(Inflows) of Resources - FY21
2022	\$ -	\$ 6,602
2023	(22,758)	11,236
2024	(28,495)	8,762
2025	(46,136)	12,578
2026	(100,259)	6,981
2027	7,180	-
Thereafter	-	-

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District implemented GASB Statement No. 75, *Financial Reporting for Postemployment Benefit Plans (OPEB) other than Pension Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pension Plans* in FYE 2022. The District provides certain health care benefits which are recognized as an expenditure of health care premiums paid.

Significant Actuarial Assumptions Used for Total OPEB Liability:

Actuarial Assumption	June 30, 2021 Measurement Date
Actuarial Valuation Date	June 30, 2020
Contribution Policy	No pre-funding
Discount Rate	2.16% at June 30, 2021, 3.50% at June 30, 2020
General Inflation	2.50% annually
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Post-retirement mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate - 2.75% Annually. Merit - Tables from CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7.5% fro 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.75% for 2022, decreasing to an ultimate rate of 3.75% in 2076 and later years.
Medical Participation at Retirement	100%
Medical Plan at Retirement	Currently covered - Same as current election Currently waived - n/a

Sensitivity of the Net OPEB Liability to changes in the Trend rate – The following presents the District's Net OPEB Liability if it were calculate using a trend table that is 1% point lower or 1% point higher than the current rate:

Net estimated OPEB Liability as of June 30, 2022 measurement date is \$1,803,182.

Net estimated OPEB Liability as of June 30, 2021 measurement date is \$1,653,377.

Sensitivity of Total estimated OPEB Liability: Changes in the Discount Rate

	<u>1% Decrease (1.16%)</u>	<u>Current Rate (2.16%)</u>	<u>1% Increase (2.16%)</u>
Total OPEB Liability	\$ 2,006,163	\$ 1,803,182	\$ 1,380,247

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the Healthcare Trend Rate

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,309,591	\$ 1,803,182	\$ 2,133,529

Schedule of estimated OPEB Expenses for Fiscal Year Ended June 30, 2022:

Changes in Total OPEB Liability	
Balances at 6/30/2021	\$ 1,653,377
Changes for the year	
Service Cost	72,252
Interest	50,275
Benefit changes	-
Actual vs. expected experience	27,278
Assumption changes	-
Benefit payments	-
Net Changes	<u>149,805</u>
Balance at 6/30/2022	<u>\$ 1,803,182</u>

Deferred Inflows/Outflows of Resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between Expected and Actual Experience	\$ -	\$ 14,906
Changes of Assumptions	209,186	18,337
Employer Contribution Made Subsequent to Measurement Date	-	-
Total	<u>\$ 209,186</u>	<u>\$ 33,243</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021**

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2022	\$ 27,278
2023	29,317
2024	34,675
2025	23,519
2026	23,519
Thereafter	37,635
	\$ 175,943

The OPEB actuarial valuation were not provided at the of reporting results of the financial statement. Therefore, the amounts were OPEB liability was estimated based on prior year actuarial report. The actual results may be different than the estimated amounts.

NOTE 11 – SUBSEQUENT EVENTS

The District has evaluated subsequent to June 30, 2022, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through February 06, 2023, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that, no subsequent events occurred that require recognition or additional disclosures in the financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Schedule of Required Supplementary Information- Pension Plan
For the Years Ended June 30,
Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02346%	0.00932%	0.00913%	0.00228%	0.00313%	0.00563%	0.001%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 445,366	\$ 392,987	\$ 365,609	\$ 293,903	\$ 310,692	\$ 195,610	\$ 131,415
Plan's Covered-Employee Payroll	\$ 305,629	\$ 294,170	\$ 187,310	\$ 174,303	\$ 191,364	\$ 165,150	\$ 77,723
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	68.62%	74.85%	51.23%	59.31%	61.59%	84.43%	55.03%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	78.32%	79.76%	79.43%	81.91%	73.31%	84.80%	88.70%
Plan's Proportionate Share of Aggregate Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Plan Contributions

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution	\$ 33,321	\$ 42,848	\$ 30,373	\$ 29,653	\$ 23,815	\$ 21,388	\$ 18,621
Contributions in Relation to the Actuarially Determined Contribution	<u>(33,321)</u>	<u>(42,848)</u>	<u>(30,373)</u>	<u>(29,653)</u>	<u>(23,815)</u>	<u>(21,388)</u>	<u>(18,621)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-Employee Payroll	\$ 321,901	\$ 305,629	\$ 294,170	\$ 187,310	\$ 174,303	\$ 191,364	\$ 165,150
Contributions as a Percentage of Covered-Employee Payroll	10.35%	14.02%	10.32%	15.83%	13.66%	11.18%	11.28%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2020 as they have minimal cost impact.

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Lake Don Pedro Community Services District

Special Meeting of February 21, 2023

AGENDA SUPPORTING DATA

5. Discussion and Action Items

- a. Conduct the annual Board reorganization to include the appointment of the office of President and Vice-President

Recommended Motion

Staff recommends a motion for the following:

I move to appoint director _____ to the office of Board President, and _____ to the office of Board Vice President.

Background

It is customary and the policy of the Board that in December of each year, the board conduct an annual organizational meeting in which the appointment of Board President and Vice President is made. The District policy describing the role of Board President and its policy on Board meeting, including the process and limitations of Board officers, is included with this agenda item. The Board is not required to change officers.

The Board is not bound by law to follow its own existing protocol or policy with regard to the appointment of officers, and there is also no legal guidance or industry standard on how officer appointments are made. If the Board is to take action which is counter to its policy in this matter, as a best practice the member making the motion should also state why the policy should not be applicable in consideration of their recommended action, and/or what changes to policy should be considered in the future by the Board.

Government Code 61043 simply states:

- (a) Within 45 days after the effective date of the formation of a district, the board of directors shall meet and elect its officers. Thereafter, within 45 days after each general district or unopposed election, the board of directors shall meet and elect the officers of the board of directors. A board of directors may elect the officers of the board of directors annually.
- (b) The officers of a board of directors are a president and a vice president. The president shall preside over meetings of the board of directors and the vice president shall serve in the president's absence or inability to serve.
- (c) A board of directors may create additional offices and elect members to those offices, provided that no member of a board of directors shall hold more than one office

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Policy and Procedures Manual

POLICY TITLE: Board President

POLICY NUMBER: 4040

4040.1 The President of the Board of Directors shall serve as chairperson at all Board meetings. He/she shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.

4040.2 In the absence of the President, the Vice President of the Board of Directors shall serve as chairperson over all meetings of the Board. If the President and Vice President of the Board are both absent, the remaining members present shall select one of themselves to act as chairperson of the meeting.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Policy and Procedures Manual

POLICY TITLE: Committees of the Board of Directors

POLICY NUMBER: 4060

ADOPTED: February 16, 2016

PURPOSE: This policy establishes rules for standing and ad hoc committees and study sessions (workshops).

4060.10 Appointment of Committees. The Board President shall establish and/or confirm the members of the standing committees for the ensuing year no later than the Board's regular meeting in January, as he/she deems necessary with the concurrence of a majority of the Board. Standing committees are outlined in B-100-30. Additionally, he/she shall appoint with the concurrence of a majority of the Board, Ad Hoc committees as needed at any time throughout the year.

4060.11 Specific Purpose. Standing and Ad Hoc committees are created for specific purposes. The performance of all duties and functions by committees is for the purpose of advising and recommending actions to the Board of Directors. Reports of standing, special and Ad Hoc committees shall be addressed to the Board.

4060.11.1 Definitions of "Specific Purpose" Committees.

- a) **Standing Committee.** A Standing committee consists of two Board members with alternate Board members. Standing committees duties are outlined in B-100-40. A Standing committee will meet with District Staff and Consulting firms as deemed necessary during the fiscal year in order to fulfill the needs of the Board.
- b) **Ad Hoc Committee.** An Ad Hoc committee consists of two Board members selected during a Regular Board meeting to meet with District Staff and Consulting firms to discuss and provide recommendation to the Board regarding a Specific Item not covered by the Standing committees. For Ad Hoc committees, the committee will be deemed dissolved after its final report is made to the Board.

4060.12 Appointment of Chairperson. The Board President shall designate the committee chairperson, who shall determine, in consultation with the District Manager, the date, time, and place of each committee meeting. The chairperson shall make periodic reports to the Board on the committee's progress.

This policy supersedes and replaces all previous policies pertaining to Board Committee Meetings of the District as of February 16, 2016
Approved February 16, 2016

4060.13 Scope of Responsibility. The committee shall gather information, explore alternatives, examine implications, and offer recommendations to the full Board. The committee may meet with staff and/or District consultants, but shall not interfere with their duties as determined by the Board.

4060.14 Limits on Authority. The committee shall not speak or act on behalf of the Board, shall not conflict with authority delegated to staff by the Board, and shall not attempt to exercise authority over staff.

4060.20 Periodic Study Sessions. The Board, by majority vote, may call for a Board study session as deemed necessary and appropriate. A study session may be held separate from the regular meeting of the Board at a time and place to be determined by majority vote of the Board. The study session may be an adjourned regular or special meeting. The District Manager in consultation with the Board President shall recommend appropriate items to be discussed at the study session. The agenda will be prepared and posted in the same manner as other Board meeting as is set forth in Policy B-80.

4060.21 Study Sessions and Action Plans. Study sessions shall generally be conducted to identify or determine key issues facing the District and provide the opportunity to develop plans of action that addresses those issues with specific actions, along with a timeline and responsibilities for carrying out the action plan to achieve District goals.

