

Special Meeting of the Board of Directors

9751 Merced Falls Road
February 18, 2020 at 1:00 p.m.

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

AGENDA

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

2. PUBLIC COMMENT:

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

3. PRESENTATION ONLY:

- a. Presiding Officer's Report
- b. General Manager's Report:

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

- a. Read and file the Treasurer's Report for the period ending January, 2020 including summary of claims paid
- b. Approval of the Minutes of the Regular Meeting of January 21, 2020

5. DISCUSSION AND ACTION ITEMS:

- a. Presentation, review and acceptance of the 2018-19 annual audit presented by Blomberg & Griffin Accountancy Corporation
- b. Discussion / Action approving the General Manager P. McGowan's list of goals and objectives for the year 2020
- c. Discussion /Action approving 4 (SOP) Standard Operating Procedures
- d. Discussion / Action regarding suggested items the Board of Directors would like to see in the monthly board packet
- e. Confirmation of the Board President's Standing Committee appointments for 2020 calendar year
- f. Discussion /Action regarding CSDA Board of Directors call for nominations seat c

6. ADJOURNMENT:

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

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

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



Lake Don Pedro Community Services District

GENERAL MANAGER'S REPORT

February 12th, 2020

Our Team has been tremendously busy moving in numerous directions within the District. I am extremely proud of LDPCSD staff and their ability to train, grow and continue to assume more responsibility within our District. Staff have been invaluable! Our Distribution system is maintaining at this time with minimal issues. The treatment plant and operators are producing consistent great quality water as usual. Office staff have transitioned through system software upgrades and new policy implementations flawlessly. They truly are the best! I am pleased with the progress we have made. It is imperative that the District secure funding options to assist us with vital distribution system upgrades that arise in the future. I am extremely confident in my team and our vision moving forward. As we begin 2020 I see potential for major system upgrades that will assure the community of Lake Don Pedro abundant affordable water for years to come.

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

- District phone – (209) 984-6082
- E-mail - Patrick@ldpcsd.org

Grant Updates

1. The District has contracted Black Water Engineering to perform the Preliminary Engineering Report (PER). District and Black Water staff have been busy compiling all pertinent information to complete the task. Upon completion of the (PER) the District will complete application for USDA grant funding.
2. Exploring funding options that may assist in the cost associated with conducting a Municipal Service Review (MSR).

Projects

1. Barge renovation. On budget and schedule moving forward. Fabrication and design work 95% complete. Remaining work mainly cosmetic. Operations staff have done a great job assisting twin lakes in the design and functionality of this barge. **April 2020**
2. Water rate study. The study is nearing completion. I am eager for the completion of the study. We look forward to working with the firm, our Board, and the public on the implementation of a successful/appropriate rate increase. **May 2020**
3. Flocculator motor upgrades. District staff will empty and clean sedimentation basin day prior to scheduled installation. **March 2020**
4. Tank sites fenced. The District has a remaining four tank sites that need security fences. Estimates have been received. Waiting on secondary. **April 2020**
5. Hydrant/valve upgrades. This will be an ongoing project throughout the District. We have currently identified three sites. We will continue to schedule and replace as our budget allows. Awaiting parts and materials for initial project. **Ongoing**
6. Meter reading system upgrade. Working with Itron and our current IT contractor KKI we will soon be upgrading our drive by meter reading program. **March 2020**

Operations

In addition to maintaining/operating our Treatment Plant District staff have completed five main/service leak replacement or repairs since our last meeting. We have responded to twenty-seven service order requests. A majority of these service requests involve meter re-reads or various issues related to our failing meters. Staff read 1453 meters. They have been working with the State Water Resource Control Board on our annual report as well. Staff have worked alongside Twin Lakes our barge contractor assuring the proper functional design of our barge. Our monthly tank site inspections were recently conducted. Moving forward staff will now triage repairs and maintenance that need to be completed at these sites. Our yard/Treatment Plant cleanup is coming along well! Field staff spent close to a week operating our backhoe, bobcat, and dump truck on the maintenance of our backwash ponds. There was numerous years of growth to remove. In addition to looking 100% better our recycling efforts brought nearly \$6000 to the District! At this time, all District trucks and equipment are operable. Operations staff have set aside time weekly to inspect, service, and make quick repairs to District vehicles. These scheduled maintenance times have allowed us to stay on top of our aging vehicles/equipment. Staff identified in routine maintenance numerous issues with our service truck. Coordinating with local mechanics these issues have all been addressed and our vehicles/equipment are all operating well at this time. Our operations staff have been extremely responsive to the needs of

the community. I appreciate the strong support and look forward to growing with one another in the future. I am thankful for my group!

Administrative

District staff have created an easy to follow water usage/loss sheet. I am pleased with the direction our water loss numbers are moving at this time. The District is in the process of updating our Insurance policy. This has given me the opportunity to update assets and make a strategic plan on protecting some of those assets. This was a friendly reminder to secure estimates for tank inspections/cleanings. These have been received. The District is awaiting estimates to inspect/clean our newly installed filters at our treatment plant. These two maintenance items will be completed in our next fiscal year. Recently I began creating four new District standard operating procedures. With the increased construction within the District my focus is on operations and construction safety These. I recently enrolled in Grant writing 101 through San Diego State University. The course has been challenging and extremely interesting thus far. My hope is that these skills assist the District in the near present future with funding options. I regularly attend The Yosemite-Mariposa Regional Management Group meetings. I value the vast experience, knowledge and potential opportunity the group offers. If there is potential funding/collaboration opportunity in Mariposa County these folks know of it. Greatly aides this Merced County boy. I recently toured our SEMS asset management program with a helpful online technician. System install is scheduled the morning of February 14th. The two - hour training left me encouraged! The program was very user friendly. I look forward to more training and the implementation of the maintenance program. I am in the process of securing a District contract for IT services at this time. The District has contracted this service on a hourly basis for many years. I look forward to our future and the growth to come for us all on the way.

Sincerely,

Patrick McGowan
General Manager

EXCHEQUER

FEBRUARY

2020

MERCED IRRIGATION DISTRICT DAILY WATER TABULATION AND USE REPORT FOR THE MONTH OF FEBRUARY

DATE	EXCHEQUER RESERVOIR FT ELEVATION	(+ or (-) FT ELEVATION	EXCHEQUER RESERVOIR AF STORAGE	(+ or (-) FT STORAGE AF CHANGE	AVE. PH DRAFT CFS 24 HOURS	ACRE FEET DISCHARGED 24 HOURS	AVERAGE INFLOW CFS 24 HOURS	TOTAL ACRE FT DISCHARGED YEAR TO DATE	PRECIPITATION (IN.)		DATE	TEMPERATURE F°			EXCHEQUER ACRE FEET SPILLED	EXCHEQUER ACRE FEET BYPASSED	WEATHER	AVERAGE DISCHARGE C F S	EXCHEQUER DISCHARGE ACRE FEET	LEAKAGE WEIR C F S	GROSS GENERATION K W H
									DAILY	SEASON TOTAL		HIGH	LOW	OBS							
1	801.88	0.09	635,491	442	0	0	309	16,122	0.00	10.04	1	66	48	52	0	165	CLEAR	86	171	3	0
2	801.99	0.11	636,031	540	0	0	361	16,298	0.00	10.04	2	57	34	34	0	172	CLEAR	89	176	2	0
3	801.98	-0.01	635,982	-49	285	566	288	16,918	0.00	10.04	3	55	34	37	0	50	CLEAR	313	620	2	160,000
4	801.93	-0.05	635,736	-246	338	670	241	17,642	0.00	10.04	4	53	37	40	0	50	CLOUDY	365	724	2	210,000
5	801.90	-0.03	635,589	-147	294	582	248	18,280	0.00	10.04	5	56	40	45	0	50	CLEAR	322	638	3	170,000
6	801.89	-0.01	635,540	-49	267	530	271	18,866	0.00	10.04	6	60	43	46	0	50	CLEAR	296	586	3	140,000
7	801.86	-0.03	635,393	-147	280	556	234	19,478	0.00	10.04	7	64	45	48	0	50	CLEAR	309	612	3	180,000
8	801.95	0.09	635,835	442	0	0	294	19,618	0.00	10.04	8	60	40	40	0	134	FOG	71	140	3	0
9	802.03	0.08	636,229	394	0	0	270	19,759	0.00	10.04	9	62	39	40	0	135	CLEAR	71	141	3	0
10	801.99	-0.04	636,031	-198	317	628	245	20,443	0.00	10.04	10	60	40	46	0	50	CLEAR	345	684	3	200,000
11	801.95	-0.04	635,835	-196	331	656	260	21,155	0.00	10.04	11	63	45	48	0	50	PT CLOUDY	359	712	3	210,000
12	801.91	-0.04	635,638	-197	308	610	237	21,821	0.00	10.04	12	65	45	49	0	50	CLEAR	336	666	3	190,000
13											13										
14											14										
15											15										
16											16										
17											17										
18											18										
19											19										
20											20										
21											21										
22											22										
23											23										
24											24										
25											25										
26											26										
27											27										
28											28										
29											29										
30											30										
31											31										

