

Regular Meeting of the Board of Directors
Lake Don Pedro Community Services District
9751 Merced Falls Road
July 20, 2015, at 1:00 p.m.

Mission Statement: The LDPCSD is dedicated to providing potable water that either meets or exceeds all state and federal standards in sufficient quantities to meet the needs of our customers utilizing the most cost effective methods possible while still maintaining a sound financial plan now and for the future.

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. Interim Manager's Report: Peter J. Kampa
- c. Chief Plant Operator's Report: R. Gilgo
- d. Finance Committee Meeting Notes June 15, 2015

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 June 2015 Treasurer's Report
- b. Approval of the Minutes:
 - Regular Board Meeting June 15, 2015
 - Special Board Meeting June 17, 2015

5. DISCUSSION AND ACTION ITEMS:

- a. Approval of appointment of a replacement board member pursuant to the California Elections Code and District Notice of Board Vacancy dated June 17, 2015
- b. Approval of a Resolution amending the District's Sick Leave Policy in compliance with Section 245 et seq. of the California Labor Code
- c. Approval of a Resolution containing the amended mandatory water conservation measures approved at the May 18, 2015 Board meeting.
- d. Approval of a Resolution authorizing agreement with NBS Government Financial Group for the evaluation of the District's current rates, fees, assessments and charges, completion of a cost of service study, and preparation of documentation necessary to increase rates and modify assessments as required

6. PUBLIC HEARING

A Public Hearing will be held to receive public comments, suggestions and concerns related to the District's adoption of its 2015-16 Fiscal Year Preliminary budget

- a. Approval of the Preliminary Budget for the 2015/2016 Fiscal Year.

7. DIRECTORS COMMENTS:

Any Director may address the Board on any item of interest that is within the subject matter and jurisdiction of the District. Generally no discussion or comment by other Board members should be expected on non-agenda items, except to properly place the matter on a future agenda for review, discussion or action as appropriate.

8. ADJOURNMENT

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Treasurer's Report

Reporting Period: June 2015

The district ended the month of June 2015 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:		
Investment - LAIF	\$	162,092
Total Restricted:		<u>\$ 162,092</u>
Unrestricted:		
Checking	\$	(14,091)
Money Market - Working Capital	\$	1,142,229
Petty Cash	\$	<u>125</u>
Total Unrestricted:		<u>\$ 1,128,263</u>
Total Restricted & Unrestricted:		<u>\$ 1,290,355</u>

The district ended June 2015 with the following amounts affecting our financial status:

	Jun-2015	Year to Date
Sales & Business Revenue:	\$ 117,767	\$ 1,453,057
Total Operating Expenses:	\$ (177,027)	\$ (1,416,509)
Non-Operating Income/Expense:	\$ (4,969)	\$ (303,675)
Change in Net Assets (P&L):	\$ (64,229)	\$ (267,127)
Net Cash Flow:	\$ (136,243)	\$ (230,780)

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	Accrued A/R
Current	\$ 22,913	\$ -	\$ 58	\$ 99,963
> 30 Days	\$ 7,335	\$ -	\$ -	\$ -
> 60 Days	\$ 157	\$ -	\$ -	\$ -
> 90 Days	\$ 2,768	\$ -	\$ 24	\$ -
> 120 Days	\$ 12,932	\$ -	\$ 16,864	\$ -
Credits	\$ (12,709)			
Total	\$ 33,396	\$ -	\$ 16,946	\$ 99,963
Total Combined	\$ 133,359		\$ 16,946	
 G/L Balance	 \$ 133,359		 \$ 16,946	
Difference	\$ -		\$ -	

* Amount of availability payments received: \$0

* Amount of availability payments outstanding: \$0

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 84,738	\$ -	\$ 7,034
> 30 Days	\$ -	\$ -	\$ 5,841
> 60 Days	\$ -	\$ -	\$ 4,185
> 90 Days	\$ -	\$ -	\$ 15,074
Credits	\$ -	\$ -	\$ -
Total	\$ 84,738	\$ -	\$ 32,134
 G/L Balance	 \$ 84,738	 \$ -	 \$ 32,134
Difference	\$0	\$0	\$0

Statement of Revenues and Expenses (P&L)
June 2015 & Year-To-Date Versus 6/30/15 Budget

	Jun-15	June vs Budget %	2014-2015 YTD	YTD vs Budget %	2014-2015 Budget	Remaining Budget
TOTAL REVENUE	134,036	8.37%	1,500,410	93.71%	1,601,195	100,785
TOTAL OPERATION EXPENSES	73,656	7.38%	985,781	98.72%	998,571	12,790
TOTAL ADMIN EXPENSES	23,006	6.88%	264,043	78.99%	334,271	70,228
TOTAL BOARD MEMBER EXPENSES	538	3.95%	10,334	75.82%	13,631	3,297
TOTAL MISCELLANEOUS EXPENSES	7,472	1.86%	134,096	33.35%	402,131	268,035
TOTAL EMERGENCY WATER DROUGHT	93,593	-	373,283	-	-	(373,283)
TOTAL EXPENSES	198,265	11.34%	1,767,537	101.08%	1,748,604	(18,933)
Total Revenue	134,036	8.37%	1,500,410	93.71%	1,601,195	100,785
Total Expense	198,265	11.34%	1,767,537	101.08%	1,748,604	(18,933)
Net Income / (Loss)	(64,229)	43.57%	(267,127)	181.21%	(147,409)	119,718

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Total	\$ 84,738	\$ -	\$ 32,134
 G/L Balance	 \$ 84,738	 \$ -	 \$ 32,134
Difference	\$0	\$0	\$0

**Statement of Revenues and Expenses (P&L)
June 2015 & Year-To-Date Versus 6/30/15 Budget**

		June	2014-2015	YTD vs	2014-2015	Remaining
		Jun-15	YTD	Budget %	Budget	Budget
				vs Budget %		
Revenue						
01-0-3010-301	Meter Reconnection Fee	-	15,000	0.00%	25,000	10,000
01-0-3010-302	Donated Capital - Meters Curre	10,000	20,000	50.00%	20,000	-
01-0-4010-400	Water Sales Residential	22,081	292,646	5.74%	385,000	92,354
01-0-4010-402	Water Availability Revenue	15,823	189,899	8.33%	189,908	9
01-0-4010-403	Water Service Charges	78,113	940,413	8.64%	904,186	(36,227)
01-0-4020-410	Interest Income - LAIF	-	395	0.00%	500	105
01-0-4020-413	Int Inc Penalties - Customer	1,801	21,698	7.21%	25,000	3,302
01-0-4020-414	Transfer Fee Income	750	7,244	8.72%	8,600	1,356
01-0-4020-415	Other Income	3,537	(16,716)	24.39%	14,500	31,216
01-0-4020-416	Meter Set Fee	1,000	5,500	25.00%	4,000	(1,500)
01-0-4020-417	Interest Income Guaranty Fed	31	376	3.56%	865	489
01-0-4020-900	Hydrant Service Charge	-	-	0.00%	100	100
01-0-4020-901	Hydrant Rental	-	40	0.00%	160	120
01-0-4020-902	Hydrant Consumption	-	997	0.00%	330	(667)
01-0-4020-999	Avail Fee Income	-	1,318	0.00%	-	(1,318)
01-0-4040-100	Lease Fee	900	21,600	18.00%	5,000	(16,600)
01-0-4050-575	Office Fire Reimbursement	-	-	0.00%	18,046	18,046
TOTAL REVENUE		134,036	1,500,410	8.37%	1,601,195	100,785
Expenses						
01-1-5010-100	Regular Pay - Plant	8,733	144,066	5.13%	170,269	26,203
01-1-5010-101	Overtime Pay	2,003	17,954	11.78%	17,000	(954)
01-1-5010-102	Sick Pay	589	6,481	9.00%	6,549	68
01-1-5010-104	Vacation Pay	408	5,682	5.36%	7,614	1,932
01-1-5010-105	Holiday Pay	508	8,785	5.17%	9,823	1,038
01-1-5010-200	PERS	829	10,653	4.85%	17,094	6,441
01-1-5010-201	FICA/Medicare	936	14,501	5.79%	16,161	1,660
01-1-5010-202	SUI	-	1,736	0.00%	2,400	664
01-1-5010-203	Health Insurance	2,204	49,971	4.39%	50,182	211
01-1-5010-204	Workers Compensation	466	3,488	4.23%	11,000	7,512
01-1-5010-206	Dental Insurance	390	4,237	9.35%	4,174	(63)
01-1-5010-207	Vision Care	-	65	0.00%	500	435
01-1-5010-546	Travel, Meetings & Mileage	-	73	0.00%	250	177
01-1-5020-501	Lease Of Equipment	-	369	0.00%	5,300	4,931
01-1-5020-510	Repair & Maintenance - Plant	-	19,456	0.00%	17,000	(2,456)
01-1-5020-511	Repair & Maintenance - Vehicle	-	12,188	0.00%	19,000	6,812
01-1-5020-512	Repair & Maintenance - Distribution	7,583	40,009	28.40%	26,700	(13,309)
01-1-5020-515	R&M Transmission - Intake	-	23,107	-	-	-
01-1-5020-516	R&M Transmission - Well #1	-	-	-	-	-
01-1-5020-517	R&M Transmission - Well #2	-	-	-	-	-
01-1-5020-518	R&M Transmission - 10" Irrigation	-	9,461	-	-	-
01-1-5020-520	Small Tools & Equipment	1,206	2,813	60.29%	2,000	(813)
01-1-5020-522	Gas, Oil & Lubricant - Plant	1,810	20,161	9.24%	19,600	(561)
01-1-5020-524	Health & Safety	-	9,316	0.00%	5,400	(3,916)
01-1-5020-529	Telephone - T & D	203	4,942	6.65%	3,050	(1,892)
01-1-5020-535	Water Supply Emergency 2014	93,593	290,760	-	-	-
01-1-5020-544	Water Testing Fees	1,760	11,845	16.71%	10,535	(1,310)
01-1-5020-545	Water System Fees	-	17,887	0.00%	12,000	(5,887)
01-1-5020-548	Water Testing Materials	2	655	0.05%	5,200	4,545
01-1-5021-521	Water Treatment Chemicals	6,849	49,868	15.22%	45,000	(4,868)
01-1-5021-524	P G & E Power - Office	351	2,166	11.71%	3,000	834
01-1-5021-525	P G & E Power - Intake	8,247	105,522	6.87%	120,000	14,478
01-1-5021-526	P G & E Power - Well	966	7,042	24.15%	4,000	(3,042)
01-1-5021-527	P G & E Power - Water Treatment	2,351	33,307	7.12%	33,000	(307)

		June	2014-2015	YTD vs	2014-2015	Remaining
		Jun-15	YTD	Budget %	Budget	Budget
01-1-5021-528	P G & E Power - Distribution	1,652	26,680	95.97%	27,800	1,120
01-1-5021-561	Purchased Water Actual-mid-p	4,574	104,895	115.23%	91,030	(13,865)
01-1-5023-533	Outside Services	253	3,232	145.57%	2,220	(1,012)
01-1-5023-535	Fire Protection/Weed Control	-	80	13.33%	600	520
01-1-5023-536	Cleaning Services	-	-	0.00%	1,000	1,000
01-1-5023-537	Pest Control	32	352	70.40%	500	148
01-1-5023-538	Engineering Services	2,188	2,188	30.81%	7,100	4,913
01-1-5023-539	Employee Education	-	292	38.89%	750	458
01-1-5024-540	Memberships	-	6,866	528.14%	1,300	(5,566)
01-1-5024-541	Subscriptions	-	-	0.00%	200	200
01-1-5024-542	Publications	-	322	26.86%	1,200	878
01-1-5024-543	Licenses, Permits & Cert.	-	425	18.32%	2,320	1,895
01-1-5032-583	Depreciation Expense	14,073	172,783	90.94%	190,000	17,217
01-2-6010-100	Regular Pay - Administration	5,076	62,771	81.47%	77,044	14,273
01-2-6010-101	Overtime Pay	233	3,422	97.78%	3,500	78
01-2-6010-102	Sick Pay	-	-	0.00%	2,160	2,160
01-2-6010-104	Vacation Pay	-	1,762	40.78%	4,320	2,558
01-2-6010-105	Holiday Pay	216	2,903	103.37%	2,808	(95)
01-2-6010-200	PERS	461	5,872	77.29%	7,597	1,725
01-2-6010-201	FICA/Medicare	429	5,671	82.52%	6,872	1,202
01-2-6010-202	SUI	63	846	65.08%	1,300	454
01-2-6010-203	Health Insurance	1,520	18,513	97.95%	18,900	387
01-2-6010-204	Workers Compensation	46	345	36.31%	950	605
01-2-6010-206	Dental Insurance	159	1,775	104.39%	1,700	(75)
01-2-6010-207	Vision Care	-	-	0.00%	200	200
01-2-6010-546	Travel, Meetings & Mileage	-	704	0.00%	200	(504)
01-2-6020-512	Propane	-	66	6.60%	1,000	934
01-2-6020-515	Customer Billing Supplies	-	458	22.91%	2,000	1,542
01-2-6020-529	Telephone - Admin	-	4,811	90.77%	5,300	489
01-2-6020-530	Office Supplies	105	2,381	59.53%	4,000	1,619
01-2-6020-531	Postage	1,116	8,320	104.06%	7,995	(325)
01-2-6023-531	Computer IT	2,180	20,594	25.74%	80,000	59,406
01-2-6023-532	R & M Equipment	-	104	17.29%	600	496
01-2-6023-533	Outside Services	11,040	86,132	255.20%	33,750	(52,382)
01-2-6023-535	Office Cleaning Serv	100	1,560	104.00%	1,500	(60)
01-2-6023-536	Legal Services	-	21,951	60.97%	36,000	14,049
01-2-6023-537	Audit Services	-	7,000	46.67%	15,000	8,000
01-2-6023-538	Engineering Services	-	-	0.00%	-	-
01-2-6023-539	Employee Education	-	-	0.00%	900	900
01-2-6024-540	Memberships	-	2,815	23.46%	12,000	9,185
01-2-6024-541	Subscriptions	-	-	0.00%	300	300
01-2-6024-542	Publications	264	1,343	39.80%	3,375	2,032
01-2-6024-543	Licenses, Permits & Cert.	-	-	0.00%	1,000	1,000
01-2-6024-547	County Fees	-	1,926	96.30%	2,000	74
01-3-6025-100	Regular Pay	500	9,600	121.52%	7,900	(1,700)
01-3-6025-201	FICA/Medicare	38	734	80.00%	918	184
01-3-6025-202	SUI	-	-	0.00%	300	300
01-3-6025-204	Workers Compensation	-	-	0.00%	113	113
01-3-6025-546	Travel, Meetings & Mileage	-	-	0.00%	400	400
01-3-6025-550	Board Meeting Expense	-	-	0.00%	1,300	1,300
01-3-6025-555	Board Election Expenes	-	-	0.00%	2,700	2,700
01-9-6030-100	Regular Pay - Non-Departmental	-	23,191	27.28%	85,000	61,809
01-9-6030-102	Sick Pay	-	-	0.00%	3,269	3,269
01-9-6030-104	Vacation Pay	-	4,008	122.61%	3,269	(739)
01-9-6030-105	Holiday Pay	-	654	13.33%	4,904	4,250
01-9-6030-106	Other Pay	-	1,364	23.92%	5,700	4,336
01-9-6030-200	PERS	-	2,388	28.13%	8,487	6,099

		June	2014-2015	YTD vs	2014-2015	Remaining
		Jun-15	YTD	Budget %	Budget	Budget
01-9-6030-201	FICA/Medicare	-	2,319	31.43%	7,378	5,059
01-9-6030-202	SUI	-	-	0.00%	1,000	1,000
01-9-6030-203	Health Insurance	-	-	0.00%	-	-
01-9-6030-204	Workers Compensation	-	-	0.00%	1,000	1,000
01-9-6030-206	Dental Insurance	-	-	0.00%	-	-
01-9-6030-207	Vision Care	-	-	0.00%	300	300
01-9-6030-546	Travel, Meetings & Mileage	-	-	0.00%	1,500	1,500
01-9-6030-569	Credit Card Service Charges	307	4,450	111.26%	4,000	(450)
01-9-6030-570	Bank Service Charges	-	-	0.00%	800	800
01-9-6030-572	Business Insurance Expense	2,488	29,860	103.86%	28,750	(1,110)
01-9-6030-576	Misc Other Expense	64	4,345	79.01%	5,500	1,155
01-9-6030-577	Retired Employee Health	2,573	35,339	87.69%	40,300	4,961
01-9-6030-580	Retired EE Benefit Expense	-	-	0.00%	170,000	170,000
01-9-6030-584	SWRCB Well #2	-	2,500			
01-9-6030-585	State Water Board Barge Reimb	-	212			
01-9-6030-586	Dept of Water Resources	-	79,810			
01-9-6030-587	State Revolving Fund					
01-9-6031-580	Interest Long Term Debt	4,260	52,783	98.43%	53,624	841
01-9-6031-581	Other Interest Charges			0.00%	100	100
01-9-6032-583	Depreciation Expense	267	3,254	54.24%	6,000	2,746
TOTAL EXPENSES		198,265	1,767,537	101.08%	1,748,604	(18,933)
Total Revenue		134,036	1,500,410	93.71%	1,601,195	100,785
Total Expense		198,265	1,767,537	101.08%	1,748,604	(18,933)
Net Income / (Loss)		(64,229)	(267,127)	181.21%	(147,409)	119,718

* Total income and expenses are different from the Statement of Revenue & Expenses due to how the finance and non-operating income are combined. Net income is identical.

Budget Amendment 3-16-15

01-0-1090-204	McClure Deep Wtr Intake Feasibility	50,000
01-0-1090-216	Meter Upgrade Project Completion	15,000
01-0-1090-312	Barge Improvement	15,000
01-0-1090-312	2nd Booster at Intake Station	75,000
01-9-6030-584	SWRCB Well #2	202,800
01-9-6030-586	Dept of Water Resources	200,000
Future SRF	Well No. 3 and 4	1,200,000
01-1-5020-511	Increased Eq. Maint (Rolling Rock)	20,000
01-1-5020-512	Distribution System Rep & Maint	20,000
01-1-5020-512	Contract Leak Repairs	18,000
01-1-6010-100	Regular Pay - Administration	3,000
01-1-6010-101	Overtime Pay	1,000
01-1-5010-100	Regular Pay - Plant	4,000
01-1-5010-101	Overtime Pay	2,000

*3/16/15 Budget amendment not reflected in the original budget above.

LDPSCD CASH AVAILABILITY AND BANK RECONCILIATION as of month ending 6/30/2015

	5/31/2015	Checking	MM	Invest/LAIF	Petty Cash	Total
Begin Balance (Last Pd. Ending)	1,282,145	(17,764)		162,092	125	1,426,598
A/P - Checks Issued (list attached)		(233,737)				(233,737)
Payroll - Checks & Direct Deposits		(13,028)				(13,028)
Payroll Wires - Taxes & Benefits		(8,562)				(8,562)
Cash receipts			119,664			119,664
Transfer in/-out		259,000	(259,000)			
Bank charges			(611)			(611)
Interest Income			31			31
Misc (deposit/-withdrawal)						
Voided Checks from Current Month						
Accrue bank deposit adjustment						
Ending Balance	1,142,229	(14,091)		162,092	125	1,290,355
Reconcile: cash in transit			(23,588)			(23,588)
outstanding checks		70,827				70,827
misc: ach credit /debit						
misc: corrections to come						
Bank Balance (verified against bank statements)	1,118,641	56,736		162,092	125	1,337,594
Restricted:				162,092		162,092
Unrestricted:	1,142,229	(14,091)			125	1,128,263
Resolution: Emergency						
Project replacement						

		<u>Amount</u>
& Engineering Inc, Golden State Surveying		
000488 & Engineering Inc, Golden Stat		
Ck. 21624	06/02/15	
Inv. 8885		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/15/15	Golden State services for Well #2	852.10
Inv. 8885 Total		852.10
Ck. 21624 Total		852.10
000488	& Engineering Inc, Golden State Surveying	852.10
& Engineering Inc, Golden Stat		852.10
Accela Inc #774375		
0004375 Accela Inc #774375		
Ck. 21632	06/02/15	
Inv. INV30877		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/14/15	Springbrook software 7-1-15 to 6-30-16	7,814.10
Inv. INV30877 Total		7,814.10
Ck. 21632 Total		7,814.10
0004375	Accela Inc #774375	7,814.10
Accela Inc #774375		7,814.10
ACWA/JPIA		
000165 ACWA/JPIA		
Ck. 21645	06/08/15	
Inv. 0354995		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	Cody	(1,492.84)
06/01/15	Margaret	484.74
06/01/15	Janet	484.74
06/01/15	Kyle	746.42
06/01/15	Jospeh	746.42
06/01/15	Connie	801.96
06/01/15	Daniel	801.96
06/01/15	Syndie	1,519.78
06/01/15	Randy	2,203.90
Inv. 0354995 Total		6,297.08
Ck. 21645 Total		6,297.08
000165	ACWA/JPIA	6,297.08
ACWA/JPIA		6,297.08
AQUA LAB		
000012 AQUA LAB		
Ck. 21649	06/16/15	
Inv. 14281		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/10/15	AquaLab water testing fees	1,220.00
Inv. 14281 Total		1,220.00

		<u>Amount</u>
Ck. 21649	Total	1,220.00
000012	AQUA LAB	1,220.00
AQUA LAB		1,220.00
AQUA VIDEO ENGINEERING		
000423	AQUA VIDEO ENGINEERING	
Ck. 21639	06/08/15	
Inv. 1001		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/01/15	Aqua Video Coronado cleaning	600.00
05/01/15	Aqua Video Coronado repairs	1,800.00
05/01/15	Aqua Video raw water cleaning	2,250.00
Inv. 1001	Total	4,650.00
Ck. 21639	Total	4,650.00
000423	AQUA VIDEO ENGINEERING	4,650.00
AQUA VIDEO ENGINEERING		4,650.00
BINKLEY ASSOCIATES, INC		
000106	BINKLEY ASSOCIATES, INC	
Ck. 21655	06/16/15	
Inv. 06-15-03		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/11/15	Binkley services for May	2,187.50
Inv. 06-15-03	Total	2,187.50
Inv. 06-15-04		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/11/15	Wells 3 & 4 P:1 T:6	291.67
06/11/15	Well #2 P:1 T:6	291.67
06/11/15	Medina Well P:1 T:6	554.17
06/11/15	Drough Other	1,802.49
Inv. 06-15-04	Total	2,940.00
Ck. 21655	Total	5,127.50
000106	BINKLEY ASSOCIATES, INC	5,127.50
BINKLEY ASSOCIATES, INC		5,127.50
BONANDER PONTIAC		
988	BONANDER PONTIAC	
Ck. 21633	06/02/15	
Inv. 1821		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/26/15	Bonander vehicle repairs	1,207.98
Inv. 1821	Total	1,207.98
Ck. 21633	Total	1,207.98
988	BONANDER PONTIAC	1,207.98
BONANDER PONTIAC		1,207.98

			<u>Amount</u>
BUSINESS CARD			
000383 BUSINESS CARD			
Ck. 21625	06/02/15		
	Inv. 9921		
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/15/15	Randy's BofA credit card		111.68
05/15/15	Randy's BofA credit card		247.18
Inv. 9921	Total		358.86
Ck. 21625	Total		358.86
Ck. 21626	06/02/15		
	Inv. 4723		
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/15/15	Jose BofA credit card activity		108.50
05/15/15	Jose BofA credit card activity		135.83
Inv. 4723	Total		244.33
Ck. 21626	Total		244.33
Ck. 21627	06/02/15		
	Inv. 2333		
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/15/15	Ann's BofA credit card activity		7.95
05/15/15	Ann's BofA credit card activity		356.25
Inv. 2333	Total		364.20
Ck. 21627	Total		364.20
Ck. 21665	06/29/15		
	Inv. 9921		
<u>Line Item Date</u>	<u>Line Item Description</u>		
06/15/15	Randy BofA credit card activity		2.35
06/15/15	Randy BofA credit card activity		19.66
06/15/15	Randy BofA credit card activity		44.74
06/15/15	Randy BofA credit card activity		435.20
Inv. 9921	Total		501.95
Ck. 21665	Total		501.95
Ck. 21666	06/29/15		
	Inv. 2333		
<u>Line Item Date</u>	<u>Line Item Description</u>		
06/15/15	Ann BofA credit card activity		7.95
06/15/15	Ann BofA credit card activity		104.89
Inv. 2333	Total		112.84
Ck. 21666	Total		112.84
000383	BUSINESS CARD		1,582.18
BUSINESS CARD			1,582.18
CANEPA AND SONS INC			
014384 CANEPA AND SONS INC			
Ck. 21641	06/08/15		
	Inv. 00-8647		
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/27/15	El Prado test hole 2		26,520.00

	<u>Amount</u>
Inv. 00-8647 Total	26,520.00
Inv. 00-8648	
<u>Line Item Date</u> <u>Line Item Description</u>	
05/27/15 El Prado test hole 1	38,325.00
Inv. 00-8648 Total	38,325.00
Ck. 21641 Total	64,845.00
014384 CANEPA AND SONS INC	64,845.00
CANEPA AND SONS INC	64,845.00
CHEMCO PRODUCTS COMPANY	
000025 CHEMCO PRODUCTS COMPANY	
Ck. 21669 06/29/15	
Inv. 85301	
<u>Line Item Date</u> <u>Line Item Description</u>	
06/15/15 Chemco water treatment	6,244.74
Inv. 85301 Total	6,244.74
Ck. 21669 Total	6,244.74
000025 CHEMCO PRODUCTS COMPANY	6,244.74
CHEMCO PRODUCTS COMPANY	6,244.74
COPY KING	
000583 COPY KING Account: 01-2-6020-515	
Ck. 21653 06/16/15	
Inv. 2444	
<u>Line Item Date</u> <u>Line Item Description</u>	
06/08/15 Copy King water drought	634.99
Inv. 2444 Total	634.99
Ck. 21653 Total	634.99
000583 COPY KING	634.99
COPY KING	634.99
D & D PEST CONTROL *	
000118 D & D PEST CONTROL *	
Ck. 21662 06/23/15	
Inv. 0346103	
<u>Line Item Date</u> <u>Line Item Description</u>	
06/18/15 D&D pest control	32.00
Inv. 0346103 Total	32.00
Ck. 21662 Total	32.00
000118 D & D PEST CONTROL *	32.00
D & D PEST CONTROL *	32.00