4060.22 Annual Study Session on Strategic Plan – An annual study session will take place in February each year or other such time as mutually agreed upon for the purpose of reviewing the continued relevancy of the District Strategic Plan and the progress made during the prior year. The annual study session will the following objectives:

1. For the Board to receive a detailed status report from the District Manager on the progress made in achieving the current year goals and objectives
2. To conduct the required annual review of the strategic plan and confirm its continued relevance for the following year
3. To adopt goals and objectives for the following year
4. To address any matters of concern to the Board

4060.30 The following shall be standing committees of the Board:

4060.31 Planning Committee;

4060.32 Ordinance Committee;

4060.33 Personnel Committee;

4060.34 Finance Committee; and,

4060.35 Public Information Committee.

4060.40 Duties of the Standing Committees. Upon direction of the Board, standing committees meet* and review District functions, activities, and/or operations pertaining to their respective areas of concern as set for the below.

This policy supersedes and replaces all previous policies pertaining to Board
Committee Meetings of the District as of February 16, 2016
Approved February 16, 2016

4060.41 The Planning Committee shall be concerned with the formulation of plans for arranging, realizing, and/or achieving District goals.

4060.42 The Ordinance Committee shall be concerned with proposed ordinances, resolutions and/or District policies, except those pertaining specifically to personnel.

4060.43 The Personnel Committee shall be concerned with the functions, activities, operations, compensation and welfare of District staff.

B4060.44 The Finance Committee shall be concerned with the financial management of the District, including the preparation of an annual budget and major expenditures.

4060.45 The Public Information Committee shall be concerned with assuring that information regarding the affairs of the District is adequately and appropriately communicated to its constituents and the public at large.

This policy supersedes and replaces all previous policies pertaining to Board
Committee Meetings of the District as of February 16, 2016
Approved February 16, 2016

Lake Don Pedro Community Services District

Special Meeting of December 18, 2022

The following are standing committees that will conduct their meetings in compliance with the Brown Act:

- **Planning: Hankemeier/Johnson**
The Planning Committee shall be concerned with the formulation of plans for arranging, realizing, and/or achieving District goals.
- **Ordinance: Ross/Warren**
The Ordinance Committee shall be concerned with proposed ordinances, resolutions and/or District policies, except those pertaining specifically to personnel.
- **Personnel: Sperry/Johnson**
The Personnel Committee shall be concerned with the functions, activities, operations, compensation and welfare of District staff.
- **Finance: Hankemeier/Sperry**
The Finance Committee shall be concerned with the financial management of the District, including the preparation of an annual budget and major expenditures.
- **Public Information: Ross/Warren**
The Public Information Committee shall be concerned with assuring that information regarding the affairs of the District is adequately and appropriately communicated to its constituents and the public at large.



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors

From: Patrick McGowan

Date: February 21st, 2023

Subject: REVISIONS TO LDPCSD ON-CALL POLICY #2171

Description – LDPCSD operations staff respond to all emergency utility calls 24/7/365. This is a demanding task, however crucial in providing adequate water services to our residents. In order to continue this high level of service, I felt there were minor revisions that need to be made to our existing “On Call” Policy #2171. The policy adjustments are:

1. Remove unfilled position “**Operations Manager**” replace with “**General Manager/Operations Lead.**”
2. Remove “**seven day on call period**” replace with “**not to exceed fourteen days, with exception when a holiday falls on Monday.**”
3. Remove “**So long as located within the District water service area, and District facilities.**”

I believe that these minor revisions will play a vital role in recruiting, and retaining valuable operations staff members. Policy #2171 currently limits the ability of three operations staff from being in rotation due to item #3 listed above: “**So long as located within the District water service area, and District facilities.**”

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Policy and Procedures Manual

POLICY TITLE: Standby Duty (On Call-Pay)

POLICY NUMBER: 2171

ADOPTED: February 2014

REVISED: 2/21/2023

Answering and responding to after hour emergency calls for utility repair and customer service is an essential job function of all operations staff. The employee who is "on-call" will be responsible to receive and respond to all calls for emergency service during -working hours, **not to exceed fourteen days, with exception when a holiday falls on Monday. The General Manager/Operations Lead** shall assign any required duties, such as treatment plant operation, needed to occur during the non- work hours. Four hours' compensation shall be paid at the overtime rate as a lump-sum stipend for the responsibility of being prepared and responding to afterhours calls by remaining within response time of the District boundaries and constantly fit for work duty **for the on-call period.** If the on-call employee is assigned to report to work or responds to the location of an emergency call, he/she will document the reason **in the On-Call Logbook** for having to work and will be paid for the time worked with a minimum of at least 1 hour at the overtime rate.

A schedule shall be maintained by the **General Manager/Operations Lead** whereby operations employees shall be assigned, on a rotational basis, to be "on-call" on weekends, holidays, and other times not considered regular hours of work for District employees.

When an employee is on-call, he/she shall be provided a District issued cell phone. Said cell phone shall be kept in the employee's possession during the entire on-call period, and all calls received shall be acknowledged and responded to as required. If the on-call employee is in a location where cellular service is unavailable or unreliable, said employee shall notify the **General Manager/Operations Lead** and afterhours answering service and provide an equally reliable, adequate means of contact for the entire period out of range. All afterhour calls from the answering service shall be answered as quickly as possible and missed calls/voicemail calls returned immediately. Notification of an emergency repair (a repair that cannot wait to be conducted during normal business hours) shall be given to the **General Manager/Operations Lead** for approval either by telephone or in person if available.

When an employee is on-call, he/she shall be free to utilize his/her time as desired, but must remain fit for duty and be able to respond within 60 minutes to the District facility if called in. The District on- call vehicle is to be used for travel to and from the on-call operator's home and District facilities. Incidental personal use of the District vehicle is allowed when on-call and responding to a call, such as stopping at the store on the way to or from a District facility.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Policy and Procedures Manual

POLICY TITLE: Standby Duty (On Call-Pay)

POLICY NUMBER: 2171

ADOPTED: February 2014

REVISED: 7/18/2016

Answering and responding to afterhours emergency calls for utility repair and customer service is an essential job function of all operations staff. The employee who is "on-call" will be responsible to receive and respond to all calls for emergency service during -working hours, **during an assigned seven-day period**. The **Operations Manager** shall assign any required duties, such as treatment plant operation, needed to occur during the non- work hours. Four hours' compensation shall be paid at the overtime rate as a lump-sum stipend for the responsibility of being prepared and responding to afterhours calls by remaining within response time of the District boundaries and constantly fit for work duty for **the seven day on-call period**. If the on-call employee is assigned to report to work or responds to the location of an emergency call, he/she will document the reason for having to work and will be paid for the time worked with a minimum of at least 1 hour at the overtime rate.

A schedule shall be maintained by the **Operations Supervisor** whereby operations employees shall be assigned, on a rotational basis, to be "on-call" on weekends, holidays, and other times not considered regular hours of work for District employees.

When an employee is on-call, he/she shall be provided a District issued cell phone. Said cell phone shall be kept in the employee's possession during the entire on-call period, and all calls received shall be acknowledged and responded to as required. If the on-call employee is in a location where cellular service is unavailable or unreliable, said employee shall notify the **Operations Manager** and afterhours answering service and provide an equally reliable, adequate means of contact for the entire period out of range. All afterhours calls from the answering service shall be answered as quickly as possible and missed calls/voicemail calls returned immediately. Notification of an emergency repair (a repair that cannot wait to be conducted during normal business hours) shall be given to the **Operations Manager** for approval either by telephone or in person if available.

When an employee is on-call, he/she shall be free to utilize his/her time as desired, but must remain fit for duty and be able to respond within 60 minutes to the District facility if called in. The District on- call vehicle is to be used for travel to and from the on-call operator's home **so long as located within the District water service area, and District facilities**. Incidental personal use of the District vehicle is allowed when on-call and responding to a call, such as stopping at the store on the way to or from a District facility.



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors

From: Patrick McGowan

Date: February 21st, 2023

Subject: TUD MUTUAL AID AGREEMENT

Description –

The TUD and the LDPCSD have determined that it would be in their mutual best interests to periodically lend to each other equipment, supplies and personnel, and to otherwise cooperate with and assist each other in the event of an emergency or in other situations where one agency has insufficient resources to undertake a necessary public project or activity.

Recommendation – Accept the proposed agreement.

MUTUAL ASSISTANCE AGREEMENT

THIS MUTUAL ASSISTANCE AGREEMENT (this “Agreement”) is made and entered into effective as of 2/21/23, by and between the Tuolumne Utilities District, a public agency (the “TUD”), and the Lake Don Pedro Community Services District, (the “LDPCSD”).

Recitals

A. The TUD and the LDPCSD have determined that it would be in their mutual best interests to periodically lend to each other equipment, supplies and personnel, and to otherwise cooperate with and assist each other in the event of an emergency or in other situations where one agency has insufficient resources to undertake a necessary public project or activity.

B. The parties desire to set forth herein the terms on which they may provide mutual assistance through the sharing of resources.

NOW, THEREFORE, the parties agree as follows:

1. Requests for Assistance. In the event that either party to this Agreement (the “Borrower”) has a need for the equipment, supplies, personnel or other resources of the other party hereto (the “Lender”) for purposes of undertaking a necessary public project or activity, the Borrower may request that the Lender provide such resources. Any such request shall be submitted as follows:

If to the TUD: Tuolumne Utilities District
18885 Nugget Blvd.
Phone: (209) 532-5536
Attn: General Manager

If to the LDPCSD: Lake Don Pedro Community Services District
9751 Merced Falls Rd.
La Grange, Ca 95329
Phone: (209) 852-2331
Attn: Patrick McGowan

2. Discretion by Lender. The Lender shall have the absolute discretion to approve or decline any request for assistance and shall have no liability to the Borrower for failing to provide such assistance. It is understood and agreed that the Lender will grant a request for assistance only where the Lender has determined that it has the requested resources available and will be able to meet its

own needs while rendering assistance. The execution of this Agreement shall not create any duty to grant any assistance requested by the Borrower.