6,462 AF

5,875

E-mail (as attachment only): nemeth@water.ca.gov

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Water Audit**

Water Distribution System:																			
	Date (mo/dy/yr)	Plant Eff Meter Reading (ccf)	(A) Plant Eff Meter Corrected (ccf)	Central Tank Level (feet)	(B) Central Tank Volume (cu. ft.)	Enebro Tank Level (feet)	(C) Enebro Tank Volume (cu. ft.)	Alamo Tank Level (feet)	(D) Alamo Tank Volume (cu. ft.)	Coronado Tank Level (feet)	(E) Coronado Tank Volume (cu. ft.)	Lazo Tank Level (feet)	(F) Lazo Tank Volume (cu. ft.)	Aroblada Tank Level (feet)	(G) Arbolada Tank Volume (cu. ft.)	Sturtevant Tank Level (feet)	(H) Sturtevant Tank Volume (cu. ft.)	Customer Meters Total Readings (ccf)	(I) Customer Meters Corrected (ccf)
Current	01/29/20	663,774	663,774	19.00	161,402	22.20	18,987.63	6.10	23,475.55	17.80	39,270.07	12.00	6,870.66	18.10	39,931.92	24.90	54,933.97	8,031	8,031
Last:	12/29/19	651,294	651,294	16	135,068	22	18,987.63	5	20,396.79	12	26,032.96	12	6,870.66	11	23,164.93	20	45,006.14	8,437	8,437
Difference:			12,480	3.10	26,334.09	0.00	0.00	0.80	3,078.76	6.00	13,237.10	0.00	0.00	7.60	16,766.99	4.50	9,927.83		-406
Other metered and unmetered uses (J):																			
Item		**Method Measured		Quantity (ccf)															
Fire fighting																			
Other hydrant usage																			
Main flushing, Backwash				461.76															
Bulk water sales						Pumped from Lake	Pumped from Wells	Total Pumped	Change in RW Storage	Used at Plant	Loss in Transmission								
Repaired leaks				5		31.35	2.60	33.95	0.66	28.31	4.98								
Water quality testing																			
Tank drainage or overflow																			
Other: Main Breaks																			
Other:																			
Other:																			
Total (ccf): (G)				467															
Totals for Zone:																			
Flows into System (A):				12,480.00 (ccf)															
Change in Storage (B+C+D+E+F+G+H)				693.45 (ccf)															
Flows Out of Zone (I+J):				8,498 (ccf)															
Real and Apparent Treated Water Loss				3,289 CCF =		7.55 AC-FT		for period:		12/29/19 through		01/29/20		System Loss, %		26%			

End of Month Water Report

Description	CCF	Acre/ft.	Percent	
Water pumped from Lake McClure acre/ft.	13657	31.35		
Water pumped from Wells acre/ft.	1134	2.60		
Total Pumped acre/ft.		33.96		
Last month acre/ft.		26.54		
Difference from last month %			-27.94%	
Treated water sold acre/ft.	8059	18.50		
Last month treated water sold acre/ft.		19.30		
Difference from last month %			-4.32%	
Golf course water sold acre/ft.	0	0.00		
Hydrant usage acre/ft	0	0.00		
Billed Metered Customers				1458
Meters with no consumption this month				325
Meters with no consumption last month				330
Usage outside filed MID Place of Use	456	1.05		
Water pumped from Wells acre/ft.		2.60		
Backwash/Rinse on start up	461	1.06		
Treated water in Storage Tanks	3478	7.98		
Raw water in Storage Tank	1316	3.02		
Water in Distribution system (Averaged Main Size) FIXED VALUE	901	2.07		
Total water loss in acre/ft. (Leaks and Evaporation)		1.32		

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Treasurer's Report

Reporting Period: January 2020

The district ended the month of January 2020 with the following balances in our accounts:

* All bank accounts verified against bank statements

Restricted:	
Investment - LAIF	\$ 172,546
Total Restricted:	<u>\$ 172,546</u>
Unrestricted:	
Checking	\$ 121,455
Money Market - Working Capital	\$ 616,723
Petty Cash	<u>\$ 125</u>
Total Unrestricted:	<u>\$ 738,303</u>
Total Restricted & Unrestricted:	<u>\$ 910,849</u>

The district ended January 2020 with the following amounts affecting our financial status:

	Jan-2020	Year to Date
Sales & Business Revenue:	\$ 112,623	\$ 897,449
Total Operating Expenses:	\$ (103,274)	\$ (757,821)
Non-Operating Income/Expense:	\$ (15,589)	\$ (94,559)
Water Drought Income/Expense:	\$ (3,680)	\$ 262,228
Change in Net Assets (P&L):	\$ (9,920)	\$ 307,297
Net Cash Flow:	\$ 3,892	\$ (26,154)

Accounts Receivable:

Billing Time Frame	Utility Billing	Availability Billing	A/R Other	A/R Accrue	A/R Water IRWMP	A/R Water DWR
Current	\$ 26,549	\$ -	\$ 110	\$ 96,219	\$ -	\$ -
> 30 Days	\$ 9,398	\$ -	\$ 155	\$ -	\$ -	\$ -
> 60 Days	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -
> 90 Days	\$ 3,102	\$ -	\$ -	\$ -	\$ -	\$ -
> 120 Days	\$ 9,494	\$ 185,874	\$ 5,241	\$ -	\$ 64,848	\$ -
Credits	\$ (17,779)					
Total	\$ 31,055	\$ 185,874	\$ 5,506	\$ 96,219	\$ 64,848	\$ -
Total Combined	\$ 313,148		\$ 5,506		\$ 64,848	
G/L Balance	\$ 313,148		\$ 5,506		\$ 64,848	
Difference	\$ -		\$ -			\$ -

* Amount of availability payments received: \$96,730

* Amount of availability payments outstanding: \$89,144

Accounts Payables:

Payable Time Frame	A/P Trade	A/P Accruals	A/P Water Accrual
Current	\$ 75,647	\$ -	\$ 5,116
> 30 Days	\$ -	\$ -	\$ -
> 60 Days	\$ -	\$ -	\$ -
> 90 Days	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
Total	\$ 75,647	\$ -	\$ 5,116
G/L Balance	\$ 75,647	\$ -	\$ 5,116
Difference	\$0	\$0	\$0

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

Name

Title

Date

Statement of Revenues and Expenses (P&L)
January 2020 & Year-To-Date Versus 6/30/20 Approved Budget