			<u>Amount</u>
DUMFORD, JEREMIAH & KATIE			
UB*10398 DUMFORD, JEREMIAH & KATIE			
Ck. 21638	06/02/15		
Inv.			
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/29/15	Refund check		218.70
Inv. Total			218.70
Ck. 21638 Total			218.70
UB*10398 DUMFORD, JEREMIAH & KATIE			218.70
DUMFORD, JEREMIAH & KATIE			218.70
ENOS, MR/MRS DAVID			
UB*10394 ENOS, MR/MRS DAVID			
Ck. 21634	06/02/15		
Inv.			
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/29/15	Refund check		88.94
Inv. Total			88.94
Ck. 21634 Total			88.94
UB*10394 ENOS, MR/MRS DAVID			88.94
ENOS, MR/MRS DAVID			88.94
GRAHAM, TAMMIE			
UB*10397 GRAHAM, TAMMIE			
Ck. 21637	06/02/15		
Inv.			
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/29/15	Refund check		13.68
Inv. Total			13.68
Ck. 21637 Total			13.68
UB*10397 GRAHAM, TAMMIE			13.68
GRAHAM, TAMMIE			13.68
GRISWOLD, LaSALLE, COBB, DOWD			
000203 GRISWOLD, LaSALLE, COBB, DOWD			
Ck. 21642	06/08/15		
Inv. 17983			
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/25/15	Griswold general matters		77.00
Inv. 17983 Total			77.00
Inv. 17983.104			
<u>Line Item Date</u>	<u>Line Item Description</u>		
05/25/15	Griswold general matters		1,306.80
Inv. 17983.104 Total			1,306.80
Ck. 21642 Total			1,383.80

		<u>Amount</u>
000203	GRISWOLD, LaSALLE, COBB, DOWD	1,383.80
GRISWOLD, LaSALLE, COBB, DOWD		1,383.80
HD Supply Water Works, LTD		
10107 HD Supply Water Works, LTD		
Ck. 21629	06/02/15	
Inv. D930624		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/20/15	HD Supply repairs	1,639.14
Inv. D930624 Total		1,639.14
Ck. 21629 Total		1,639.14
Ck. 21650	06/16/15	
Inv. E015576		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/08/15	HD Suppply repairs	2,063.62
Inv. E015576 Total		2,063.62
Ck. 21650 Total		2,063.62
Ck. 21658	06/23/15	
Inv. D936823		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/11/15	HD Supply repairs	1,038.96
Inv. D936823 Total		1,038.96
Inv. E048822		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/12/15	HD Supply repairs	442.78
Inv. E048822 Total		442.78
Ck. 21658 Total		1,481.74
10107	HD Supply Water Works, LTD	5,184.50
HD Supply Water Works, LTD		5,184.50
INTER-COUNTY TITLE CO.		
000089 INTER-COUNTY TITLE CO.		
Ck. 21673	06/29/15	
Inv.		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/29/15	Medina Well P:1 T:4	249,455.82
Inv. Total		249,455.82
Ck. 21673 Total		-249,455.82
Ck. 23218	06/02/15	
Inv. 06022015		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/02/15	Medina Well Ph1-T4	5,000.00
Inv. 06022015 Total		5,000.00
Ck. 23218 Total		5,000.00

CK # 21673 was voided to be replaced with a wire transfer

		<u>Amount</u>
000089	INTER-COUNTY TITLE CO.	254,455.82
INTER-COUNTY TITLE CO.		254,455.82
Itron Inc		
00072 Itron Inc Account: 01-0-1060-160		
Ck. 21656	06/23/15	
Inv. 376660		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/11/15	Itron maintenance July-15 to June-16	2,656.49
Inv. 376660 Total		2,656.49
Ck. 21656 Total		2,656.49
00072	Itron Inc	2,656.49
Itron Inc		
2,656.49		
KAMPA COMMUNITY SOLUTIONS LLC		
0003221 KAMPA COMMUNITY SOLUTIONS LLC		
Ck. 21663	06/23/15	
Inv. 2015-LDPCSD-6		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/06/15	Kampa management services	6,250.00
Inv. 2015-LDPCSD-6 Total		6,250.00
Ck. 21663 Total		6,250.00
0003221	KAMPA COMMUNITY SOLUTIONS LLC	6,250.00
KAMPA COMMUNITY SOLUTIONS LLC		
6,250.00		
KKI CORPORATION		
000065 KKI CORPORATION		
Ck. 21647	06/16/15	
Inv. 950518		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	KKI computer support for May	965.25
Inv. 950518 Total		965.25
Ck. 21647 Total		965.25
Ck. 21664	06/29/15	
Inv. 00507116		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/19/15	KKI computer IT for July	145.00
Inv. 00507116 Total		145.00
Inv. 87217.00		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/23/15	KKI meter project final billing	4,050.00
Inv. 87217.00 Total		4,050.00
Ck. 21664 Total		4,195.00
000065	KKI CORPORATION	5,160.25

		<u>Amount</u>
KKI CORPORATION		5,160.25
KUYKENDALL, JEFF		
UB*10395 KUYKENDALL, JEFF		
Ck. 21635	06/02/15	
Inv.		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/29/15	Refund check	57.00
05/29/15	Refund check	93.00
Inv. Total		150.00
Ck. 21635 Total		150.00
UB*10395	KUYKENDALL, JEFF	150.00
KUYKENDALL, JEFF		150.00
LAWSON & SON BACKHOE & GRADIN		
000047 LAWSON & SON BACKHOE & GRADIN		
Ck. 21667	06/29/15	
Inv. 7402		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/09/15	Lawson & Son repairs	2,875.00
Inv. 7402 Total		2,875.00
Ck. 21667 Total		2,875.00
000047	LAWSON & SON BACKHOE & GRADIN	2,875.00
LAWSON & SON BACKHOE & GRADIN		2,875.00
LUIS'S HOUSEKEEPING / YARDS		
000550 LUIS'S HOUSEKEEPING / YARDS		
Ck. 21628	06/02/15	
Inv. 158223		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/22/15	May office cleaning	100.00
Inv. 158223 Total		100.00
Ck. 21628 Total		100.00
Ck. 21661	06/23/15	
Inv. 158229		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/19/15	June office cleaning	100.00
Inv. 158229 Total		100.00
Ck. 21661 Total		100.00
000550	LUIS'S HOUSEKEEPING / YARDS	200.00
LUIS'S HOUSEKEEPING / YARDS		200.00
MARIPOSA GAZETTE		
000059 MARIPOSA GAZETTE		
Ck. 21659	06/23/15	
Inv. 00017937		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/11/15	Mariposa Gazette publice notice	115.50

		<u>Amount</u>
Inv. 00017937 Total		115.50
Ck. 21659 Total		115.50
000059	MARIPOSA GAZETTE	115.50
MARIPOSA GAZETTE		115.50
McCoy Passenger Tire Co		
0001226	McCoy Passenger Tire Co	
Ck. 21643	06/08/15	
Inv. 77397		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/20/15	Mccoy Tire vehicle repairs	904.26
Inv. 77397 Total		904.26
Ck. 21643 Total		904.26
0001226	McCoy Passenger Tire Co	904.26
McCoy Passenger Tire Co		904.26
MOUSSA ET/AL, MOHAMED		
UB*10396	MOUSSA ET/AL, MOHAMED	
Ck. 21636	06/02/15	
Inv.		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/29/15	Refund check	137.16
Inv. Total		137.16
Ck. 21636 Total		137.16
UB*10396	MOUSSA ET/AL, MOHAMED	137.16
MOUSSA ET/AL, MOHAMED		137.16
NATIONAL METER & AUTOMATION		
987	NATIONAL METER & AUTOMATION	
Ck. 21630	06/02/15	
Inv. S1060914.001		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/05/15	Setup and training of auto meter	2,500.00
Inv. S1060914.001 Total		2,500.00
Ck. 21630 Total		2,500.00
987	NATIONAL METER & AUTOMATION	2,500.00
NATIONAL METER & AUTOMATION		2,500.00
NJIRICH & SON'S INC		
019970	NJIRICH & SON'S INC	
Ck. 21672	06/29/15	
Inv. 03738		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	Medina Well P:2 T:2	17,000.00
06/01/15	Service Line replacement	33,000.00

		<u>Amount</u>
Inv. 03738 Total		50,000.00
Ck. 21672 Total		50,000.00
019970	NJIRICH & SON'S INC	50,000.00
NJIRICH & SON'S INC		50,000.00
OLIN CORPORATION		
000237 OLIN CORPORATION		
Ck. 21670	06/29/15	
Inv. 2016612		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/18/15	Olin water chemicals	604.54
Inv. 2016612 Total		604.54
Ck. 21670 Total		604.54
000237	OLIN CORPORATION	604.54
OLIN CORPORATION		604.54
PACIFIC GAS & ELECTRIC		
000105 PACIFIC GAS & ELECTRIC		
Ck. 21644	06/08/15	
Inv. 7043447813-0		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/29/15	Water Tank	14.45
05/29/15	Water Tank Press	26.85
05/29/15	Arbolada Boost	35.27
05/29/15	Alamo Booster	47.08
05/29/15	Tulipan Way	126.88
05/29/15	Coronado Booster	129.99
05/29/15	Office	252.19
05/29/15	Central Station	294.79
05/29/15	Enebro Boos	689.16
05/29/15	Well	889.53
05/29/15	WTR Treatment Plant	1,614.25
05/29/15	SE NW 26 3 15	6,061.33
Inv. 7043447813-0 Total		10,181.77
Ck. 21644 Total		10,181.77
000105	PACIFIC GAS & ELECTRIC	10,181.77
PACIFIC GAS & ELECTRIC		10,181.77
SDRMA Business Insurance		
000158 SDRMA Business Insurance		
Ck. 21651	06/16/15	
Inv. 51320		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	SDRMA 2015-16 insurance	26,688.00
Inv. 51320 Total		26,688.00
Ck. 21651 Total		26,688.00
000158	SDRMA Business Insurance	26,688.00

		<u>Amount</u>
SDRMA Business Insurance		26,688.00
Sierra Telephone		
101018 Sierra Telephone		
Ck. 21660	06/23/15	
Inv. 1900012840		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/15/15	Sierra telephone service	50.50
Inv. 1900012840	Total	50.50
Ck. 21660	Total	50.50
101018	Sierra Telephone	50.50
Sierra Telephone		50.50
The Source Group Inc		
0003478 The Source Group Inc		
Ck. 21640	06/08/15	
Inv. 501770		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/01/15	Emergency Well: Task 2	693.59
05/01/15	Emergency Well: Task 1	4,205.50
Inv. 501770	Total	4,899.09
Ck. 21640	Total	4,899.09
0003478	The Source Group Inc	4,899.09
The Source Group Inc		4,899.09
TOTAL WASTE SYSTEMS MARIPOSA		
000564 TOTAL WASTE SYSTEMS MARIPOSA		
Ck. 21646	06/08/15	
Inv. 102323		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	Total Waste services provided	253.44
Inv. 102323	Total	253.44
Ck. 21646	Total	253.44
000564	TOTAL WASTE SYSTEMS MARIPOSA	253.44
TOTAL WASTE SYSTEMS MARIPOSA		253.44
TUOLUMNE UTILITIES DISTRICT		
000528 TUOLUMNE UTILITIES DISTRICT		
Ck. 21657	06/23/15	
Inv. 0000805		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/11/15	T.U.D. repairs	667.79
Inv. 0000805	Total	667.79
Ck. 21657	Total	667.79
000528	TUOLUMNE UTILITIES DISTRICT	667.79

		<u>Amount</u>
TUOLUMNE UTILITIES DISTRICT		667.79
UNION DEMOCRAT*		
000121 UNION DEMOCRAT*		
Ck. 21652	06/16/15	
Inv.		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/05/15	Union Democrat publication	148.90
Inv. Total		148.90
Ck. 21652 Total		148.90
000121	UNION DEMOCRAT*	148.90
UNION DEMOCRAT*		
148.90		
USA BlueBook		
000094 USA BlueBook		
Ck. 21668	06/29/15	
Inv. 674708		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/18/15	USA Bluebook purchase	241.91
Inv. 674708 Total		241.91
Inv. 675323		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/18/15	USA Bluebook purchase	944.32
Inv. 675323 Total		944.32
Ck. 21668 Total		1,186.23
000094	USA BlueBook	1,186.23
USA BlueBook		
1,186.23		
USPS		
000076 USPS		
Ck. 23219	06/05/15	
Inv. 06052015		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/05/15	Postage for June UB Billing	439.79
Inv. 06052015 Total		439.79
Ck. 23219 Total		439.79
Ck. 23221	06/09/15	
Inv. 06092015		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/09/15	Water conservation Mailers	538.41
Inv. 06092015 Total		538.41
Ck. 23221 Total		538.41
Ck. 23222	06/10/15	
Inv. 06102015		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/10/15	Additional Postage /Conservation Mailers	129.44
Inv. 06102015 Total		129.44

		<u>Amount</u>
Ck. 23222	Total	129.44
000076	USPS	1,107.64
USPS		1,107.64
VALERO MARKETING & SUPPLY		
000091 VALERO MARKETING & SUPPLY		
Ck. 21648	06/16/15	
Inv. 6948		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/08/15	Valero card activity - Randy	571.31
06/08/15	Valero card activity - Jose	803.60
Inv. 6948	Total	1,374.91
Ck. 21648	Total	1,374.91
000091	VALERO MARKETING & SUPPLY	1,374.91
VALERO MARKETING & SUPPLY		1,374.91
VERIZON WIRELESS		
660108 VERIZON WIRELESS		
Ck. 21631	06/02/15	
Inv. 9745634363		
<u>Line Item Date</u>	<u>Line Item Description</u>	
05/13/15	Verizon telephone services	167.26
Inv. 9745634363	Total	167.26
Ck. 21631	Total	167.26
Ck. 21671	06/29/15	
Inv. 9747311275		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/13/15	Verizon telephone service	152.30
Inv. 9747311275	Total	152.30
Ck. 21671	Total	152.30
660108	VERIZON WIRELESS	319.56
VERIZON WIRELESS		319.56
Warmerdam CPA Group		
702 Warmerdam CPA Group		
Ck. 21654	06/16/15	
Inv. 13075		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	WCPA accounting services	2,349.00
Inv. 13075	Total	2,349.00
Inv. 13076		
<u>Line Item Date</u>	<u>Line Item Description</u>	
06/01/15	WCPA water related services	560.00
Inv. 13076	Total	560.00
Ck. 21654	Total	2,909.00

		<u>Amount</u>
702	Warmerdam CPA Group	2,909.00
	Warmerdam CPA Group	2,909.00
	Total	483,193.14

voided check < 249,455.82 >

Total 233,737.32

LDPCSD Financials**Asset :**

Cash and investments	\$	1,290,355
Restricted cash	\$	-
Accts Receivable net of res	\$	150,305
Inventory	\$	69,646
Prpd expense & deposits	\$	43,791
Other assets		

**Statement of Net Assets (Balance Sheet)
for the month ending June 30, 2015**

Total current assets	\$	1,554,097
----------------------	----	-----------

Property, plant & equipment	\$	9,081,656
less depreciation	\$	(6,499,671)
C I P	\$	720,673
Net P P & E	\$	3,302,658

Other L T Assets

Total Assets	\$	4,856,755
--------------	----	-----------

Liabilites:

Accounts payable	\$	84,738
Interest payable	\$	14,910
Water Accrual	\$	32,134
L T debt, current	\$	68,659
Total current liab	\$	200,441

L T debt

Post Retirement Benefit	\$	749,138
Muni Loan	\$	1,034,065
less current above	\$	(68,659)

Total Liabilites	\$	1,914,985
------------------	----	-----------

Net assets	\$	2,941,770
------------	----	-----------

Total liab & net ass't	\$	4,856,755
------------------------	----	-----------

LDPCSD**Statement of Revenue & Expenses (P&L)
for the month ending June 30, 2015**

	Plan
(- unfavorable except inc)	
Sales & Business revenue	\$ 127,766
Water, mat'ls, elect & testing	\$ 26,403
Value-add cont'n (output)	\$ 101,363
Value-add ratio	0.61
Compensation expense	\$ 27,841
Other direct prod'n exp	\$ 11,087
Other direct office exp	\$ 14,891
Professional support	\$ 2,188
Water Drought exp	\$ 93,593
Rent, Ins, Tech/legal req'd	\$ 2,488
Other operating expense	\$ (2,661)
Dep'n/Amort'n expense	\$ 14,341
Finance & related (inc -)	\$ 2,735
Board of Directors' expense	\$ 538
Transfer out	\$ -
Total Prod'n Exp (input)	\$ 167,041
Net Contribution from prod'n	\$ (65,678)
Non-oper income (-)/exp	\$ (1,449)
Change in net assets (P&L[-])	\$ (64,229)

Statistics:

Acre feet (pumped)- lake

Acre feet (pumped)- well

Acre feet - sold

LDPCSD**Statements of Cash Flows
(indirect method) for the Month ending June 30, 2015
(- unfavorable) Plan**

Chng in net assets (P&L)	\$	(64,229)
Non-cash items in Chng (P&L):		
Dep'n/Amort'n expense	\$	14,341
Other non-cash items		
net cash flow	\$	(49,888)
Working Capital changes:		
Accts Rec	\$	(14,644)
Inventories	\$	-
Prpd & deposits	\$	(25,513)
Accts pay & Acc'd Payroll	\$	(17,982)
Water Acruel and Interest Accruel	\$	8,834
net cash flow	\$	(99,193)
P P & E purchased	\$	-
C I P purchases	\$	(37,050)
less new loans acquired		
net cash flow	\$	(136,243)
Finance & other activities:		
L T loan payments	\$	-
Other	\$	-
Cash flow	\$	(136,243)
Beginning cash balance	\$	1,426,598
Ending cash balance	\$	1,290,355

Lake Don Pedro CSD
Water Drought Accounts

Invoice Date	Payee	Water Supply Emergency	SWRCB Well #2	State Water Board	Dept of Water
		2014		Barge Reimb	Resources
		01-1-5020-535	01-9-6030-584	01-9-6030-585	01-9-6030-586
1/27/2015	Binkley Associates	1,706.50			
1/27/2015	Conservation Warehouse	54.50			
1/31/2015	Binkley Associates	332.50			
1/31/2015	Binkley Associates	595.00			
1/31/2015	Binkley Associates	1,517.50			
1/31/2015	Binkley Associates	910.00			
1/31/2015	Binkley Associates	122.50			
1/31/2015	Binkley Associates	181.00			
1/31/2015	Binkley Associates	2,582.00			
1/31/2015	Copy King Printers	641.45			
1/31/2015	Maskell Pipe & Supply	1,746.10			
1/31/2015	Kampa Solutions	4,860.00			
2/16/2015	Binkley Associates	1,400.00			
2/23/2015	Maskell Pipe & Supply	9,199.00			
2/23/2015	Danny Johnson	41.94			
2/24/2015	KKI Corp	2,058.75			
2/25/2015	Canepa and Sons				8,900.00
2/25/2015	Canepa and Sons				12,820.00
2/25/2015	Canepa and Sons				10,400.00
2/25/2015	Canepa and Sons				11,800.00
2/28/2015	Fastenal			162.83	
2/28/2015	Don Pedro Market	36.75			
2/28/2015	Lawson & Son	1,100.00			
3/3/2015	Canepa and Sons				1,250.00
3/3/2015	Canepa and Sons				1,250.00
3/3/2015	Canepa and Sons				1,250.00
3/3/2015	Canepa and Sons				1,250.00
3/3/2015	Canepa and Sons				1,250.00
3/3/2015	Canepa and Sons				10,400.00
3/3/2015	Canepa and Sons				4,640.00
3/6/2015	Union Democrat	116.30			
3/10/2015	Canepa and Sons				9,400.00
3/11/2015	Canepa and Sons				5,200.00
3/17/2015	Griswold	400.40			
3/17/2015	KKI Corp	375.21			
3/17/2015	Danny Johnson	51.93			
3/20/2015	Don Pedro Market	20.78			
3/24/2015	The Source Group Inc		2,500.00		
3/24/2015	Binkley Associates	2,456.00			
3/26/2015	PG&E	1,000.00			
3/30/2015	Waterford Farm Supply			49.49	
3/30/2015	Green Rubber Kennedy Ag	4,448.44			
3/31/2015	The Source Group Inc	8,123.63			
3/31/2015	Kampa Solutions	7,040.00			
3/31/2015	Kennedy Jenks	37,720.80			
3/31/2015	Griswold	1,287.00			
3/31/2015	KKI Corp	324.00			
4/20/2015	Kampa Solutions	6,400.00			
4/28/2015	Binkley Associates	1,540.00			
4/28/2015	The Source Group Inc	1,330.00			
4/30/2015	Springbrook	3,960.00			
4/30/2015	Canepa and Sons	7,850.00			
4/30/2015	Mariposa County	300.25			
5/8/2015	Kampa Solutions	7,280.00			
5/13/2015	Golden State Surveying	3,042.42			
5/20/2015	KKI Corp	276.75			
5/27/2015	Binkley Associates Inc	2,065.00			
5/31/2015	Golden State Surveying	852.10			
5/31/2015	Canepa and Sons	26,520.00			
5/31/2015	Canepa and Sons	38,325.00			
5/31/2015	The Source Group Inc	693.59			
5/31/2015	The Source Group Inc	4,205.50			
5/31/2015	Griswold	77.00			
6/2/2015	Inter County Title Co	5,000.00			
6/16/2015	WCPA	560.00			
6/16/2015	Copy King Printers	634.99			
6/16/2015	Binkley	2,940.00			
6/29/2015	Njrich & Son's Inc	17,000.00			
6/30/2015	WCPA	448.00			
6/30/2015	Canepa and Sons	26,140.00			
6/30/2015	Danny Johnson	36.03			
6/30/2015	Griswold	679.10			
6/30/2015	Mariposa County	140.00			
6/30/2015	G3 Engineering Inc	38,909.51			
6/30/2015	KKI Corp	135.00			
6/30/2015	AquaLab	470.00			
6/30/2015	SWRCB	500.00			
Totals		290,760.22	2,500.00	212.32	79,810.00
General Ledger Balance		290,760.22	2,500.00	212.32	79,810.00
Difference		-	-	-	-

*Previous invoices available upon request

Jeremy Mulder

From: Syndie Marchesiello [syndie@ldpcsd.org]
nt: Wednesday, July 08, 2015 10:52 AM
o: Jeremy Mulder; Ever Ventura
Cc: Peter J. Kampa
Subject: FW: Updated LDPCSD - NPDES Permit ...additional AP
Attachments: Statewide General NPDES Permit for Drinking Water System Discharge - Notice of Intent.pdf; fy1415_NPDES_fees schedule.pdf

Importance: High

Jeremy,
Please see attached for invoice of \$500.00. The address and who to make the check to is below.
Thank you,
Syndie

From: Mike Vasquez [mailto:MikeVasquez@kennedyjenks.com]
Sent: Tuesday, July 07, 2015 11:38 AM
To: Peter J. Kampa (pkampa@kampacs.com); Syndie Marchesiello
Cc: 'Elizabeth Binkley'; Pete Kampa; Ryan Young
Subject: FW: Updated LDPCSD - NPDES Permit

Dear Pete – Please see attached the Statewide NPDES Permit discussed yesterday. Further discussion with the State is that the permit will need to cover the entire water system, which helps with the WTP discharge. Please sign, date, scan, and email back as soon as possible.

ar Syndie – Please process the \$500 fee per the attached fee schedule. The check should be made payable to:

State Water Resources Control Board
Division of Water Quality
NPDES Permitting Unit
1001 I Street, 15th Floor
Sacramento, CA 95814

Mail the check to attention: Renan Jauregui

Thank you!

Mike

Mike Vasquez, P.E., P.L.S. | Project Manager
Kennedy/Jenks Consultants
10850 Gold Center Drive, Suite 350 | Rancho Cordova, CA 95670
ShoreTel: 2726 | Office: 916.858.2700 | Cell: 530.682.9597 | Fax: 916.858.2754 | Direct: 916.858.2726

2014-15 Fee Schedules

CALIFORNIA CODE OF REGULATIONS TITLE 23. Division 3. Chapter 9. Waste Discharge Reports and Requirements Article 1. Fees

Section 2200. Annual Fee Schedules.

Each person for whom waste discharge requirements have been prescribed pursuant to Section 13263 of the Water Code shall submit, to the State Board, an annual fee in accordance with the following schedules. The fee shall be submitted for each waste discharge requirement order issued to that person.¹

(5) Discharges associated with mosquito and vector control activities¹⁷ that are regulated by an individual or general NPDES permit adopted specifically for these purposes, including those issued by a Regional Board, shall pay a fee of \$241. Dischargers filing an application for a mosquito and vector control permit shall pay a fee of \$241. The fee shall be paid each time an application for initial certification or renewal is submitted. Mosquito and vector control fees are not subject to ambient water monitoring surcharges.

(6) Planned and emergency discharges from community water systems that are regulated by a general NPDES permit adopted specifically for this purpose shall pay an application fee and subsequent annual fees (if applicable) based on the number of service connections for the public water system in accordance with the following schedule. The application fee shall be submitted with the discharger's NOI to be regulated by the general NPDES permit. For purposes of this section, an NOI is considered to be a report of waste discharge.

Service Connections	Application Fee Only	Application & Annual Fee
15-999	\$100	
1,000-9,999		\$500
10,000+		\$2,062
Transmission Only		\$2,062

(7) All other NPDES permitted discharges, except as provided in (b)(9), (b)(10), and (c), shall pay a fee according to the following formula:

Fee equals \$2,062 plus 3,646 multiplied by the permitted flow, in mgd, with a maximum fee of \$515,537 plus any applicable surcharge(s).

If there is no permitted effluent flow specified, the fee shall be based on the design flow of the facility.

For Fiscal Year 2014-15, dischargers paying this fee will receive a 3.2 percent reduction of the calculated fee, prior to the addition of any applicable surcharge.

¹ Federal facilities will generally not be invoiced for the portion of the annual fee that is attributable to the State Board's ambient water monitoring programs. See *Massachusetts v. United States* (1978) 435 U.S. 444.

¹⁷ A mosquito and vector control activity involved discharge of pesticides into a designated area for the maintenance and control of mosquito larva for the protection of public health from the outbreak of lethal diseases. A mosquito and vector control agency discharges pesticides into surface waters for the control of mosquito larva.

2014-15 Fee Schedules

NPDES permitted industrial discharges¹⁸ with a threat/complexity¹⁹ rating of 1A, 1B, or 1C are subject to a surcharge as follows:

- Threat/Complexity Rating 1A - \$15,000
- Threat/Complexity Rating 1B - \$10,000
- Threat/Complexity Rating 1C - \$5,000

Public wastewater treatment facilities with approved pretreatment programs are subject to a surcharge of \$10,000. Agencies with multiple facilities under one approved pretreatment program shall pay a \$10,000 surcharge per program.