3. Equipment. If the Lender loans equipment to the Borrower, such as construction equipment, vehicles, tools, pumps, or generators, such loaned equipment shall be subject to the following conditions:

- (a) If the Lender so determines, the loaned equipment shall be operated by the Lender's personnel, which personnel will then be provided with the equipment.
- (b) The loaned equipment shall be returned to the Lender within the first to occur of (i) 24 hours after completion of the project for which the equipment was provided, or (ii) 24 hours after the Lender delivers to the Borrower a written request that the equipment be returned.
- (c) The Borrower shall, at its own expense, supply all fuel, lubrication, and maintenance for the equipment. The Lender may, at its option, charge the Borrower for costs related to the transportation, handling, loading, and unloading of the equipment.
- (d) Reimbursement for vehicles and equipment will be calculated at the hourly rates for such vehicles and equipment, or the closest mutually agreed upon equivalent, in the CalTrans Labor Surcharge and Equipment Rental Rate Book.
- (e) In the event loaned equipment is damaged while in the custody or use of the Borrower, the Borrower shall reimburse the Lender for the reasonable cost of repairing such damage. If the equipment cannot be repaired or has been destroyed, the Borrower shall reimburse the Lender for the cost of replacing the equipment with comparable equipment. If the Lender is required to lease replacement equipment while the loaned equipment is being repaired or replaced by the Borrower, the Borrower shall reimburse the Lender for such lease costs.

4. Supplies. The Borrower shall reimburse the Lender in kind or at the actual replacement cost for the use of expendable or non-returnable supplies provided by the Lender. Supplies of reusable items that are returned to the Lender in a clean and undamaged condition will not be charged to the Borrower.

5. Personnel. In the event the Lender makes its personnel available to the Borrower, the Borrower will reimburse the Lender for such personnel's applicable salary or hourly wage plus benefits and insurance, including workers' compensation insurance, while the personnel is providing services to the Borrower. Personnel so loaned to the Borrower will be under the supervision and control of the Lender. The Lender will be responsible for all direct and indirect costs associated with workers' compensation claims arising in connection with work performed by the Lender's personnel while on loan to the Borrower.

6. Term. This Agreement shall commence as of the effective date set forth above and shall continue until terminated by thirty (30) days written notice by one party to the other.

7. Indemnity. To the extent permitted by law, Borrower shall defend, indemnify and hold harmless Lender, its directors, officers, employees, and authorized volunteers from and against all claims, damages, losses and expenses, including reasonable attorneys' fees and costs to defend arising out of the performance of the work described herein, and caused in whole or in part by any negligent act or omission of the Borrower, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, except where caused by the active negligence, sole negligence, or willful misconduct of the Lender, its directors, officers, employees, and authorized volunteers.

To the extent permitted by law, Lender shall defend, indemnify and hold harmless Borrower, its directors, officers, employees, and authorized volunteers from and against all claims, damages, losses and expenses, including reasonable attorneys' fees and costs to defend arising out of the performance of the work described herein, and caused in whole or in part by any negligent act or omission of the Lender, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, except where caused by the active negligence, sole negligence, or willful misconduct of the Borrower, its directors, officers, employees, and authorized volunteers.

8. Insurance. Each Party shall procure and maintain for the duration of the agreement, insurance against claims for injuries or death to persons or damages to property which may arise from or in connection with the performance of the work hereunder and that results from that work.

Each Party shall maintain comprehensive general liability insurance in an amount not less than \$2,000,000 combined single limit, worker's compensation insurance as required by law and automobile liability insurance for all vehicles to be used in the performance of services under the agreement. Upon request, Each Party shall provide proof of such insurance coverages naming the Other Party its directors,

officers, employees, and authorized volunteers as certificate holder and additionally insured on the General Liability policy with respect to their operation (as broad as ISO Form # CG 20 10 10 01). For any claims related to this project, the insurance coverage shall be primary (at least as broad as ISO Form # CG 20 01 04 13). Regarding the workers' compensation insurance, Each Party hereby agrees to waive rights of subrogation to obtain endorsement necessary to affect this waiver of subrogation in favor of the Other Party; this provision applies regardless of whether or not the Other Party has received a waiver of subrogation from the insurer.

If broader coverage and/or higher limits than the minimums shown above, the Other Party requires and shall be entitled to the broader coverage and/or higher limits maintained by Each Party. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Each Party. Each Party understands and acknowledge that coverage may be provided through a joint power's authority pursuant to a joint powers agreement.

9. Partial Invalidity. If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each such term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

10. Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the permitted successors and assigns of the parties hereto.

11. Professional Fees. In the event of any action or suit arising in connection with the enforcement or interpretation of any of the covenants or provisions of this Agreement, the prevailing party shall be entitled to recover all costs and expenses of the action or suit, including actual attorneys' fees, accounting fees and any other professional fees incurred in connection therewith.

12. Entire Agreement/Amendments. This Agreement (including all exhibits attached hereto) is the final expression of and contains the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior understandings and communications with respect thereto. This Agreement may not be modified, changed, supplemented, or terminated, nor may any obligations hereunder be waived, except by a written instrument signed by the party to be charged. The parties do not intend to confer any benefit hereunder on any person, firm or corporation other than the parties hereto.

13. Construction. Headings at the beginning of each paragraph and subparagraph are solely for the convenience of the parties and are not a part of this Agreement. Whenever required by the context of this Agreement, the singular shall include the plural and the masculine shall include the feminine and vice versa. This Agreement shall not be construed as if it had been prepared by one of the parties, but rather as if both parties had prepared the same. Unless otherwise indicated, all references to paragraphs and subparagraphs are to this Agreement. All exhibits referred to in this Agreement are attached and incorporated by this reference.

14. Governing Law. The parties hereto expressly agree that (i) this Agreement shall be governed by, interpreted under and enforced in accordance with the laws of the United States of America and the State of California, (ii) in the event of any dispute, the parties shall be subject to the jurisdiction of the courts of the State of California, regardless of their place of residence, and (iii) in any action arising in connection with this Agreement, venue shall be in the County of Tuolumne, State of California, United States of America.

15. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.

16. Facsimile or Electronic Signatures. In the event executed copies of this Agreement are provided by one party to the other(s) by facsimile transmission, the original copies shall be sent by the signing party to the other party(ies) as soon as reasonably feasible, and pending the receipt thereof, the facsimile copies and the signatures thereon shall for all purposes be treated as originals. Upon mutual agreement of the Parties, the Agreement may be executed using electronic signatures.

17. Further Assurances. The parties agree to take such actions and execute such documents as may be reasonably required to carry out the intent of this Agreement.

18. Waiver. Any failure by the Parties to enforce any provision of this Agreement or any waiver thereof by a Party, shall not constitute a waiver of its right to enforce subsequent violations of the same or any other terms or conditions contained herein.

19. Assignment. Neither party may assign its rights or delegate its obligations under this Agreement, in whole or in part, without the prior written consent of the other party.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the date first set forth above.

TUOLUMNE UTILITIES DISTRICT

[OTHER]

By: _____
Don Perkins, General Manager

By: _____
Patrick McGowan, General Manager

ATTEST:

ATTEST:

By: _____
Melissa McMullen, Executive
Secretary/Board Clerk

By: _____
Syndie Marchesiello, Board Secretary

RESOLUTION 2023-xx

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
APPROVING MUTUAL AID AGREEMENT
BETWEEN TUD & LDPCSD

WHEREAS, the Lake Don Pedro Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, TUD and LDPCSD have determined that it would be in our mutual best interests to periodically lend to each other equipment, supplies, and personnel ; and

WHEREAS, both parties desire to set forth the terms on which they may provide mutual aid assistance; and

WHEREAS, in the event either party has a need, the borrower may request that the lender provide such resource, any such request will be submitted to either District’s physical address; and

WHEREAS, the lender shall have absolute discretion to approve or decline any request; and

WHEREAS, this agreement shall commence as of the effective date and shall continue until terminated by thirty days written notice by one party to the other.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT SHALL APPROVE THE MUTUAL AID AGREEMENT BETWEEN TUD AND LDPCSD.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Lake Don Pedro Community Services District on February 21st, 2023, by the following vote:

- AYES: ()
- NOES: ()
- ABSENT: ()
- ABSTAIN: ()

Dan Hankemeier, President, Board of Directors

ATTEST:

Syndie Marchesiello, Secretary

CERTIFICATE OF
SECRETARY (STATE OF
CALIFORNIA) (COUNTY OF
MARIPOSA)

I, Syndie Marchesiello, the duly appointed and Secretary of the Board of Directors of the Lake Don Pedro Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Lake Don Pedro Community Services District duly called and held at the District office at 9751 Merced Falls Road, La Grange, CA 95239, on February 21st, 2023.



Lake Don Pedro Community Services District

STAFF REPORT

From: Syndie Marchesiello
Date: 02/16/2023

Subject:
Confirmation of the Board President's Standing Committee appointments for the 2023 calendar year.