	Jan-20	January vs Budget %	2019-2020 YTD	YTD vs Budget %	2019-2020 Budget	Remaining Budget
Revenue						
01-0-3010-301	Meter Reconnection Fee	-	#DIV/0!	200	#DIV/0!	- (200)
01-0-3010-302	Donated Capital - Meters Curre	5,000	33.33%	35,000	233.33%	15,000 (20,000)
01-0-4010-400	Water Sales Residential	15,774	5.26%	216,224	72.16%	299,627 83,404
01-0-4010-402	Water Availability Revenue	15,406	8.21%	107,695	57.42%	187,573 79,878
01-0-4010-403	Water Service Charges	80,291	8.38%	561,048	58.58%	957,732 396,684
01-0-4020-410	Interest Income - LAIF	986	21.85%	3,119	69.15%	4,510 1,391
01-0-4020-413	Int Inc Penalties - Customer	2,196	7.93%	16,797	60.65%	27,694 10,897
01-0-4020-414	Transfer Fee Income	450	7.50%	3,950	65.83%	6,000 2,050
01-0-4020-415	Other Income	1,237	15.71%	7,016	89.10%	7,874 858
01-0-4020-416	Meter Set Fee	500	11.90%	4,000	95.24%	4,200 200
01-0-4020-900	Hydrant Service Charge	83	24.92%	239	71.77%	333 94
01-0-4020-901	Hydrant Rental	120	15.63%	560	72.92%	768 208
01-0-4020-902	Hydrant Consumption	-	0.00%	1,767	69.75%	2,533 766
01-0-4020-999	Avail Fee Income	-	0.00%	1,767	99.76%	1,771 4
01-0-4040-100	Lease Fee	900	2.58%	19,307	55.35%	34,884 15,577
TOTAL REVENUE		122,942	7.93%	978,688	63.12%	1,550,500 571,812
Expenses						
01-1-5010-100	Regular Pay - Plant	11,795	11.39%	75,225	72.67%	103,521 28,296
01-1-5010-101	Overtime Pay	1,304	7.44%	12,149	69.35%	17,519 5,370
01-1-5010-102	Sick Pay	504	11.33%	3,431	77.13%	4,448 1,017
01-1-5010-104	Vacation Pay	560	7.89%	4,263	60.08%	7,095 2,832
01-1-5010-105	Holiday Pay	437	6.96%	4,085	64.98%	6,287 2,202
01-1-5010-200	PERS	1,056	11.12%	7,112	74.88%	9,499 2,387
01-1-5010-201	FICA/Medicare	1,176	11.72%	7,672	76.49%	10,030 2,358
01-1-5010-202	SUI	681	62.29%	1,461	133.59%	1,094 (367)
01-1-5010-203	Health Insurance	7,816	16.79%	30,366	65.21%	46,564 16,198
01-1-5010-204	Workers Compensation	687	9.58%	4,806	67.06%	7,167 2,361
01-1-5010-206	Dental Insurance	240	7.94%	1,683	55.56%	3,029 1,346
01-1-5010-546	Travel, Meetings & Mileage	-	0.00%	-	0.00%	212 212
01-1-5020-510	Repair & Maintenance - Plant	20	0.11%	7,630	42.39%	18,000 10,370
01-1-5020-511	Repair & Maintenance - Vehicle	1,603	80.13%	21,552	1077.61%	2,000 (19,552)
01-1-5020-512	Repair & Maintenance - Distribution	-	0.00%	37,396	49.39%	75,719 38,323
01-1-5020-515	R&M Transmission - Intake	-	0.00%	-	0.00%	32,000 32,000
01-1-5020-517	R&M Transmission - Well #2	-	#DIV/0!	5,851	#DIV/0!	(5,851)
01-1-5020-520	Small Tools & Equipment	527	19.79%	3,672	137.93%	2,662 (1,010)
01-1-5020-522	Gas, Oil & Lubricant - Plant	720	5.65%	7,680	60.35%	12,726 5,046
01-1-5020-524	Health & Safety	147	3.26%	5,680	126.36%	4,495 (1,185)
01-1-5020-529	Telephone - T & D	787	10.90%	5,111	70.85%	7,214 2,103
01-1-5020-544	Water Testing Fees	4,295	30.33%	11,640	82.19%	14,162 2,522
01-1-5020-545	Water System Fees	3,089	69.36%	4,823	108.31%	4,453 (370)
01-1-5020-548	Water Testing Materials	-	0.00%	749	33.31%	2,250 1,501
01-1-5021-521	Water Treatment Chemicals	-	0.00%	24,984	118.65%	21,057 (3,927)
01-1-5021-524	P G & E Power - Office	204	7.95%	1,329	51.88%	2,561 1,232
01-1-5021-525	P G & E Power - Intake	4,801	6.80%	53,528	75.85%	70,574 17,046
01-1-5021-526	P G & E Power - Well	31	11.32%	(2)	-0.56%	277 279
01-1-5021-527	P G & E Power - Water Treatment	1,774	6.23%	18,461	64.87%	28,460 9,999
01-1-5021-528	P G & E Power - Distribution	1,926	5.33%	19,748	54.69%	36,108 16,360
01-1-5021-529	P G & E Power - Well 2	-	0.00%	622	5.28%	11,785 11,163
01-1-5021-530	P G & E Power - Medina	346	9.56%	3,423	94.53%	3,621 198
01-1-5021-532	P G & E Power - Well 5/6	346	11.13%	3,423	110.06%	3,110 (313)
01-1-5021-561	Purchased Water Actual-mid-p	6,756	9.47%	55,546	77.82%	71,381 15,835
01-1-5023-533	Outside Services	273	2.96%	2,916	31.62%	9,223 6,307
01-1-5023-535	Fire Protection/Weed Control	-	#DIV/0!	80	#DIV/0!	- (80)
01-1-5023-537	Pest Control	34	0.59%	238	4.13%	5,756 5,518
01-1-5023-538	Engineering Services	-	0.00%	1,733	6.23%	27,817 26,085
01-1-5023-539	Employee Education	90	43.06%	465	222.49%	209 (256)
01-1-5024-540	Memberships	-	0.00%	-	0.00%	504 504
01-1-5024-542	Publications	-	0.00%	619	53.76%	1,151 532
01-1-5024-543	Licenses, Permits & Cert.	-	0.00%	273	29.14%	937 664

	Jan-20	January vs Budget %	2019-2020 YTD	YTD vs Budget %	2019-2020 Budget	Remaining Budget	
01-1-5032-583	Depreciation Expense	20,142	7.87%	137,885	53.85%	256,049	118,164
01-2-6010-100	Regular Pay - Administration	16,162	8.80%	108,476	59.06%	183,674	75,198
01-2-6010-101	Overtime Pay	109	5.02%	497	22.95%	2,166	1,669
01-2-6010-102	Sick Pay	255	3.62%	3,220	45.72%	7,042	3,822
01-2-6010-104	Vacation Pay	505	6.41%	4,102	52.08%	7,875	3,773
01-2-6010-105	Holiday Pay	331	7.09%	2,982	63.79%	4,675	1,693
01-2-6010-200	PERS	1,344	8.06%	10,064	60.40%	16,663	6,599
01-2-6010-201	FICA/Medicare	1,322	8.48%	9,001	57.72%	15,596	6,595
01-2-6010-202	SUI	462	30.45%	865	56.97%	1,519	654
01-2-6010-203	Health Insurance	4,592	8.65%	32,479	61.20%	53,069	20,590
01-2-6010-204	Workers Compensation	68	4.09%	475	28.60%	1,662	1,187
01-2-6010-206	Dental Insurance	319	15.87%	1,274	63.49%	2,007	733
01-2-6010-207	Vision Care	-	#DIV/0!	200	#DIV/0!	-	(200)
01-2-6010-546	Travel, Meetings & Mileage	-	0.00%	22	44.92%	49	27
01-2-6020-512	Propane	-	0.00%	603	75.68%	797	194
01-2-6020-515	Customer Billing Supplies	-	0.00%	656	47.08%	1,393	737
01-2-6020-529	Telephone - Admin	461	11.80%	2,097	53.65%	3,908	1,811
01-2-6020-530	Office Supplies	134	4.42%	1,680	55.40%	3,032	1,352
01-2-6020-531	Postage	471	5.97%	4,824	61.12%	7,892	3,068
01-2-6023-531	Computer IT	9,876	30.45%	30,216	93.16%	32,436	2,220
01-2-6023-532	R & M Equipment	-	#DIV/0!	1,015	#DIV/0!	-	(1,015)
01-2-6023-533	Outside Services	-	0.00%	29,152	46.98%	62,054	32,903
01-2-6023-535	Office Cleaning Serv	140	8.17%	1,080	63.01%	1,714	634
01-2-6023-536	Legal Services	1,051	10.21%	4,864	47.22%	10,300	5,436
01-2-6023-537	Audit Services	7,000	79.37%	7,000	79.37%	8,820	1,820
01-2-6023-539	Employee Education	-	0.00%	438	29.23%	1,500	1,062
01-2-6024-540	Memberships	-	0.00%	5,344	79.49%	6,723	1,379
01-2-6024-542	Publications	238	17.50%	873	64.22%	1,360	487
01-2-6024-543	Licenses, Permits & Cert.	-	#DIV/0!	105	#DIV/0!	-	(105)
01-2-6024-547	County Fees	-	0.00%	-	0.00%	101	101
01-2-6024-999	County Avail Fee	-	0.00%	1,774	78.76%	2,252	478
01-3-6025-100	Regular Pay	400	6.11%	2,400	36.63%	6,552	4,152
01-3-6025-201	FICA/Medicare	31	6.11%	184	36.65%	501	317
01-9-6030-546	Travel, Meetings & Mileage	-	0.00%	833	1126.30%	74	(759)
01-9-6030-569	Credit Card Service Charges	757	10.71%	4,232	59.87%	7,069	2,837
01-9-6030-572	Business Insurance Expense	3,223	6.64%	33,368	68.75%	48,535	15,167
01-9-6030-576	Misc Other Expense	555	198.04%	1,273	454.76%	280	(993)
01-9-6030-577	Retired Employee Health	2,318	8.14%	15,969	56.10%	28,464	12,496
01-9-6030-580	Retired EE Benefit Expense	-	0.00%	-	0.00%	155,549	155,549
01-9-6031-580	Interest Long Term Debt	2,875	7.07%	20,548	50.54%	40,654	20,107
01-9-6032-583	Depreciation Expense	18	8.09%	123	56.13%	219	96
TOTAL EXPENSES		129,181	7.73%	933,619	55.88%	1,670,904	737,285