(8)(A) Flow for wet weather municipal facilities²⁰ will be based on the previous five years' actual monthly average flow²¹, as of the date the permit is issued.

(B) Notwithstanding (8)(A), the minimum annual fee for wet weather municipal facilities shall be \$20,000.

(9) All other general NPDES permits and de minimis discharges²² that are regulated by an individual or general NPDES permit, including those issued by a Regional Board, shall pay a fee as follows:

Category 1 - Discharges that require treatment systems to meet priority toxic pollutant limits and that could impair beneficial uses if limits are violated: \$11,877.

Category 2 - Discharges that require treatment systems to meet non-priority pollutant limits, but are not expected to impair beneficial uses if limits are violated. Examples of non-priority pollutants include, but are not limited to, nutrients, inorganic compounds, pH, and temperature: \$7,177.

Category 3 - Discharges that require minimal or no treatment systems to meet limits and pose no significant threat to water quality: \$2,062.

For Fiscal Year 2014-15, dischargers paying this fee will receive a 3.2 percent reduction of the total fee.

¹⁸ NPDES permitted industrial discharger(s) means those industries identified in the Standard Industrial Classification Manual, Bureau of Budget, 1967, as amended and supplemented, under the category "Division D-Manufacturing" and such other classes of significant waste producers as, by regulation, the U.S. EPA Administrator deems appropriate. (33 USC Sec. 1362).

¹⁹ Threat/complexity categories are listed under (a)(1) of this document.

²⁰ Wet weather municipal facilities are intermittently operated facilities that are designed specifically to handle flows during wet weather conditions.

²¹ The actual monthly average flow is defined as the average of the flows during each of the months that the discharge occurred during the previous five-year period.

²² De minimis discharge activities include, but are not limited to, the following: aquaculture activities (as defined in Chapter 40, Section 122.25(b) of the Code of Federal Regulations) defined as managed water areas that use discharges of pollutants into that designated area for maintenance or reproduction of harvestable freshwater, estuarine, or marine plants or animals including fish hatcheries; geothermal facilities that utilize, extract, or produce energy from geothermal fluids for heating, generating power, or other beneficial uses, and discharge geothermal fluids to surface waters; aquatic pesticide applications; evaporative condensate; swimming and landscape pool drainage; discharges from fire hydrant testing or flushing; discharges resulting from construction dewatering; discharges associated with supply well installation, development, test pumping, and purging; discharges resulting from the maintenance of uncontaminated water supply wells, pipelines, tanks, etc.; discharges resulting from hydrostatic testing of water supply vessels, pipelines, tanks, etc.; discharges resulting from the disinfection of water supply pipelines, tanks, reservoirs, etc.; discharges from water supply systems resulting from system failures, pressure releases, etc.; discharges of non-contact cooling water, not including steam/electric power plants; discharges resulting from diverted stream flows; water treatment plant discharges; and other similar types of wastes that have low pollutant concentrations and are not likely to cause or have a reasonable potential to cause or contribute to an adverse impact on the beneficial uses of receiving waters yet technically must be regulated under an NPDES permit.

AquaLab

209 586-3400

P.O BOX 356 - 18843 FIR DR

AIN HARTE CA 95383

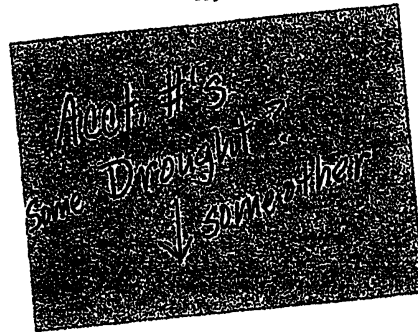
RECEIVED
JUL 02 2015

Invoice

Date	Invoice #
6/29/2015	14382

BY:*AB*.....

LAKE DON PEDRO CSD
9751 MERCED FALLS RD
LA GRANGE CA 95329



P.O. No.
5510008

Serviced	Quantity	Description	Rate	Amount
5/28/2015	<i>W</i>	<i>01-1-5020-535</i> 1 @ MEDINA WELL Gen Min Gen Phys Inorg + CLO4	420.00	420.00
6/2/2015		1 TDS + Na @ WELL EL PRADO TW # 4	50.00	50.00
6/10/2015		3 BacT	40.00	120.00
6/10/2015		1 RAW E.COLI + HPC	60.00	60.00
6/4/2015		2 TOC + Alkalinity	100.00	200.00
6/18/2015		4 BacT <i>01-1-5020-544</i>	40.00	160.00

RJL
7-8-15

THANK YOU !	Total	\$1,010.00
	Payments/Credits	\$0.00
	Balance Due	\$1,010.00



KKI Corporation

5300 Claus Road, #10, Modesto CA 95357
(209) 863-8550

INVOICE

Date: 06/30/2015 ***

Acct: 90730
Pin: 2859

Terms: Due: 07/31/2015
Inv#: 950620

Lake Don Pedro Comm Serv Distr
9751 Merced Falls Road
La Grange, CA 95329

RECEIVED
JUL 06 2015

BY:AB.....

Hardware/Software Support for June 2015

Acct. # 01-2-6023-531
Computer IT

53440 Water Emergency 2014

work-date	staff	serv	description	amount
06/01/2015	225	HARDW	Pete- next steps emails	135.00
SOFTWARE SUPPORT				135.00

53443 GeneralSupport

work-date	staff	serv	description	amount
06/02/2015	225	HARDW	Arc\GIS point of contact	101.25
06/03/2015	225	HARDW	Followup on the Arc\GIS contac Pricing	67.50
06/10/2015	225	HARDW	Followup on the SEMS software	67.50
06/12/2015	225	HARDW	Call with Mitch from SEMS	67.50
WORK ORDER				303.75

← this may
NEED TO BE
MOVED TO 242
Fire Reimburse-

53468 Web Site Support

work-date	staff	serv	description	amount
06/12/2015	750	EDIT	w/Syndie web site postings	67.50
06/16/2015	750	EDIT	w/Syndie web updates	33.75
WORK ORDER				101.25

999999 GENERAL SUPPORT & ASSISTANCE

work-date	staff	serv	description	amount
06/18/2015	225	HARDW	ADJUSTMENT - Per SM/BC \$168.75	168.75-
GENERAL SUPPORT				(NO CHARGE)

Credit

TOTAL DUE
371.25

Terms are as indicated above

Payments received after the end of each month will be posted to the following month

La charge of 1.5 percent per month (18 percent APR) will be assessed on any unpaid balance, BEFORE payments are posted

G3 Engineering, Inc.
 PO Box 2148
 Granite Bay, CA 95746

RECEIVED
 JUL 02 2015

(W)

Invoice

Date	Invoice #
6/26/2015	2015-4518

BY: *AB*

Acct. # *01-1-5020-535*
Drought - Wtr. Sup. Emergency

Bill To
Lake Don Pedro CSD 9751 Merced Falls Road La Grange, CA 95329

Ship To
Lake Don Pedro CSD 9751 Merced Falls Road La Grange, CA 95329 PH: 209-852-2331

P.O. No.	Terms	Due Date	Ship Date
15-01	net 30	7/26/2015	6/26/2015

Description	Qty	Rate	Amount
14DKM - 4 Stage Product Lube - Barrel Mounted Pump, duplicate to SN 49245-1, including 304 SS Basket Strainer, Carboline 891, Coating (NSF approved for drinking water) on Head ID, Column and Bowl OD, with 150 HP, Premium Efficient, 3/60/460V, 1800 RPM, WP-1, Vertical Hollow Shaft Motor, and 20" Diameter x 9.0 Ft. Long Suction Barrel, with 14" Suction Nozzle Plain-End per attached drawing, and Non-Witness Factory Barrel Hydro Test. Includes adder for Premium Efficient Motor	1	35,725.00	35,725.00T
Freight	1	460.48	460.48

[Signature]
 7-8-15

Sales Tax (7.625%)	\$2,724.03
---------------------------	------------

Total	\$38,909.51
--------------	--------------------

Subject to G3 Engineering Standard Terms and Conditions. A 1.5% per month service charge will be assessed Buyer on any amount past due.

Phone #	Fax #	E-mail
916-797-1880	916-797-1881	jim@g3engineering.com



MARIPOSA COUNTY

Home of Yosemite

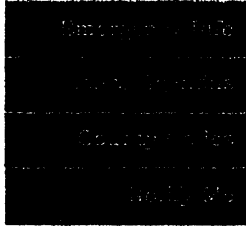
DEPARTMENTS LIVING HERE DOING BUSINESS VISITORS COMMUNITY LINKS

Search



You are here: Home > Frequently Asked Questions

- Board of Supervisors
- Budget
- Job Postings
- E-Services
- How Do I...?
- Staff Directory
- Important Contact Information
- Planning Commission



What is the fee for an encroachment permit and where do I get the permit?
 The fee for an encroachment permit is \$140.00, effective June 1, 2011. Applications can be obtained at the Public Works offices, 4639 Ben Hur Rd, Mariposa, CA 95338.

▼ Engineering

Hide All Answers

1. **What is the purpose of traffic counters on County roads?**
 Traffic data that can affect the amount of money received by Mariposa County for road maintenance. The data is also used in determining the class of road required for land divisions. Speed studies are also conducted using the traffic counts. Driving over the counters repeatedly will not get your road repaired any sooner!
2. **When do I need an encroachment permit?**
 Anytime you are accessing property off of a County maintained road (or doing a new structure or remodel on a parcel) an encroachment permit and bringing the encroachment up to current standards is required.
3. **What is the fee for an encroachment permit and where do I get the permit?**
 The fee for an encroachment permit is \$140.00, effective June 1, 2011. Applications can be obtained at the Public Works offices, 4639 Ben Hur Rd, Mariposa, CA 95338.

Search

All categories ▼



Categories

- All Categories
- Agriculture Commissioner
- Assessor
- Board of Supervisors
- Building Department
- Building Permit Status
- Child Support Services
- Economic Development
- Elections
- Engineering
- Farm Advisor
- Grand Jury
- Health
- Human Services - Ask the Director
- Human Services - Employment & Community Services - Cal Works/Temporary Assistance for Needy Families (TANF)
- Human Services - Employment & Community Services - Community Action and CMCAA
- Human Services - Employment & Community Services - Employment Services
- Human Services - Employment & Community Services - Section 8 Voucher
- Human Services - Foster Parenting
- Human Services - Social Services - Adult Protective Services
- Human Services - Social Services - Child Welfare Services
- Human Services - Social Services - Foster Family Home Licensing
- Human Services - Social Services - In Home Supportive Services
- Human Services - Social Services - Program Integrity
- Human Services - Social Services - Public Authority
- Jail
- Parks & Recreation

Jeremy,

*PLEASE PROVIDE & CHECK FOR
 ENCROACHMENT PERMIT \$140.00
 SEE ATTACHED EMAIL*

*WATER SUPPLY EMERGENCY 2014
 RANCHITO WELL #2*

GRISWOLD, LASALLE, COBB, DOWD & GIN, L.L.P.

111 E. SEVENTH STREET

HANFORD, CA 93230

Tax ID #94-2342369

559-584-6656

RECEIVED
JUL 06 2015

BY: AB

Lake Don Pedro Community Services Dist.
9751 Merced Falls Road
La Grange, CA 95329

Page: 1
Billing Date: 06/25/15
Account No.: RLC 17983

Acct. # 01-1-5020-535

WTR Drought EMER.

(Handwritten mark)

RE: General Matters

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTY</u>	<u>TIME</u>	<u>AMOUNT</u>
06/03/15	Prepare correspondence to S. Marchesiello re agenda.	RLC	0.25	55.00
06/08/15	Memo re bonds for groundwater well project.	JDL	2.50	562.50
06/08/15	Prepare correspondence to P. Kampa re contract.	RLC	0.28	61.60
TOTAL SERVICES			3.03	\$679.10
Previous balance				\$77.00

Accounts receivable transactions

6/15/2015 Payment - Thank You. Check No. 21642	(\$77.00)
Total payments and adjustments	(\$77.00)

ATTORNEY/PARALEGAL RECAP

<u>Attorney/Paralegal</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
Raymond Carlson	0.53	220.00	\$116.60
Jim Lee	2.50	225.00	\$562.50

ACCOUNT SUMMARY

Previous Balance	\$77.00
New Payments/Adjustments	(\$77.00)
New Services	\$679.10
New Expenses	\$0.00
New Interest	\$0.00
CURRENT BALANCE DUE	\$679.10

TERMS: Due and payable upon receipt of invoice. A late payment charge of 1 1/2% per month (18% Annual Rate) will be imposed on all past due accounts.

CANEPA AND SONS, INC.
 14384 Cuesta Court
 Sonora, CA 95370
 (909) 532-1136
 License #425749

(W)

Invoice

Date	Invoice #
6/29/2015	00-8730

Bill To

Lake Don Pedro Community Service
 9751 Merced Falls Rd.
 La Grange, Ca. 95329

RECEIVED
 JUL 06 2015
 BY: AB

Acct. # 01-1-5020-535
 Drought-Wtr. Supply Emergency
Ricky Canepa

Quan...	Item Code	Description	Price Each	Amount
		Job Site: G - Ranchito Test Hole 1		
1	Mobilization	Mobilization and Demobilization	1,500.00	1,500.00
1	Conductor	12" Conductor Casing	1,850.00	1,850.00
260	Drill Well-C	8" Well Drilling - Per Foot	34.50	8,970.00
60	Drill Well-T	12" Well Drilling - Per Foot	68.50	4,110.00
60	Steel casing	8" .188 Wall Steel Casing - Solid and Perforated includes gravel pack	28.50	1,710.00
1	San. Seal	Sanitary Seal	3,000.00	3,000.00
1	Extra/Well	Rental of Air Compressor	5,000.00	5,000.00

If you have any questions please call Ricky Canepa at (209) 532-1136. Thank you for your business!

Total \$26,140.00

Payments/Credits \$0.00

Balance Due \$26,140.00

Service charge of 1 % per month will be charged on all accounts over 30 days past due, which is an annual percentage rate of 12%.

FOR YOUR
 CONVENIENCE
 WE NOW OFFER VISA OR
 MASTERCARD.

(W)

Warmerdam CPA Group

1500 Standford Avenue
Building "C"
Modesto, CA 95350
209-579-0306

RECEIVED
JUL 06 2015

BY: AB

Lake Don Pedro Community Services District
9751 Merced Falls Road.
LaGrange, CA 95329

Acct. # 01-1-5020-535
Drought- Wtr. Sup. Emergen

Invoice No. 13129
Date 6/30/2015
Client No. 2403

Payment is Due Upon Receipt

SERVICE

Accounting services - Water Drought

Current Amount Due	\$	448.00
Prior Balance		<u>0.00</u>
Total Amount Due	\$	<u><u>448.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
448.00	0.00	0.00	0.00	0.00	448.00

"Referrals are the best compliment you can give"
Thank You

Njirich & Son's, Inc.

19970 Kelly Drive
 Sonora, CA 95370
 209-533-2268

Invoice

DATE	INVOICE #
5/18/2015	03738

BILL TO
PETER J. KAMPA DON PEDRO WATER LINE REPAIR 9751 MERCED FALLS ROAD LA GRANGE, CA 95329

JOB#	TERMS
WATER LINE	DUE UPON RE...

DATE	DESCRIPTION	HOURS	RATE	AMOUNT
6/19/2015	LABOR - MARTY	8	68.00	544.00
6/19/2015	OVERTIME LABOR - MARTY	0.1	86.00	8.60
6/19/2015	TRUCK & TOOLS	8.5	15.00	127.50
<p>Approved for partial payment \$17,000 - Account 5020-535 (Medina Well, Phase 2 Task 2) \$33,000 - Account 1090-306 (Service Line Replacement CIP) Note: Service Line Replacement cost to be reimbursed if 2015 IRWMP grant successful</p> <p>Peter J. Kampa <small>Digitally signed by Peter J. Kampa DN: cn=Peter J. Kampa, o=Kampa Community Solutions, LLC, ou, email=peterjkampa@gmail.com, Date: 2015.06.25 18:07:59 -07'00'</small></p>				

THANK YOU FOR YOUR BUSINESS!	Total	\$68,220.90
------------------------------	--------------	-------------

INVOICE
Binkley Associates, Inc.



CONSULTING ENGINEERS

HYDRAULICS * WATER RESOURCES * WATER AND SEWAGE FACILITIES

Lake Don Pedro Community Services Dist.
9751 Merced Falls Road
La Grange, CA 95329

Date: 6/11/2015

Invoice No.: 06-15-04

RE: Water Supply Emergency - 2014 Drought

For Professional Services: May 2015

	Quantity	Rate	Amount
Acct: 01-1-5020-535: Emails with Client and KJ and forwarding of information to both. Conference calls. Memo to Board regarding Medina Well. Work on intake booster pump #2 drawings and specs. Research send intake flow data to MID. See attached spreadsheet for breakdown.			
Senior Engineer	16.8	175.00	2,940.00
Total Professional Services			2,940.00

*# Acct. # 01-1-5020-535
Drought- Wtr Supply Emerg*

TOTAL DUE THIS INVOICE

\$2,940.00

Due upon presentation per agreement
PLEASE REMIT

P.O. BOX 70897 * SUNNYVALE * CALIFORNIA 94086 * (408) 257-9252

Breakdown of Time by Project, Phase, and Task

Invoice #06-15-04

Date: 6/10/15

Project Name	Phase of Work	Task	Hours	Hourly Rate \$	Total \$
Well #2	1	6	1.66667	175	291.67
Medina Well	1	6	3.16667	175	554.17
Wells 3 & 4	1	6	1.66667	175	291.67
Drought: Other			10.3	175	1802.50
Invoice Total:			16.80		2940.00

*(Deep water intake, Barrett Intake mods, etc)

Thank You
For Your Business!

Copy King PRINTERS

INVOICE # 2444

1037 W. Orangeburg Ave., Modesto, CA 95350 • (209) 526-9812 • Fax (209) 526-8150 • email: glenn@copyking.comcastbiz.net

CUSTOMER NAME Lake Don Pedro DATE 6/08/15

ADDRESS _____

CITY _____ STATE _____ ZIP _____

PHONE _____ FAX _____

EMAIL _____ ORDERED BY Anne Kynodie

P.O. Number: _____ Pick-Up Call Ship Date Due: _____
 Deliver Ship

Description:

No. Originals	Quantity	Sides	Color Ink	SIZE			Other	Type	STOCK Weight	Color	Unit Price	Amount
				11"	14"	17"						
3	1430	(2/1)		X					20	W		286.00

Water Rest info

RECEIVED
JUN 08 2015

(W)

BY: AB Acct. #01-1-5020-535
Drought-
Water Supply Emerg

- Typesetting
- Composition • Pasteup
- Plates
- Negatives
- Binding
- Roundcorner
- Collating
- Folding
- Stapling
- Padding
- Cutting
- Drilling
- Scoring
- Numbering
- Perforating
- Others

THIS IS AN INVOICE:

Net 30 Days. All invoices are due and payable in 30 days. Statements are sent only as a courtesy to our customers. A Service Charge of \$2.00 or 1.5% Per Month, or 18% Per Annum will be added to all Past Due Accounts. If you have any questions regarding your account please Phone 526-9812. Thank You.

RECEIVED BY: Jose L. Linares DATE: 6-8-2015

Sub-Total 590.00
Tax 44.99
Total _____
S & H _____
Deposit _____
TOTAL DUE 634.99

Warmerdam CPA Group

1500 Standiford Avenue
Building "C"
Modesto, CA 95350
209-579-0306

W

Lake Don Pedro Community Services District
9751 Merced Falls Road.
LaGrange, CA 95329

RECEIVED
JUN 05 2015

BY: AB

Invoice No. 13076
Date 5/31/2015
Client No. 2403

01-1-5020-535
Drought - Wtr Sup Emerg

Payment is Due Upon Receipt

SERVICE

Business consulting-Water Drought

Current Amount Due	\$	560.00
Prior Balance		<u>0.00</u>
Total Amount Due	\$	<u><u>560.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
560.00	0.00	0.00	0.00	0.00	560.00

"Referrals are the best compliment you can give"
Thank You

Finance Committee Meeting Notes
Lake Don Pedro Community Services District
9751 Merced Falls Road
June 15, 2015 at 10:00 a.m.

The Finance Committee of the Lake Don Pedro Community Services District held a committee Meeting at the Lake Don Pedro Community Services Board Room, 9751 Merced Falls Rd., La Grange, CA 95329.

Directors present: Day, and Hankemeier

Also present: IGM P. Kampa

Also present: Staff S. Marchesiello

Also present: Tim Seufert - NBS Government Financial Group

The meeting was called to order at 10:00 a.m.

1. Review of the preliminary draft Budget for Fiscal Year 2015/2016

Items 1 & 2 were combined together in the discussion.

2. Discussion of the scope of work and information/evaluations needed for development of a comprehensive water rate study and consideration of hiring a financial consultant to prepare the evaluation and rate plan.

Items 1 & 2 were combined together in the discussion. Items discussed included: A dedicated reserve policy, a new funding source changes the overall budget amount and the amount of money in each of the grant programs has to be redone, reduced revenue verses increasing expenses, the district's current fees, the history of the outside place of use, consideration of a drought rate structure, connection fees and cost sharing with metered lots and vacant properties, the life of the infrastructure, the processes of conducting a prop 218, how private companies have less restrictions for what they charge and rates can increase significantly if they take over a water district, variations in assessments for metered lots compared to vacant lots, and the comparison of an assessment fee verses a special tax fee.

The committee members agreed to have GM P. Kampa and Tim Seufert discuss a draft proposal of the scope of work for the development of a comprehensive water rate study and bring it before the finance committee in July.

3. Discussion of a comprehensive modification to the monthly financial reporting to the Board.

Items discussed included: The next fiscal year the financials should be more concise, various reporting methods, providing the bottom line numbers, the cash position and how the District is performing to the budget.

4. ADJOURNMENT: 12:10 p.m.

Regular Meeting / Public Hearing Minutes of the Board of Directors
Lake Don Pedro Community Services District
9751 Merced Falls Road
June 15, 2015, 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 Regular / Public Hearing Meeting at the Lake Don Pedro Community Services Board Room, 9751 Merced Falls Rd., and La Grange, CA 95329.

President Johnson called the meeting to order at 1:05 a.m.

Directors present: Johnson, Day, and Hankemeier, and Ross

Also present: IGM P. Kampa

Also present: Staff S. Marchesiello

2. PUBLIC COMMENT:

One public member spoke

3. PRESENTATION ONLY:

a. Presiding Officer's Report

President Johnson spoke regarding his attendance at the Tuolumne County IRWMP meeting. He commented that Pete Kampa is doing a good job at representing us and at the last meeting we voted to use some of our reserves to finish Well #2 and the Medina property. He stated, with that decision and Pete's insight and direction it allowed us to go out for another grant and not "muddy the waters". It eliminated delays for Well #2 and the Medina property. He also announced the Special Meeting held at the high school June 17, 2015.

b. Interim Manager's Report: Peter J. Kampa

Presented by IGM P. Kampa

A consensus of the Board was reached for the General Manager to periodically put a "Managers Message" article in the paper in order to provide the community with updates regarding the District. The frequency and topic of the articles is left to the General Manager's discretion

c. Chief Plant Operator's Report: R. Gilgo

Presented by IGM P. Kampa

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 May 2015 Treasurer's Report

b. Approval of the Minutes:

Special Board Meeting May 7, 2015

Regular Board Meeting May 18, 2015

c. Letter of appreciation to TUD for their assistance in responding to a recent pressure regulating valve failure.

Motion: To approve the consent calendar with the change on May 18th Regular Board Meeting Minutes, making a note that item D was moved up on the agenda before public comment

Votes: Carried 4-0

First: Hankemeier Second: Day

Ayes: Day, Hankemeier, Ross, and Johnson

Nays: None

5. DISCUSSION AND ACTION ITEMS:

- a. Approval of a Resolution authorizing the placing of availability and delinquent charges on the 2015/16 county tax rolls for collection.

Motion: To approve the recommended motion that the board approves all delinquent charges plus lien & release fees, to be sent to Mariposa and Tuolumne Counties to be placed on the 2015/2016 tax rolls for collection with the exception of any balances that have been paid prior to placing them on the tax rolls or any changes regarding the property. In addition, to have liens placed on those properties so as to meet the requirements of the counties and aid in collection of those fees.

Votes: Carried 4-0

First: Hankemeier Second: Day

Ayes: Hankemeier, Day, Johnson, and Ross

Nays: None

- b. Water Supply Emergency Status update and report on progress on emergency water supply projects.

No action taken – Report item only

- c. Approval of a Resolution authorizing application for Emergency Wells 3 and 4, the Water Service Line Replacement Project, and Water Conservation Program to the Department of Water Resources, Round 3 Integrated Regional Water Management Planning (IRWMP) Implementation Grant Program through both the Tuolumne-Stanislaus and Yosemite Mariposa IRWMP regions.

Motion: To approve Resolution xxxx authorizing application for emergency wells 3 and 4, the water service line replacement project, and Water Conservation Program to the Department of Water Resources, Round 3 Integrated Regional Water Management Planning (IRWMP) implementation grant program through both the Tuolumne-Stanislaus and Yosemite Mariposa IRWMP regions

Votes: Carried 4-0

First: Hankemeier Second: Day

Ayes: Hankemeier, Day, Johnson, and Ross

Nays: None

- d. Consideration of approval of a Task Order addition to the Agreement with Kennedy Jenks Consultants for the addition of work associated with the preparation of an Integrated Regional Water management grant application through the Department of Water Resources, for the Lake

Don Pedro Area Water Conservation Project, and the Lake Don Pedro CSD Water Service Line Replacement Projects.

Motion: To approve a task order addition to the agreement with Kennedy Jenks Consultants for the addition of work associated with the preparation of an integrated regional water management grant application through the Department of Water Resources, for the Lake Don Pedro Area Water Conservation Project, and the Lake Don Pedro CSD Water Service Line Replacement projects.

Votes: Carried 4-0

First: Hankemeier **Second: Johnson**

Ayes: Hankemeier, Johnson, Day and Ross

Nays: None

- e. Approval of a budget amendment to the Agreement with Kennedy Jenks Consultants for the Water Supply Emergency Project.

Motion: To approve of a budget amendment to the agreement with Kennedy Jenks Consultants for the water supply emergency project

Votes: Carried 4-0

First: Hankemeier **Second: Day**

Ayes: Hankemeier, Day, Johnson, and Ross

Nays: None

- f. Approval of a Resolution authorizing the purchase of real property needed for the Emergency Water Supply Project, property information: Owner – Medina, Location -1620 Zarzamora St., La Grange, CA 95329, Mariposa County Assessor’s Parcel No. 020-290-009-0.