Item Description:

Board policy delegates the responsibility for committee assignments to the Board President, with his/her recommendations to be confirmed by the Board. The role and responsibility of the various Board committees is outlined in Board Policy 4060. President _____ has developed the following standing committee assignments based on the interests and strengths of the directors. President _____ presents this proposal as a draft subject to Board comment and suggestions. The following are standing committees that will conduct their meetings in compliance with the Brown Act

Recommendations:

I move to confirm the appointment of the Board committees as presented by the Board President

Syndie Marchesiello
Office Manager / Board Secretary

AD HOC COMMITTEE RECOMMENDATIONS

1. Recommend that the Board support staff disciplining and discharging employees who habitually refuse to follow managerial directives.
2. Recommend that staff be the lead contact for legal services to minimize costs incurred by others calling District Counsel.
3. Recommend that the Board Secretary be copied on all emails regarding District business.
4. Recommend that the Board limit use of closed sessions to avoid confidentiality problems. (Brown Act Guide, League of California Cities, page 50: “Only the legislative body acting as a body may agree to divulge confidential closed session information; . . . the entire body is the holder of the privilege and only the entire body can decide to waive the privilege.”)
5. Recommend that ad hoc committees be used for the purpose they were intended for, which is short term, temporary issues that do not fall into the realm of standing committees, such as interviewing candidates, consulting with other agencies on policy matters, etc.
6. Recommend that individual Board members do not agree to anything that affects the District, its employees, ratepayers, or the full Board. (CSD Directors Handbook Policy 4020.1)
7. Recommend that individual Board members do not authorize spending District funds on consultants, attorney, investigators, etc. (CSD Directors Handbook Policy 4020.1)
8. Recommend that per the CSD Directors Handbook, the Board President runs the Board meetings, appoints committee members and has no other duties different from other Board members. (CSD Directors Handbook Policy 4040.1, 4060.30, 4060.31)

9. Recommend that all Board members receive a copy of and become familiar with the CSD Directors Handbook and “Open & Public V, a Guide to the Brown Act” published by the League of California Cities.



Lake Don Pedro Community Services District

STAFF REPORT

To: Board of Directors

From: Patrick McGowan

Date: February 21st, 2023

Subject: OFFICE MANAGER JOB DESCRIPTION / SALARY SCHEDULE

Description –

It was the consensus of the Board of Directors in January's special meeting, that I make a job description for our existing Office Manager position. I was given the direction to:

- 1. Combine Office Supervisor, Board Secretary, and Billing & Property Specialist job descriptions.**
- 2. Propose a new salary schedule for this existing position.**

Recommendation – Accept proposed job description & salary schedule

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Policy and Procedures Manual

PAGE 1 OF 7

POLICY TITLE: Job Description – Office Manager
POLICY NUMBER: 2450

2450.10 DESCRIPTION:

Under the general direction of the General Manager; this position classification is singularly unique in that due to the size of our work force we require multiple duties over a wide spread area of responsibility. This position requires a high level of discretion, initiative, independent judgment and confidentiality.

2450.101 Primary:

Under the supervision of the General Manager who provides guidance and review as needed. This position would serve as Office Supervisor, Billing / Property Specialist, and Board Secretary. This position would supervise all aspects of office management. It includes clerical duties, light accounting, filing, typing, data input for the computers and office procedures to support the administrative functions of the District.

2450.102 Secondary:

This position requires a high level of discretion, initiative, independent judgment, and confidentiality. The position requires regular contact with management from other government and private organizations, legal counsel, employees, and the public.

2450.103 Reporting to:

This position reports to the General Manager.

2450.20 RESPONSIBILITIES:

2450.201 Supervises and evaluates office staff.

2450.202 Reviews office staff's work for accuracy.

2450.203 Organizes work schedules and priorities for office staff.

2450.204 Reconciles monthly UB billing ledger and provides General Manager / Treasurer the financial results.

2450.205 Supervises and performs a variety of duties relating to the resolution of customer problems, and providing information requested by customers and other members of the public.

2450.206 Attends meetings of the Board of Directors.

2450.207 Provides CPA timecards for each payroll bi-weekly, distributes payroll checks to personnel and properly files paperwork.

Revised February 21st, 2023

2450.208 Provides CPA with requested financial information in order for him/her to complete monthly financial report and monthly treasurer's report.

2450.209 Provides CPA with copies of weekly accounts payables, receive payments, and distribute them appropriately.

2450.210 May process book transfers from savings account to checking account.

2450.211 Provides support for computer usage and performs the functions associated with the maintenance of the District's computer network.

2450.212 Attempts at all times, to build a consensus among District personnel, through an exchange of ideas and facts, to facilitate the successful implementation of operational changes and policy administration.

2450.213 This position and duties may also be combined with additional office classifications.

2450.30 MUST POSSESS:

2450.301 Education:

Preferred minimum education requirement is Associate of Arts degree from an accredited educational institution. An individual may be permitted to gain the former and/or latter degree while serving in the position, on a schedule agreed upon by the General Manager.

2450.302 Certification:

Supervisor course / Academy

2450.302 Licenses:

Valid California Driver's License appropriate to job and satisfactory driving record.

2450.303 Experience:

Any combination of training and experience that would provide the required knowledge and abilities are qualifying. A typical way the knowledge and abilities would be:

Combination of education, training, and experience providing the required knowledge and abilities to perform the cited duties. Typical of candidates for this position, previously three years of customer service, data entry, and clerical, financial record keeping experience. Minimum of five years of working with the functions and responsibilities of a public agency.

2450.304 Physical Condition:

The EMPLOYMENT ENTRANCE MEDICAL EXAMINATION (appendix A) outlines the minimum physical requirements for hiring consideration and continued employment. BY PHYSICIAN (appendix B) completed by Physician indicating medical ability to perform job. Successful completion of CONSENT AND RELEASE FORM – DRUG / ALCOHOL TESTING (appendix C).

2450.40 QUALIFICATIONS:

2450.401 Knowledge of policies, procedures and functions of the District.

2450.402 Customer service or financial record keeping experience.

2450.403 Demonstrates a professional image of the District. The ability to communicate and evaluate information received is paramount importance in the operation of the District's maintenance of good public relations.

2450.404 Knowledge of function, responsibilities, and experience in Accounts Clerk I & II, and Billing/Property Specialist and or knowledge of functions and responsibilities of a public agency.

2450.405 Must be proficient in computer and software skills, as well as, office machines including typewriters, calculators, computers, copy machine, and fax.

2450.406 Ability to input data into computer systems.

2450.407 Promotion to Office Supervisor (if the position is available and as District requirements deem necessary subject to the G.M.'s discretion).

Board Secretary

POLICY NUMBER: 2400

2400.10 DESCRIPTION:

2400.101 Primary:

Under the general direction of the Board of Directors and General Manager to serve as Board Secretary / District Clerk for the Board of Directors, with the responsibility for the maintenance of official Board records, minutes, and legal postings.

2400.102 Secondary:

This position requires a high level of discretion, initiative, independent judgment, and confidentiality. The position requires regular contact with officials from other government and private organizations, legal counsel, employees, public, and assists in communicating the District's activities to the public.

2400.103 Reporting to:

This position reports to the General Manager and the Board of Directors.

2400.20 RESPONSIBILITIES:

2400.201 Administer, schedule and file the Sworn Oath of Office to Board members.

2400.202 Submits completed documents to the County Board of Elections.

2400.203 Attends Board meetings.

2400.204 Maintenance of all Board minutes and legal posting.

2400.205 Maintains official Board records of proceedings.

2400.206 Proper preparation, signing, and filing of Board ordinances and resolutions.

- 2400.207 Insures proper posing of legal notices.
- 2400.208 Maintains official board records and files.
- 2400.209 Arranges committee meetings and special meetings.
- 2400.2010 Assists with the preparation, scheduling and distribution of the Board agenda.
- 2400.2011 Collate, print and prepare given information for Board packet.
- 2400.2012 Performs a variety of complex office and administrative support functions for the District.
- 2400.2013 Receives calls and inquiries from the public.
- 2400.2014 Performs related duties as assigned.

2400.30 MUST POSSESS:

2400.301 Education:

Preferred minimum education requirement is Associate of Arts degree from an accredited educational institution. Attend periodic Secretary training for Special Districts. An individual may be permitted to gain the former and/or latter degree while serving in the position, on a schedule agreed upon by the General Manager.

2400.302 Certification:

Certification of Appointment of Deputy

2400.303 Licenses:

Valid California Driver’s License appropriate to job and satisfactory driving record.

2400.304 Experience:

Any combination of training and experience that would provide the required knowledge and abilities are qualifying. A typical way the knowledge and abilities would be:

Combination of education, training, and experience providing the required knowledge and abilities to perform the cited duties. Typical of candidates for this position, is 60 months of experience working with the functions and responsibilities of a public agency governing board.

2400.305 Physical Condition:

The EMPLOYMENT ENTRANCE MEDICAL EXAMINATION (APPENDIX A) outlines the minimum physical requirements for hiring consideration and continued employment. BY PHYSICIAN (appendix B) completed by Physician indicating medical ability to perform job. Successful completion of CONSENT AND RELEASE FORM – DRUG/ALCOHOL TESTING (Appendix C)

2400.40 QUALIFICATIONS:

- 2400.401 Advanced training and experience in secretarial and business office skills.
- 2400.402 Knowledge of policies, procedures and functions of the District.
- 2400.403 Knowledge of functions and responsibilities of the Board Secretary / District Clerk.

2400.404 Knowledge of ordinances, laws and regulations governing Board meetings.

2400.405 Knowledge of Board postings.

2400.406 Demonstrates a professional image of the District. The ability to communicate and evaluate information received is paramount importance in the operation of the District's maintenance of good public relations.

2400.407 Must be proficient in computer and software skills, as well as, office machines including typewriters, calculators, computers, copy machine, and fax.

2400.408 Ability to input data into computer systems.

2400.409 Promotion to Secretary (if the position is available and as District requirements deem necessary subject to the G.M.'s discretion).

BILLING / PROPERTY SPECIALIST

POLICY NUMBER: 2430

2430.10 DESCRIPTION:

2430.101 Primary:

Position includes, but not limited to: billing, handling foreclosures and other property changes, light accounting, filing, typing, clerical duties, data input for the computers, and office procedures to support the administrative functions of the District.

2430.102 Secondary:

Position may include routine to difficult clerical work in the preparation and maintenance of finance, accounting, and billing records.