	Jan-20	January vs Budget %	2019-2020 YTD	YTD vs Budget %	2019-2020 Budget	Remaining Budget
CAPITAL IMPROVEMENT PROJECTS (IN PROGRESS)						
01-9-6030-590	NBS Rate Evaluation	680	#DIV/0!	4,850	#DIV/0!	(4,850)
01-9-6030-591	IRWMP Service Lines	-	#DIV/0!	186,592	#DIV/0!	(186,592)
01-9-6030-592	IRWMP Administrative Expenses	-	#DIV/0!	750	#DIV/0!	(750)
01-9-6030-593	IRWMP Water Use Efficiency	3,000	#DIV/0!	3,000	#DIV/0!	(3,000)
01-9-6030-594	Grant Application Services	-	#DIV/0!	7,428	#DIV/0!	(7,428)
TOTAL CIP IN PROGRESS		3,680	#DIV/0!	202,620	#DIV/0!	(202,620)
CARRYOVER PROJECT (GRANT) REVENUE						
01-0-4020-430	DWR Grant	-	#DIV/0!	400,000	#DIV/0!	(400,000)
01-0-4020-425	IRWMP Service Line Replacement	-	#DIV/0!	2,613	#DIV/0!	(2,613)
01-0-4020-427	IRWMP Regional Water Use Efficiency	-	#DIV/0!	61,669	#DIV/0!	(61,669)
01-0-4020-426	IRWMP Grant Administration***	-	#DIV/0!	565	#DIV/0!	(565)
TOTAL CARRYOVER PROJECT REVENUE		-	#DIV/0!	464,848	#DIV/0!	(464,848)
NEW CAPITAL PURCHASES / IMPROVEMENTS						
01-0-1090-216	Auto Meter Read/Replace		#DIV/0!	3,930	#DIV/0!	(3,930)
01-0-1090-170	Treatment Plant Upgrade		#DIV/0!		#DIV/0!	-
01-0-1090-306	Service Line	23,510	#DIV/0!	46,991	#DIV/0!	(46,991)
01-0-1090-314	Barge Renovation	1,241	2.48%	38,402	76.80%	50,000 11,598
01-0-1090-316	Hormiga Water Line Replacement	-	#DIV/0!		#DIV/0!	-
01-0-1090-318	2018 SCADA Update Project	-	#DIV/0!	27,152	#DIV/0!	(27,152)
01-0-1090-319	Fire Hydrant Replace 2018/19		#DIV/0!	-	#DIV/0!	-
01-0-1090-320	Alamo, Enebro & Intake		#DIV/0!	799	#DIV/0!	(799)
TBD	Replacement Truck		0.00%		0.00%	75,000 75,000
01-0-1090-305	Ranchito Well #1		0.00%	849	2.12%	40,000 39,151
TBD	Rate Study		0.00%		0.00%	60,000 60,000
01-0-1090-191	Intake Pump	-	0.00%	15,000	25.00%	60,000 45,000
01-0-1090-219	Fence At Sites	-	#DIV/0!	2,480	#DIV/0!	(2,480)
01-0-1090-317	Water Main Replacement	-	#DIV/0!	6,890	#DIV/0!	(6,890)
TOTAL NEW CAPITAL PURCHASES/IMPROVEMENTS		24,751	8.68%	135,603	47.58%	285,000 149,397

LDPCSD Financials**Statement of Net Assets (Balance Sheet)
for the month ending January 2020****Asset :**

Cash and investments	\$	910,849
Restricted cash	\$	-
Accts Receivable net of res	\$	148,074
Water Drought Receivable	\$	64,848
Inventory	\$	69,931
Prpd expense & deposits	\$	26,503
Deferred Outflow of Resources	\$	189,819
Total current assets	\$	1,410,024

Property, plant & equipment	\$	12,675,001
less depreciation	\$	(7,368,713)
C I P	\$	540,815
Net P P & E	\$	5,847,103

Other L T Assets

Total Assets \$ **7,257,127**

Liabilites:

Accounts payable	\$	75,647
Interest payable	\$	12,937
Water Accrual	\$	5,116
Accrued Payroll	\$	68,148
A/P Accrued Payables	\$	2,682
L T debt, current	\$	85,558
Total current liab	\$	250,088

L T debt

Post Retirement Benefit	\$	1,329,681
Net Pension Liability	\$	281,127
Deferred Inflow of Resources	\$	88,194
Muni Loan	\$	696,851
less current above	\$	(85,558)

Total Liabilites \$ **2,560,383**

Net assets \$ **4,696,744**

Total liab & net ass't \$ **7,257,127**

<u>Check Number</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>
23295	000076	USPS	01/02/2020	462.84
24328	00004600	VERIZON CONNECT FLEET USA LLC	01/08/2020	957.84
24329	000585	MO CAL OFFICE SOLUTIONS	01/08/2020	165.23
24330	UB*10698	MR/MRS DONALD MOUNTS	01/08/2020	136.94
24331	UB*10699	MR/MRS JOHN LEDESMA	01/08/2020	39.30
24332	UB*10700	MARTIN WHITE	01/08/2020	107.36
24333	UB*10701	PAUL SPEERS	01/08/2020	157.80
24334	UB*10702	CAL-WESTERN RECONVEYANCE CORP	01/08/2020	63.00
24335	UB*10703	DANIEL & ROBIN DURRENCE	01/08/2020	137.40
24336	UB*10704	OCTAVIO & AMBER SANTANA	01/08/2020	148.00
24337	UB*10705	MR & MRS FORD CANUTT	01/08/2020	537.60
24338	702	Warmerdam CPA Group	01/13/2020	2,500.00
24339	000105	PACIFIC GAS & ELECTRIC	01/13/2020	11,367.51
24340	0032605	NBS	01/13/2020	1,280.00
24341	000746	Mariposa Co. Resource Conservation Distr	01/13/2020	3,000.00
24342	00071	Mother Lode Answering Service	01/13/2020	337.00
24343	000059	MARIPOSA GAZETTE	01/13/2020	148.00
24344	0002321	STREAMLINE	01/13/2020	200.00
24345	000165	ACWA/JPIA	01/13/2020	14,725.68
24346	660108	VERIZON WIRELESS	01/26/2020	314.56
24347	000383	BUSINESS CARD	01/26/2020	223.15
24348	000383	BUSINESS CARD	01/26/2020	141.98
24349	000383	BUSINESS CARD	01/26/2020	396.17
24350	000383	BUSINESS CARD	01/26/2020	21.98
24351	000136	AT&T	01/26/2020	465.80
24352	0001013	BLOMBERG & GRIFFIN	01/26/2020	7,000.00
24353	000550	LUIS'S HOUSEKEEPING / YARDS	01/26/2020	140.00
24354	0032605	NBS	01/26/2020	680.00
24355	019970	NJIRICH & SON'S INC	01/26/2020	23,510.22
24356	000091	VALERO MARKETING & SUPPLY	01/26/2020	623.67
24357	000105	PACIFIC GAS & ELECTRIC	01/26/2020	692.39
24358	100987	Twin Lakes Management Co.	01/26/2020	1,274.45
24359	000175	SAFE T LITE OF MODESTO INC.	01/26/2020	146.55
24360	0007349	Recology Mariposa	01/26/2020	272.86

Report Total: 72,375.28

Special Meeting Minutes of the Board of Directors

9751 Merced Falls Road
January 21, 2020 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 meeting at 9751 Merced Falls Rd., La Grange, CA 95329.
President Johnson called the meeting to order at 1:00 p.m.
Directors present: Johnson, Hankemeier, Warren and Ross
Directors Absent: Sperry
Also Present: GM P. McGowan
Also present: Staff S. Marchesiello
2. **PUBLIC COMMENT:**
The Board received no public comments
Consensus of the Board of Directors to move Item 5a, to be heard first
3. **PRESENTATION ONLY:**
 - a. Presiding Officer's Report
None at this time
 - b. General Manager's Report:
Presented by GM P. McGowan
4. **APPROVAL OF CONSENT AGENDA:** The following items may all be approved in one motion or considered separately as determined appropriate by the President
 - a. Read and file the Treasurer's Report for the period ending December 2019 including summary of claims paid
 - b. Approval of the Minutes of the Regular Meeting of December 16, 2019

Motion: To approve the consent calendar
Votes: Carried 4-0
First: Ross **Second: Hankemeier**
Ayes: Ross, Hankemeier, Johnson, and Warren
Absent: Sperry
5. **DISCUSSION AND ACTION ITEMS:**
 - a. Approval of Agreement with Black Water Engineering for Preliminary Engineering Report (PER) that will allow LDPCSD to apply for the USDA loan to assist in funding intake upgrades, and backup generators.