Motion: To approve resolution xxxx authorizing the purchase of real property needed for the emergency water supply project located at 1620 Zarzamora, Mariposa County Assessor’s Parcel No. 020-290-009-0

Votes: Carried 4-0

First: Hankemeier **Second: Day**

Ayes: Hankemeier, Day, Johnson, and Ross

Nays: None

Break 3:38 p.m. – 3:49 p.m.

- g. Discussion of the status of development of a District water loss audit protocol.

No action taken – Report item only

- h. Approval of a Resolution rescinding Resolution 2013-4 regarding the prohibition of committing water supply outside the Merced Irrigation District’s Lake McClure water supply place of use.

Motion: To approve resolution xxxx rescinding resolution 2013-4 regarding the prohibition of committing water supply outside the Merced Irrigation District's Lake McClure water supply place of use.

Votes: Failed 2-2

First: Johnson Second: Hankemeier

Ayes: Johnson and Hankemeier

Nays: Day and Ross

- i. Approval of a Resolution revised the District credit card use policy.

Motion: To approve resolution xxxx to revise the District credit card use policy

Votes: Carried 4-0

First: Hankemeier Second: Day

Ayes: Hankemeier, Day, Johnson, and Ross

Nays: None

- j. Consideration of appointment to replace a board member and fulfill their position on the Board.

Motion: To authorize staff to send a thank you letter to previous board member Jean Hedge and call for the appointment for replacement, authorize the publication of the necessary material in two newspapers, with the closing date for applications July 17th and the interviews will be conducted July 20th during the regular scheduled meeting

Votes: Carried 4-0

First: Day Second: Hankemeier

Ayes: Day, Hankemeier, Johnson, and Ross

Nays: None

- k. Approval of a Resolution removing Director Jean Hedge as a bank account signatory.

Motion: To approve resolution xxxx to remove previous Director Jean Hedge as a bank account signer

Votes: Carried 4-0

First: Johnson Second: Hankemeier

Ayes: Johnson, Hankemeier, Day and Ross

Nays: None

- l. Approval of a Resolution containing the amended mandatory water conservation measures approved at the May 18, 2015 Board meeting.

A consensus of the board was reached to table the item until the next regular scheduled meeting

**Special Meeting Minutes of the Board of Directors
Lake Don Pedro Community Services District**

NOTE SPECIAL MEETING LOCATION

**Don Pedro High School, Multipurpose Room
3090 Merced Falls Rd
LaGrange, CA 95329**

June 17, 2015 at 6:00 p.m.

The intent of this meeting is to provide a public forum to inform community members of the current status of the drought related water supply emergency, review the status of emergency water supply projects, and to clarify the District's current water conservation requirements. Public comments and questions will be encouraged at the appropriate time(s) during the meeting as determined by the Board President.

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 the Don Pedro High School, Multipurpose Room, Merced Falls Rd., La Grange, CA 95329.

President Johnson called the meeting to order at 6:00 p.m.

Directors present: Day, Ross, and Johnson

Directors Absent: Hankemeier

Also present: IGM p. Kampa

Also present: Staff S. Marchesiello

2. WATER SUPPLY STATUS UPDATE:

- a) Presentation on the current water supply situation, District water supply improvement projects and water supply contingency plans

Items 2 & 3 were combined

3. DISCUSSION REGARDING CURRENT WATER CONSERVATION REQUIREMENTS

Items 2 & 3 were combined together in the discussion and presentation. A Public Hearing was conducted and received input and comments from the public. The presentation was given by GM P. Kampa. Please see attached.

4. ADJOURNMENT: 7:22 p.m.

10283 Jalapa Way
La Grange, CA 95329

July 7, 2015

LDPCSD Board of Directors
9751 Merced Falls Road
La Grange, CA 95329

RECEIVED
JUL 07 2015
LA.....SM.....

My search for a position that can occupy my available time and can positively impact the local community has led me to submit for the vacant position on the Board of Directors as advertised at the last public meeting.

As you will notice from my attached resume I have a long and distinguished background in the supervision and management of diverse teams as a Sr. Manager in the United States Air Force. I am certain that the new perspective and guidance that I bring to the table will assist in establishing policy and provide oversight to the Lake Don Pedro Community Services District Employees while positively impacting the community directly. I am direct and understand the importance making informed decisions.

In short, I believe that I am the ideal candidate to not only fill this vacant position but posses the tools that will fit well in to the team. My self-motivation, quick learning and the wide variety of skill sets that I posses are something that you will not regret adding to the equation. I look forward to discussing together how we can all take the Lake Don Pedro Community Services District to new heights.

Thank-you in advance for your consideration and I look forward to speaking with you soon.

Sincerely,

James A. Sult
(209) 589-0431

James A. Sult
10283 Jalapa Way, La Grange, California 95329
(209) 589-0431
jimsult@gmail.com

SUMMARY:

Retired (24 yr.) US Air Force Master Sergeant who is able to and effectively lead personnel from diverse backgrounds. Recognized by superiors, peers, and customers as results driven with strong technical, business, program management, and ethical qualifications. Proven ability to set goals and build teams of professionals ensuring maximum efficiency, performance and output.

KEY QUALIFICATIONS:

- Management
- Ethical
- Leadership
- Communication
- Professional
- Detail Oriented
- Policy
- Team Building
- Logistics

EXPERIENCE:

United States Air Force
Departmental Manager– Japan

5/2008 – 10/2014

- Utilized 12 years of management/supervisory background to oversee professional development, supervision, performance evaluation and disciplinary actions as #1 choice Employee Relations Manager within 300+ person military organization.
- Sr. Supervisor while assigned to 107-person Department of Defense (DoD) maintenance unit. Planned/prioritized work schedules, assigned personnel to work crews and ensured properly trained individuals were available for time sensitive aircraft repair projects.
- Validated compliance and safety at 7 overseas U.S. military installations. Meticulously evaluated 500+ processes against standards and completed detailed Senior Air Force leader reports for review while assisting in non-compliance corrections.
- Led departmental Safety team in the completion of 270+ compliance inspections. Recognized as “Outstanding Safety Team” 2011 by headquarters inspectors.
- Authored/Implemented 3 guidance policies. Detailed job completion criteria and oversight for logistics and maintenance organization. Minimized non-compliance
- 15 years experience in Emergency/Crisis Management

- Skilled in MS-Office applications and use of general office equipment. Conceptualized and assisted in the development of a MS-Access management and training database that compiled 32 separate tools in to 1 stop information shop.

United States Air Force

Quality Assurance Supervisor - Japan, Louisiana

5/2003 – 5/2008

- Supervised the inspection and job performance of 16 personnel in 4 different agencies while simultaneously accounting for 8K line items valued \$412M.
- Provided superb customer service to 140 ammunition account holders. Coordinated delivery/inspection schedules, solved difficult logistical and transaction issues.
- Developed load plan and re-distribution of Department of Defense assets worth \$102M. Completed the safe movement and ensured security during 2-month project.
- Committed to local community projects and events. Volunteered for base and local city activities. Vested in making things better than previously accepted.
- Co-Founded Hand-In-Paw 501c3 organization. Recruited a dedicated group of volunteers and saved the lives thousands of pets in the Bossier City, Louisiana community.

INTERESTS AND HOBBIES:

- Certified U.S. Soccer Federation referee for youth, high school and adult levels. Called upon to provide expertise and training to Murphy's and Angels Camp youth referees.
- American/Japan ambassador. Provided English lessons at Japanese Elementary Schools.

AWARDS AND RECOGNITION:

- Lt. General Leo Marquez, Senior Non-Commissioned Officer of the Year **2011-2013**
- Air Mobility Operations Group, Outstanding Professional of the Year **2010**
- Bossier City, Louisiana Patriot of the Year **2007**

SPECIALIZED TRAINING & EDUCATION

- B.S. Occupational Safety and Health *(expected)* **Dec 2016**
- Non-Commissioned Officer Academy (Leadership & Management II) **2004**
- U.S. Air Force Airman Leadership Course (Leadership & Management I) **1996**

RECEIVED
JUL 16 2015

7-9-2015

BY: *Sm*

TO: Board of Directors of the Lake Don Pedro Community Services District

RE: Application of Russ Warren for consideration as a Member of the Board

The drought has led me to understand that my experience can be an asset to our community. I am a creative problem solver and seek cost effective and practical solutions. As a homeowner and customer of the District my desire is to help with the current water crisis and work for the benefit of our community. The drought presents a unique opportunity that can be exploited to strengthen our infrastructure while providing a stable water supply for future growth.

Work experience:

- U.S. Army– Air traffic controller
- Food, dairy, confection plant– Plant engineer & Corporate engineer
- Liquid processing system and component sales for food, beverage, baking, cosmetic, chemical, & industrial applications. Includes ownership of Valley Industrial Process.
- Ability to design, source, install, and operate systems for liquids, steam, hydraulic, compressed air, vacuum, electric control and power, boilers and gas fired equipment, mechanical power transmission, HVAC, and industrial refrigeration.
- My specialty has been bulk liquid storage systems. These typically include receiving systems, custom storage tanks, pumps, distribution piping, and metering systems. Most were 6,000–35,000 gallon food grade systems for sweeteners or edible oils.
- Proven record of working within all regulatory codes including OSHA.
- Currently (5yrs.) Maintenance Manager at Sandvik Thermal Process.

Thank you for the consideration,



Russ Warren

13690 Barro Court, La Grange, CA 95329–9712

Home: rpwarren95@gmail.com 209 269–3096

Work: russ.warren@sandvik.com 209 536–6119

Lake Don Pedro Community Services District

Regular Meeting of July 21, 2015

AGENDA SUPPORTING DATA

Background

The District Finance Committee has recommended that the District secure a proposal for financial services related to a potential change in standby assessments and potential fee increases. A representative from NBS Government Financial Group attended last month's Committee meeting, during which time the scope of work for a potential service contract was discussed and recommended. The attached proposal reflects the scope of work and recommendation of the Finance Committee.

Recommended Motion

I move to approve a Resolution approving an agreement with NBS Government Financial Group pursuant to their proposal dated June 9, 2015.

Photo of Lake Don Pedro
Licensed under ccasa 3.0 unported
Author: Luzian Wild



Lake Don Pedro Community Services District

Lake Don Pedro Community Services District

Proposal for a

Water Rate and Fee Studies

July 10, 2015

OFFICE LOCATIONS:

San Francisco - Regional Office
870 Market Street, Suite 1223
San Francisco, CA 94102

Davis - Regional Office
140 B Street, Suite 5-292
Davis, CA 95616

Temecula - Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

Irvine - Regional Office
18012 Cowan Street, Suite 290
Irvine, CA 92614

Toll free: 800.434.8349

www.nbsgov.com





870 Market Street, Suite 1223
San Francisco, CA 94102
Toll free: 800.434.8349 (P) 415.391.8439

nbsgov.com

July 10, 2015

Mr. Pete Kampa
General Manager
Lake Don Pedro Community Services District
PO Box 3221
Sonora, CA 95370

SUBJECT: PROPOSAL FOR A WATER RATE STUDY

Dear Mr. Kampa,

This proposal is to prepare Water Rate, Standby Fee, and Connection Fee Studies for the Lake Don Pedro Community Services District (“District” or “CSD”). This proposal is intended to provide the services we’ve discussed recently, addresses the complex challenges related to the CSD’s water rates and long-term financial viability of the District.

Our proposal is structured to specifically evaluate the District’s critical issues, as well as the District’s underlying policies and assumptions, with the goal of focusing on alternatives and recommendations that best meet the District’s needs in a critical path timeline

Our approach includes working closely with key District staff and any consultants in developing appropriate rate design alternatives, final recommendations, and clearly communicating the pros and cons of the alternatives. Because of Proposition 218 and several recent water rate-related legal challenges, we believe it is important to build a solid administrative record to support the proposed rates.

EXECUTIVE SUMMARY

NBS’ proposal offers the CSD the following benefits and advantages:

1. **DEDICATED PROJECT TEAM:** NBS offers a team of senior consultants: Greg Clumpner (project manager), and Kim Boehler (senior consultant) as well as Tim Seufert and Pablo Perez, will conduct and complete these studies for the District *from start to finish*. We also offer other proven staff consultants who will support the technical tasks for the overall success of these studies.
2. **GOING THE EXTRA MILE:** NBS’ most valuable qualification is our record of satisfied clients, as demonstrated by our client references. We are genuinely concerned about the project’s success and your satisfaction. Because of this, we often go beyond what is expected of a consultant, including:
 - Refining our approach and tailoring the schedule to what works best for the District.
 - Understanding how recent changes to laws and regulations may affect the study.
 - Working with you as partners, and paying attention to your concerns.
 - Striving to educate District staff and key stakeholders as needed.
 - Soliciting your active involvement in the work, yet respecting your time by not burdening you with unnecessary requests.

3. **TAILORED PROJECT APPROACH:** Our scope of work addresses the District's specific challenges, and provides a creative approach we believe will enhance the value of this effort and the success of the efforts, including:
- **Reviewing the District's Current Policies** to make sure they are in-line with industry standards and proposing improvements where needed in order to ensure the District has a sufficient and stable source of revenue to fund water utility operations and infrastructure renewal and replacement going forward.
 - **Reviewing Fixed vs. Variable Cost Allocations** to be clear about how fixed and variable costs are recovered through fixed charges and volumetric rates, as well as how these costs are allocated to each customer class. Additionally, from a legal perspective, recent water-rate related court rulings (particularly the San Juan Capistrano appellate court ruling) should be well understood and considered when evaluating rate structure alternatives.
 - **Drought Surcharges and Drought-Stage Rates** will address both the District's short-term revenue concerns and longer-term revenue sufficiency as the drought continues. Whether adopting these surcharges/rates as an emergency measure, prior to implementing a new rate structure, will be evaluated and discussed with District staff.
4. **TECHNICALLY SOUND RATE STUDY TASKS:** Working with similar agencies throughout the State, we understand the various approaches that can and have been used in similar studies. Based on the 30-years of experience of our project manager, along with our close ties with legal experts in the water industry, our proposal offers sound and implementable solutions.

Thank you for considering our proposal. We would welcome the opportunity for a more detailed discussion of our ideas for meeting the District's rate issues. Please do not hesitate to contact Greg Clumpner, our proposed Project Manager, at either 530.297.5856 (cell), 800.676.7516 (office) or at gclumpner@nbsgov.com if you have any questions.

Sincerely,


Greg Clumpner
Project Manager



Tim Seufert
Managing Director

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A. PROJECT UNDERSTANDING

PROJECT UNDERSTANDING

The CSD's service area was subdivided back in the 1960's as a planned development. Developers constructed the initial system, much of which was unfortunately sub-standard construction. New home construction largely came to a halt about 10 years ago due to the general economic downturn. The District currently has about 1,412 active water accounts, with about 1,600 lots ready to build but not currently active water customers.

The District is currently facing loss of reservoir supplies and is developing additional sources of supply that involve both construction of capital infrastructure and additional future operating costs. In light of continued uncertainty of future supplies and costs, the District needs to develop both short- and long-term solutions to cover the costs of fixed and variable costs.

The District charges a pre-Prop 218 standby fee of \$60 per acre up to \$180 maximum for undeveloped parcels. There are some out of service area water clients. Approximately 70% of the District's water rate revenue is from potable water sales, and 30% from fixed service charges. The District is currently mandated to reduce water consumption by 50%, which obviously has a severe impact on water rate revenue. From a priority standpoint, it makes sense to address the study tasks in the following order:

- Develop updated financial requirements and conduct a cost of service analysis
- Evaluate rate structure alternatives that can address the revenue shortfalls
- Re-evaluate the standby fee and propose a new and improved method/fee
- Update water rates through the Prop 218 process
- Re-evaluate the connection fee (at a later time, TBD)

The proposed scope of work in the following section is intended to address these priorities.

Excerpt from the recent

MARIN COUNTY GRAND JURY REPORT ON SEWER SYSTEMS:

Summary: The Grand Jury conducted a survey of all wastewater agencies in Marin (except the park services), with the intention of shedding light on the operational, financial and governance aspects of these agencies. [They] also inquired about [the agencies'] experiences cooperating with each other and their views on consolidation.

City of Sausalito Rate Study: The City of Sausalito completed a Rate Study (February 27, 2014 [conducted by NBS]) and adopted a resolution in March 2014 whereby their rates will be increased over a 5-year period and a volumetric charge, based on annualized winter water consumption, will be incorporated into the base rate. The approach taken by this study could be considered by other agencies looking at rate increases and how to incorporate a usage element.

Grand Jury Findings: The City of Sausalito's Rate Study (February 27, 2014 [conducted by NBS]), presents a combination of fixed and variable fees to meet capital improvement projects and create greater equity among ratepayers.

Grand Jury Recommendations: The City of Sausalito share its rate study dated February 27, 2014, with all the collection agencies in Marin County.

Full report:

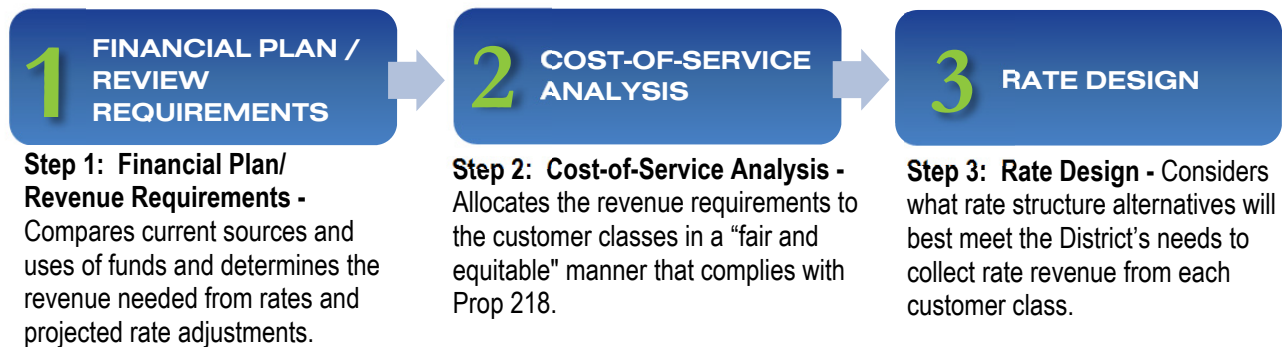
<http://www.marincounty.org/depts/gj/reports-and-responses/reports-responses/2013-14/-/media/Files/Departments/GJ/Reports%20Responses/2013/SewerScoop1.pdf>

B. PROPOSED SCOPE OF WORK

PROJECT APPROACH

Figure 1 shows the three basic components of a water rate study and the order in which each step is completed. Our proposed scope of work will follow this logical order, beginning with establishing the revenue requirements for the District. A detailed scope of work is provided below.

FIGURE 1. PRIMARY COMPONENTS OF A RATE STUDY



NBS will plan to work cooperatively with the District to develop financial plans and rate recommendations that are well-suited to the District’s needs and can be confidently defended from both a technical and legal perspective. New rate alternatives will emphasize those that are practical and implementable. With this objective in mind, some of the key background issues to consider include:

- **Financial Plan** – Developing a sufficient and sustainable financial plan that ensures the financial health of the District while also balancing the affordability of water rates. Balancing sources of funds for capital projects with rate increases is a key component in this task.
- **Rate Design** – Rate design is a critical part of this study and we will carefully evaluate the District’s existing rate structure and develop alternatives for improving the current design, such as:
 - **Restructuring Fixed Charges** – Meter-size-based fixed charges will be calculated based on industry standards.
 - **Developing Tiered Volumetric Charges** – NBS will evaluate tiered volumetric rate alternatives to more effectively encourage water conservation as well as comply with the recent City of San Juan Capistrano case restrictions on how tiered rates can be developed. This will require a careful analysis of water consumption data in order to provide a sound basis for setting tier breakpoints, the price differential between tiers, and the types of cost collected within each tier. Typical customer bills for low-, average- and higher water users will be provided to help assess the fairness and equity of various tiered rate alternatives.
 - **Fixed vs. Variable Rates** – The amount of rate revenue collected from fixed vs. volumetric charges significantly affects both revenue stability and conservation objectives. Therefore, NBS will carefully review the amount of revenue collected from fixed vs. variable charges and the impacts of various rate alternatives on revenue stability and water conservation goals.
 - **Drought Rates** – We will assess the role of and need for drought rates in the District’s overall rate objectives. This includes addressing revenue sufficiency during a continued drought, as well as considering how best to motivate customers to reduce consumption and meet supply limitations. We believe there are two components the District should consider: (1) immediate drought

surcharges, intended to address the short-term revenue concerns that mandated reductions in water use will cause, and (2) drought rates that correspond to Board-declared drought stages related to longer-term supply restrictions.

- **Achieving Long-Term Revenue Sufficiency and Stability** – While there are many rate-related tasks and concerns involved with rate studies, well-designed financial plans and rate structures are essential for providing long-term revenue stability. By ensuring that accurate financial, billing, and water consumption data is used to double-checking that proposed rate structures actually generate sufficient revenues, NBS will take responsibility for performing the highest quality analysis, and developing clear and concise reports and presentations.

DETAILED WORK PLAN

NBS will provide the leadership necessary to guide District staff and Board members through the various options, key issues, and how other California communities are addressing similar problems. Ultimately, we want the District to be confident that it is taking reasonable and prudent steps in developing rates and fees that best meet the needs of District's shareholders.

This section details NBS' proposed methodology and scope of work. These tasks serve as the basis for the proposed budget.

PHASE 1 – WATER RATE STUDY

TASK 1. KICKOFF MEETING AND DATA COLLECTION

Task Objectives: Clearly communicate and work with District staff to obtain necessary data and review study objectives, tasks, and schedule.

Task Deliverables:

- Data request to District staff prior to the kick-off meeting.
- Review of initial data provided.
- Kick-off meeting with District staff.
- Preliminary plan for Board workshops and public outreach.

The kick-off meeting will be used to review and discuss the data from the District's billing and accounting system and data requirements in general. The data the District will need to provide includes customer accounts, meter sizes, monthly consumption records for each customer, total rate revenue collected, and financial data typically reported in financial statements.

TASK 2. REVIEW OF CURRENT RATES AND POLICIES

Task Objectives: Work with District staff to review and evaluate the District's current rate structures, reserve funds, and related policies at the beginning of the study. This will help set the direction for the study with a greater degree of clarity and avoid unnecessary complications when the final results are presented to the Board and public. For example, policies related to basic equity and fairness, revenue stability vs. water conservation, drought-related supply reductions, and the level of funding for capital repair and replacement costs.

Task Deliverables:

- Assessment of *current reserve funds* and target year-end balances.
- Assessment of *current rate structures* (pros and cons, areas for improvement, etc.).
- Assessment of *equity* of the rates for the various customer classes.
- Assessment of *conservation impacts* (current rates and potential new rate designs).

- Assessment of current *rate-related policies* compared to industry practices and how they may relate to possible rate alternatives.
- Recommendations for changes to and/or additional policies for the Board to consider adopting, as well as a greater degree of direction on rate alternatives for further evaluation.

TASK 3. FINANCIAL PLAN AND REVENUE REQUIREMENT ANALYSIS

Task Objectives: Prepare a detailed financial plan that details the District's revenues, expenditures, reserves, debt coverage ratios, capital improvement costs, repair and replacement costs and net revenue requirements. Based on our review of reserve fund policies, those changes will be incorporated into the financial plan in order to better evaluate the District's current financial management concerns.

Task Deliverables:

- A 20-year financial projection model that will serve as a financial "roadmap" for the District.
- Summary of current and projected net revenue requirements.
- Establish reserve fund policies and targets, such as operating, planning and construction, water supply reliability, rate stabilization, repair and replacement, debt service and capital reserves.
- Projected year-end reserve fund levels.
- Calculated debt service coverage ratios.

This financial plan will lay the groundwork for the cost-of-service and rate design analyses addressed in Tasks 4 and 5. The following subtasks are anticipated:

- **Projected Revenues and Expenditures** – Using a cash-basis reflecting the District's system of accounts, NBS will prepare a 20-year projection of revenues and expenses, and increases in rate revenue needed to meet all obligations. This will provide the District with the financial planning tools needed for smoothing out future rate increases and maintaining appropriate reserve fund levels in light of revised budget projections.
- **Evaluate Reserve Fund Sufficiency** – NBS will evaluate the sufficiency of existing reserve funds, target reserves, reserve fund policies, and related issues such as debt service coverage ratios. We will provide recommendations for reserve fund targets such as operating, capital rehabilitation/replacement and rate stabilization, in addition to recommending strategies for spend-down criteria.
- **Review Capital Improvement Funding** – NBS will incorporate the capital improvement plans, and evaluate the timing, costs, and available reserves and grant funding used to pay for various projects. We will work with District staff to develop a well-conceived approach to funding these capital needs

Figures 2, 3 and 4 are *generic* examples of the types of charts and tables we use to summarize these results (District's chart of accounts will serve as the basis for the actual analysis and tables).