2430.103 Reporting to:

This position reports to the General Manager.

2430.20 RESPONSIBILITIES:

2430.201 The primary responsibility of this position is to maintain correct records and prepare and complete proper input to the computer system to prepare billings for water usage. Responsible for completed billing process.

- 2430.202 Processes payments and follows up on delinquent accounts.
- 2430.203 Operates District computers and maintains all pertinent data relative to this phase of the accounting work.
- 2430.204 Obtains information to begin and discontinue water service.
- 2430.205 Handles all processing of foreclosed homes and other property related services outside of the normal billing and customer service activities.
- 2430.206 Receives and opens District mail daily. Retains most billing correspondence for reply, deposits various payments, posts receivables and passes the balance of the mail along to the General Manager or Financial Administrator as required.
- 2430.207 Types billing correspondence.
- 2430.208 Assists other Administrative employees as needed.
- 2430.209 Receives general public regarding personal office visits and telephone calls to the District. Refers such contacts beyond the scope of this position to the proper person.
- 2430.210 Filing and other clerical procedures are required in this position.
- 2430.211 Balance receipts and prepare bank deposits.
- 2430.212 Backs up the Financial Administrator and Secretary to the Board positions.
- 2430.213 Other duties as assigned.

2430.30 MUST POSSESS:

- 2430.301 **Education:**
High School or General Education Diploma (GED).
- 2430.302 **Licenses:**
Valid California Driver’s License appropriate to job and satisfactory driving record.
- 2430.303 **Physical Condition:**
The EMPLOYMENT ENTRANCE MEDICAL EXAMINATION (Appendix A) outlines the minimum physical requirements for hiring consideration and continued employment. BY PHYSICIAN (Appendix B) completed by Physician indicating medical ability to perform job. Successful completion of CONSENT AND RELEASE FORM – DRUG/ALCOHOL TESTING (Appendix C).

2430.50 QUALIFICATIONS:

- 2430.501 Knowledge and capable use of office machines including typewriters, calculators, computers, copy machine, and fax.
- 2430.502 Ability to comprehend and initiate computer input for system.
- 2430.503 Meet and deal with other employees and the public and demonstrate a good image of the District.
- 2430.504 Customer service or financial record keeping experience.
- 2430.505 Several years experience in the preparation of accounting, bookkeeping, payroll, or other financial records or minimum one year as an Account Clerk 2.

RESOLUTION 2023-xx

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
APPROVING OFFICE MANAGER JOB
DESCRIPTION & SALARY SCHEDULE

WHEREAS, the Lake Don Pedro Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, I became aware that the District did not have a job description for an approved District position; and

WHEREAS, I immediately brought this issue to the LDPCSD Board of Directors in scheduled board meeting. I was asked to postpone this agenda item on two separate occasions; and

WHEREAS, In January 2023 meeting it was the consensus of the Board of Directors that I combine the existing Office Supervisor, Board Secretary, and Billing & Property Specialist job descriptions to create one Office Manager job description; and

WHEREAS, It was the consensus of the Board of Directors that I revise the existing salary schedule chart to reflect these additional duties; and

WHEREAS, I increased each of the 5 salary steps to reflect a 10% increase to the Office Manager position.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT SHALL APPROVE THE PROPOSED JOB DESCRIPTION & SALARY SCHEDULE FOR THE OFFICE MANAGER POSITION.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Lake Don Pedro Community Services District on February 21st, 2023, by the following vote:

AYES: ()

NOES: ()

ABSENT: ()

ABSTAIN: ()

Dan Hankemeier, President, Board of Directors

ATTEST:

Syndie Marchesiello, Secretary

CERTIFICATE OF
SECRETARY (STATE OF
CALIFORNIA) (COUNTY OF
MARIPOSA)

I, Syndie Marchesiello, the duly appointed and Secretary of the Board of Directors of the Lake Don Pedro Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Lake Don Pedro Community Services District duly called and held at the District office at 9751 Merced Falls Road, La Grange, CA 95239, on February 21st, 2023.

Salary Plan

SALARY RANGES - HOURLY ADMINISTRATIVE EMPLOYEES

SALARY GRADE	TIME BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
NONE	HOURLY	\$ 15.38	\$ 16.15	\$ 16.96	\$ 17.80	\$ 18.69
(Temporary Help)						

Salary Range Accounting Clerk 1

HOURLY	\$ 18.24	\$ 19.15	\$ 20.11	\$ 21.12	\$ 22.17
BIWEEKLY	\$ 1,459.20	\$ 1,532.16	\$ 1,608.77	\$ 1,689.21	\$ 1,773.67
WEEKLY	\$ 729.60	\$ 766.08	\$ 804.38	\$ 844.60	\$ 886.83
MONTHLY	\$ 3,161.60	\$ 3,319.68	\$ 3,485.66	\$ 3,659.95	\$ 3,842.94
ANNUALLY	\$ 37,939.20	\$ 39,836.16	\$ 41,827.97	\$ 43,919.37	\$ 46,115.33

Salary Range Accounting Clerk 2

HOURLY	\$ 21.23	\$ 22.29	\$ 23.41	\$ 24.58	\$ 25.81
BIWEEKLY	\$ 1,698.40	\$ 1,783.32	\$ 1,872.49	\$ 1,966.11	\$ 2,064.42
WEEKLY	\$ 849.20	\$ 891.66	\$ 936.24	\$ 983.06	\$ 1,032.21
MONTHLY	\$ 3,679.87	\$ 3,863.86	\$ 4,057.05	\$ 4,259.91	\$ 4,472.90
ANNUALLY	\$ 44,158.40	\$ 46,366.32	\$ 48,684.64	\$ 51,118.87	\$ 53,674.81

Salary Range Secretary to the Board

HOURLY	\$ 22.30	\$ 23.42	\$ 24.59	\$ 25.82	\$ 27.11
BIWEEKLY	\$ 1,784.00	\$ 1,873.20	\$ 1,966.86	\$ 2,065.20	\$ 2,168.46
WEEKLY	\$ 892.00	\$ 936.60	\$ 983.43	\$ 1,032.60	\$ 1,084.23
MONTHLY	\$ 3,865.33	\$ 4,058.60	\$ 4,261.53	\$ 4,474.61	\$ 4,698.34
ANNUALLY	\$ 46,384.00	\$ 48,703.20	\$ 51,138.36	\$ 53,695.28	\$ 56,380.04

Salary Range Office Manager

HOURLY	\$ 38.68	\$ 40.61	\$ 42.64	\$ 44.78	\$ 47.02
BIWEEKLY	\$ 3,094.40	\$ 3,249.12	\$ 3,411.58	\$ 3,582.15	\$ 3,761.26
WEEKLY	\$ 1,547.20	\$ 1,624.56	\$ 1,705.79	\$ 1,791.08	\$ 1,880.63
MONTHLY	\$ 6,704.53	\$ 7,039.76	\$ 7,391.75	\$ 7,761.34	\$ 8,149.40
ANNUALLY	\$ 80,454.40	\$ 84,477.12	\$ 88,700.98	\$ 93,136.02	\$ 97,792.83

Approved 6/27/22

Salary Plan

SALARY RANGES - HOURLY ADMINISTRATIVE EMPLOYEES

SALARY GRADE	TIME BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
NONE	HOURLY	\$ 15.38	\$ 16.15	\$ 16.96	\$ 17.80	\$ 18.69
(Temporary Help)						

Salary Range Accounting Clerk 1

HOURLY	\$ 18.24	\$ 19.15	\$ 20.11	\$ 21.12	\$ 22.17
BIWEEKLY	\$ 1,459.20	\$ 1,532.16	\$ 1,608.77	\$ 1,689.21	\$ 1,773.67
WEEKLY	\$ 729.60	\$ 766.08	\$ 804.38	\$ 844.60	\$ 886.83
MONTHLY	\$ 3,161.60	\$ 3,319.68	\$ 3,485.66	\$ 3,659.95	\$ 3,842.94
ANNUALLY	\$ 37,939.20	\$ 39,836.16	\$ 41,827.97	\$ 43,919.37	\$ 46,115.33

Salary Range Accounting Clerk 2

HOURLY	\$ 21.23	\$ 22.29	\$ 23.41	\$ 24.58	\$ 25.81
BIWEEKLY	\$ 1,698.40	\$ 1,783.32	\$ 1,872.49	\$ 1,966.11	\$ 2,064.42
WEEKLY	\$ 849.20	\$ 891.66	\$ 936.24	\$ 983.06	\$ 1,032.21
MONTHLY	\$ 3,679.87	\$ 3,863.86	\$ 4,057.05	\$ 4,259.91	\$ 4,472.90
ANNUALLY	\$ 44,158.40	\$ 46,366.32	\$ 48,684.64	\$ 51,118.87	\$ 53,674.81

Salary Range Secretary to the Board

HOURLY	\$ 22.30	\$ 23.42	\$ 24.59	\$ 25.82	\$ 27.11
BIWEEKLY	\$ 1,784.00	\$ 1,873.20	\$ 1,966.86	\$ 2,065.20	\$ 2,168.46
WEEKLY	\$ 892.00	\$ 936.60	\$ 983.43	\$ 1,032.60	\$ 1,084.23
MONTHLY	\$ 3,865.33	\$ 4,058.60	\$ 4,261.53	\$ 4,474.61	\$ 4,698.34
ANNUALLY	\$ 46,384.00	\$ 48,703.20	\$ 51,138.36	\$ 53,695.28	\$ 56,380.04

Salary Range Office Manager

HOURLY	\$ 42.55	\$ 44.68	\$ 46.91	\$ 49.26	\$ 51.72
BIWEEKLY	\$ 3,404.00	\$ 3,574.20	\$ 3,752.91	\$ 3,940.56	\$ 4,137.58
WEEKLY	\$ 1,702.00	\$ 1,787.10	\$ 1,876.46	\$ 1,970.28	\$ 2,068.79
MONTHLY	\$ 7,375.33	\$ 7,744.10	\$ 8,131.31	\$ 8,537.87	\$ 8,964.76
ANNUALLY	\$ 88,504.00	\$ 92,929.20	\$ 97,575.66	\$ 102,454.44	\$ 107,577.17

Proposed 2/21/23

Notification of Nominations – 2023 Election
SDRMA Board of Directors

January 18, 2023

Mr. Danny Johnson
Board President
Lake Don Pedro Community Services District
9751 Merced Falls Road
La Grange, California 95329-8632



Dear Mr. Johnson:

Notice of Nominations for the Special District Risk Management Authority (SDRMA) Board of Directors 2023 Election is being provided in accordance with the SDRMA Sixth Amended and Restated Joint Powers Agreement. The following nomination information has been posted to the SDRMA website: Nomination Packet Checklist, Board of Director Fact Sheet, Nomination/Election Schedule, SDRMA Election Policy No. 2022-06, Sample Resolution for Candidate Nomination and Candidate Statement of Qualifications.