Motion: To approve the recommended motion to accept the estimate from Black Water Consulting to compete the Preliminary Engineering Report
Votes: Carried 4-0
First: Ross **Second: Hankemeier**
Ayes: Ross, Hankemeier, Johnson, and Warren
Absent: Sperry

- b. Approval of Agreement with Martech for Repair of Flocculators

Motion: To accept the estimate provided by Martech to replace the three flocculators pump motors and shafts which is estimate Q8871-R2 written on January 10, 2020, and approve the agreement as long as we can move forward with this estimate within the realm of District Manager recommendation

Votes: Carried 4-0

First: Johnson Second: Hankemeier

Ayes: Johnson, Hankemeier, Ross, and Warren

Absent: Sperry

- c. Approval of Resolution No. 2020-01 Billing and Collection Procedures and Procedures for Disconnecting and Re-connecting Service for Non-Payment of Charges

Motion: To approve the Resolution No. 2020-01 Billing and Collection Procedures and Procedures for Disconnecting and Re-connecting Service for Non-Payment of Charges and present the fee recommendation and form at a future meeting

Votes: Carried 4-0

First: Hankemeier Second: Ross

Ayes: Hankemeier, Ross, Johnson, and Warren

Absent: Sperry

- d. Approval for GM Patrick McGowan to further his education by taking an online course to receive a professional certificate in Grant Writing from San Diego State University / World Campus

Motion: To approve support of payment for GM McGowan to attended the online course of receive a professional certificate in Grant Writing from San Diego State University / World Campus

Votes: Carried 4-0

First: Johnson Second: Hankemeier

Ayes: Johnson, Hankemeier, Ross, and Warren

Absent: Sperry

Consensus of the Board: Direction to the General Manager to District will develop a policy affective January 1, 2020 that all employees will reimburse the District for certifications and courses taken if they leave within three years of completing the courses or certification per attorney approval

- e. Discussion / Action regarding a review / possible change to policy 5010 Board Meeting Policy

Motion: To approve to remove the portion of Board Meeting Policy 5010.5 that states "The President's position shall be limited to 2 (two) consecutive one year terms."

Votes: Carried 3-1

First: Warren Second: Hankemeier

Ayes: Warren, Hankemeier, and Johnson

Nays: Ross

Absent: Sperry

**LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2019**

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

TABLE OF CONTENTS

JUNE 30, 2019

Management’s Discussion and Analysis	1-4
Independent Auditors’ Report	5-6
<i>Government-Wide Financial Statements</i>	
Statement of Net Position – Proprietary Funds	7
Statement of Activities, and Changes in Net Position – Proprietary Funds	8
Statements of Cash Flows – Proprietary Funds	9
Notes to the Financial Statements	10-25
Schedule of Required Supplementary Information- Pension Plan	26

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

This section of the annual financial report of the Lake Don Pedro Community Services District (District) presents the discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2019. The Management's Discussion and Analysis (MD&A) should be read in conjunction with the District's financial statements, including the notes and the supplementary information that immediately follow this section.

FINANCIAL HIGHLIGHTS

The following summarizes the District's financial highlights for the year ended June 30, 2019.

- Total assets of the District were \$7,273,155 in 2019 and \$6,283,891 in 2018, an increase of \$1,023,556.
- Total liabilities increased by \$316,988 during the same period.
- Operating revenues increased by \$3,457 during the same period.
- Operating expenses decreased by \$215,200.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

The basic financial statements contained in this report are presented using Governmental Accounting Standard's Board (GASB) accounting principles. These statements provide overall information about The District's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources) and liabilities (the amount obligated to its creditors). The statements of revenues, expenses, and changes in net position present information about the current year revenues and expenses. The statement also provides useful information for determining whether the District's service revenue and other revenue sources were sufficient to allow the District to recover all of its costs. The final financial statement in this report is the statement of cash flows, which provides information about The District's cash from operations, investing, and financing activities. In addition, this statement provides useful information to answer questions such as where cash came from, what cash was used for, and what was the change in cash balance during the reporting period.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS

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

NET POSITION

As of June 30, 2019, the District had net position totaling \$4,389,449. Below is a table showing the District's net position at year end with comparative numbers for 2019 and 2018.

TABLE 1: NET POSITION

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Assets		
Cash and Investments	\$ 937,003	\$ 964,048
Other Assets	493,532	432,168
Capital Assets-Net	<u>5,842,620</u>	<u>4,887,675</u>
 Total Assets	 <u>7,273,155</u>	 <u>6,283,891</u>
 Liabilities		
Loan Payable	738,086	817,593
Other Liabilities	<u>2,145,620</u>	<u>1,749,125</u>
 Total Liabilities	 <u>2,883,706</u>	 <u>2,566,718</u>
 Net Position		
Invested in Capital Assets, Net of Related Debt	3,987,798	4,070,082
Unrestricted (Deficit)	<u>401,651</u>	<u>(352,909)</u>
 Total Net Position	 <u>\$ 4,389,449</u>	 <u>\$ 3,717,173</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019**

NET POSITION (Continued):

The District has invested 90.85% of its total net position in capital assets, which total \$3,987,798, net of related debt.

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

GOVERNMENTAL ACTIVITIES

The District's total revenues exceeded expenses by \$672,276. Total revenues for the year were \$2,225,811. Of this, \$1,497,271 was received from operating revenues, \$3,758 from investment earnings, \$57,718 from miscellaneous sources and \$667,064 from various grants. Prior year's total revenue was \$2,003,079.

Expenses totaled \$1,553,535 attributable to water service. Prior year's expenses were \$1,772,594.

CAPITAL ASSETS

During fiscal year 2019, the District purchased a net amount of \$1,199,135 in capital assets with District and grant funds. The majority of capital asset additions were service lines and related costs.

TABLE 2: CAPITAL ASSETS

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Capital Assets		
Land	\$ 157,325	\$ 157,325
Plant and Structures	11,123,684	9,863,471
Equipment and Vehicles	1,393,992	1,431,448
Construction in Progress	398,323	459,401
Less: Accumulated Depreciation	<u>(7,230,704)</u>	<u>(7,023,970)</u>
Total Capital Assets -Net	<u><u>\$ 5,842,620</u></u>	<u><u>\$ 4,887,675</u></u>

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

LONG-TERM DEBT

The Water District also had a loan with Municipal Finance Corporation for the Treatment Plant Upgrades with a balance of \$738,086. Payments of principal for 2019 and 2018 totaled \$79,507 and \$75,713, respectively. Interest paid for 2019 and 2018 totaled \$39,499 and \$43,293, respectively.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of governmental activities of Lake Don Pedro Community Services District, as of and for the years ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the District's 2018 financial statements which we audited and expressed an unqualified opinion.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *State Controller's Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Lake Don Pedro Community Services District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of required supplementary information on pages 1 through 4 and page 27, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.

Blomberg & Griffin A.C.
Stockton, California
December 18, 2019

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statement of Net Position - Proprietary Funds
June 30, 2019 and 2018

	Business-Type Activities	
	Enterprise Fund	
	2019	2018
Asset		
Cash And Invesments	\$ 937,003	\$ 964,048
Accounts Receivable	166,123	156,231
Prepaid Expense	67,658	48,839
Inventory	69,932	69,931
Land	157,325	157,325
Construction In Progress	398,323	459,401
Fixed Assets	12,517,676	11,294,919
Accumulated Depreciation	(7,230,704)	(7,023,970)
Deferred Outflows of Resources- OPEB (Note-4)	66,944	-
Deferred Outflows of Resources- Pension (Note-6)	122,875	157,167
Total Assets	7,273,155	6,283,891
Liabilities		
Accounts Payable	362,585	110,495
Interest Payable	10,657	11,801
Accrued Payroll	14,134	9,200
Compensated Absences	46,466	43,306
Net OPEB Liability (Note-4)	1,329,681	1,168,000
Net Pension Liability (Note-5)	293,903	310,692
Loans Payable	738,086	817,593
Deferred Inflows of Resources- OPEB (Note-4)	38,713	48,901
Deferred Inflows of Resources- Pension (Note-6)	49,481	46,730
Total Liabilities	2,883,706	2,566,718
Net Position		
Invested In Capital Assets - Net of Related Debt	3,987,798	4,070,082
Unrestricted (Deficit)	401,651	(352,909)
Total Net Position	\$ 4,389,449	\$ 3,717,173

See accompanying notes to basic financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statements of Activities and Changes in Net Position - Proprietary Funds
For the Years Ended June 30, 2019 and 2018