Figure 2. Summary of Five-Year Revenue Requirements and Rate Increases

Summary of Sources and Uses of Funds and Net Revenue Requirements	Budget	Projected				
	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Sources of Water Funds						
Rate Revenue Under Prevailing Rates	\$ 15,203,655	\$ 15,315,705	\$ 15,429,586	\$ 15,546,465	\$ 15,685,153	\$ 15,828,338
Non-Rate Revenues	599,330	635,770	600,769	575,976	571,953	571,970
Total Sources of Funds	\$ 15,802,985	\$ 15,951,475	\$ 16,030,355	\$ 16,122,441	\$ 16,257,107	\$ 16,400,308
Uses of Water Funds						
Operating Expenses	\$ 12,791,032	\$ 13,197,960	\$ 13,312,000	\$ 13,813,880	\$ 14,928,296	\$ 15,546,000
Debt Service	498,608	489,138	488,652	490,108	492,153	463,855
Rate-Funded Capital Expenses	-	3,515,232	7,310,656	5,620,544	5,217,171	4,346,899
Total Use of Funds	\$ 13,289,640	\$ 17,202,330	\$ 21,111,308	\$ 19,924,532	\$ 20,637,620	\$ 20,356,754
Additional Revenue from Rate Increases	-	765,785	1,581,533	2,450,511	3,561,824	4,565,472
Surplus / (Deficiency) after Rate Increase	\$ 2,513,346	\$ (485,070)	\$ (3,499,420)	\$ (1,351,580)	\$ (818,690)	\$ 609,026
Projected Annual Rate Increase	0.00%	5.00%	5.00%	5.00%	6.00%	5.00%
Debt Coverage After Rate Increase¹	4.25	1.30	1.30	1.30	1.30	1.30
Net Revenue Requirement²	\$ 12,690,310	\$ 16,566,560	\$ 20,510,539	\$ 19,348,556	\$ 20,065,667	\$ 19,784,784

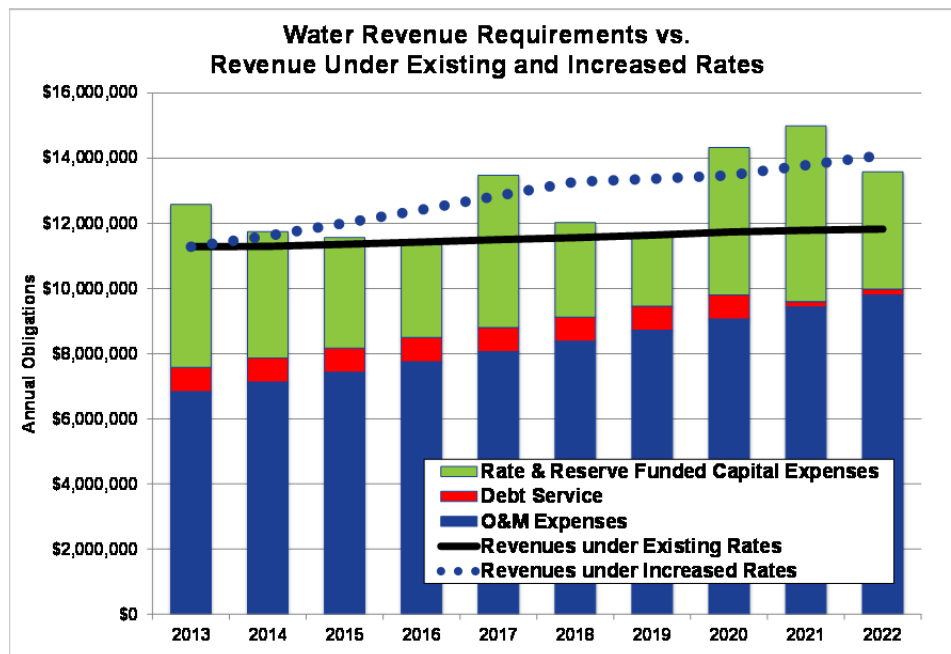
1. Includes use of cash reserves for coverage calculation purposes only.

2. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from water rates.

Figure 3. Summary of Five-Year Reserve Fund Balances

Ending Reserve Fund Balances and Recommended Reserve Targets	Budget	Projected				
	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Operating Reserve	\$ 1,708,000	\$ 1,586,173	\$ 1,781,660	\$ 1,938,000	\$ 1,605,258	\$ 2,095,000
<i>Recommended Minimum Target</i>	<i>1,708,000</i>	<i>1,781,000</i>	<i>1,858,000</i>	<i>1,938,000</i>	<i>2,015,000</i>	<i>2,095,000</i>
Capital Rehab & Replacement Reserve	\$ 1,726,922	\$ 1,426,100	\$ 1,372,500	\$ 1,952,055	\$ 1,336,200	\$ 1,777,507
<i>Recommended Minimum Target</i>	<i>1,565,400</i>	<i>1,426,100</i>	<i>1,372,500</i>	<i>1,320,100</i>	<i>1,336,200</i>	<i>1,249,300</i>
Debt Reserve	\$ 536,949	\$ 536,949	\$ 536,949	\$ 536,949	\$ 536,949	\$ 536,949
<i>Recommended Minimum Target</i>	<i>536,949</i>	<i>536,949</i>	<i>536,949</i>	<i>536,949</i>	<i>536,949</i>	<i>536,949</i>
Total Ending Balance	\$ 3,971,871	\$ 3,549,223	\$ 3,691,110	\$ 4,427,004	\$ 3,478,408	\$ 4,409,456
Total Recommended Minimum Target	\$ 3,810,349	\$ 3,744,049	\$ 3,767,449	\$ 3,795,049	\$ 3,888,149	\$ 3,881,249
Surplus / (Deficit)	\$ 161,522	\$ (194,827)	\$ (76,340)	\$ 631,955	\$ (409,742)	\$ 528,207

Figure 4. Summary of Revenue Requirements and Existing vs. Proposed Rates



TASK 4. CONDUCT COST OF SERVICE ANALYSIS

Task Objectives: Equitably allocate the revenue requirements to each customer class (i.e., meter size) and determine the cost of providing water service to each of these classes.

Task Deliverables: Cost of service summary tables, to be incorporated into the rate design. This analysis provides a critical component necessary for establishing a defensible administrative record for cost-based water rates.

The revenue requirements will be equitably allocated to individual customer classes based on industry standard methodologies. We will review the District's existing customer classes and analyze the historical characteristic of each customer class to determine if any changes should be made, in order to comply with industry standards. If there are any changes to the customer classes resulting from the review of the current rate structures and customer characteristics (i.e., incorporating single-, multi-family and commercial, etc.), these changes will be incorporated into this analysis. The main components of the cost-of-service analysis are as follows:

Functionalization/Classification of Expenses – Functionalizing the expenses means arranging costs into basic categories, such as source of supply, treatment, transmission, and distribution, as well as administrative and overhead costs. Once the costs have been functionalized, they are then classified to their various cost components, such as fixed capacity, variable (commodity), or customer related costs, as illustrated in Figure 5.

Figure 5. Classification of Water Revenue Requirements

Budget Categories	Total Revenue Requirements	Commodity	Capacity	Customer	% Allocation		
	2013/14	(COM)	(CAP)	(CA)	(COM)	(CAP)	(CA)
Operating Expenses							
Administration	\$ 1,623,270	\$ 600,610	\$ 762,937	\$ 259,723	37%	47%	16%
Purchased Water	\$ 704,330	\$ 704,330	\$ -	\$ -	100%	0%	0%
Water Treatment	\$ 5,919,390	\$ 3,788,410	\$ 2,130,980	\$ -	64%	36%	0%
Water Distribution	\$ 4,950,970	\$ 1,584,310	\$ 1,584,310	\$ 1,782,349	32%	32%	36%
Subtotal: Operating Expenses	\$ 13,197,960	\$ 6,677,660	\$ 4,478,228	\$ 2,042,072	51%	34%	15%
Other Expenses							
Debt Service	\$ 489,138	\$ 244,569	\$ 244,569	\$ -	50%	50%	0%
Rate Funded Capital	\$ 3,515,232	\$ 1,757,616	\$ 1,757,616	\$ -	50%	50%	0%
TOTAL REVENUE REQUIREMENTS	\$ 17,202,330	\$ 8,679,845	\$ 6,480,412	\$ 2,042,072	50%	38%	12%
<i>Less: Non-Rate Revenues</i>	<i>\$ (476,925)</i>	<i>\$ (240,644)</i>	<i>\$ (179,666)</i>	<i>\$ (56,615)</i>	<i>50%</i>	<i>38%</i>	<i>12%</i>
Net Revenue Requirements	\$ 16,725,404	\$ 8,439,201	\$ 6,300,747	\$ 1,985,457			
Allocation of Revenue Requirements	100%	50%	38%	12%			

Allocation of Costs to Customer Classes – These costs are then allocated to individual customer classes based on allocation factors specific to each cost classification, producing fixed and variable revenue requirements for each customer class. These allocations will be used for the actual rate calculations. Figure 6 describes the allocation factors that will be developed in this phase of the analysis and used to allocate costs.

Figure 6. Example of Allocation Factors

Cost Classification Category	Commodity	Capacity	Customer
Allocation Factors	Water Consumption by Customer Class	Peak Water Use	Number of Accounts by Customer Class
Types of Costs	<i>Costs associated with the consumption of water over time.</i>	<i>Costs associated with the maximum demand required at one point in time or the maximum size of facilities required to meet this demand.</i>	<i>Costs associated with having customers connected to the system.</i>
Examples of Costs	<ul style="list-style-type: none"> • Variable Cost of Purchased Water • Electricity • Chemicals 	<ul style="list-style-type: none"> • Primarily capital facilities • Fixed cost of purchased water 	<ul style="list-style-type: none"> • Meter Reading • Customer Billing • Customer Service

As a result of applying the allocation factors to the cost classifications, the revenue required from each customer class is accumulated by customer class, as shown in Figure 7.

Figure 7. Allocation of Revenue Requirements to Customer Classes

Customer Class	Classification Components			Total
	Commodity	Capacity	Customer	
Net Revenue Requirements	\$ 9,730,242	\$ 4,823,021	\$ 1,528,227	\$ 16,081,490
	61%	30%	10%	100%
Single-Family Residential	\$ 6,251,321	\$ 3,230,845	\$ 1,284,960	\$ 10,767,126
Multi-Family Residential	\$ 490,683	\$ 206,841	\$ 57,405	\$ 754,929
Commercial	\$ 2,988,238	\$ 1,385,335	\$ 185,862	\$ 4,559,436
Total	\$ 9,730,242	\$ 4,823,021	\$ 1,528,227	\$ 16,081,490

TASK 5. RATE DESIGN ANALYSIS

Task Objectives: Based on the potential new rate alternatives resulting from Task 2, we will develop three rate structure alternatives that fairly and equitably meet total revenue requirements in addition to incorporating the District’s broader rate design goals and objectives.

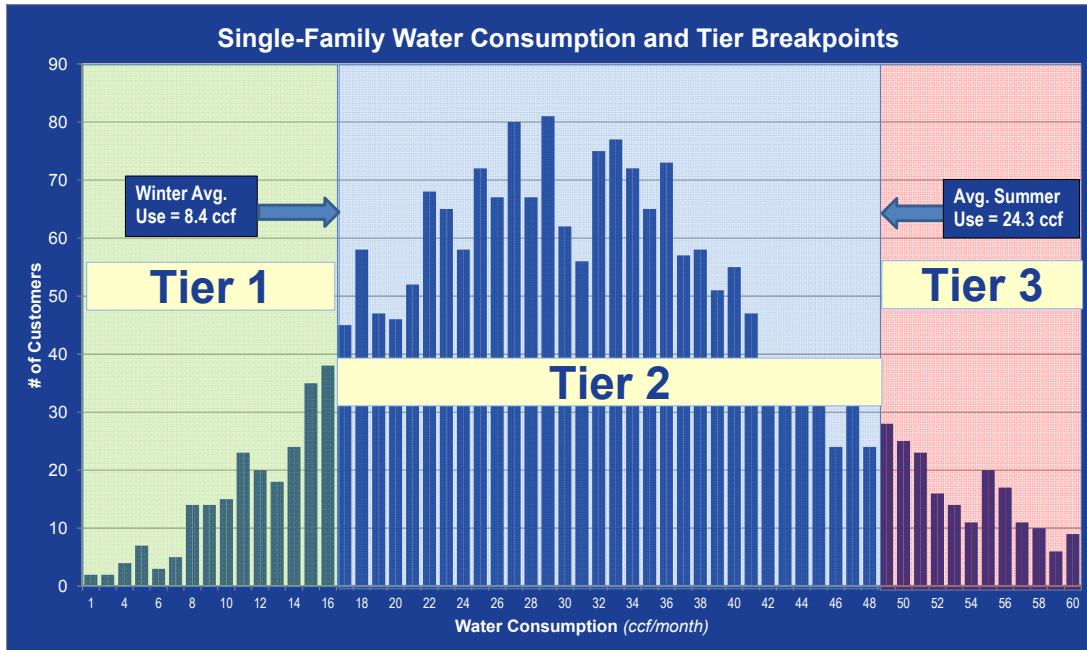
Task Deliverables: Rates for the three rate structures, including the evaluation of the pros and cons of various rate structure alternatives.

Along with a discussion of the pros and cons of the rate alternatives, NBS will also discuss the amount of revenue collected from fixed vs. volumetric charges. If tiered volumetric charges are a viable option, we will evaluate the price differential between tiers, the total quantities of water included in each tier, and amount of revenue collected in each tier. Rate design recommendations will also illustrate the impacts on monthly bills of low-, average- and high-use customers.

5.1 Evaluate Consumption Patterns – NBS will perform a detailed analysis that will identify the number of accounts for each meter size at various levels of consumption and the total water use that would occur within each tier. The District’s most recent water consumption data will be used for this analysis.

This type of data analysis ensures an accurate projection of the revenue that will be collected within each tier, and allows for testing various rate structure alternatives (e.g., changing tier breakpoints and rates) in order to accurately design water rate tiers and recover sufficient revenues. Figure 8 illustrates the type of distribution curve that summarizes the number of customers by consumption level.

Figure 8. Consumption Distribution Analysis



5.2 Calculate Fixed and Volumetric Charges – Fixed costs consider the number of accounts, equivalent meters, and the number and size of meters. In contrast, variable costs are typically allocated in proportion to consumption.

We note that although a strict cost-of-service methodology would determine the percentages of rate revenue collected from fixed and variable rates, other factors are typically considered in this process. Other factors include revenue stability, water conservation goals, ease of understanding, and ease of administration. NBS will recommend a rate structure that provides a balance between fixed and variable charges, with the goal of recovering all or a significant portion of fixed costs from fixed charges and variable costs from variable charges, while also encouraging water conservation.

Figures 9, 10 and 11 illustrate how the rate-design analysis recovers customer costs based on the total number of meters, capacity costs from each meter size based on the hydraulic capacity, and how commodity costs are recovered from customers based on water consumption.

Figure 9. Example of Fixed Charges Calculations

Meter Size	Number of Meters	Hydraulic Capacity Factor ¹	Total Equivalent Meters	Fixed Service Charges		
				Customer Costs (\$/Acct/ mo.)	Capacity Costs (\$/Acct/ mo.)	Total Fixed Service Charge
5/8 x 3/4 inch	34	0.67	23	\$4.50	\$13.02	\$17.52
3/4 inch	30,207	1.00	30,207	\$4.50	\$19.53	\$24.03
1 inch	14,295	1.67	23,825	\$4.50	\$32.55	\$37.05
1 1/2 inch	1,280	3.33	4,267	\$4.50	\$65.09	\$69.59
2 inch	2,314	5.33	12,341	\$4.50	\$104.15	\$108.65
3 inch	190	10.00	1,900	\$4.50	\$195.27	\$199.77
4 inch	96	16.67	1,600	\$4.50	\$325.46	\$329.96
Total	48,516		79,109			

Figure 10. Example of Commodity Rate Calculations

(This chart will reflect the District's meter sizes rather than single-family, multi-family, and commercial accounts)

Customer Classes	Number of Accounts	Projected Water Consumption ¹	Target Revenue Requirement	Uniform Commodity Rates (\$/hcf)	Proposed Rate Structure
Single-Family Residential	23,257	6,396,362	\$ 6,251,321	\$0.977	Tiered
Multi-Family Residential	1,039	502,068	\$ 490,683	\$0.977	Uniform
Commercial	3,364	3,057,570	\$ 2,988,238	\$0.977	Uniform
Total	27,660	9,956,000	\$ 9,730,242	--	--

1. Assumes all customer classes will consume 5% less water than in FY 2012/13 due to conservation efforts.

Figure 11. Example of Single-Family Residential, Three-Tier Rate Calculations

(This chart will reflect the District's meter sizes rather than single-family accounts)

Water Customer Class	Single-Family Tiers	Upper Tier Breakpoint	Price Differential Between Tiers	Projected Water Consumption	Proposed Commodity Rates (\$/hcf)	Tier Revenue Generated
Single Family Residential	Tier 1	11.0 hcf/mo.	--	2,686,499	\$0.416	\$1,118,250
	Tier 2	36.0 hcf/mo.	50%	2,443,475	\$1.281	\$3,129,777
	Tier 3	-	24%	1,266,388	\$1.582	\$2,003,294
Total	--	--	--	6,396,362	--	\$6,251,321

Criteria for Choosing the “Right” Rate Design – Revenue sufficiency and stability are critical components to consider when evaluating rate designs. In projecting future rates and rate increases, NBS’ approach is a conservative one in which we want to ensure that there are no significant under-collections of rate revenue, which represents a “worse-case” scenario. Erring on the conservative side (i.e., one where there is a greater chance of over-collecting revenue than under-collecting) would potentially enable the District to reduce future rate increases, but would not leave the utility reserves under-funded.

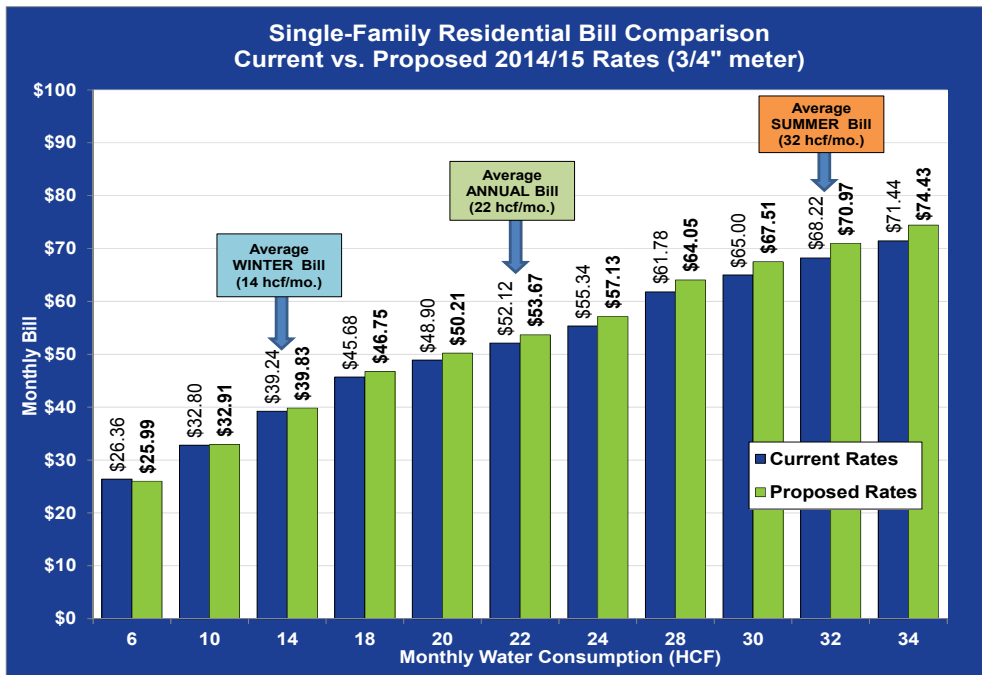
The criteria that NBS will consider and discuss with the District in developing a recommended rate structure include:

- How costs allocated to fixed and volumetric rates, which affects revenue stability.
- How summer peaking patterns are reflected in water rate design.
- How meter sizes are used in calculating fixed charges.
- The amount of revenue that should be collected within each tier.
- How to address “price elasticity” reductions in water use in response to rate increases.
- Impacts on monthly customer bills.

The rate structure alternatives selected for a detailed analysis will, in the end, provide the basis for comparing monthly customer bills for the current and alternative rate structures. However, rate alternatives will be “revenue neutral” because they will all collect the same amount of revenue.

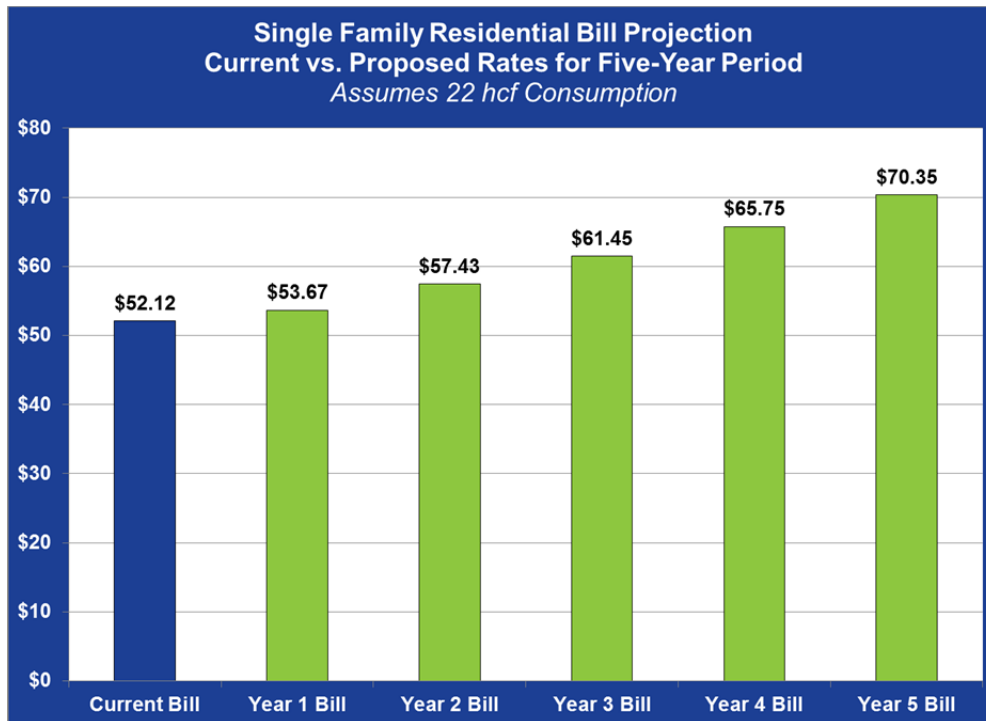
5.3 Comparison of Monthly Water Bills – We will prepare an analysis of monthly water bills for various types of customers (meter sizes) with low-, average-, and high-water usage under each rate alternative evaluated in the study. This analysis is useful when evaluating the effects of different rate structures on customers, as illustrated in Figure 12.

Figure 12. Example of Monthly Bill Comparison



Five-Year Rate Schedule – We will provide the District with a rate schedule that includes proposed rates for the next five years. We will also provide a projection of the typical bill for the five year period, as illustrated in Figure 13.

Figure 13. Example of Monthly Bill Projection



5.4 Prepare Drought Water Rates

We note that “drought rates” have different components. For example, drought “surcharges” calculate an additional charge to offset revenue reductions associated with reduced water sales, while “drought rates” are prepared in conjunction with drought stages and are intended to encourage conservation and provide (or ensure) revenue stability during stages of drought.

Drought Surcharges – This is an immediate surcharge that the District can/should implement for the purpose of addressing the possibility of revenue shortfalls due to the State-mandated reductions. Adoption of this surcharge would not need to wait until the rest of the rate study is completed. After this surcharge is adopted, the drought rates (below) would then be adopted along with other recommended changes to the rate structure.

Drought Rates – This task will develop a drought rate structure to ensure that it will accommodate the recommended changes in the financial plan and cost-of-service analysis. NBS will work with District staff to develop rate structures that consider and reflect the District’s specific water shortage issue. Figure 14 illustrates how the key factors might be incorporated in a process that calculates the volumetric rates needed at various drought-stages to achieve both the necessary reductions in consumption levels and still produce sufficient revenues. Key factors include: (1) reductions in water sales that are price-induced vs. non-price mechanisms (i.e., voluntary reductions), (2) normal water sales vs. price-induced reductions needed, (3) estimated price elasticities at each drought stage, and (4) drought-stage volumetric rates.

Figure 14. Example: Calculating Drought-Stage Volumetric Rates

Components of Drought Rate Calculations	Drought Stages			
	Stage 1	Stage 2	Stage 3	Stage 4
Needed Savings per Drought Stage	10%	20%	30%	40%
Annual Water Sales (hcf/year)				
Normal Water Sales	100,000 hcf	100,000 hcf	100,000 hcf	100,000 hcf
<i>Reduction in Water Sales Needed</i>	<i>10,000 hcf</i>	<i>20,000 hcf</i>	<i>30,000 hcf</i>	<i>40,000 hcf</i>
Calculating Volumetric Rate Adjustments				
Estimated Price Elasticity	(0.15)	(0.20)	(0.30)	(0.40)
<i>Increase in Volumetric Rate Needed</i>	<i>26.7%</i>	<i>50.0%</i>	<i>60.0%</i>	<i>75.0%</i>
Calculated Drought-Stage Volumetric Rates				
Volumetric Rates (Non-Drought)	\$2.73	\$2.73	\$2.73	\$2.73
<i>Volumetric Rates for Each Drought Stage</i>	<i>\$3.46</i>	<i>\$4.10</i>	<i>\$4.37</i>	<i>\$4.78</i>

TASK 6. PREPARE A WRITTEN STUDY REPORT

Task Objectives: Prepare draft and final reports.

Task Deliverables: Draft and Final Reports for review by District Staff that include our final recommendations for the financial plans, rate and fee structures. Sufficient information will be provided in the report for staff, the Board and the public to review and understand the study.

We will prepare draft and final rate study reports that include proposed rates for the next five years, although the financial models will cover a 20-year period. An executive summary and introduction will present the purpose of the report and results of the study. Tables, graphs, and charts will be used as appropriate, but the emphasis will be on providing a clear, concise and understandable report that will provide the District with a thorough administrative record that addresses:

- Findings and recommendations.
- Overall study methodology, with reference to AWWA M1 Manual and industry standards as needed.

- Overview of financial operation of the District for the past five years and current financial condition.
- Description of the capital improvement program, as provided by the District.
- Five year financial plan, including a revenue and expense projection.
- Supporting justification in the form of calculation tables that a judge and general public can easily follow.
- Appropriate figures and tables summarizing key aspects and results of the study.
- Proposed new water rate structure that is based on cost-of-service principles, including meeting the following criteria:
 - Providing adequate revenue from rates.
 - Adopting new rates that are both defensible and equitable across customer classes.
 - Includes a multi-year adjustment schedule using a clearly defined inflationary formula that does not exceed the cost of service.

We will provide an electronic file in Microsoft Word of the draft report that includes the preliminary results of the study and alternative rates for the District’s review and comment. Once we receive the District’s comments¹, we will incorporate those comments into a final report and provide the District with an electronic copy, along with ten (10) printed copies.

TASK 7. MEETINGS AND PRESENTATIONS

7.1 Meetings with District Staff

Task Objectives: Facilitate study progress, communication of results, and meet with District staff.

Task Deliverables: In addition to the kickoff meeting, provide one (1) on-site meeting with District Staff to review work products and study progress.

NBS proposes to have two on-site progress meetings with District staff to review initial work products and gain input from Staff on the direction of the study, including the kick-off meeting in Task 1. We also expect to have regular phone conversations with District staff to discuss how the study is proceeding, get input from Staff, and prior to the public meetings to review and discuss the study’s initial results and work products.

7.2 Board Presentations

Task Objectives: Effectively communicate with the Board of Directors and the public as needed to successfully complete the study.

Task Deliverables: Provide up to two (2) on-site presentations with the Board of Directors as requested.

NBS will plan to provide two (2) workshops with the Board of Directors to receive input from them and respond to questions prior to asking for formal approval of the recommended rates. We will prepare material for the board presentations, including PowerPoint presentations. We propose the following presentations for this process:

1. Presentation of the initial rate study results; seek direction on proposed changes to the rate structure from the Board.
2. Attend and present at the Board meeting when Board action to adopt the rates is planned.