General Election Information - Three (3) Directors seats are up for election. The nomination filing deadline is Monday, May 1, 2023. Nomination submissions must be received by 4:30 pm at the SDRMA office on May 1, 2023, in original format with wet signatures. *Digital/Electronic signatures will not be accepted.* Ballots will be mailed to all SDRMA member agencies in mid-May. Mail-in ballots will be due Tuesday, August 8, 2023.

Nominee Qualifications - Nominees must be a member or the agency's governing body or full-time management employee (see SDRMA Election Policy 2022-06, Section 4.1) and be an active member agency of both SDRMA's property/liability and workers' compensation programs. Candidates must be nominated by resolution of their member agency's governing body and complete and submit a "Statement of Qualifications".

Nomination Documents and Information - Nomination documents (Nominating Resolution and Candidates Statement of Qualifications) and nomination guideline information may be obtained on SDRMA's website at www.sdrma.org. To obtain documents electronically:

From the SDRMA homepage, click on the "2023 Nomination & Election Information" button. All necessary nomination documents and election information may be downloaded and printed.



Nomination Filing Deadline – Nomination documents must be received in SDRMA’s office no later than 5:00 P.M. on Monday, May 1, 2023.

Please do not hesitate to contact us memberplus@sdrma.org or 800-537-7790, if you have any questions regarding the 2023 SDRMA Board of Director Nominations or the election process.

Sincerely,
Special District Risk Management Authority

Ellen Doughty, ARM
Chief Member Services Officer

2023 Nomination Packet Checklist



SDRMA BOARD OF DIRECTORS NOMINATION AND ELECTION GUIDELINES

January 18, 2023, marks the official commencement of the election process for the SDRMA Board of Directors. Three seats on the Board of Directors are up for election in 2023.

For your convenience we have enclosed the necessary nomination documents and election process schedule. Please note that some items have important deadlines. All documents contained in this packet, as well as additional information regarding SDRMA Board elections, are available on our website www.sdrma.org and/or by calling SDRMA Member Services at 800-537-7790.

- ____ **Attachment One:** **SDRMA Board of Directors Fact Sheet:** This document reviews the Board of Directors' Roles and Responsibilities along with other important information.

- ____ **Attachment Two:** **SDRMA Board of Directors 2023 Nomination/Election Schedule:** Please review this document for important deadlines. Nomination submissions must be received by 4:30 pm at the SDRMA office listed below in original format with wet signatures.

- ____ **Attachment Three:** **SDRMA Election Policy No. 2022-06:** A Policy of the Board of Directors of the Special District Risk Management Authority establishing guidelines for Director elections.

- ____ **Attachment Four:** **Sample Resolution for Candidate Nomination:** A resolution of the Governing Body of the Agency nominating a candidate for the Special District Risk Management Authority Board of Directors.

- ____ **Attachment Five:** **Candidate's Statement of Qualifications:** Please be advised that no candidate statements are endorsed by SDRMA. Candidate's Statements of Qualification will be distributed to the membership with the SDRMA election ballot, "exactly as submitted" by the candidate.

Please complete and return all required nomination and election documents to:

SDRMA Election Committee
C/O Ellen Doughty, Chief Member Services Officer
Special District Risk Management Authority
1112 "I" Street, Suite 300
Sacramento, California 95814

SDRMA BOARD OF DIRECTORS
FACT SHEET

SDRMA BOARD OF DIRECTORS ROLE AND RESPONSIBILITIES

Special District Risk Management Authority (SDRMA) is a public entity Joint Powers Authority established to provide cost-effective property/liability, worker’s compensation, health benefit coverages and comprehensive risk management programs for special districts and other public agencies throughout California. SDRMA is governed by a Board of Directors elected from the membership by the programs’ members.

Number of Board Members	SDRMA Board of Directors consists of seven Board Members , who are elected at-large from members participating in both programs.
Board of Directors’ Role	SDRMA Board of Directors provide effective governance by supporting a unified vision, ensuring accountability, and setting direction based on SDRMA’s mission and purpose, as well as establishing and approving policy to ensure SDRMA meets its obligations and commitment to its members.
Board of Directors’ Responsibilities	Board Member responsibilities include a commitment to: serve as a part of a unified governance body; govern within Board of Directors’ policies, standards and ethics; commit the time and energy to be effective; represent and make policy decisions for the benefit, and in the best interest, of all SDRMA members; support collective decisions; communicate as a cohesive Board of Directors with a common vision and voice; and, operate with the highest standards of integrity and trust.
Three Seats For this Election	Elections for Directors are staggered and held every two years, four seats during one election and three seats in the following election. Three seats are up for election this year.
Term of Directors	Directors are elected for four-year terms . Terms for directors elected this election begin January 1, 2024 and end on December 31, 2027.
Board Member Travel Reimbursement	Board Members are reimbursed for reasonable travel and lodging in accordance with SDRMA Board Ordinance No. 2022-01 and applicable laws and are allowed to claim a stipend of \$235 per meeting day or for each day’s service rendered as a Member of the Board.
Number of Meetings per Year	The Board meets from seven to ten times annually with an average of eight board meetings per year. Generally, the Board does not meet more than one meeting per month.
Meeting Location	SDRMA office in Sacramento, CA and at two conference locations.
Meeting Dates	Typically the first Wednesday and Thursday of the month.
Meeting Starting Times	Meetings are typically held 3:00 to 5:30 p.m. Wednesday and 8:00 to 10:00 a.m. Thursday.
Meeting Length	Meetings are four to six hours on average.
Average Time Commitment	Commitment per month ranges from 15 to 20 hours .

“The mission of Special District Risk Management Authority is to provide excellent risk financing and risk management services through a financially sound pool to California public agencies, delivered in a timely and responsive cost-efficient manner.”

SDRMA BOARD OF DIRECTORS
2023 NOMINATION/ELECTION SCHEDULE

2023 Nomination/Election Schedule

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

APRIL						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24	25	26	27	28	29

MAY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

JULY						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24/31	25	26	27	28	29

AUGUST						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

OCTOBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

TASK TIMELINE

11/2/22 Board approves 2023 Election Schedule

1/18 Mail Notification of Election &

Nomination Procedure to Members

90 days prior to mailing Ballots (118 days)

2/8-9 Election Committee is appointed/ratified

5/1 Deadline to return Nominations

5/4 *Tentative* - Election Committee Meeting

Reviews Nominations

5/15 E-Mail Ballots to Members 60 days prior to

Ballot Receipt Deadline (86 days)

8/8 Deadline to Receive Ballots

8/9 *Tentative* - Election Committee Meeting

Count Ballots at SDRMA Office

No more than 5 days after 8/8/23

8/10 Election Committee Notifies Successful

Candidates of Election Results

11/1-2 Directors' Elect are invited to attend

November Board Meeting

1/2024 Newly Elected Directors' Seated and

Election of Officers

SDRMA BOARD OF DIRECTORS
ELECTION POLICY NO. 2022-06

A POLICY OF THE BOARD OF DIRECTORS OF SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY ESTABLISHING GUIDELINES FOR DIRECTOR ELECTIONS, DIRECTOR APPOINTMENTS, AND CREATION OF A SUPERVISING ELECTION COMMITTEE

WHEREAS, SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (SDRMA) is a joint powers authority, created pursuant to Section 6500, et. seq. of the California Government Code; and

WHEREAS, the Board of Directors recognizes that it is in the best interest of the Authority and its members to adopt a written policy for conducting the business of the Board; and

WHEREAS, establishing guidelines for Director elections and appointments will help ensure a process that is consistent for all nominees and candidates, will promote active participation by SDRMA members in the election/appointment process, and will help ensure election/appointment of the most qualified candidate(s); and

WHEREAS, the Bylaws provide the Board with the option of conducting the election using a mail-in ballot process; and

WHEREAS, the Board of Directors of SDRMA has an overriding and compelling interest in ensuring the accuracy of the election/appointment process of its Board members through the creation of an election committee;

NOW, THEREFORE, it is the policy of the Board of Directors of SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY, until such policy shall have been amended or rescinded, that the following procedures shall be followed when conducting Director elections or filling a Director vacancy by appointment:

1.0. Election Schedule

1.1. Not later than the first Board meeting of each election year, the Board of Directors shall approve an election schedule based on the following criteria and time frames.