	Business-Type Activities Enterprise Fund	
	2019	2018
Operating Revenues		
Water Sales And Assessments	\$ 1,451,036	\$ 1,449,038
Transfer Connection and Meter Fees	18,945	16,720
Interest and Penalties On Delinquent Accounts	27,290	28,056
	<u>1,497,271</u>	<u>1,493,814</u>
Operating Expenses		
Salaries And Benefits - Plant	221,925	186,076
Salaries And Benefits - Administrative	186,937	151,637
Post Retirement Benefit	111,673	194,459
Supplies And Services - Plant	508,271	797,106
Supplies And Services - Administrative	242,184	205,564
Depreciation	244,190	195,538
	<u>1,515,180</u>	<u>1,730,380</u>
Operating Income (Loss)	<u>(17,909)</u>	<u>(236,566)</u>
Nonoperating Revenues (Expenses)		
Grant Income (Drought Emergency)	667,064	465,930
Investment Earnings	3,758	1,935
Miscellaneous	57,718	41,400
Interest Expense	(38,355)	(42,214)
	<u>690,185</u>	<u>467,051</u>
Change In Net Position	672,276	230,485
Total Net Position - Beginning of Year	<u>3,717,173</u>	<u>3,486,688</u>
Total Net Position - End of Year	<u>\$ 4,389,449</u>	<u>\$ 3,717,173</u>

See accompanying notes to basic financial statements.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Statements of Cash Flows - Proprietary Funds
For the Years Ended June 30, 2019 and 2018

	Business-Type Activities	
	Enterprise Fund	
	2019	2018
Cash Flows From Operating Activities		
Receipts From Customers	\$ 1,487,379	\$ 1,484,298
Payments To Suppliers	(561,098)	(988,768)
Payments To Employees	(400,768)	(330,434)
Net Cash Provided By (Used In) - Operating Revenues	<u>525,513</u>	<u>165,096</u>
Cash Flows From Non- Capital Financing Activities		
Miscellaneous Income	<u>57,718</u>	<u>41,400</u>
Net Cash Provided by (Used In) Non-Capital - Financing Activities	<u>57,718</u>	<u>41,400</u>
Cash Flows From Capital And Related - Financing Activities		
Grants Income	667,064	465,930
Capital Asset	(1,116,736)	(194,039)
Construction In Progress	(82,399)	(170,423)
Principal Payments On Long Term Debt	(79,507)	(75,713)
Interest Paid	(39,499)	(43,293)
Net Cash Provided by (Used In) Capital - And Related Financing Activities	<u>(651,077)</u>	<u>(17,538)</u>
Cash Flows From Investing Activities		
Interest Received	<u>3,758</u>	<u>1,935</u>
Net Cash Provided by (Used In) Investing Activities	<u>3,758</u>	<u>1,935</u>
Net Increase (Decrease) In Cash	(64,088)	190,893
Cash and Investments - Beginning	<u>964,048</u>	<u>773,155</u>
Cash and Investments - Ending	<u>\$ 899,960</u>	<u>\$ 964,048</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating Income (Loss)	\$ (17,909)	\$ (236,566)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities		
Depreciation	244,190	195,538
Change in Assets and Liabilities		
Accounts Receivable	(9,892)	(9,516)
Prepaid Expenses and Other Current Assets	(18,820)	2,100
Accounts Payable	252,090	49,163
Accrued Expenses and other liabilities	8,094	7,279
Retirement Obligations	<u>67,760</u>	<u>157,098</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ 525,513</u>	<u>\$ 165,096</u>

See accompanying notes to basic financial statements.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial statements include:

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

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

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

A. Financial Reporting Entity

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

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

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

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

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

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Assets, Liabilities, Net Position or Equity

1. Cash and Investments

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

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

2. Receivables and Payables

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

3. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2018 are recorded as prepaid items.

4. Restricted Assets

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

5. Capital Assets

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

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

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Compensated Absences

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

7. Long-term Debt

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

8. Net Position & Fund Equity

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

All other net position is considered unrestricted.

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

9. Use of Estimates

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

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Cash and Investments

Cash and investments as of June 30, 2019 and 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position

	2019	2018
Cash and Investments	\$ 937,003	\$ 964,048

Cash and investments as of June 30, 2019 and 2018 consist of the following:

Cash on Hand	\$ 125	\$ 125
Deposits with Financial Institutions	767,451	798,254
Local Agency Investment Fund	169,427	165,669
Total Cash and Investments	\$ 937,003	\$ 964,048

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
(Continued)**

Investments Authorized by the District's Investment Policy

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of year-end, the weighted average maturity of the investments contained in the LAIF investment pool is approximately 6.36 months.

		Maturity Date
State Investment Pool	<u>\$ 169,427</u>	6.36 months average maturity
Total	<u><u>\$ 169,427</u></u>	

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
(Continued)**

Disclosures Relating to Credit Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk

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

At June 30, 2019, the District's deposits with financial institutions were covered by Federal Depository Insurance Corporation (FDIC) or the multiple financial institution collateral pool that insures public deposits. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
(Continued)**

Investment in State Investment Pool

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

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The District deposits deferred compensation plan assets with the California Public Employees Retirement System (PERS). Federal legislation requires that the assets of such plans be held in trust for the exclusive benefit of the plan participants and their beneficiaries. PERS act as the trustees for the plan assets and the District is considered to have limited fiduciary responsibility for the plan assets. As such, the District does not report the deferred compensation plan assets on its financial statements.

B. Accounts Receivable

Receivables at June 30, 2019 and 2018 for the District's water services are sent monthly and are reflected on the accrual basis of accounting. Delinquent accounts are submitted to the Counties of Mariposa and Tuolumne and are attached to the County tax role. All receivables are expected to be collected within one year.

	Water	
	2019	2018
Business-Type Activities		
Utility Billings	\$ 166,123	\$ 156,231
Total	\$ 166,123	\$ 156,231

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
(Continued)**

C. Payables and Other Liabilities

Payables at June 30, 2019 and 2018 for the District's individual major funds in the aggregate are as follows:

	<u>2019</u>	<u>2018</u>
Business-Type Activity		
Vendors	\$ 362,585	\$ 110,495
Salaries and Benefits	14,134	9,200
Accrued Compensated Absences	46,466	43,306
Interest Payable	<u>10,657</u>	<u>11,501</u>
 Total	 <u>\$ 433,842</u>	 <u>\$ 174,502</u>

Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Balance 2018</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance 2019</u>
Business-Type Activities				
Capital Assets not Being Depreciated:				
Land	\$ 157,325	\$ -	\$ -	\$ 157,325
Construction in Progress	<u>459,401</u>	<u>82,399</u>	<u>143,477</u>	<u>398,323</u>
Total Capital Assets not Depreciated	<u>616,726</u>	<u>82,399</u>	<u>143,477</u>	<u>555,648</u>
Capital Assets Depreciated:				
Plant	9,424,952	1,260,213	-	10,685,165
Equipment	1,299,938	-	-	1,299,938
Structure	438,519	-	-	438,519
Vehicles	<u>131,510</u>	<u>-</u>	<u>(37,456)</u>	<u>94,054</u>
Total Capital Assets Depreciated	11,294,919	1,260,213	(37,456)	12,517,676
Less Accumulated Depreciation	<u>(7,023,970)</u>	<u>(244,190)</u>	<u>37,456</u>	<u>(7,230,704)</u>
Net Capital Assets Depreciated	<u>4,270,949</u>	<u>1,016,023</u>	<u>-</u>	<u>5,286,972</u>
 Total Net Capital Assets - Business-Type Activities	 <u>\$ 4,887,675</u>	 <u>\$ 1,098,422</u>	 <u>\$ 143,477</u>	 <u>\$ 5,842,620</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
(Continued)**

D. Capital Assets (continued)

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

Business-Type Activity	Water	
	2019	2018
Depreciation Expense	\$ 244,190	\$ 195,538
Total	<u>\$ 244,190</u>	<u>\$ 195,538</u>

E. Long-Term Debt

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

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

<u>Year Ending June 30,</u>	Muni	
	<u>Principal</u>	<u>Interest</u>
2020	83,491	35,515
2021	87,676	31,330
2022	92,069	26,937
2023-2027	<u>474,850</u>	<u>60,678</u>
Total	<u>\$ 738,086</u>	<u>\$ 154,460</u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS
(Continued)**

E. Long-Term Debt (Continued)

The following is a summary of changes in the District's long-term debt and other long-term liabilities during the year ended June 30, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities					
Loans Payable	\$ 817,593	\$ -	\$ (79,507)	\$ 738,086	\$ 83,491
Compensated Absences	<u>43,306</u>	<u>3,160</u>	<u>-</u>	<u>46,466</u>	<u>4,647</u>
Total Long-Term Liabilities	<u>\$ 860,899</u>	<u>\$ 3,160</u>	<u>\$ (79,507)</u>	<u>\$ 784,552</u>	<u>\$ 88,138</u>

NOTE 4 - OTHER INFORMATION

A. Risk Management

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

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

B. Commitments and Contingencies

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

C. Post-Employment Benefits

The District implemented GASB Statement No. 75, *Financial Reporting for Postemployment Benefit Plans (OPEB) other than Pension Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pension Plans* in FYE 2018. The District provides certain health care benefits which are recognized as an expenditure of health care premiums paid.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

Significant Actuarial Assumptions Used for Total OPEB Liability:

Actuarial Assumption	June 30, 2018 Measurement Date
Actuarial Valuation Date	30-Jun-18
Contribution Policy	No pre-funding
Discount Rate	3.87% at June 30, 2018, and 3.50% at June 30, 2019 (Bond Buyer 20-bond Index)
General Inflation	2.75% annually
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 Experience Study
Mortality Improvement	Post-retirement mortality projected fully generational with Scale MP-17
Salary Increases	Aggregate - 3% Annually. Merit - Tables from CalPERS 1997-2015 Experience Study
Medical Trend	Non-Medicare - 7.5% fro 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Medical Participation at Retirement	100%
Medical Plan at Retirement	Currently covered - Same as current election Currently waived - n/a

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

Net OPEB Liability as of June 30, 2019 measurement date: \$1,329,681.

