

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

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

**AGENDA**

- 1. CALL TO ORDER: Presiding Officer: Establish Quorum, Pledge of Allegiance:**
- 2. PUBLIC COMMENT § 54954.3:**  
Any person may address the Board at this time on any matter within the jurisdiction of the Board that is NOT ON THE AGENDA. A maximum of **three minutes** is allowed each person and a maximum of 20 minutes per topic. Any person wishing to address the Board on an item ON THE AGENDA will be given the opportunity at that time. Speakers are encouraged to consult District Management or Directors prior to agenda preparation regarding any District matters, as no action will be taken on non-agenda issues.
- 3. PRESENTATION ONLY:**
  - a. Presiding Officer's Report**
  - b. Interim Manager's Report: Peter J. Kampa**
  - c. Chief Plant Operator's Report: R. Gilgo**
- 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**
  - b. Approval of Resolutions of Appreciation for past Board Members Lew Richardson and Victor Afanasiev.**
  - c. Approval to purchase a second booster pump for the Intake Emergency Pumping System in the amount of not to exceed \$40,000.**
  - d. Call a special meeting on February 19, 2015 at 1:00 pm to replace the February 16, 2015 Regular Meeting that falls on a holiday and call a Special Meeting on February 26, 2015 at 6:00 pm for the purpose of establishing Board Goals and Management Objectives.**
  - e. Approval to pay bills in excess of the \$2,000 purchasing ceiling:**
    - a. PG&E for power bills**
    - b. Approval to pay Binkley Associates, Inc for engineering services**
    - c. Approval to pay Joint Powers Insurance Authority for medical insurance premiums**
  - f. Approve December 15, 2014 Regular Board Meeting Minutes**
  - g. Correspondence: Read and file Blomberg & Griffin Accountancy Corporation letter**

**5. DISCUSSION AND ACTION ITEMS:**

- a. Approval of appointment of a replacement board member pursuant to the California Elections Code and District Notice of Board Vacancy dated December 17, 2014.
- b. Conduct the annual Board reorganization to include the appointment of the office of President and Vice-President.
- c. Approval of Resolution Authorizing Application to the Department of Water Resources for emergency water supply grant funding and authorizing the General Manager to coordinate and sign project related funding and construction agreements. This item will also review of status of water supply emergency including available water supply, implementation of water conservation measures, completion of system repairs, and supply improvement project status update.
- d. Approval of a Resolution adopting an amended District policy on Expense Authorization.
- e. Approval of a Resolution adopting a District policy on Travel Expense Limitation.
- f. Approval of a Resolution electing to be subject to the California Uniform Construction Cost Accounting Act pursuant to the California Public Contract Code.
- g. Approval of a Resolution adopting amendments to the District personnel policies relating to overtime, on call and holiday pay.
- h. Approval of a Resolution appointing the General Manager to serve as District Treasurer.
- i. Discussion regarding the opportunities, need and various funding structures available to the District to fund its operation and capital needs, in the form of rates, fees, charges and assessments.
- j. Approval of participation in both the Tuolumne-Stanislaus and Yosemite-Mariposa Integrated Regional Water Management Plans (IRWMP) and authorization to submit to each IRWMP the Lake Don Pedro CSD Emergency Water Supply project as a priority for inclusion in the plans

**6. DIRECTORS COMMENTS:**

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

**7. ADJOURNMENT:**

LDPCSD – Regular Meeting  
President’s Report

January, 2015

Other than a few cool nights and a couple days of rain, it has been a pleasant and sunny winter. The weather projections are that the winter of 2014/15 will be copy of 2013/2014. A little rain and snow in December and little or nothing for the rest of the winter. The small amount of snow we have will not reach our lake until early in the spring – March or April. The result is that we have very little water in our pond. There is almost no lake left. Drive down and take a look.