¹ *We assume the District’s comments will be returned to NBS in the electronic Word file using track-changes mode, and that District staff will resolve any of their internal differences prior to returning this file.*

PHASE 2 – STANDBY FEE STUDY

TASK 1. DEVELOPMENT OF METHODOLOGY

Task Objectives: Analyze financials with District staff to develop an approach for a Standby Fee.

Task Deliverables: Parcel database, revenue needs, standby fee allocation method.

1. **Project Initiation** – NBS will review financial and cost of service data developed under Phase 1 for development of the standby charge.
2. **Develop Parcel Database** – A database will be developed which includes all parcels of land within the District's boundaries. This database will be developed based upon the records of the County Assessor, the District's current standby charge parcel database and will include information on ownership, development status, land use, area and other property characteristics which will be required for the development of the standby charge program.
3. **Determine Total Revenue Needs** – Based upon the financial review, NBS will identify the level of revenue which the District would like to generate from the new Standby Charge Program.
4. **Develop Standby Charge Cost Allocation Methodology** – A recommended methodology will be presented by NBS to District staff for their consideration.

TASK 2. REPORT AND RESOLUTION PREPARATION

Task Objectives: Develop supporting materials for presentation to the Board and public.

Task Deliverables: Report, presentation materials.

- a) **Prepare Report and Fee Resolution** – Based upon the recommended Standby charge program, NBS will prepare a report which describes the basis for the establishment of the Standby Charge, and specifies how the fee will be calculated for each class of property within the District.
- b) **Develop Presentation Materials** – NBS will prepare a memo which describes the process for the adoption of the new Standby Charge, the basis for the fee and the mailed property owner balloting process.

TASK 3. PROPOSITION 218 SERVICES

Task Objectives: Prepare notices and ballots for the required approval process.

Task Deliverables: Notices, ballots, tabulation and summary of results.

- a) **Prepare Property Owner Notices** – NBS will prepare a draft of the Property Owner Notice and Ballot for review by the District and its legal counsel which is in compliance with the requirements of California Law, including the requirements of SB 321. The notice will:
 - show the proposed charge to be levied on the parcel and its duration;
 - the total charge to be collected from all parcels;
 - provide a general description of the services or improvements to be funded by the charge and how the charge was calculated for each parcel;
 - include the phone number and address of who the property owner can contact to receive additional information about the charge;
 - specify the date, time and location of the public meeting and hearing to be held regarding the charge;

- advise the property owner that if a majority protest exists then the charge will not be imposed; and;
 - explain how the majority protest and ballot tabulation process works.
- b) **Tabulation of Ballots** – NBS will work with the District Secretary to develop specific procedure for the receipt, handling and tabulation of ballots. Following the close of the public hearing, we will tabulate the ballots received, prepare a summary tabulation for presentation to the Board and prepare a resolution confirming the property owner ballot results.

District's Responsibilities. The District shall furnish NBS with any pertinent information that is available to the District and applicable to the Services. The District shall designate a person to act with authority on its behalf in respect to the Services. The District shall promptly respond to NBS' requests for reviews and approvals of its work, and to its requests for decisions related to the Services. The District understands and agrees that NBS is entitled to rely on all information, data and documents (collectively, "Information") supplied to NBS by the District or any of its agents, contractors or proxies or obtained by NBS from other usual and customary sources including other government sources or proxies as being accurate and correct and NBS will have no obligation to confirm that such Information is correct and that NBS will have no liability to the District or any third party if such Information is not correct.

PHASE 3 – CONNECTION FEE STUDY

The final scope of services will be provided at a later date.

C. PROJECT BUDGET & SCHEDULE

PROJECT BUDGET

EXHIBIT A. PHASE 1 – WATER RATE STUDY PROJECT BUDGET

PROJECT BUDGET - Don Pedro CSD Water Rate Study					
Rate Study Tasks	Consultant Labor (Hours)			Grand Totals	
	Project Manager (Clumpner)	Asst. PM/ Senior Consultant (Boehler)	Utility Rate Analyst (Narayanan / Henry)	Consultant Labor (Hrs.)	Consultant Costs (\$)
<i>Hourly Rate</i>	\$235	\$170	\$135		
Task 1 – Kickoff Meeting and Data Collection	6.0	4.0	8.0	18.0	\$3,170
Task 2 – Review of Current Rates and Policies	6.0	2.0	-	8.0	\$1,750
Task 3 – Financial Plan and Revenue Requirements	4.0	6.0	16.0	26.0	\$4,120
Task 4 – Conduct Cost-of-Service Analysis	6.0	10.0	30.0	46.0	\$7,160
Task 5 – Rate Design Analysis					
5.1 Evaluate Consumption Patterns	2.0	4.0	14.0	20.0	\$3,040
5.2 Calculate Fixed and Volumetric Charges	4.0	10.0	16.0	30.0	\$4,800
5.3 Comparison of Monthly Water Bills	1.0	2.0	2.0	5.0	\$845
5.4 Prepare Drought Water Rates	1.0	4.0	4.0	9.0	\$1,455
Task 6 – Prepare a Written Study Report	8.0	8.0	2.0	18.0	\$3,510
Task 7 – Meetings and Presentations					
7.1 - One Meeting with District Staff	6.0	2.0	-	8.0	\$1,750
7.2 - Two Board Presentations	12.0	4.0	-	16.0	\$3,500
Task Totals	56.0	56.0	92.0	204.0	\$35,100
Reimbursable Expenses ¹					\$0
GRAND TOTAL NOT TO EXCEED (Rounded)	56.0	56.0	92.0	204.0	\$35,000

1. Travel and other direct expenses are included in our labor rates.

EXHIBIT B. PHASE 2 – STANDBY FEE STUDY PROJECT BUDGET

PROJECT BUDGET - Lake Don Pedro CSD Standby Charge					
Rate Study Tasks	Consultant Labor (Hours)			Grand Totals	
	Project Manager (Clumpner)	Director (Seufert / Perez)	Consultant (McCargo)	Consultant Labor (Hrs.)	Consultant Costs (\$)
<i>Hourly Rate</i>	\$235	\$205	\$130		
Task 1 – Initiation	6.0	12.0	12.0	30.0	\$5,430
Task 2 – Report and Resolution Preparation	4.0	12.0	8.0	24.0	\$4,440
Task 3 – Proposition 218	4.0	16.0	20.0	40.0	\$6,820
Task Totals	14.0	40.0	40.0	94.0	\$16,690
Reimbursable Expenses ¹					\$2,000
GRAND TOTAL NOT TO EXCEED (Rounded)	14.0	40.0	40.0	94.0	\$19,000

1. Primarily printing and postage of ballots, depending on type and materials sent

PHASE 3 – CONNECTION FEE STUDY

To be provided at a later date.

EXPENSES

Customary out-of-pocket expenses will be billed to the District at actual cost to NBS. These expenses may include, but not be limited to, mailing fulfillment, postage, reproduction, telephone, travel, meals and various third-party charges for data, maps, and recording fees.

ADDITIONAL SERVICES

The following table shows our current hourly rates. Additional services authorized by the District but not included in the scope of services will be billed at this rate or the then applicable hourly rate.

Title	Hourly Rate
Director	\$ 205
Senior Consultant/Engineer	160
Consultant	140
Analyst	120
Clerical/Support	95

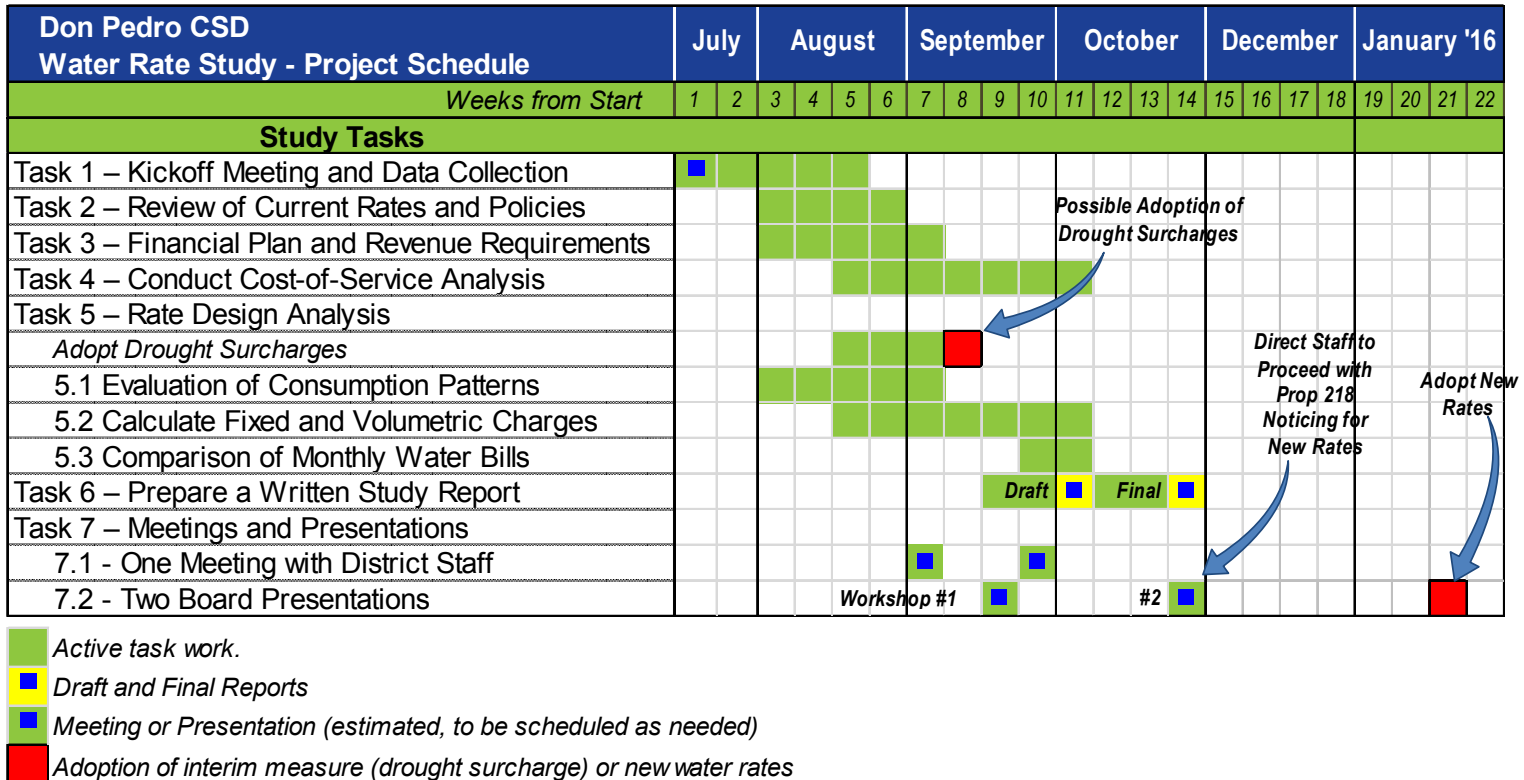
TERMS

Services will be invoiced monthly as tasks are completed. Expenses will be itemized and included in the next regular invoice. Payment shall be made within 30 days of submittal of an invoice. If payment is not received within 90 days simple interest will begin to accrue at the rate of 1.5% per month. Either party can cancel contracts with 30 days written notice.

PROJECT SCHEDULE

The following schedule is an overview of our proposed schedule for the Phase 1 water rate study. We will plan to further discuss a detailed schedule (which includes Phases 2 and 3) at the kick-off meeting along with the expected timing for individual tasks:

EXHIBIT C. PHASE 1 – WATER RATE STUDY PROJECT SCHEDULE





helping communities fund tomorrow

From the flow of water to the flow of revenue

NBS helps facilitate the intricate balancing act that keeps communities running strong. We develop smart solutions for municipalities, and for the public they serve.

NBS consultants and engineers have provided focused consulting, assessment engineering, special assessment software, ongoing administration, financial analyses and related support to over 300 public agencies. Our Financial Consulting practice focuses primarily on cost recovery mechanisms and supporting justification for various agency revenue streams; including user and regulatory fees, overhead cost allocation analysis, rate studies for municipal water, sewer, storm drainage and solid waste utilities, financial plans for public utilities, system capacity and development impact fees. The ultimate goal of NBS is to ensure quality results for the local public agency so that they are seen as serving their constituents in an exemplary manner.

Navigating the laws, codes and regulations affecting local governments requires guidebooks. And so we wrote two, coining new industry phrases and capturing definitions that have become a ready resource for local government professionals. The *NBS Rates, Fees and Charges Compendium* as well as the *NBS Special Financing Districts Primer* are both available for download free at www.nbsgov.com/expertise/publications.

Every year we keep things fresh by sponsoring content-rich workshops that bring industry insiders together to learn, share ideas and meet with their peers. The NBS University seminars are held annually. Well respected in their fields, our staff is often asked to speak at trade events and on panel discussions.

D. EXPERIENCE AND BACKGROUND

FIRM EXPERIENCE

Helping communities fund tomorrow. NBS was founded in 1996 by experienced finance and engineering professionals, and has worked with more than 300 public agencies to date. NBS is an independent consulting firm serving local governmental agencies, including cities, towns, counties, municipal utilities, and special purpose districts. The ultimate goal of NBS is to provide support, expertise and solutions that allow these local agencies to focus on community needs and core services. NBS currently has 37 employees located in Temecula (corporate headquarters), Davis and San Francisco.

Our Financial Consulting Practice focuses primarily on cost recovery mechanisms and supporting justification for various agency revenue streams, including the following:

- ✓ Rate studies for municipal water, sewer, storm drainage and solid waste utilities.
- ✓ Financial plans for public utilities.
- ✓ System capacity and development impact fees.
- ✓ User and regulatory fees for a wide variety of local government programs and services.
- ✓ Overhead cost allocation analysis.

Services in this study will be performed in conformance with California-specific statutes and guidelines, including:

- ✓ Proposition 218, 26, and subsequent legislation and case law.
- ✓ Mitigation Fee Act (Government Code 66000 et seq., codified by "AB 1600").



EXHIBIT D. SAMPLING OF CALIFORNIA MUNICIPAL AGENCY CLIENTS

The following is a sampling of California municipal agency clients for which the proposed NBS project staff have completed similar work. Detailed descriptions and references for three recent projects can be found in Section E (Recent Projects and References) of this proposal.

Avila Beach CSD	City of Redding	County of San Mateo
Bellflower-Somerset MWD	City of San Carlos	Cucamonga Valley Water District
Calaveras County Water District	City of Santa Paula	Desert Water Agency
City of Arvin	City of Sausalito	Dixon-Solano Water Authority
City of Benicia	City of Seal Beach	El Dorado Irrigation District
City of Colton	City of Solvang	East Valley Water District
City of Culver City	City of Stanton	Hidden Valley Lake CSD
City of Davis	City of Taft	Humboldt CSD

City of East Palo Alto	City of Thousand Oaks	Pajaro/Sunny Mesa CSD
City of Fort Bragg	City of Vallejo	Rural North Vacaville Water District
City of Greenfield	City of Victorville	Suisun-Solano Water Authority
City of Lancaster	City of Waterford	Sussex County
City of Los Altos	City of Winters	Twenty-nine Palms Water District
City of Livermore	City of Yuba City	Valley of the Moon Water District
Mountain House CSD	County of Calaveras	West County Wastewater District
City of Pasadena		



MSRB Municipal Advisor: NBS is registered with the Municipal Securities Rulemaking Board (MSRB) as a Municipal Advisor.

As a new rule covered under the Dodd-Frank Wall Street Reform and Consumer Protection Act, any firm that is a provider of debt issuance support services must be registered with the Securities Exchange Commission (SEC) and MSRB in order to legally provide these related services.

E. RECENT PROJECTS AND REFERENCES

NBS presents the following recent, relevant project descriptions and references. We have also included reference letters towards the end of this section:

DESERT WATER AGENCY - PALM SPRINGS, CA WATER RATE ANALYSIS TO ADDRESS TRIBAL/NON-TRIBAL RATES



After completing an earlier Water, Sewer and Recycled Water Rate Study for the Agency, NBS recently completed a study focused on developing strategic rate calculation methodologies to meet the revenue requirements for the water utility. This study was necessary due to new federal regulations restricting local agencies from charging Indian Tribes for water service that resulted in legal challenges focusing on how to fund water charges for Tribal customers. If the new federal regulations are not overturned, the Agency may need to change their fundamental approach to water rates in order to adequately recover State Water Project and other operating and capital costs. NBS' primary task was evaluating specific water rate calculation methodologies, including re-structuring water rates for both Tribal and Non-Tribal customers.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Martin Krieger, Finance Director
Address: 10440 Ashford Street, Rancho Cucamonga, CA 91730
Phone: 760.323.4971
Email: martin@dwa.org

Desert Water Agency
MARTIN KRIEGER, CCMT
Finance Director

"The recently completed Rate Study that you prepared in January 2014 addressed the needs and concerns that we were encountering. Your expertise, professionalism, insight and thoroughness places you and NBS in the highest regard with the Board of Directors and Management staff of the Desert Water Agency."

CITY OF COLTON, CA WATER RATE AND CONNECTION FEE STUDY AND SEWER RATE STUDY FOR THE CITIES OF COLTON AND GRAND TERRACE



NBS is in the process of completing a Water Rate and Connection Fee Study for the City of Colton, and a recently completed a Sewer Rate Study for the Cities of Colton and Grand Terrace. The main concerns addressed in these studies were developing a funding plan for the water and sewer capital improvement programs which included the use of rate revenue, cash in reserves and new debt financing. A key component of the sewer rate study was developing a rate structure that would work for both Cities since the City of Colton is in the process of taking over the operation of Grand Terrace's sewer collection system, when it has historically only provided treatment in a wholesale capacity. With this change, the City of Colton is also taking over billing Grand Terrace customers for sewer service, therefore this study required thorough analysis of each City's customer usage characteristics in order to equitably allocate costs to each customer class and create a rate structure that is fair and equitable for both communities.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Amer Jakher, Public Works & Utility Service Director
Address: 160 South 10th Street, Colton, CA 92324
Phone: 909.370.5065
Email: ajakher@ci.colton.ca.us

CITY OF REDDING, CA

WATER, SEWER, AND SOLID WASTE RATE AND IMPACT FEE STUDY



NBS completed an extensive and highly visible cost-of-service study of water, sewer, and solid waste rates and system capacity charges. The City had not conducted a cost-of-service rate study in over 15 years, and this study addressed City policies and overall objectives in developing rate structure alternatives for the City to consider. A key part of this study was working with a City Council appointed Citizens Advisory Group that reviewed rate alternatives and provided recommendations to the Council. Key tasks included preparing financial/rate setting policies, financial plans, projecting net revenue requirements, cost-of-service analyses, and alternative rate designs.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Kent Manuel, Development Services Manager
Address: 777 Cypress Ave., Redding, CA 96001
Phone: 530.225.4170
Email: kmanuel@ci.redding.ca.us

City of Redding
KENT MANUEL,
Senior Planner

"As expected, both you and Kim Boehler displayed the superb technical knowledge needed to complete the study. Further, the willingness of each of you to go above and beyond most expectations by grinding through multiple iterations of the study as requested by the City on short notice was exemplary."

CUCAMONGA VALLEY WATER DISTRICT - RANCHO CUCAMONGA, CA

WATER RATE AND WATER & RECYCLED WATER CAPACITY FEE STUDIES



NBS is currently completing a Water Rate Study for the District. Key objectives of this study include developing a method for allocating costs to each component of the water rate, evaluating rate structure alternatives and the amount collected from fixed vs. variable charges, developing drought rates, and a new customer assistance program. In 2013, NBS also conducted a detailed evaluation of water and recycled water capacity fees. Key tasks in this study included reviewing existing capacity fee policies, evaluating existing capital assets along with the costs and timing of planned capital improvements, available capacity, reviewing alternative capacity fee methodologies, and recommending updated water and recycled water capacity fees.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Carrie Corder, Director of Financial and Administrative Services
Address: 10440 Ashford Street, Rancho Cucamonga, CA
Phone: 909.987.2591
Email: carriec@cvwdwater.com

CITY OF SANTA PAULA, CA

WATER AND WASTEWATER RATE STUDY



NBS recently completed a Water and Wastewater Rate Study for the City that addressed rate design issues (tiered water rates and residential sewer rates based on average winter water usage), revenue stability, and drought rates in order to respond to the projected reductions both supplies and consumption by City customers. Key tasks in this study included reviewing the potential impacts of growth, a buy-back of the City's DBOF sewer treatment plant, and policies to address leaks, low-income/senior rates. The study has included a series of public workshops where up to 200 customers attended to express their concerns and provide input to the study.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Brian Yanez, Interim Public Works Director
Address: P.O. Box 569, Santa Paula, CA 93601
Phone: 805.933.4212
Email: byanez@spcity.org

**CITY OF FORT BRAGG, CA
WATER, WASTEWATER AND STORM DRAIN RATE STUDY**



This study updated the City's 2008 water and sewer rate analysis, evaluated financial projections, cost allocations, and alternative rate structures. NBS worked cooperatively with City staff and the City's financial advisory committee to review the pros and cons of rate structure alternatives, propose new water and sewer rates, and review storm drain funding mechanisms based on industry practices; we recommended a simplified approach that provided sufficient funding for each of the three utilities.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Rosana Cimolino, Finance Director
Address: 415 North Franklin Street, Fort Bragg, CA 95437
Phone: 707.961.2825
Email: rcimolino@fortbragg.com

City of Fort Bragg
ROSANA CIMOLINO
Finance Director

"Greg and Kim communicated very effectively with staff to ensure that they understood the organizational structure and the different direct and indirect cost components. Presentations to committees and City Council were well-written and professional. Greg has excellent analytical and communication skills."

**SUSSEX COUNTY, DELAWARE
WATER AND SEWER RATE AND CONNECTION FEE STUDY**



NBS completed a Water and Sewer Rate and Connection Fee Study for Sussex County, Delaware. The County manages 28 separate Sewer Districts for which they operate and maintain capital infrastructure, assess service charges, assessments and connection fees. Key aspects of this study involved evaluating the sufficiency of the County's existing service and assessment charges to fully recover operating and capital costs, and creating a single connection fee for new customers who connect to the County's Sewer system. Extensive analysis was performed to develop fair and equitable assessment charges for each of the County's 28 Sewer Districts.

NBS staff: Greg Clumpner and Kim Boehler
Client contact: Jeff James, Director of Engineering Accounting
Address: Sussex County Administrative Office Building, 3rd Floor
2 The Circle, Georgetown, DE 19947
Phone: 302.855.7718
Email: jjames@sussexcountyde.gov

Sussex County
JEFF JAMES,
Director of Engineering
Accounting

"I think that the quality and responsiveness of the consulting service by NBS has been outstanding. It has been a pleasure working with Kim and Greg these past several months...a totally positive experience. Kim and Greg have gone the extra mile to make the study the best it can be."

Craig A. Ewing, President
James Cioffi, Vice President
Joseph K. Stuart, Secretary-Treasurer
Patricia G. Oygur, Director
Richard Oberhaus, Director



David K. Luker, General Manager-Chief Engineer
Best, Best & Krieger, General Counsel
Krieger & Stewart, Consulting Engineer

April 11, 2014

NBS
Greg Clumpner, Director
2010 Amador Ave.
Davis, CA 95616

Dear Greg;

The purpose of this letter is extend the Desert Water Agency's heartfelt appreciation to you and your staff for the outstanding efforts and guidance you have provided to us for the past four years. The recently completed Rate Study that you prepared in January 2014 (this was the third study that you have performed for us since 2010) addressed the needs and concerns that we were encountering. Your expertise, professionalism, insight and thoroughness places you and NBS in the highest regard with the Board of Directors and Management staff of the Desert water Agency.

From the initial meetings, to working through the complex details, to Board presentations and ultimately to the public workshops; you have far exceeded our expectations on what we hoped to achieve. In baseball terms (from a former player) you hit a grand slam for us.

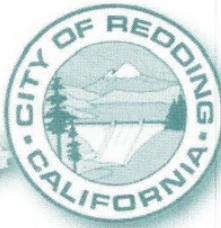
It is important for you and your dedicated staff to know how appreciative we are. When we are ready to initiate our next rate study or need additional consultant services, you will be the only phone call we make. Please share our comments with your staff.

Best,

Martin Krieger, CCMT
Finance Director

MK/km

CITY OF REDDING



DEVELOPMENT SERVICES DEPARTMENT

PLANNING DIVISION

777 Cypress Avenue, Redding, CA 96001-2718

P.O. Box 496071, Redding, CA 96049-6071

530.225.4020 FAX 530.225.4495

April 17, 2014
A-050

Mr. Greg Clumpner, Director
NBS
2010 Amador Avenue
Davis, CA 95616

Dear Mr. Clumpner:

I want to express my appreciation for the expertise and excellent customer service demonstrated by your firm in helping the City of Redding update its Water and Wastewater Development Impact Fee programs in 2013. As expected, both you and Kim Boehler displayed the superb technical knowledge needed to complete the study. Further, the willingness of each of you to go above and beyond most expectations by grinding through multiple iterations of the study as requested by City staff on short notice was exemplary.

I just wanted you to know that we appreciate your outstanding customer service and advice you provided to ensure that our program was successful.

Sincerely,

Kent Manuel
Senior Planner

KM:amf
Ltr14F-04-17L-GC



CITY OF FORT BRAGG

Incorporated August 5, 1889

416 N. Franklin St.

Fort Bragg, CA 95437

Phone: (707) 961-2823

Fax: (707) 961-2802

<http://city.fortbragg.com>

June 16, 2014

Mr. Greg Clumpner

NBS

Transmitted via email

Subject: Sincere appreciation for excellent consultant services

Dear Greg,

I would like to offer my sincere appreciation to you and your staff for the 2013 utility rate study and the recent follow-on services that NBS provided to the City of Fort Bragg. Yours was the third utility rate study that I have been involved with here in Fort Bragg and it was, by far, the most intelligible process and work product. You have an extraordinary ability to translate the complicated mechanisms involved in creating a financial plan and rate model into easily understood concepts. With your assistance, City staff and our City Council subcommittee were able to delve deeply into the rate structure and help define a model that met the City's varied financial and policy objectives.

Further, I would like to express my gratitude for the invaluable follow-on services that you provided to Fort Bragg over the past several months. You can only imagine our dismay when our Finance Department realized that the newly implemented water rates were not generating expected revenues. With your assistance, we discovered that the City's utility billing system had provided inaccurate account information for the rate model. Your ability to accurately troubleshoot the problem and to define multiple potential solutions really saved the day. Your patience and willingness to run alternative rate structures, again and again, was greatly appreciated.