Sensitivity of Total OPEB Liability: Changes in the Discount Rate

	<u>1% Decrease</u> (2.50%)	<u>Current Rate</u> (3.50%)	<u>1% Increase</u> (4.50%)
Total OPEB Liability	\$ 1,589,375	\$ 1,329,681	\$ 1,126,562

Changes in the Healthcare Trend Rate

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,081,598	\$ 1,329,681	\$ 1,668,876

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 4 - OTHER INFORMATION (Continued)

Schedule of OPEB Expenses for Fiscal Year Ended June 30, 2019:

Changes in Total OPEB Liability	
Balances at 6/30/2018	\$ 1,168,600
Changes for the year	
Service Cost	61,740
Interest	47,060
Benefit changes	-
Actual vs. expected experience	-
Assumption changes	80,891
Benefit payments	<u>(28,610)</u>
Net Changes	<u>161,081</u>
Balance at 6/30/2019	<u><u>\$ 1,329,681</u></u>

Deferred Inflows/Outflows of Resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between Expected and Actual Experience	\$ -	\$ -
Changes of Assumptions	66,944	38,713
Employer Contribution Made Subsequent to Measurement Date	<u>-</u>	<u>-</u>
Total	<u><u>\$ 66,944</u></u>	<u><u>\$ 38,713</u></u>

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

<u>Fiscal Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2020	\$ 3,759
2021	3,759
2022	3,759
2023	5,798
2024	11,156
Thereafter	<u>-</u>
	<u><u>\$ 28,231</u></u>

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan

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

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2018 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2018 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and contribution rate of employees. For the measurement period ended June 30, 2018 (the measurement date), the active employee contribution rate is 6.900 percent of annual pay, and the average employer's contribution rate is 8.346 percent of annual payroll and unfunded accrual liability contribution is 2.701 percent. Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability. Both the June 30, 2017 total pension liability and the June 30, 2018 total pension liability were based on the following actuarial methods and assumptions.

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.75% 2018, 2.50% 2019
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely results in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

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

	Discount Rate - 1 % (6.15 %)	Current Discount Rate (7.15 %)	Discount Rate + 1 % (8.15 %)
Net Pension Liability	\$522,445	\$293,903	\$114,398

PENSION EXPENSE AND DEFERRED OUTFLOWS AND DEFERRED INFLOWS

For the fiscal year ended June 30, 2019 and 2018, pension expense recognized is as follows:

	2019	2018
Service Cost	\$ 32,287	\$ 30,843
Interest on Total Pension Liability	90,238	93,069
Changes of Benefits Terms	53	96
Recognize Changes of Assumptions	11,907	(5,740)
Recognize difference between Expected and Actual Experience	2,305	514
Net Plan to Plan Resource Movement	(9,323)	(2,148)
Employee Contributions	(14,025)	(14,484)
Projected Earnings on Pension Plan Investment	(68,388)	(74,811)
Recognize difference between Project and Actual Earnings on Plan Investment	(2,932)	7,810
Administrative Expenses	1,472	608
Other Miscellaneous Income	2,796	-
Pension Expense	\$ 46,390	\$ 35,757

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 34,077	\$ 8,352
Difference between Expected and Actual Experience	11,469	3,903
Difference between Projected and and Actual Investment	1,478	-
Difference between Employer's Contribution and Proportionate Share of Contribution	-	30,709
Changes in Employer's Proportion	46,198	6,517
Pension Contribution Made Subsequent to Measurement Date	29,653	-
 Total	 \$ 122,875	 \$ 49,481

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

Measurement Period Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 37,570
2021	33,768
2022	508
2023	1,548
2024	-
Thereafter	-

NOTE 6 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 14, 2020, the date which the financial statements were available to be issued.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT
Schedule of Required Supplementary Information- Pension Plan
For the Years Ended June 30, 2019, 2018, 2017 and 2016

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.001%	0.00563%	0.00313%	0.00228%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 131,415	\$ 195,610	\$ 310,692	\$ 293,903
Plan's Covered-Employee Payroll	\$ 77,723	\$ 165,150	\$ 191,364	\$ 174,303
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	55.03%	84.43%	162.36%	162.36%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	88.70%	84.80%	73.31%	81.91%
Plan's Proportionate Share of Aggregate Employer Contributions	\$ -	\$ -	\$ -	\$ -

Schedule of Plan Contributions

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Actuarially Determined Contribution	\$ 18,621	\$ 21,388	\$ 23,815	\$ 29,653
Contributions in Relation to the Actuarially Determined Contribution	(18,621)	(21,388)	(23,815)	(29,653)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 72,723	\$ 165,150	\$ 174,478	\$ 174,478
Contributions as a Percentage of Covered-Employee Payroll	25.61%	12.95%	13.65%	17.00%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2017 as they have minimal cost impact.

Change in Assumptions: None

2020 District Goals/Projects

Apply for USDA

Intake electrical panel/pump upgrade.
Backup power/generators.
Customer meter upgrades.

District CIP

Flocculator Motor upgrades. March 2020.
Sedimentation basin cleaned. March 2020.
Backwash pond basin maintenance. March 2020.
Water rate study and proposed increases. Prop 218. April 2020
Barge renovation. April 2020.
Tank inspection and cleaning. All estimates have been received. 2021 budget CIP.
Fence tank sites. Estimates received. Awaiting additional. 2021 budget CIP.
Hydrant/valve upgrades. In house. Current. 2021 budget CIP.

Administrative

Hydrant/valve turning exercise program. May 2020. 2021 budget CIP.
Implementation of new on/off policy per SB 998. February 2020.
Operations SOP'S. Current.
Gregoris pond/park contract September 5th 2020 contract termination.
SEMS asset management program installed/trained/implemented. June 2020.
Four certified treatment operators. June 2020.
IT Contract. April 2020.

Assets

Ditch Witch Vacuum trailer. Quote has been received. August 2020
New service truck. Quotes have been received. August 2020

Engineering

Preliminary engineering report complete (PER). July 2020. Potential grant funding.
Municipal service review (MSR). LAFCO. July 2020 Potential grant funding.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

SOP (Standard Operating Procedure)

SOP TITLE: Flushing

SOP NUMBER: 7001

Date Approved: 2/18/2020

-
1. Review appropriate plans and or maps of the area that you will be flushing.
 2. Set out all waddles & rock/sand bags at catch basin for drain protection
 3. Install de-chlorination device to fire hydrant, blow off, or apparatus to be flushed.
 4. **Flushing for WATER MAIN SHUTDOWN:**
 - A) After steps 1, 2, & 3 have been complete.
 - B) Open isolation valve slow until a small steady stream of water is coming from flushing point.
 - C) Continue to open valve slow until all air & debris are gone. Water at this point should be clean & clear.
 - D) Optimum flushing practice should involve directional flushing methods. After flushing in one direction of shut down area of main. Slowly turn down original isolating/flushing valve. Then go to Opposite isolation valve & repeat step (B) & (C). Continue directional flushing until all points of isolation have been flushed to flushing point.
 - E) During flushing take chlorine residual. If residual is below .2 MGL continue to flush until. Optimum residual desired for sampling is .4 MGL - 1 MGL.
 - F) For all water main shutdowns (after flushing a bac-t sample **MUST** be taken.)

4. **SCHEDULED FLUSHING & WATER QUALITY FLUSHING:**

- A) After steps 1, 2, &3 have been complete.
- B) Directional flush from multiple directions until water is clean & clear, and required water quality has been met.
- C) Take chlorine residual and continue to flush as needed until minimum residual has been met.

LAKE DON PEDRO
COMMUNITY SERVICES DISTRICT

SOP

(Standard Operating Procedure)

SOP TITLE: Open Trench

SOP NUMBER: 7002

Date Approved: 2/18/2020

**Standard Operating Procedures
In Sidewalks or Yards**

1. There will be no excavations/trenches left open or unattended.
2. During excavation all sites must be protected by proper signs, cones, equipment, etc. in a manor as to protect the public, homeowners & coworkers from injuries.
3. If certain circumstances do not allow the excavation to be back filled and concrete replaced, cutback must be used or steel plates, one inch thick plywood may be installed for yard areas.
4. Standard 1" thick plywood can be used to cover excavation in yard if properly barricaded. Excavation is to be covered completely.