The District and both counties are working on a number of projects to help provide water to the people of the Don Pedro area. We are reducing leaks and are doing all we can to save (reduce) any water losses. We are doing the paper work to gain access to Don Pedro water. We are also looking at ways to provide for the shipment of water to our treatment plant and our distribution system. We are also applying for state grants to help us pay for our lost income and the higher operating costs (ie. PG&E).The District is also reviewing our costs and payment levels. One plan is to have all lots pay the same base for being in the District. This could be a deduction on your Federal taxes. The primary income would be from the sale of water. It could be a flat rate for any amount of water or a graduated rate much like that used by PG&E’s three level plan. The graduated step plan would be used only if we have a major water shortage. By state law the public would require time to comment on any proposed plan.

We have notified the people of Don Pedro in meetings and by the newspapers of a vacancy on our Board. We hope to fill that position at today’s meeting or by the end of January.

Chuck Day,

President of Board of Directors, LDPCSD



## Lake Don Pedro Community Services District

### General Manager's Report

January 14, 2015

As of January 15, 2015, the surface water elevation at Lake McClure was 590 Feet Above Sea Level (ASL), which leaves less 90 days of water supply remaining. This month has been extremely busy preparing water conservation outreach materials, project grant applications, communicating with county and state emergency personnel, meeting with hydrogeologists and well drillers, reviewing supply project specifications and many other exciting actions further discussed herein.

### **Water Supply**

With the lake level dropping, we have been continuously meeting with emergency coordinators and planning to fund projects to boost our water supply. Several actions are included with this agenda to support applications for grants and continued increase in system reliability. Three additional Hazard Mitigation grant applications were submitted to the federal government on Thursday January 15.

### **Outreach Materials**

District staff has produced a number of outreach materials related to water conservation that are available in the office, by email and on our website. In addition, I will be attending the Lake Don Pedro Owners Association February Board meeting to present about the drought, water supply and District actions. An information piece to be distributed to the HOA will also be distributed at this Board meeting. The website conservation page has been updated continuously and will continue to be based on customer input.

### **General Administration**

PG&E is transitioning all electric rates to some form of "time-of-use" schedule and all of our metered stations will be affected over time. Most locations are currently on a rate schedule that charges based on time of use, and as of January 15, 2015 we have transitioned the Intake site to a rate structure that we believe will save us \$15,000 per year.

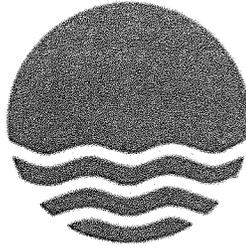
Again, we feel that the key to a knowledgeable community is communication. If you ever have any questions or concerns or you wish to leave feedback, please feel free to contact us at 209-

852-2331. If you notice a leak after hours, please call our emergency number at 209-572-8002.  
We are here to serve.

Sincerely,

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Peter J. Kampa  
General Manager



# LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

## OPERATIONS SUPERVISOR REPORT

Board of Directors Meeting  
Tuesday, January 20<sup>th</sup> 2014

### End of Month Water Report

| Description  | CCF   | Acre/ft. | Percent |      |
|--|-------|----------|---------|------|
| Water pumped from Lake McClure acre/ft.                              | 16057 | 36.86    |         |      |
| Water pumped from Well acre/ft.                                      | 535   | 1.23     |         |      |
| Total Pumped acre/ft.  |       | 38.09    |         |      |
| Last month acre/ft.  |       | 65.51    |         |      |
| Difference from last month %   |       |          | 41.86%  |      |
| Treated water sold acre/ft.  | 8523  | 19.57    |         |      |
| Last month treated water sold acre/ft.                               |       | 42.50    |         |      |
| Difference from last month %   |       |          | 117.20% |      |
| Golf course water sold acre/ft.                                      | 0     | 0.00     |         |      |
| Hydrant usage acre/ft  | 0     | 0.00     |         |      |
| Billed Metered Customers   |       |          |         | 1416 |
| Meters with no consumption this month                                |       |          |         | 297  |
| Meters with no consumption last month                                |       |          |         | 282  |
| Usage outside filed MID Place of Use                                 | 296   | 0.68     |         |      |
| Total acre/ft. Ranchito Well   |       | 1.23     |         |      |
| Backwash/Rinse on start up   | 1102  | 2.53     |         |      |
| Total water loss in acre/ft.<br>(Backwashing, Leaks and Evaporation) |       | 15.99    |         |      |