2.0. Election Committee

2.1. The Board of Directors herein establishes an election committee with the following composition, duties and responsibilities; The five (5) members of the Election Committee shall include two (2) presently sitting members of the Board of Directors of SDRMA whose seats are not up for election, the Management Analyst & Clerk of the Board of Directors of SDRMA, and the CPA/auditor regularly used and retained by

SDRMA at the time of counting ballots of and for an election to the Board of Directors. For good reason found and stated, the Board of Directors of SDRMA may appoint any CPA/auditor who, in the discretion of the Board of Directors, would appropriately serve the Election Committee. The General Counsel for SDRMA shall also sit as a member of the Election Committee with the additional obligation of providing legal advice to the balance of the Committee as legal questions may arise.

3.0. Member Notification of Election

- 3.1. Authority staff shall provide emailed notification, of an election for the Board of Directors, to all member agencies during January of each election year. Such notification shall be provided a minimum of ninety (90) days prior to the distribution of ballots and shall include (1) where to locate election documents in MemberPlus; (2) the number of Director seats to be filled by election; and (3) a summary of nomination/election deadline dates.

4.0. Qualifications

- 4.1. A candidate seeking election, re-election or appointment to SDRMA's Board of Directors must be a member of the Governing Body or a management employee of an SDRMA member participating in both the Property/Liability and Workers' Compensation Programs. To qualify as a "management employee," the candidate must be a management-level (as determined by the Governing Body) employee whose wages are reported to the IRS on a "W-2" form. Only one (1) representative from any Member may serve on the Board of Directors at the same time. [Per Bylaws, Article II, (2) (b)]
- 4.2. Each nominated candidate must submit a properly completed "Statement of Qualifications" (required form attached) with an original wet signature (electronic signatures are not acceptable) on or before the filing deadline in May in order for the candidate's name to be placed on the official ballot. A candidate shall provide responses to all questions on the candidate's "Statement of Qualifications". Each nominated candidate's "Statement of Qualifications" must be filed in SDRMA's office on or before the aforementioned deadline by (1) personal delivery; (2) U.S. mail; or (3) courier. To assure the Statement of Qualifications has affixed the candidate's original wet signature, the Statement of Qualifications may not be delivered by electronic mail. When ballots are provided to the membership, each candidate's "Statement of Qualifications" form will be available to the membership exactly as submitted by the candidate to SDRMA. However, any attachments submitted by the candidate(s) with the Statement of Qualifications will not be provided by SDRMA with the ballots to any members.
- 4.3. If a nominated candidate elects not to use the provided form "Statement of Qualifications," and prepares instead the candidate's own completed form, the

candidate's form must include the title "Statement of Qualifications" and contain exactly all information required and requested by the provided form.

NOTE: The candidate's "Statement of Qualifications" form must be submitted as a part of the nominating process. When ballots are made available to the membership, each candidate's "Statement of Qualifications" form will be distributed "exactly as submitted" to SDRMA, except that any attachments submitted by the candidate will not be sent to any SDRMA members.

- 4.4. A candidate who does not submit a Candidate's Statement of Qualifications that complies with Section 4.2 or 4.3 will be disqualified by the SDRMA Election Committee.
- 4.5. A qualified candidate currently serving on the CSDA board of directors must, if elected to the SDRMA board of directors, immediately resign his or her seat on the CSDA board. [Per Memorandum of Understanding, Alliance Executive Council, 9/20/2001.] Such resignation must occur prior to the meeting at which the director-elect takes his or her seat on the SDRMA board.

5.0. Nominating Procedure

- 5.1. Candidates seeking election or reelection must be nominated by action of their respective Governing Body. Only one (1) candidate may be nominated per member agency and one (1) candidate shall not represent more than one (1) member agency. A resolution from the candidate's district/agency Governing Body nominating the candidate must be received by the Authority on or before the scheduled date in May. (A sample of the resolution is enclosed). Actual receipt by the Authority on or before the scheduled deadline date in May is required. The resolution nominating the candidate may be hand-delivered to the Authority or sent by U.S. mail or emailed to SDRMA. In the event a candidate is nominated by two (2) or more member agencies, he or she shall represent the member agency whose nominating resolution is first received by the Authority. The other member agency or agencies that nominated the candidate shall be entitled to select a replacement nominee as long as a resolution nominating the replacement is received by the Authority prior to the scheduled deadline date.
- 5.2. A member may not nominate a candidate unless that member is participating in both the Property/Liability and Workers' Compensation Programs and is in "good standing" on the date the nominations are due. "Good standing" is defined as no accounts receivable due to SDRMA which is more than ninety (90) days past due.
- 5.3. No earlier than the day after the deadline for receipt of nominations, the Election Committee, as hereinabove defined and comprised, shall review all nominations received from members, and will reject any nominations that do not meet all of the

qualifications specified and set forth in this policy. The Election Committee's decisions regarding the qualification of nominees are final. Following the Election Committee's review of all nominations, the Election Committee shall direct that a ballot be prepared stating and listing all of the qualified nominees. The ballot of qualified nominees shall be provided to the membership for election via MemberPlus as described below.

- 5.4. Upon verification or rejection of each nominee by the Election Committee, staff will email acknowledgment to both the nominee and the district/agency of its acceptance or rejection as a qualified nominee for election.
- 5.5. A nominee requesting that his/her nomination be withdrawn prior to the election, shall submit such requests in writing to SDRMA's office a minimum of three (3) days prior to the scheduled date for posting the ballots. After that date, all qualified nominees' names shall appear on the ballot provided to the membership.

6.0. Terms of Directors

- 6.1. The election of directors shall be held in each odd-numbered year. The terms of the directors elected by the Members will be staggered. Four directors will serve four-year terms, to end on December 31 of one odd-numbered year. Three directors will serve four-year terms, to end on December 31 of the alternate odd-numbered year. [Per Bylaws, Article II, (3), paragraph 1].

7.0. Campaigning

- 7.1. SDRMA staff will publish via MemberPlus each qualified candidate's "Statement of Qualifications", "exactly as submitted" by the candidate with the ballots to the membership.
- 7.2. Candidates, at their own expense, may distribute additional information to member agency(s) after the ballots have been published and prior to the election.
- 7.3. SDRMA staff is prohibited from actively promoting a candidate or participating in the election process while on Authority premises.
- 7.4. SDRMA staff may provide member information, mailing lists, financial reports or operational data and information, that is normally available through the Public Records Act, to candidates to assist them in their research and campaigning. In addition to obtaining such information under the Public Records Act, candidates may request SDRMA staff prepare mailing labels for the distribution of campaign materials to member agencies. Under existing policy, charges will apply for this service. The SDRMA logo is trademarked for use by SDRMA only. Neither the logo, nor any other Trademark

of SDRMA may be used in any campaign literature. No campaign literature is to imply support of any candidate by SDRMA.

- 7.5. SDRMA election documents for the membership, including ballots and candidates' "Statement of Qualifications", shall be made available via MemberPlus upon sending out an e-blast announcement via email.

8.0. Limitations on Campaigning

- 8.1. As used in this section the following terms have the following meanings:

"Campaign Activity" means any activity that expressly advocates the election or defeat of a candidate or provides direct support to a candidate for his or her candidacy. "Campaign activity" does not include the incidental and minimal use of public resources, such as equipment or office space, for campaign purposes or the use of public resources to nominate a candidate or vote in any Board of Directors election.

"Candidate" means an individual who has been nominated by the Member Agency to have his or her name listed on the ballot for election to the Board of Directors.

"Expenditure" means a payment of Member Agency funds that is used for communications that expressly advocate the election or defeat of a clearly identified candidate. "Expenditure" does not include the use of public funds to nominate a candidate or vote in any Board of Directors election.

"Public resources" means any property or asset owned by the Member Agency, including, but not limited to, land, buildings, facilities, funds, equipment, supplies, telephones, computers, vehicles, travel, and Member Agency-compensated time.

- 8.2. An officer, official, employee, or consultant of a Member Agency may not expend or authorize the expenditure of any of the funds of the Member Agency to support or oppose the election or defeat of a candidate for the Board of Directors.
- 8.3. No officer, official, employee, or consultant of a Member Agency shall use or permit others to use public resources for campaign activity.
- 8.4. At any time during an election campaign, if a Member Agency or its officers, officials, employees or consultants violate this section, that Member Agency shall be ineligible to nominate a candidate for the Board of Directors election in which the violation occurred. Any candidate of an offending Member Agency shall be deemed to have withdrawn his or her candidacy. Prior to declaring a Member Agency ineligible to nominate a candidate or a specific candidate's candidacy withdrawn, the Elections

Committee shall hold a hearing to determine whether or not a violation of this section occurred. The hearing shall be conducted pursuant to reasonable procedures that the Elections Committee shall prescribe, provided that the affected Member Agency or candidate shall have an opportunity to dispute the violation. At the conclusion of the hearing, the Elections Committee shall determine by a majority vote whether the violation occurred.

9.0. Balloting

- 9.1. A ballot containing nominees for the Board of Directors, accepted and approved by the Election Committee, shall be made available to each SDRMA member agency via MemberPlus, except as provided in Section 9.2 below, no less than sixty (60) days prior to the deadline for receiving ballots and the closing date for voting. Ballots shall show the date and time the ballots must be received in SDRMA's office.
- 9.2. In the event that the number of qualified/approved nominees is equal to or less than the number of director seats up for election, the distribution of the ballots as outlined in Section 9.1 shall be waived. In this event, the election committee shall inform the Board of Directors of these facts and the Board of Directors shall, at a regular or special meeting, appoint all qualified nominee(s) to the Board. If one or more seats on the Board remain open, the Board of Directors shall fill those seats pursuant to the process set forth for the filling of vacancies in Section 11.0.
- 9.3. Only those qualified nominees approved by the Election Committee will be eligible candidates on the ballot. Write-in candidates shall not be accepted.
- 9.4. It is required that the Governing Body of each member vote on behalf of their agency at a public meeting and the ballot MUST be signed by an authorized agency official.
- 9.5. A member may not vote unless the member was a member of the Authority in "good standing" on or before the nomination due date for the pending election. "Good standing" is defined as no accounts receivable due to SDRMA which is more than ninety (90) days past due.
- 9.6. A member may cast only one (1) vote for the same candidate. By way of example, if there are four (4) candidates on the ballot, a member may not cast two (2) to four (4) votes for any single candidate. Any ballot casting more than one (1) vote for the same candidate will be considered void.
- 9.7. A member may vote by using the official ballot provided by SDRMA, or a copy of SDRMA's original ballot, or a reasonable duplicate prepared by the member agency. Whichever of the three foregoing formats is used, the ballot must contain an original

wet signature and confirmation that the ballot was approved at a public meeting of the agency's Governing Body. Ballots submitted without an original signature and/or without confirmation that the form of the ballot was approved at a public meeting of the agency's Governing Body will be considered void.