Standards are as follows:

- A) Prior to the installation of trench platting or plywood. The competent person on the job will decide if shoring is needed under the plates.

Factors if shoring is needed are as follows: Type of soil, Depth of excavation, Location of excavation and Weather conditions.

- B) Proper barricades, cones or caution tape shall be installed to protect the excavation or plated area from public access.

- 6. If trench plating is installed temporary cutback must be installed around all sides of plating, in a manor as to be safe for the conditions and location of the trench plating.

- 7. When trench plating is installed proper advance warning signs must be in place, to warn vehicle and pedestrian traffic of an upcoming unevenness in the pavement or sidewalk.

- 8. All these procedures in this Standard Operating Procedure are for temporary coverage of any excavation not for long term.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

SOP (Standard Operating Procedure)

SOP TITLE: Personal Protective Equipment (Construction)

SOP NUMBER: 7003

Date Approved: 2/18/2020

1. Eye and Face Protection:

- A. Make sure that you're wearing eye protection when there is an inherent risk of eye injury from flying particles, chemicals, or harmful light rays.
- B. If you wear glasses then you should wear goggles that fit over glasses or full face mask.

2. Foot Protection:

- A. Must wear steel-toed shoes at all times to avoid foot injuries from falling objects, or from crushing or penetrating actions.

3. Hand Protection:

- A. Wear gloves to prevent cuts, insect bites and penetrations to hands. (unless it interferes with the use of power equipment).
- B. Anytime you are working with chemicals (appropriate chemical resistant gloves.)

4. Hearing Protection:

- A. Is required because the noise levels of many construction operations frequently exceed 90dBA. (Jack Hammers, Cut off Saw, chain saws etc.)

B. You must wear earplugs or hearing protection.

5. Head Protection:

- A. Required for employees who are exposed to flying objects or falling objects.
- B. Must have hardhat on when on a construction jobsite.
- C. Everyone at a construction site shall wear hard hats with bills in the forward position.

6. Safety Vest:

- A. Must wear ANSI 107-99 class 2 safety vest at all times when working in or near traffic.
- B. Vest can be fluorescent orange-red or fluorescent yellow-green.
- C. Must have retro reflective material.

All requirements above are subject to change at any time.

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

SOP

(Standard Operating Procedure)

SOP TITLE: Right of Entry Form

SOP NUMBER: 7004

Date Approved: 2/18/2020

RIGHT OF ENTRY & WAIVER OF LIABILITY AGREEMENT

WORK ORDER# _____

Address of Request for Repair: _____

The Property is: Owner Occupied Tenant Occupied Vacant

Owner Name: _____

Mailing Address: _____

City/State/Zip: _____

Daytime Phone: _____ Evening Phone: _____

***If Tenant Occupied**

Tenant Name: _____ Tenant Phone: _____

Right of Entry:

I certify that I am the property owner, tenant or authorized agent of the property described above. I grant, freely and without coercion, the right of access and entry to said property to Lake Don Pedro CSD staff, for the purpose of inspection, repair or clearance of debris and other exterior/interior plumbing issues. Such remedial actions may include water quality issues such as color, taste, odor, appearance; clearing debris affecting plumbing fixtures; or irrigation timer adjustment and verification of irrigation system operation.

Reason for Entering Property:

Water Quality Plumbing Fixture/Piping Water Conservation

Identify Affected Areas/Scope of Work: _____

Responding Employee: _____

I consent to and authorize the Lake Don Pedro CSD and its employees, contractors, or agents to perform the repair work described herein. I understand that the repair work will be performed at no charge to the property owner, tenant, or authorized agent of the property owner, that the work to be performed was agreed to by the undersigned, and that work done on the property will be with the consent of the undersigned.

I hereby agree to release, hold harmless, waive and discharge the District, its officers, employees, and agents from any and all liability, claims or causes of actions, loss, expenses and costs (including attorney's fees) arising out of or in any way connected with the right of entry or repair work described in this release, or upon their actions or omissions, whether negligent or not. I further acknowledge that the District will not assist with

above work unless this waiver of liability and hold harmless agreement is signed by me. The District further advised the property owner that they may seek the opinion of an independent plumbing professional.

I acknowledge that Lake Don Pedro CSD staff has discussed the scope of work with me. I have carefully read the above, understand its contents and agree to the terms. Questions and claims contact (209)- 852- 2331

Date: _____

Name of Home Owner/Agent: (Print) _____

Signature of Home Owner/Agent: _____

List of Potential Items Board of Directors would like to include in the monthly board packet

Submitted by the Board of Directors

- 1.) Lake McClure water levels, inflow and out flow
- 2.) Summary of Operation activities
- 3.) Summary of District Manager activities
- 4.) Projection of tasks for the following month that support the Strategic Plan



Lake Don Pedro Community Services District

STAFF REPORT

From: Syndie Marchesiello
Date: 02/12/2020

Subject:
Confirmation of the Board President's Standing Committee appointments for the 2020 calendar year.

Item Description:

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

Recommendations:

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

Syndie Marchesiello
Office Manager / Board Secretary

LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

Policy and Procedures Manual

POLICY TITLE: Committees of the Board of Directors

POLICY NUMBER: 4060

ADOPTED: February 16, 2016

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

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

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

4060.11.1 Definitions of "Specific Purpose" Committees.

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

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

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

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

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

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

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

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

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

4060.30 The following shall be standing committees of the Board:

4060.31 Planning Committee;

4060.32 Ordinance Committee;

4060.33 Personnel Committee;

4060.34 Finance Committee; and,

4060.35 Public Information Committee.

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

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

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

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

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

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

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

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

Lake Don Pedro Community Services District

Special Meeting of February 18, 2020

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

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



**California Special
Districts Association**
Districts Stronger Together

RECEIVED
JAN 30 2020
BY: AB

DATE: January 27, 2020
TO: CSDA Voting Member Presidents and General Managers
FROM: CSDA Elections and Bylaws Committee
**SUBJECT: CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS
SEAT C**

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2021 - 2023 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent. (See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event, however does comp registration for the two events)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

- Complete Annual Chief Executive Officer Evaluation.

Nomination Procedures: Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is March 26, 2020. Nominations and supporting documentation may be mailed, faxed, or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814
 Fax: 916.442.7889
 E-mail: amberp@csda.net

Once received, nominees will receive a candidate's letter in the mail. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on May 25, 2020. All votes must be received through the system no later than 5:00 p.m. July 10, 2020. The successful candidates will be notified no later than July 14, 2020. All selected Board Members will be introduced at the Annual Conference in Palm Desert, CA in August 2020.

Expiring Terms

(See enclosed map for Network breakdown)

Northern Network Seat C-Fred Ryness, Director, Burney Water District*
Sierra Network Seat C-Pete Kampa, GM, Saddle Creek Community Services District*
Bay Area Network Seat C-Stanley Caldwell, Director, Mt. View Sanitary District*
Central Network Seat C-Sandi Miller, GM, Selma Cemetery District*
Coastal Network Seat C-Vincent Ferrante, Director, Moss Landing Harbor District*
Southern Network Seat C-Arlene Schafer, Director, Costa Mesa Sanitary District*

(* = Incumbent is running for re-election)

If you have any questions, please contact Amber Phelen at amberp@csda.net.

AGAIN, THIS YEAR!

This year we will be using a web-based online voting system, allowing your district to cast your vote easily and securely. *Electronic Ballots will be emailed to the main contact in your district May 25, 2020. All votes must be received through the system no later than 5:00 p.m. July 10, 2020.*

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail Amberp@cdda.net by **March 26, 2020** in order to ensure that you will receive a paper ballot on time.*

CSDA will mail paper ballots on May 25, 2020 per district request only. ALL ballots must be received by CSDA no later than 5:00 p.m. July 10, 2020.

The successful candidates will be notified no later than July 14, 2020. All selected Board Members will be introduced at the Annual Conference in Palm Desert, CA in August 2020.



**California Special
Districts Association**
Districts Stronger Together

2021-2023 BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____

(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE DIRECTLY)

Fax: _____

E-mail: _____

Nominated by (optional): _____

Return this form and a Board resolution/minute action supporting the candidate and Candidate Information Sheet by mail, or email to:

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732 (916) 442-7889 fax
amberp@csda.net

DEADLINE FOR RECEIVING NOMINATIONS – March 26, 2020



**California Special
Districts Association**
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**



California Special Districts Association

DISTRICT NETWORKS