**End of the Month MID  
LakeMcClure Readings**

|                       |            |                             |
|-----------------------|------------|-----------------------------|
| Date of Reading       | 12/31/2014 |                             |
| Inflow                | 284        | CFS (Cubic Feet Per Second) |
| Storage               | 73,168     | AF (Acre Feet)              |
| Elevation             | 594.38     | Feet Above Mean Sea Level   |
| Outflow               | 250        | CFS (Cubic Feet Per Second) |
| Lake McClure Capacity | 1,024,600  | AF (Acre Feet)              |

1. **Treatment Plant:** No changes to report at this time.
2. **Distribution System:** Leaks continue to be a concern for the District and I want to assure the public that our staff is working as fast as possible to stay on top of the problems we are contending with. I also want to mention again for everyone's knowledge that leaks that are reported are not being ignored but are repaired in order of severity and the potential threat to public safety or property damage not in the order they were reported. We have a small staff and an aging system that covers a large area so if a leak was reported and not repaired as timely as expected it may be due to other more pressing issues or other daily operations that cannot be put off. During the month of December, staff had replaced five more leaking service lines and repaired a two broken 8inch water mains. I want to make it clear to the public that our intentions are to replace all of the leaking lines and not just temporarily repair them but given the amount of leaks in the system we are left with no choice but to repair instead of replace so we can keep some control over the water loss. Again, we would like to thank the public for your patience.



Randy Gilgo  
Water Operations Supervisor/Chief Operator  
Lake Don Pedro C.S.D.



# MERCED IRRIGATION DISTRICT

## FAX TRANSMITTAL COVER SHEET

### Merced River Development Project Lake McClure & Lake McSwain

PLEASE DELIVER THE FOLLOWING INFORMATION TO:

Randy Gilgo, Water Operations Supervisor  
**Lake Don Pedro Community Services District**  
Fax #: (209) 852-2268      speed dial #3      Phone #: (209) 852-2331  
E-Mail: randy@ldpcsd.org      E-Mail: Staff@LDPCSD.org

FROM: Rachel Staats Admin Asst  
**Merced Irrigation District**  
Phone #: 722-5761  
E-Mail: rstaats@mercedid.org

RE: River Flow and Lake Storage / Elevation Data

DATE: January 12, 2015

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|                                |                          |                             |
|--------------------------------|--------------------------|-----------------------------|
| <b>FOR (date):</b>             | <b>December 31, 2014</b> | (as of 8:00 A.M. today)     |
| <b>INFLOW (L.</b>              | <u>284</u>               | CFS (Cubic Feet Per Second) |
| <b>STORAGE (Lake McClure):</b> | <u>73,168</u>            | AF (Acre Feet)              |
| <b>ELEVATION</b>               | <u>594.39</u>            | Feet Above Mean Sea Level   |
| <b>OUTFLOW (Lake McSwain):</b> | <u>250</u>               | CFS (Cubic Feet Per Second) |
| <b>DISCHARGE DEMAND</b>        |                          |                             |
| <b>LAKE McCLURE CAPACITY:</b>  | <u>1,024,600</u>         | AF (Acre Feet)              |

Please phone the number above if you do not receive or cannot clearly read the above-transmitted information. Thank you for your interest in the Project.