Thank you and I hope we have the opportunity to work together in the future.

Sincerely,

A handwritten signature in blue ink that reads "Linda Ruffing". The signature is written in a cursive style with a long, trailing flourish at the end.

Linda Ruffing
City Manager

F. PROJECT TEAM

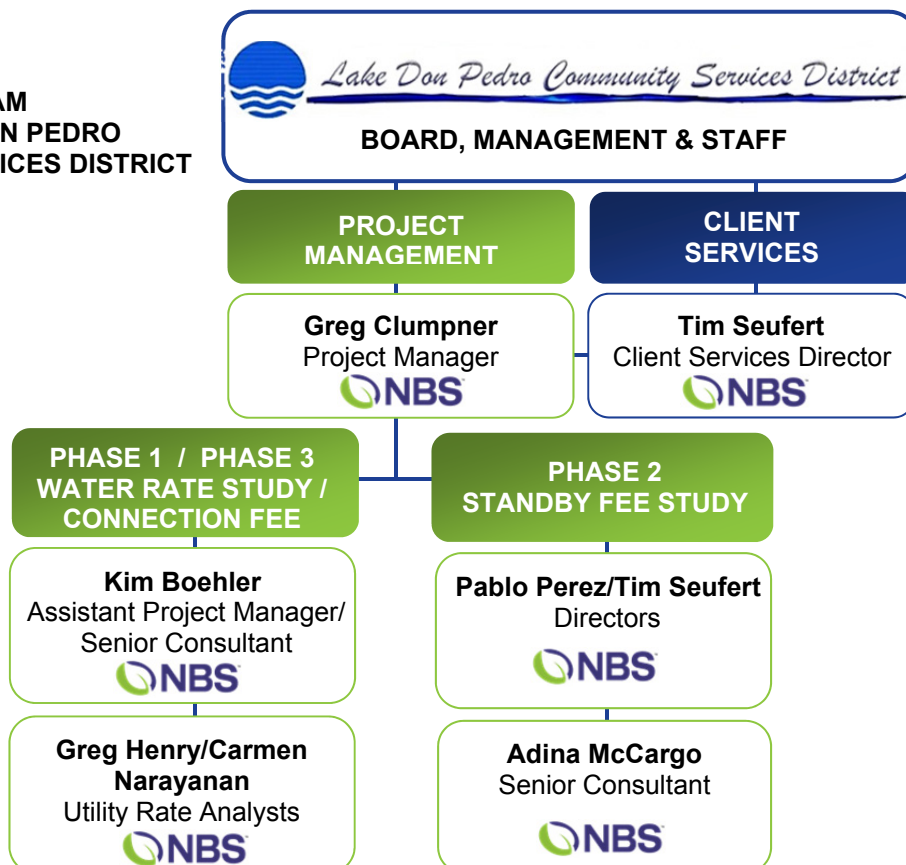
PROJECT TEAM QUALIFICATIONS

The NBS study team includes the expertise of two senior consultants: (1) a senior Project Manager, Greg Clumpner, who has over 30-years of experience working closely with water agencies on financial planning and rate design issues, and (2) an Assistant Project Manager, Kim Boehler, who brings over 8 years of experience at NBS, completing more than 80 similar, complex rate studies over the last four years. In addition, our Rate Analysts, Carmen Narayanan and Greg Henry, bring more than five years of local government and rate analysis experience and skills to this study and provides excellent support to Greg and Kim on technical tasks.

PROJECT TEAM ROLES AND RESPONSIBILITIES

In addition to having the expertise for resolving complex issues, our rate study team works cohesively and efficiently with our clients. We have the demonstrated ability to successfully complete studies similar to the District's. Besides treating our clients as partners, we work to develop an intimate knowledge of their needs in order to respond with strategic and timely solutions. The NBS Project Team has an in-depth understanding of all changes to laws, codes, and regulations affecting the District, including Proposition 218. As recognized leaders in their field, our team members are often asked to teach continuing education courses and assist distressed agencies. NBS can perform all tasks required to complete this project, and there will be no need for subconsultants. The functional relationships of our proposed project team are detailed below in Exhibit B. **Detailed resumes for key technical staff are provided in the Appendix.**

**EXHIBIT B.
NBS PROJECT TEAM
FOR THE LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT**



GREG CLUMPNER, PROJECT MANAGER

Project Role and Responsibilities: Mr. Clumpner will manage and direct the technical and administrative aspects of the project and will work closely with the District's project manager to develop the overall approach, consisting of technical rate alternatives best suited to the District's needs and creative options to consider. He and Kim Boehler will serve as the primary points of contact for the District staff. Mr. Clumpner's role will play a central part in evaluating alternatives and will bring a creative approach in order to provide the best solutions to the District's rate issues, including developing alternatives and options capable of demonstrating that they are a best fit to the District's unique characteristics and issues.

Summary of work experience: As the director of NBS' Utility Rate Study Practice, Mr. Clumpner's 30-year professional career has focused on cost-of-service rate studies for municipal water, wastewater, recycled water and solid waste agencies. He regularly makes technical presentations at industry conferences and client workshops. His practice includes management consulting assignments related to utility operations, system valuations, and feasibility studies. Mr. Clumpner joined NBS in January 2012 after three years as the California rate and finance business class leader at HDR Engineering. He also created and managed Foresight Consulting where, for six years, his practice focused on water and sewer rate analyses. Greg has completed over 200 similar studies during his career.

KIM BOEHLER, ASSISTANT PROJECT MANAGER/SENIOR CONSULTANT

Project Role and Responsibilities: Under the direction of Mr. Clumpner, Ms. Boehler will serve as the assistant project manager and oversee the data analysis, developing of the financial models and cost-of-service analyses for the water rate alternatives and serve as the primary consultant on other aspects of this study.

Summary of work experience: With over eight years in NBS' Financial Consulting practice and over 50 similar studies in California, Ms. Boehler prepares water and wastewater utility rate and capacity fee studies for cities and special districts throughout California. Ms. Boehler is responsible for developing financial models, cost-of-service analyses, designing rate structure alternatives, and related financial analyses. She works directly with Mr. Clumpner on a daily basis performing similar rate studies.

GREG HENRY, UTILITY RATE ANALYST

Project Role and Responsibilities: Under the direction of Mr. Clumpner and Ms. Boehler, Mr. Henry will assist with data collection and analysis, initial aspects of financial models and cost-of-service analyses, and will help with other tasks as needed.

Summary of work experience: Mr. Henry offers five years of experience in financial analyses, budgeting and financial and rate projections for a California municipality, as well as experience in drought planning general business management. He provides support to project teams completing water and wastewater utility rate studies and capacity fees, including development of financial models, budget projections, establishing revenue requirements, multi-year financial plans, rate adjustment strategies, and performing initial cost-of-service analysis.

CARMEN NARAYANAN, RATE STUDY CONSULTANT

Project role and responsibilities: Under the direction of Ms. Boehler, Ms. Narayanan will perform data collection and analysis, implement the financial models and cost-of-service analyses, and will help develop rate models for both water and wastewater rate alternatives.

Summary of work experience: Ms. Narayanan offers six years of combined experience in financial analyses, budgeting and financial projections, as well as general business management. Ms. Narayanan provides support to project teams completing water and wastewater utility rate studies, cost allocation plans and user fee studies for cities and special districts in California. Ms. Narayanan provides support for the development of financial models, establishing revenue requirements, multi-year financial plans, rate adjustment strategies, performing cost-of-service analysis and rate design for utility rate studies.

TIM SEUFERT, CLIENT SERVICES DIRECTOR

Project Role and Responsibilities: Mr. Seufert will work with the CSD on fee and rate alternatives, providing a high level of consulting. He will also ensure NBS' study team delivers the high quality work products and service standards that differentiate NBS from other firms.

Summary of work experience: Tim Seufert is a Director located in NBS' San Francisco office. He has a dozen years of local government experience in California. He also has a decade of corporate financial experience, and has been involved with projects for municipalities, school districts, counties, and fire and other special districts from their inception and feasibility stage to their completion. He has been a presenter at training seminars and an author on local government finance issues.

PABLO PEREZ, DIRECTOR

Project role and responsibilities: Mr. Perez will provide a high level of consulting related to the

Summary of work experience: Pablo Perez is a Director with NBS where he and his staff form and administer various types of Special Financing Districts (SFD). He has over 20 years of experience, and is actively involved with district formations and bond issuance/refunding analysis as well as daily management of district administration operations. He also performs feasibility studies and related financial projects.

ADINA McCARGO, SENIOR CONSULTANT

Project role and responsibilities: Under the direction of Mr. Seufert and Mr. Perez, Ms. McCargo will provide support for the Standby Fee Study.

Summary of work experience: Adina McCargo is a Senior Consultant with NBS where she forms and administers special financing districts, including Property-Based Business Improvement Districts, Landscape Maintenance Districts, 1913 and 1915 Act Assessment Districts, and Community Facilities Districts. Adina is actively involved in managing the day-to-day district administration operations, the preparation of the annual special tax/assessment levies, and related special projects. She has worked directly with more than 60 Agencies administering 250 Districts.

APPENDIX

This Appendix includes detailed project team resumes.



RESUME HIGHLIGHTS

- 30-years of experience in financial and economic analyses
- Consulting practice focuses on municipal water, wastewater, and recycled water utilities
- Completion of over 200 rate studies

EDUCATION

- M.S., Agricultural/Managerial Economics, U.C. Davis, 1983
- B.S., Environmental Planning, UC. Davis, 1977

PROFESSIONAL AFFILIATIONS

- Vice-Chair, City of Davis Utility Rate Advisory Committee
- Former Chairman, City of Davis Planning Commission
- Past President, Sacramento Economics Roundtable
- Association of California Water Agencies (ACWA), Member

RECENT PAPERS & SPEAKING ENGAGEMENTS

- “What’s in Your Rates? Drought? Recycled Water? Social Justice?” – AWWA/ACE 2015 National Conference, Anaheim, CA, June 2015 (*accepted*).
- “The California Drought – What’s in Your Rates?” – Calif. Municipal Finance Officer Association, February 2015 (*accepted*).
- “Water Rates: Fairness, Equity and ‘Social Justice’?”, NBS Primer, 2014
- “The ‘Perfect Storm’ or the ‘New Normal’? Meeting the Challenges of Maintaining Financial Viability”, Utility Management Conference, Miami, February 2012.
- Pricing Recycled Water: The Multiple-Choice Question - What Approach Best Fits Your Agency? AWWA Fall Conference, Reno, 2011.
- The New Financial Reality, ACWA Spring Conference, Sacramento 2011.

BIOGRAPHY

Mr. Clumpner’s 30-year professional career has focused on financial, economic, and cost-of-service rate analyses for municipal water, wastewater, recycled water and solid waste agencies. He regularly presents technical papers at industry conferences and client workshops. His practice has increasingly focused on management consulting related to municipal utility operations and capital improvements.

- **Utility Cost-of-Service Rate Studies:** Mr. Clumpner has prepared more than 200 multi-year financial plans, cost-of-service analysis, and rate design studies as well as conservation-oriented water rates, funding analysis for water, sewer, and solid waste utilities. These rate studies have primarily been for California clients, although he has also completed projects in Malaysia, Sri Lanka, Egypt, and Mexico.
- **Management Consulting & Strategic Planning:** His management consulting and strategic planning experience includes system operations, financial analyses, and long-term funding strategies for municipal agencies. He also has an extensive background in system valuations of capital facilities and systems, facility acquisitions, and municipal versus private operations.
- **Project Financing/Bond Feasibility Studies:** His financing/bond feasibility study experience includes successfully preparing bond feasibility reports resulting in the issuance of more than \$500 million in revenue bonds to finance the acquisition or construction of municipal facilities.

SAMPLE OF RELEVANT PROJECTS

EI Dorado Irrigation District, Placerville, CA – Water, Sewer, and Recycled Water Cost-of-Service and Rate Design Study. Greg Clumpner conducted an extensive and high-visibility cost-of-service study of water, sewer, and recycled water rates, including working with a 10-person cost-of-service study committee and regular updates with the district board. Key tasks include reviewing existing and recommending changes to financial/rate setting policies, alternative rate design methodologies, and recommended water, sewer, and recycled water rates. *Client project manager: Jim Abercrombie, EID General Manager. Phone: 530-642-4055. jmabercrombie@eid.org*

“You have done a great job on this project, especially with the challenges we faced. I would be happy to serve as a client reference whenever needed in the future. Please have any of your prospective clients call me.”

JIM ABERCROMBIE
GENERAL MANAGER
EL DORADO IRRIGATION DISTRICT

[Greg Clumpner served as the Project Manager in completing a Cost-of-service Study of Water, Sewer and Recycled Water Rates for the District]

Resume Continued...

Cucamonga Valley Water District, Rancho Cucamonga, CA – Water and Recycled Water Capacity Fee Study. NBS conducted a detailed evaluation of water capacity fees. Key tasks include reviewing existing capacity fee policies, capital assets, costs and timing of planned capital improvements, available capacity, alternative capacity fee methodologies, and recommending updated water and recycled water fees. *Client project manager: Carrie Corder, Director Financial and Administrative Services. Phone: 909.987.2591. carriec@cvwdwater.com*

Citrus Heights Water District, CA – Water Rate Study. This study evaluated the District's revenue requirements, cost-of-service, and rate structures. Water consumption data and billing records provided the basis for developing cost-of-service rate and cost allocation alternatives, with the intent of fully funding costs and providing revenue stability. Recommended rate structures were compatible with the District's billing system, easy to understand, and easy to implement. *Client contact: David Kane, AGM/Finance Director/Treasurer. Phone: 916.725.6873. dkane@chwd.org*

Desert Water Agency, Palm Springs, CA – Water Rate Analysis to Address Tribal/Non-Tribal Rates. In 2012, when the District was preparing for a new budget cycle, NBS reviewed the District's internal update to the utility rate model, to ensure that the rate model was generating accurate outcomes and that the Water utility was on track to implement the planned rate increases for the next two years. In 2013, NBS started a specialized rate study to determine water rates for Tribal and Non-Tribal lands under a new Federal law restricting local agency charges to Tribal lands and residents. *Client contact: Martin Krieger, Finance Director. Phone: 760.323.4971. martin@dwa.org*

City of Fort Bragg, Fort Bragg, CA – Water, Wastewater and Storm Drain Cost-of-Service Rate Study. To update its 2008 water and sewer rate analysis and evaluate alternative rate structures, this rate study prepared detailed analyses of financial projections, cost-of-service based cost allocations, and rate design alternatives under the direction of City staff and the City's financial advisory committee. NBS also reviewed rate structure alternatives and proposed new rates for the water, wastewater and storm drainage utilities based on well-accepted industry practices. *Client project contact: Rosana Cimolino, Finance Director/Treasurer. Phone: 707.961.2825. rcimolino@fortbragg.com*

City of Santa Maria, CA – Water Capacity Fee and Rate Study. The City retained an NBS-led team of consultants to evaluate the unique issues related to conversion of an existing 208-unit apartment complex to for-sale individual condominium units. Specific issues of interest were how the City should handle water utility capacity fees and water rates, along with financial and utility management alternatives and solutions the City should consider. *Client project manager: Steve Kane, Utilities Engineer. Phone: 805.249.095 ext. 7244. skahn@ci.santa-maria.ca.us*

City of Redding, CA – Water, Sewer, and Solid Waste Rate and Impact Fee Study NBS is currently completing an extensive and high-visibility cost-of-service study of water, sewer, and solid waste rates and system development charges for the water and sewer utilities. A key part of this study was working with a Citizens Advisory Group that reviews and provides recommendations to the City Council. Key tasks include reviewing financial/rate setting policies, preparing financial plans, revenue requirements, cost-of-service analysis, and developing alternative rate designs. *Client project manager: Kent Manuel, Senior Planner. Phone: 530.225.4029 kmanuel@ci.redding.ca.us.*

City of Santa Paula, CA – Water and Sewer Rate Study and Workshops. NBS is preparing water and sewer rate studies and conducting community workshops to solicit input for the tiered water rates, drought rates, and sewer rates based on average winter water use. Key aspects of this study are high costs for sewer treatment and raw water costs, which have increased by over 300% in 5 years. *Client project manager: Brian Yanez, Interim Public Works Director. Phone: 805.933.4212. byanez@spcity.org*



RESUME HIGHLIGHTS

- Eight years of experience
- Over 70 cities, counties, and special districts served
- Specialist in financial, rate and cost analysis for municipal water and wastewater utilities
- American Water Works Association (AWWA), Member

EDUCATION

- Bachelor of Science, Business Administration and concentration in Finance, California State University, San Bernardino

SPEAKING ENGAGEMENTS

- “Recycled Water Pricing Methodologies”, CWEA, May 2014 (*co-presented with Greg Clumpner*)
- “Drought Impacts and Recycled Water Pricing” and “Water and Sewer Rate Studies and Key Issues Affecting Rates in California,” American Water Works Association Water Education Seminar, August 2014
- “Water and Sewer Rate Studies and Key Issues Affecting Rates in California,” American Water Works Association Water Education Seminar, August 2013
- “Financial Viability and the “New Normal” - The Unique Challenges of California Wastewater Agencies” and “Maintaining Financial Viability in the Face of the “Perfect Storm” – Meeting the Challenges in California Today,” CWEA, April 2012 (*co-presented with Greg Clumpner*)

“... Kim Boehler displayed the superb technical knowledge needed to complete the study. Further, the willingness of each of you to go above and beyond most expectations by grinding through multiple iterations of the study as requested by the City on short notice was exemplary.”

CITY OF REDDING
KENT MANUEL, SENIOR
PLANNER

BIOGRAPHY

Kim Boehler is a Senior Consultant at NBS. Her primary area of expertise is in performing financial and cost-of-service rate analysis for municipal water and wastewater utilities. She has a comprehensive understanding of agency funding needs through her work completing cost allocation plans and user fee studies and providing special financing district administration services to cities, counties and special districts in California at NBS. The following are her responsibilities in the Utility Rate Practice at NBS:

- Ms. Boehler prepares water and wastewater utility rate and capacity fee studies for cities and special districts throughout California.
- She has completed projects for over 40 agencies in this capacity by developing financial models, cost-of-service analyses, rate structure alternatives, and related financial analyses.
- Her high level of expertise in spreadsheet and database platforms provides support, research, documentation, and analysis required as deliverables to NBS clients.
- Her technical skills are essential in analyzing and manipulating large and complex data sets extracted from client information systems, operating and capital budgets and staffing or systems plans.
- She also prepares comprehensive rate study reports, presents study results to City Councils, Boards and Citizen’s Committees, and works with stakeholders to develop rate adjustment strategies.

RELEVANT PROJECT EXPERIENCE

- City of Arvin, Sewer Rate Study
- Avila Beach Community Services District, Water and Wastewater Rate and Connection Fee Study
- Calaveras County Water District, Water and Wastewater Rate Study
- Citrus Heights Water District, Water Rate Study
- City of Colton Water Rate and Connection Fee Study
- City of Colton and Grand Terrace Sewer Rate Study

Resume Continued...

- Cucamonga Valley Water District, Water and Recycled Water Connection Fee Study
- Cucamonga Valley Water District, Water Rate Study
- Culver City, Wastewater Rate Study
- Desert Water Agency, Water, Wastewater and Recycled Water Rate Study
- Desert Water Agency, Water Rate Analysis to Address Tribal/Non-Tribal Rates
- Dixon-Solano Water Authority, Water Rate Study
- East Valley Water District, Water and Wastewater Financial Plans
- City of Fort Bragg, Water, Wastewater and Storm Drain Rate Study
- City of Greenfield, Water and Wastewater Utility Revenue Requirement Analysis
- Hidden Valley Lakes Community Services District, Water and Sewer Rate Study
- City of Livermore, Water Rate and Connection Fee Study
- City of Los Altos, Storm Drain Master Plan Financing Analysis
- City of Redding, Water, Wastewater and Solid Waste Rate Study and Connection Fee Analysis
- Rural North Vacaville Water District, Water Rate Study
- City of San Carlos, Wastewater Revenue Requirement Analysis
- City of Santa Paula, Water and Wastewater Rate Study
- San Mateo County, Wastewater Rate Study
- City of Sausalito, Wastewater Rate Study City of Solvang, Water and Wastewater Rate and Connection Fee Study
- Suisun-Solano Water Authority, Water Rate Study
- Sussex County, Delaware, Water and Sewer Rate and Capacity Fee Study and Oversizing Credit Analysis
- City of Taft, Wastewater and Solid Waste Rate Study
- City of Thousand Oaks, Water and Wastewater Rate Study
- Twentynine Palms Water District, Water Rate Study
- City of Vallejo, Water Rate and Connection Fee Study
- City of Waterford, Water and Wastewater Rate and Connection Fee Study
- West County Wastewater District, Wastewater Rate and Connection Fee Study
- City of Winters, Water and Sewer Rate Study



RESUME HIGHLIGHTS

- Six years of management experience and knowledge of Finance and Accounting methods.
- Extensive experience working with analysis software, databases, and spreadsheets.

EDUCATION

- Master of Business Administration, University of California, Davis Graduate School of Management
- Bachelor of Business Administration, University of Montevallo

BIOGRAPHY

Carmen Narayanan is a Consultant at NBS for the Financial Consulting Group's Utility Rate Practice. She offers six years of combined experience in annual financial analyses, annual budgets and projections, as well as business and general office management.

Ms. Narayanan provides support to project teams completing water and wastewater utility rate studies, cost allocation plans and user fee studies for cities and special districts in California. Ms. Narayanan provides support for the development of financial models, establishing revenue requirements, multi-year financial plans, rate adjustment strategies, performing cost-of-service analysis and rate design for utility rate studies. Ms. Narayanan's years of technical skills are essential to the work performed by NBS.

Prior to working at NBS, Carmen held various management positions, which included operations, finance and accounting expertise.

RELEVANT PROJECT EXPERIENCE

- City of Benicia, Water and Sewer Rate Study
- Cucamonga Valley Water District, Water and Sewer Rate Study
- Hidden Valley Lake Community Services District, Water Rate Study
- City of Lancaster, Recycled Water Rate Study
- Pajaro Sunny Mesa, Water Rate Study
- City of Sacramento, Impact Fee Study
- Twentynine Palms Water District, Water Rate Study
- City of Vallejo, Water Rate Study
- Valley of the Moon, Water Rate Study
- City of Yuba City, Water and Wastewater Rate Study



RESUME HIGHLIGHTS

- Five years of experience and knowledge of financial and economic analysis
- Over three years of hands-on work experience in a local agency setting, within water and sewer enterprise and general funds
- Extensive experience with analysis software, databases and spreadsheet programs

EDUCATION

- Chartered Financial Analyst Level 3 Candidate
- Master of Science, Mathematics, University of Houston, 2004
- Bachelor of Arts, Mathematics, Mississippi State University, 2002

BIOGRAPHY

Greg Henry is a Rate Analyst at NBS for the Financial Consulting Group's Utility Rate Practice. He has extensive experience with financial and statistical analyses and modeling. This includes long term financial forecasting, net present value modeling for capital projects and budget analysis. Further, in his previous position as a management analyst for a California municipality, he examined completed utility rate studies to quantify accuracy and verify the results and conclusions.

Mr. Henry is an expert in manipulating utility billing software to extract and prepare data for utility rate studies, acting as the primary analyst for a municipal agency for two water and sewer rate studies. In addition, he developed a model to determine future revenue losses due to drought and develop drought rates to help off-set the projected water conservation by utility customers.

Mr. Henry provides support to project teams completing water and wastewater utility rate and fee studies, cost allocation plans and user fee studies for cities and special districts in California. Mr. Henry provides support for the development of financial models, establishing revenue requirements, multi-year financial plans, rate adjustment strategies, performing cost-of-service analysis and rate design for utility rate studies. His high level of expertise in various spreadsheet and database platforms is utilized in providing the support, documentation, and analysis required as deliverables to NBS clients. Mr. Henry's technical skills are essential to the work we perform and are utilized in analyzing and manipulating large and complex data sets extracted from client information systems, operating and capital budgets and staffing or systems plans.



RESUME HIGHLIGHTS

- In-depth experience in the selection and use of many types of Special Financing Districts, including CFD's and Special Assessments
- Extensive client history involves well over 100 clients, including San Francisco
- Presenter, trainer and author on local public finance issues
- *Over 15 years of experience*

EDUCATION

- Master of Arts, Public Administration, San Francisco State University
- Bachelor of Science, Finance, University of Southern California
- Continuing education from UC Davis, UCLA, CDIAC, etc.

PROFESSIONAL AFFILIATIONS

- California Society of Municipal Finance Officers (CSMFO)
- California Special Districts Association (CSDA)
- League of California Cities
- California Municipal Treasurers Association (CMTA)
- Committee on Special Assessments, Taxes and Other Financing Facilities (CASTOFF)
- Government Finance Officers Association (GFOA)

BIOGRAPHY

Tim Seufert is a Managing Director with NBS, based in the San Francisco office. He has 15 years of local government experience, and over 23 years of financial and management experience. Tim is involved with projects from the inception and feasibility stage to their completion, and has been active with municipalities, school districts, counties, and special districts. He has been a presenter at training seminars and author on local government finance issues. Tim's experience includes:

- *Financial feasibility and analysis:* Tim's corporate and public finance background serves him well in analyzing costs, rates, and the potential feasibility of projects and commensurate financing mechanisms.
- *Special Financing District formation:* Tim has been actively involved with the formation of Community Facilities Districts, Assessment Districts, Business Improvement District, Other Tax and Fee Districts.
- *Special Financing District administration:* Tim has worked with Districts large and small over the years, and is a well-regarded trouble shooter for ongoing administration issues on all types of special assessments and taxes.
- *Communications and training:* Tim has addressed small groups, public bodies and large seminars to communicate the essential issues of complex financial matters, and has written numerous reports, articles and supporting documentation. This includes:
 - Special Financing Districts – An Introduction to Special Assessments and Special Taxes. Published by NBS
 - Funding essential services and infrastructure through special financing districts California Special Districts Association News
 - League of California Cities Financial Management Seminar, Downtown Toolbox presentation

RESUME HIGHLIGHTS

- Special Financing District Expert
- Proposition 218 Expert
- Continuing Disclosure Expert
- Experienced Special Tax Consultant
- Presenter at Educational Seminars
- Over 20 years experience

EDUCATION

- Master of Arts, Political Science with a concentration in Public Policy, American Public University System
- Bachelor of Arts, Liberal Studies, California Baptist University

PROFESSIONAL AFFILIATIONS

- California Society of Municipal Finance Officers (CSMFO)
- California Special Districts Association (CSDA)
- California Municipal Treasurer's Association (CMTA)

SPEAKING ENGAGEMENTS

- Pablo has participated in speaking panels for the CSMFO, CMTA, as well as the NBS educational seminars, speaking on topics related to the formation and administration of Special Financing Districts as well as Proposition 218 and 26

BIOGRAPHY

Pablo Perez is a Director with NBS where he and his staff form and administer various types of Special Financing Districts (SFD). He has over 20 years of experience, and is actively involved with district formations and bond issuance/refunding analysis as well as daily management of district administration operations. He also performs feasibility studies and related financial projects.