- 9.8. Ballots may be returned using either hand-delivered or mailed in ballots - faxed or e-mailed ballots will not be accepted. Mailed in ballots must be addressed to, and hand-delivered ballots must be delivered to, the Special District Risk Management Authority office presently located at 1112 I Street, Suite 300, Sacramento, California 95814-2865.
- 9.9. Any ballot received after the specified deadline will not be counted and will be considered void.

10.0. Election Results

- 10.1. All ballots will be tabulated at SDRMA's office only after the deadline for receiving ballots. Ballots will be tabulated by SDRMA's Election Committee, no more than five (5) days after the closing deadline. Candidates receiving the highest number of votes shall be declared the elected director(s).
- 10.2. In the event of a tie, a coin toss shall be used to determine the elected director. The coin toss shall be conducted by the Election Committee at the time and place of the conclusion of counting ballots.

PROCEDURE: In the event more than two (2) candidates tie, the coin toss shall be between two (2) candidates at a time based on the order in which their name appeared on the ballot. This process shall be repeated, as needed, in cases where there are more than two (2) candidates.

- 10.3. Excluding tie votes, within five (5) days after the ballots tabulated Authority staff shall advise the candidates and their respective agency via email of the final election results. Copies of the results shall also be emailed/distributed to SDRMA's Board of Directors, staff and consultants and published in the first available CSDA newsletter.
- 10.4. If a director-elect withdraws after the election or fails to accept the Director seat prior to December 31, the Board shall name a new director-elect by going back to the ballots and awarding the seat to the candidate receiving the next highest number of votes during the election.
- 10.5. Staff shall invite newly elected director(s) to attend the last Board meeting of the year after confirmation of election results. Director(s) elect will be reimbursed for expenses,

except for director stipends, in accordance with approved director reimbursement policy (copy of policy shall be provided to newly elected directors).

10.6. A member or candidate dissatisfied with the election result may, within ten (10) days after the ballots are opened and tabulated, file with the Authority a written challenge and appeal. The challenge and appeal must clearly set forth the complaint and any and all facts in support of the challenge and appeal. Within ten (10) days after the ballots are opened and tabulated, the challenge and appeal shall be delivered and received by the Authority. Within five (5) days of receipt of the challenge and appeal, the Authority shall deliver the same to the Election Committee for decision. The Election Committee shall have absolute authority for deciding the challenge and appeal. Notice of the decision of the Election Committee shall be provided to the party filing the challenge and appeal within ten (10) days.

11.0. Director Vacancy

11.1. If a director vacancy(s) occurs (Note 1), appointment of a replacement director for the balance of the unexpired term will be made by the remaining members of the SDRMA Board. In order to accomplish this in an orderly and consistent manner, when a vacancy(s) of an elected Director(s) occurs, the SDRMA Board of Directors, after discussion and consideration, shall, when deemed appropriate, instruct staff to:

- a) Notify all then member entities via email that a vacancy has occurred; and
- b) Said notice shall refer to the applicable Article in the By-laws in advising member entities and their eligible candidates of the steps to take to apply for appointment; and
- c) The SDRMA Board shall establish the closing date for the receipt of applications; and
- d) Candidates shall submit the following, by the date specified in the notice:
 - i) a letter of interest; and
 - ii) a resume, with particular emphasis on the candidate's knowledge of special districts and risk management; and
 - iii) a resolution from, or a letter approved by, the candidate's Governing Body nominating the candidate; and
- e) The Election Committee shall review all applications received, and shall reject any that do not meet all of the qualifications specified and set forth in this policy; and
- f) Upon verification or rejection of each application by the Election Committee, staff will email acknowledgement to both the applicant and the district/agency of its acceptance or rejection of the applicant as a qualified candidate for appointment; and

- g) Candidates shall be interviewed at the next regularly scheduled meeting of the SDRMA Board of Directors following the date of closure for the applications. Interviews shall be in person, or if an unforeseen emergency arises, the interview may be by telephone or via Zoom or an alternative at the same scheduled time; and
- h) The SDRMA Board shall make the appointment without undue delay, but need not act at the same meeting.

Note 1: If the Director vacancy occurs within nine (9) months after the date the ballots were counted and certified by the Election Committee or within nine (9) months after a candidate was appointed to fill a vacancy, then the Board shall have the option to interview and appoint the candidate(s) who did not receive sufficient votes to be elected OR to interview and appoint from the pool of candidates from 11.1.g) above. If the Director vacancy occurs in an election year after the Notification of Election is sent to the members, the Board may determine to fill the vacancy by appointing the candidate who receives the next highest number of votes in the election. If the Board determines in its sole discretion that none of these options is appropriate, then staff shall be instructed to proceed with the process described above in steps 11.1 a) to h).

11.2 The appointment process set forth in this section 11.0 shall also be followed in the event open seats remain at the conclusion of any regular election of Board members [see Section 9.2].

Revised and adopted this 9th day of February 2022, by the Board of Directors of Special District Risk Management Authority, at a regular meeting thereof.

This Policy No. 2022-06 supersedes Policy No. 2021-10 and all other policies inconsistent herewith.

APPROVED:



Michael Scheafer, President
Board of Directors

ATTEST:



Laura S. Gill, ARM, ARM-P, CSDM
Chief Executive Officer

SAMPLE
RESOLUTION FOR
CANDIDATE NOMINATION

**A RESOLUTION OF THE [GOVERNING BODY] OF THE [AGENCY NAME]
NOMINATING [CANDIDATE'S NAME] AS A CANDIDATE FOR ELECTION TO THE
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY BOARD OF DIRECTORS**

WHEREAS, the Special District Risk Management Authority (SDRMA) is a Joint Powers Authority formed under California Government Code, Section 6500 et.seq., for the purpose of providing risk management and risk financing for California Special Districts and other local government agencies; and

WHEREAS, the Joint Powers Agreement and Bylaws of SDRMA set forth director qualifications, terms of office and election requirements; and

WHEREAS, the Board of Directors of SDRMA established procedures and guidelines for the Director Election process; and

WHEREAS, the SDRMA Board of Directors adopted Board Policy 2022-06, which includes the following requirements for candidate qualification:

- a. A candidate seeking election, re-election or appointment to SDRMA's Board of Directors must be a member of the Governing Body or a management employee (as defined in Section 4.1) of a SDRMA member participating in both the Property/Liability and Workers' Compensation Programs.
- b. Each nominated candidate must submit a properly completed "Statement of Qualifications" with an original wet signature (electronic signatures are not acceptable) on or before the May 1, 2023 filing deadline in order for the candidate's name to be placed on the official ballot.
- c. Candidates seeking election or reelection must be nominated by action of their respective Governing Body through a resolution that must be received by the Authority on or before the May 1, 2023 filing deadline.

NOW THEREFORE, BE IT RESOLVED, the Board of Directors of the Special District Risk Management Authority hereby finds, determines, and resolves as follows:

1. The governing body of [AGENCY NAME] nominates [CANDIDATE'S NAME], its [POSITION TITLE], as a candidate for the Board of Directors of the Special District Risk Management Authority.
2. **ADD ONLY IF CANDIDATE IS NOT A MEMBER OF THE AGENCY'S GOVERNING BODY**

The [GOVERNING BODY] of [AGENCY NAME] has determined that [CANDIDATE'S NAME] is a management employee for purposes of SDRMA Election Policy 2022-06, Section 4.1.

3. The [GOVERNING BODY] of [AGENCY NAME] further directs that a copy of this

Resolution shall be delivered to SDRMA on or before the May 1, 2023 filing deadline.

PASSED, APPROVED, and ADOPTED, by the [GOVERNING BODY] of [AGENCY NAME], on this [DAY] day of [MONTH], [YEAR], by the following roll call vote:

Ayes:

Noes:

Abstained:

Absent:

APPROVED:

ATTESTED:

President/Governing Body

Administrator/Secretary

No seal

CANDIDATE'S STATEMENT
OF
QUALIFICATIONS

Provided are 2 sets of the Candidate's **Statement of
Qualifications Form** and can be completed one of two ways as
follows:

- 1 set is downloadable to be completed by hand, or
- 1 set is an online fillable PDF Form.

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – **no attachments will be accepted**. No statements are endorsed by SDRMA.

Candidate* _____
District/Agency _____
Work Address _____
Work Phone _____ Cell Phone _____

*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

Why do you want to serve on the SDRMA Board of Directors? (Response Required)

What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – **no attachments will be accepted**. No statements are endorsed by SDRMA.

Candidate*

District/Agency

Work Address

Work Phone

Home Phone

*The name or nickname and any designations (i.e. CPA, SDA, etc.) you enter here will be printed on the official ballot, exactly as submitted.

Why do you want to serve on the SDRMA Board of Directors? (Response Required)

What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

What special skills, talents, or experience (including volunteer experience) do you have?
(Response Required)

What is your overall vision for SDRMA? **(Response Required)**

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature _____ Date _____