- *SFD projects:* Pablo has significant experience with many types of SFD's including: 1972 Act Maintenance Districts, Community Facilities Districts (CFD's), Standby and other Fees and Charges, 1915 and 1911 Act Assessment Districts, Business Improvement Districts (BID's), Benefit Assessment Districts (BAD's) and Public Safety Districts including Fire Assessments and Taxes. His involvement includes analysis of district finances as well as oversight of tasks such as audits of assessment liens, delinquency management activities, apportionment of liens, continuing disclosure, arbitrage rebate calculations, bond tenders, and district workouts.
- *Continuing Disclosure:* He has been responsible for the preparation and dissemination of disclosure reports for all types of municipal bonds for over a hundred public agencies.
- *Financial Projects:* Pablo has managed numerous projects relating to assessment and special tax districts, including apportionments of 1915 Act liens, tax roll billing services, continuing disclosure reports, arbitrage rebate calculations, human resources consulting, fund analysis and recommendations, bond tenders, conversion of bonds, delinquency management, and special project consulting.
- *Proposition 218:* Pablo provides Proposition 218 consulting services related to the establishment or increase of fees, charges and assessments. He is an acknowledged seasoned professional in Proposition 218 compliance programs.
- *County Data Procurement:* Pablo is on a "first name basis" with many of the County assessor and auditor's staff in the State.

Pablo has 22 years of experience in the private and public finance sectors, including 20 years specializing in the formation and administration of special financing districts. Prior to working in public finance administration, he worked for a financial firm in New York.

"The staff is professional in their work ethic with a can-do attitude that provides an added level of assurance to their customers."

Marge McLean
Public Works Coordinator
City of Alameda

[Pablo Perez is the assigned Client Services Director for the City of Alameda]

RESUME HIGHLIGHTS

- Experienced Special Tax Consultant
- Seasoned Professional in District Administration
- Project Manager on numerous Special Financing District projects
- *Over 13 years of experience*

EDUCATION

- Master of Public Administration (MPA), Public Sector Management and Leadership, California State University Northridge
- Bachelor of Science, Accounting, DeVry University

PROFESSIONAL AFFILIATIONS

- Municipal Management Association of Southern California (MMASC)

Adina McCargo is a Senior Consultant with NBS where she forms and administers special financing districts, including Property-Based Business Improvement Districts, Landscape Maintenance Districts, 1913 and 1915 Act Assessment Districts, and Community Facilities Districts. Adina is actively involved in managing the day-to-day district administration operations, the preparation of the annual special tax/assessment levies, and related special projects. She has worked directly with more than 60 Agencies administering 250 Districts.

Some examples of Adina's experience are as follows:

- *District Formation:* Adina has formed Special Financing Districts consisting of:
 - Community Facilities Districts (CFD, or Mello-Roos)
 - Business Improvement Districts
 - Landscape Maintenance Districts
- *Speaking Engagements:* Adina has spoken at several CSMFO chapter luncheons. She previously served on the Annual Conference Planning Committee for CSMFO for seven years.
- *Proposition 218:* Adina also provides Proposition 218 consulting services related to the establishment or increase of charges and assessments.
- *District Administration:* Adina has more than 13 years of experience in actively managing ongoing administration and annual levy calculations for Landscape Maintenance Districts, 1913/1915 Act Assessment Districts, and Mello-Roos Community Facilities Districts. She has trained numerous staff, and has directly prepared levies for hundreds of Assessment and Special Tax Districts. She has also provided consulting services related to curing troubled districts which have involved judicial foreclosure, refinancing and property owner bond tender programs.
- *Financial Projects:* Adina has experience performing revenue audits, special fund analysis, parcel audits, tax roll billing services and the formation of various Special Financing Districts.
- *Continuing Disclosure:* Adina has prepared and disseminated Municipal Disclosure Reports for numerous California Agencies over the past several years. She currently is involved with the preparation and approval of disclosure reports for 1915 Act, Community Facilities District, Tax Allocation and General Obligation Bonds.
- *Special District Refunding:* Adina has participated in several refundings of CFD and 1913/1915 Act Districts and has prepared the analyses and reports as the Special Tax/Assessment Consultant on the project.

Lake Don Pedro Community Services District

Draft 2015-16 Budget Preparation Memorandum

July 17, 2015

1 BUDGET OVERVIEW

1.1 PURPOSE

We are pleased to present to the Board of Directors the proposed 2015-16 Fiscal Year budget. The development of the small public agency budget is as much an exercise in public outreach and education as it is in finance and fiscal accountability. Effective special district budgets tie directly to management goals and objectives, are simply presented and easily understood by the average District service customer. The budget is typically adopted in June, in advance of the start of the new fiscal year. However this year due to the drought emergency and its effect on expenses and revenue, budget preparation and adoption is approximately one month late.

1.2 TRANSPARENCY

To provide a basis of budget understanding, the assumptions, criteria and procedure of budget development is articulated in this memorandum to offer the reader with the background necessary to comprehend the methodology used and performance to budget within the year currently coming to a close; as well as the ability to transition into the upcoming budget year with the information necessary to identify trends, financial red flags, budget influences and other factors. The budgeting exercise is therefore used as a vehicle to increase financial transparency and accountability.

1.3 ACCOUNTABILITY

Budgeting is also a management tool used to continuously refine financial accounting methods to evaluate the impact of delivering various levels of public services. For example, we need to be able to not only quickly recognize when we have underestimated cost for materials and supplies; we should also have the ability to know whether it was related to the drought, chemical price increases, system breakdown or other factors that produced the overrun; and whether those factors will exist for the short or long term. Throughout the upcoming year, we will be refining our accounting practices to allow for this level of expense tracking so that in future budgets and the associated establishment of rates, fees and charges, we can easily understand the value and cost of our administrative overhead as well as each of the major cost centers for the service we provide.

1.4 SERVICE LEVELS

Special districts are truly the most responsive vehicle in which to respond to a community's service provision needs. We must understand that some of our service levels are fixed by law, and others are at the discretion of the community through its district Board of Directors. As an example, we are required to provide a consistent level of treatment to the raw water to ensure our finished water product meets

all state and federal water quality standards. However, the state does not mandate the reliability of our water services. In other words, we can take the less expensive route and not provide backup pumps, replacement equipment, or backup power in the event of a power outage. Under certain conditions and using specific procedures, when our system breaks down and people are out of water, if we cannot restore water service for two days, the state is not going to fine us. Some water providers set a standard that “no water outage is acceptable”, and others simply work at a pace to do what they can to keep costs down, even when it results in water system unreliability.

When it comes to our infrastructure, we can choose to operate in reactionary mode, versus preventative maintenance mode. This typically can save money in the short term with reduced staff costs and purchasing only what is needed, when you need it to deal with emergencies. However in most cases, working in reactionary mode is more costly in the need to replace very expensive infrastructure earlier than its designed life expectancy. Just like the result of not changing the oil in your car, not maintaining your infrastructure will result in unpredictable system breakdown. Due to the frequency of leaks, level of staffing and small maintenance and capital improvement budget over the past few years, water system maintenance is lagging behind schedule and many critical system components such as pressure regulating valves, control valves and pumps are reaching the point of failure.

Although not mandatory, performing routine scheduled maintenance on our water system, in accordance with industry standards, will reduce long term system repair costs and defer replacement for many years. Properly constructed and maintained water tanks are an example of infrastructure that can last indefinitely. Maintaining the tanks at that high level will quadruple short term cost to the tens of thousands, but can eliminate long term replacement costs in the millions. The Board has the option to adopt, fund and implement industry standard practices for every system component, which we strongly encourage. The only problem is that the current level of revenue cannot support the increased short term expense of fully compliant system maintenance, establishing appropriate replacement reserves, stocking critical backup pumps, valves and other supplies. Therefore, until revenue increases the budgeted expenses will have to remain at the current reactionary level. In preparation of the Cost-of-Service evaluation and setting of future water rates and availability charges, staff will be proposing expenses to support industry standard maintenance and replacement activities.

1.5 2015-16 BUDGET HIGHLIGHTS:

- \$3.09 million in revenue, \$1.6 of which is grant reimbursements for emergency wells. \$1.49 million in operating revenue (down \$11,000 from year end 2015)
- \$1.93 in emergency water supply projects planning and construction
- Operating expenses totaling \$1.45 million
- \$150,000 in funding for Intake Booster #2 and other capital improvements
- \$183,915 needed from capital reserve to fund capital improvement budget (supply wells plus others)

1.6 ASSUMPTIONS USED IN BUDGET DEVELOPMENT

- 20% less water sales revenue than last year
- 5% increase in expenses related to salary and benefits
- Maintain staffing at current level (down one full time operator)
- 5% increase in materials and supplies needs and cost
- 5% increase in power costs

- No increase in distribution power cost due to lower customer water usage
- 20% reduction in water purchased from MID due to new well use and reduced customer consumption
- 192 hours of temporary contracted meter reading time; one person, 2 days per month
- Increased employee education and associated travel costs to increase industry specific competency
- No funding for long term surface water solution
- Use of Intake pumps on McClure reduced by 20% through well usage
- Increased Board training and related travel expenses to allow two directors to attend CSDA Leadership Academy
- Assuming continued contract management services (no employment taxes or benefit costs)
- Potential reimbursement of \$80,000 in grant preparation costs

2 2014 BUDGET PERFORMANCE

Overall, it is projected that revenue and expenses for 2014-15 will be in line with initial predictions and as predicted with the mandatory water conservation measures; nearly \$100,000 in lost revenue. We expect the drought to continue and our customers to continue 50% reduced water consumption.

Expenses for last year were mostly on track as expected, except for the nearly \$300,000 in emergency drought expenses including related increases in contracted leak repairs. We expect such leak repair work to continue for the entire 2015-16 fiscal year, which will be done by our employees and contractors.

3 2015 BUDGET DISCUSSION

The District's budget is developed for the ensuing calendar year by the District manager, Office Manager and Operations Manager, typically beginning in the spring of each year. Expenses and revenue through the first six to eight months of the year are closely analyzed and then projected through the end of the calendar year. To understand financial trends and identify potential budgeting inaccuracies, the expenses and revenue are then compared to previous years' budgets and actual fiscal year-end figures. These identified trends, as well as areas where we had in previous years budgeted too high or low, are taken into consideration in development of the next fiscal year's budget. Further, budget criteria are established and assumptions about known changes in expenses and revenue for the next year are forecasted and further guide budget development. This year, we used expenses through the end of the 2014-15 fiscal year in developing this budget.

This budget proposal is very simply constructed and presented, due to the relatively stable and very limiting nature of our funding and limited expense fluctuations; therefore this narrative is very important in understanding the financial condition of the District. Following are some basic assumptions and criteria used in our budget development:

3.1 SERVICES ASSUMPTIONS

- We will continue to respond to the water supply emergency and failing water service lines.

- No new regulations will be enacted to cause a dramatic change in operations
- Completion of the new wells could reduce water purchase and power costs related to Lake McClure pumping avoidance.

3.2 REVENUE FORECASTS

- There will be no changes in the type of revenue received; ie no new taxes adopted or fees charged. A budget revision will be considered if rate increases are proposed and approved next year.
- Water sales revenue will remain low and reduce a small amount more. Base water charges and availability charges will remain the same.
- After receiving grant reimbursements and completing all capital projects, we expect to finish the fiscal year with a cash balance of close to \$1 million.

3.3 EXPENSE ASSUMPTIONS AND CRITERIA

- Merit and salary step increases where due and warranted
- No major changes predicted in health insurance, liability insurance and workers compensation
- Complete the Intake Booster project (purchased the pump and motor in 2014-15) and other projects identified as critical, including service line replacements

4 AREAS OF BUDGETARY CONCERN

4.1 OPERATIONS

We are staffed with three full time operations staff, including one full time Operations Manager. The low headcount causes employees to rotate on call frequently, which can cause burnout.

4.1.1 **Solutions** – Complete capital projects to reduce after hours call outs and reduce overtime work.

The District vehicles and equipment are aging terribly and some will need to be replaced soon. With our small staff and large system maintenance responsibility, spending much time working on vehicles and equipment is not advised.

4.1.2 **Solutions** – Budget a vehicle replacement reserve in future revenue measures.

4.2 CAPITAL NEEDS

Much of our infrastructure is approaching its useful life and is becoming unpredictable for continued service. Many parts are no longer available due to age. Maintenance costs will begin to skyrocket and infrastructure fail early if major maintenance and replacement projects are not undertaken.

4.2.1 **Solutions** – Budget a Capital Equipment and infrastructure replacement reserve in future revenue measures.

5 RECOMMENDATIONS

Staff recommends that the Board approve the budget as presented, with the clear understanding of its potential for accomplishments as well as shortcomings.

		2014-2015 Prop 218 Budget	2014-2015 Proposed Budget	2014-2015 YTD Totals	2015-2016 Proposed Budget
Revenue					
01-0-3010-301	Meter Reconnection Fee	0	25,000	15,000	1,000
01-0-3010-302	Donated Capital - Meters Curre	54,000	20,000	20,000	20,000
01-0-3010-303	Contributed Capital - Int LAIF	0	0	0	0
01-0-3010-304	Contributed Capital - Int BOFA	0	0	0	0
01-0-3020-310	Retained Earnings - Prior	0	0	0	0
01-0-3020-311	Retained Earnings - Current	0	0	0	0
01-0-3020-315	Appropriations	0	0	0	0
01-0-4010-400	Water Sales Residential	376,254	385,000	292,646	234,117
01-0-4010-401	Water Sales Raw Water	0	0		0
01-0-4010-402	Water Availability Revenue	183,292	189,908	189,899	189,899
01-0-4010-403	Water Service Charges	939,372	904,186	940,413	940,413
01-0-4010-404	Water Revenue - Other	0	0	0	0
01-0-4015-999	Sewer Maintenance Income	0	0	0	0
01-0-4020-410	Interest Income - LAIF	500	500	395	395
01-0-4020-412	Interest Income - F/C Customer	0	0	0	0
01-0-4020-413	Int Inc Penalties - Customer	11,500	25,000	21,698	21,698
01-0-4020-414	Transfer Fee Income	8,000	8,600	7,244	7,244
01-0-4020-415	Other Income	15,000	14,500	(16,716)	14,500
01-0-4020-416	Meter Set Fee	6,000	4,000	5,500	5,500
01-0-4020-417	Interest Income Guaranty Fed	500	865	376	376
01-0-4020-900	Hydrant Service Charge	300	100		0
01-0-4020-901	Hydrant Rental	550	160	40	40
01-0-4020-902	Hydrant Consumption	1,000	330	997	997
01-0-4020-999	Avail Fee Income	0	0	1,318	0
01-0-4030-100	Transfers In	0	0		0
01-0-4040-100	Lease Fee	3,600	5,000	21,600	21,600
01-0-4050-575	Office Fire Reimbursement	18,046	18,046	0	32,000
TOTAL REVENUE		1,617,914	1,601,195	1,500,410	1,489,779

Expenses					
01-1-5010-100	Regular Pay - Plant	152,517	170,269	144,066	144,066
01-1-5010-101	Overtime Pay	21,630	17,000	17,954	17,954
01-1-5010-102	Sick Pay	5,866	6,549	6,481	6,481
01-1-5010-104	Vacation Pay	6,821	7,614	5,682	5,682
01-1-5010-105	Holiday Pay	8,212	9,823	8,785	8,785
01-1-5010-106	Other Pay	0	0		0
01-1-5010-107	Accrued Salaries	0	0		0
01-1-5010-200	PERS	14,914	17,094	10,653	10,653
01-1-5010-201	FICA/Medicare	14,921	16,161	14,501	14,501
01-1-5010-202	SUI	2,472	2,400	1,736	1,736
01-1-5010-203	Health Insurance	63,036	50,182	49,971	49,971
01-1-5010-204	Workers Compensation	11,330	11,000	3,488	11,000
01-1-5010-205	Accrued Fringe Benefits	0	0		0
01-1-5010-206	Dental Insurance	5,871	4,174	4,237	4,237
01-1-5010-207	Vision Care	515	500	65	65
01-1-5010-546	Travel, Meetings & Mileage	258	250	73	1,000
01-1-5020-501	Lease Of Equipment	1,030	5,300	369	1,000
01-1-5020-510	Repair & Maintenance - Plant	48,410	17,000	19,456	20,429
01-1-5020-511	Repair & Maintenance - Vehicle	20,600	19,000	12,188	12,797
01-1-5020-512	Repair & Maintenance - Distribution	30,900	26,700	40,009	42,009
01-1-5020-515	Repair & Maintenance - Intake			23,107	5,000

		2014-2015 Prop 218 Budget	2014-2015 Proposed Budget	2014-2015 YTD Totals	2015-2016 Proposed Budget
01-1-5020-518	Repair & Maintenance -10" Irrigation			9,461	2,000
01-1-5020-520	Small Tools & Equipment	6,180	2,000	2,813	5,000
01-1-5020-522	Gas, Oil & Lubricant - Plant	16,480	19,600	20,161	21,169
01-1-5020-524	Health & Safety	11,433	5,400	9,316	9,316
01-1-5020-529	Telephone - T & D	5,768	3,050	4,942	5,189
01-1-5020-544	Water Testing Fees	10,300	10,535	11,845	12,437
01-1-5020-545	Water System Fees	12,360	12,000	17,887	18,781
01-1-5020-548	Water Testing Materials	10,506	5,200	655	688
01-1-5021-521	Water Treatment Chemicals	30,900	45,000	49,868	52,361
01-1-5021-524	P G & E Power - Office	5,150	3,000	2,166	2,274
01-1-5021-525	P G & E Power - Intake	61,800	120,000	105,522	88,638
01-1-5021-526	P G & E Power - Well	4,120	4,000	7,042	7,394
	P G & E Power - Well 2				7,394
	P G & E Power - Medina				7,394
	P G & E Power - Well 3/4				10,000
01-1-5021-527	P G & E Power - Water Treatment	26,780	33,000	33,307	34,972
01-1-5021-528	P G & E Power - Distribution	23,690	27,800	26,680	26,680
01-1-5021-561	Purchased Water Actual-mid-p	92,700	91,030	104,895	83,916
01-1-5021-562	Reserve Water - Mid-Plant	0	0		0
01-1-5023-533	Outside Services	2,060	2,220	3,232	3,232
01-1-5023-534	Temporary Outside Labor	0	0	0	9,600
01-1-5023-535	Fire Protection/Weed Control	515	600	80	500
01-1-5023-536	Cleaning Services	0	1,000		1,000
01-1-5023-537	Pest Control	515	500	352	352
01-1-5023-538	Engineering Services	12,360	7,100	2,188	15,000
01-1-5023-539	Employee Education	1,545	750	292	2,000
01-1-5024-540	Memberships	4,429	1,300	6,866	6,866
01-1-5024-541	Subscriptions	206	200		200
01-1-5024-542	Publications	206	1,200	322	322
01-1-5024-543	Licenses, Permits & Cert.	20,600	2,320	425	425
01-1-5032-583	Depreciation Expense	195,700	190,000	172,783	155,505
01-1-5090-999	Sewer Expenses (reimbursed)	0	0		0
01-2-6010-100	Regular Pay - Administration	67,080	77,044	62,771	65,910
01-2-6010-101	Overtime Pay	7,210	3,500	3,422	3,593
01-2-6010-102	Sick Pay	1,860	2,160		0
01-2-6010-104	Vacation Pay	2,791	4,320	1,762	1,850
01-2-6010-105	Holiday Pay	2,418	2,808	2,903	3,048
01-2-6010-106	Other Pay	0	0		0
01-2-6010-107	Accrued Salaries	0	0		0
01-2-6010-200	PERS	6,377	7,597	5,872	6,166
01-2-6010-201	FICA/Medicare	6,224	6,872	5,671	5,955
01-2-6010-202	SUI	1,339	1,300	846	888
01-2-6010-203	Health Insurance	19,263	18,900	18,513	19,439
01-2-6010-204	Workers Compensation	979	950	345	362
01-2-6010-205	Accrued Fringe Benefits	0	0		0
01-2-6010-206	Dental Insurance	1,648	1,700	1,775	1,864
01-2-6010-207	Vision Care	206	200		0
01-2-6010-546	Travel, Meetings & Mileage	515	200	704	704
01-2-6020-501	Lease Of Equipment	0	0	0	0
01-2-6020-512	Propane	1,030	1,000	66	69
01-2-6020-515	Customer Billing Supplies	659	2,000	458	2,000
01-2-6020-528	Internet Access	0	0		0

		2014-2015 Prop 218 Budget	2014-2015 Proposed Budget	2014-2015 YTD Totals	2015-2016 Proposed Budget
01-2-6020-529	Telephone - Admin	2,575	5,300	4,811	5,052
01-2-6020-530	Office Supplies	5,356	4,000	2,381	2,500
01-2-6020-531	Postage	6,180	7,995	8,320	8,736
01-2-6023-531	Computer IT	30,900	80,000	20,594	21,624
01-2-6023-532	R & M Equipment	618	600	104	109
01-2-6023-533	Outside Services	16,480	33,750	86,132	78,750
01-2-6023-534	Temporary Outside Labor	0	0	0	0
01-2-6023-535	Office Cleaning Serv	3,090	1,500	1,560	1,560
01-2-6023-536	Legal Services	37,080	36,000	21,951	21,951
01-2-6023-537	Audit Services	13,390	15,000	7,000	7,000
01-2-6023-538	Engineering Services	1,030	0		0
01-2-6023-539	Employee Education	927	900		900
01-2-6024-540	Memberships	10,815	12,000	2,815	12,000
01-2-6024-541	Subscriptions	206	300		300
01-2-6024-542	Publications	515	3,375	1,343	3,375
01-2-6024-543	Licenses, Permits & Cert.	268	1,000		1,000
01-2-6024-547	County Fees	6,695	2,000	1,926	1,926
01-2-6024-999	County Avail Fee	0	0		0
01-3-6025-100	Regular Pay	12,360	7,900	9,600	12,000
01-3-6025-107	Accrued Salaries - Director	0	0		0
01-3-6025-200	PERS	0	0		0
01-3-6025-201	FICA/Medicare	946	918	734	918
01-3-6025-202	SUI	309	300		300
01-3-6025-204	Workers Compensation	116	113		113
01-3-6025-205	Accrued Fringe Benefits	0	0		0
01-3-6025-546	Travel, Meetings & Mileage	412	400		2,000
01-3-6025-550	Board Meeting Expense	1,339	1,300		1,300
01-3-6025-553	Board Special Services	0	0		0
01-3-6025-555	Board Election Expenes	2,678	2,700		3,000
01-9-6030-100	Regular Pay - Non-Departmental	87,550	85,000	23,191	0
01-9-6030-101	Overtime Pay	0	0		0
01-9-6030-102	Sick Pay	3,367	3,269		0
01-9-6030-104	Vacation Pay	3,367	3,269	4,008	0
01-9-6030-105	Holiday Pay	4,714	4,904	654	0
01-9-6030-106	Other Pay	515	5,700	1,364	0
01-9-6030-107	Accrued Salaries	0	0		0
01-9-6030-200	PERS	8,514	8,487	2,388	0
01-9-6030-201	FICA/Medicare	7,573	7,378	2,319	0
01-9-6030-202	SUI	1,040	1,000		0
01-9-6030-203	Health Insurance	4,879	0		0
01-9-6030-204	Workers Compensation	1,030	1,000		0
01-9-6030-205	Accrued Fringe Benefits	0	0		0
01-9-6030-206	Dental Insurance	519	0		0
01-9-6030-207	Vision Care	309	300		0
01-9-6030-546	Travel, Meetings & Mileage	1,545	1,500		0
01-9-6030-569	Credit Card Service Charges	3,090	4,000	4,450	0
01-9-6030-570	Bank Service Charges	824	800		0
01-9-6030-571	Bad Debt Expense	0	0		0
01-9-6030-572	Business Insurance Expense	29,613	28,750	29,860	29,860
01-9-6030-573	BLM Land Lease	0	0	0	0
01-9-6030-574	Amortization Exp - Loan Fee	0	0		0
01-9-6030-575	Gain/(Loss) on Assets	0	0		0

		2014-2015 Prop 218 Budget	2014-2015 Proposed Budget	2014-2015 YTD Totals	2015-2016 Proposed Budget
01-9-6030-576	Misc Other Expense	15,450	5,500	4,345	4,345
01-9-6030-577	Retired Employee Health	38,401	40,300	35,339	35,339
01-9-6030-578	Retired Director Health	0	0	0	0
01-9-6030-580	Retired EE Benefit Expense	178,974	170,000	0	0
01-9-6030-579	LAFCO MSR	0	0	0	0
01-9-6031-580	Interest Long Term Debt	53,623	53,624	52,783	52,783
01-9-6031-581	Other Interest Charges	103	100		0
01-9-6032-583	Depreciation Expense	12,360	6,000	3,254	3,254
01-9-6035-575	Office Fire Recovery	0	0		32,000
01-9-6040-100	Transfers Out	0	0		0
01-1-5020-535	Water Supply emergency 2014			290,760	50,000
TOTAL EXPENSES		1,696,851	1,748,604	1,394,255	1,453,815

EMERGENCY WATER SUPPLY PROJECTS

01-9-6030-584	SWRCB Well #2			2,500	350,000
	Medina Well				300,000
	Well 3/4				1,200,000
	Long Term Surface Supply				0
	Grant application services				80,000
01-9-6030-585	State Water Board Barge Reimb			212	0
01-9-6030-586	Dept of Water Resources			79,810	0
TOTAL EMERGENCY PROJECTS					1,930,000

Operating Revenue	1,617,914	1,601,195	1,500,410	1,489,779
Grant Revenue				1,600,000
Transfer from Capital Reserve				183,915
Total Revenue				3,273,694

Operating Expense	1,696,851	1,748,604	1,767,537	1,453,815
Loan Payments (principal)	65,383	65,383		65,383
Capitol Projects Budget (Intake Booster #2 and other critical projects)	(100,000)	(100,000)		150,000
Expenses plus Loan & CIP	(1,731,468)	(1,783,221)		1,669,198
Depreciation (add back in)	208,060	196,000		(155,505)
GASB 45 Liability (estimate - add back in)	178,974	170,000		(170,000)
Final Net Income/Loss	273,480	183,974		0