# Utility Billing

## Detailed Summary by Rate Code



**LAKE DON PEDRO  
COMMUNITY SERVICES DISTRICT**  
9751 MERCED FALLS ROAD  
LA GRANGE, CA 95329

User: syndie  
Printed: 01/05/2015 - 3:14 PM  
Batch: 001-01-2015  
Billing Cycle: 010

| Code                       | Description         | No of Accounts | No of Services | Total Billing Base | Total Billing Cons | Consumption |
|----------------------------|---------------------|----------------|----------------|--------------------|--------------------|-------------|
| Summary for Service: WATER |                     |                |                |                    |                    |             |
| 01                         | - 1" METER          | 10             | 10             | 1,060.00           | 0.00               | 0           |
| 02                         | - 2" METER          | 5              | 5              | 1,325.00           | 0.00               | 0           |
| 03                         | - 3" METER          | 1              | 1              | 530.00             | 0.00               | 0           |
| 04                         | - 4" METER          | 1              | 1              | 1,060.00           | 0.00               | 0           |
| 1.5                        | - 1.5" METER        | 1              | 1              | 159.00             | 0.00               | 0           |
| 58                         | - 5/8" METER        | 1,398          | 1,398          | 74,018.77          | 0.00               | 0           |
| CONS                       | - WATER CONSUMPTION | 1,119          | 1,119          | 0.00               | 17,046.00          | 8,523       |
| WATER Totals:              |                     | 2,535          | 2,535          | 78,152.77          | 17,046.00          | 8,523       |
| Summary for Service: FIRE  |                     |                |                |                    |                    |             |
| F06                        | - 6 IN HOOK-UP      | 2              | 2              | 120.00             | 0.00               | 0           |
| FIRE Totals:               |                     | 2              | 2              | 120.00             | 0.00               | 0           |
| Grand Totals:              |                     | 2,537          | 2,537          | 78,272.77          | 17,046.00          | 8,523       |

*297 4210 consumption*

MID OUTSIDE PLACE OF USE METERED PROPERTIES  
2014

| Account #         | Customer            | Dec-13 | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 |
|-------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 5004            | DOSCHER             | 26     | 29     | 15     | 16     | 19     | 28     | 41     | 51     | 45     | 34     | 31     | 5      | 5      |
| 2 5009            | DOSCHER (BOAT STOR) | 5      | 5      | 4      | 5      | 6      | 6      | 4      | 9      | 6      | 6      | 8      | 7      | 7      |
| 3 5057            | COBARRUBIA          | 13     | 15     | 4      | 20     | 16     | 341    | 29     | 66     | 86     | 91     | 44     | 8      | 8      |
| 4 5188            | PARSONS             | 0      | 52     | 0      | 0      | 0      | 5      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 5 100771          | HILLS               | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      |
| 6 5443            | CARPENTER           | 19     | 17     | 14     | 17     | 10     | 26     | 12     | 9      | 17     | 21     | 18     | 12     | 2      |
| 7 5444            | ELEM. SCHOOL        | 101    | 115    | 42     | 108    | 163    | 266    | 358    | 537    | 446    | 462    | 228    | 60     | 29     |
| 8 5470            | SHEPHERD            | 18     | 14     | 13     | 7      | 7      | 8      | 14     | 93     | 25     | 23     | 22     | 12     | 12     |
| 9 5477            | (AT&T)              | 0      | 0      | 0      | 1      | 0      | 1      | 0      | 1      | 0      | 0      | 1      | 1      | 0      |
| 10 5481           | C.D.F.              | 23     | 13     | 12     | 7      | 40     | 32     | 46     | 57     | 62     | 94     | 29     | 8      | 7      |
| 11 101328         | HALL                | 7      | 8      | 3      | 7      | 7      | 13     | 19     | 20     | 17     | 15     | 13     | 4      | 3      |
| 12 5695           | OLIVER              | 8      | 4      | 1      | 5      | 4      | 3      | 5      | 15     | 3      | 5      | 204    | 1      | 2      |
| 13 101662         | ROSEMIRE            | 28     | 19     | 12     | 15     | 54     | 55     | 58     | 83     | 71     | 74     | 83     | 55     | 37     |
| 14 5754           | ARTMAN              | 9      | 12     | 8      | 8      | 11     | 15     | 23     | 28     | 31     | 28     | 24     | 10     | 8      |
| 15 5908           | CLARK               | 3      | 1      | 0      | 1      | 2      | 12     | 47     | 3      | 2      | 5      | 41     | 76     | 5      |
| 16 5910           | DANIELSEN           | 14     | 10     | 10     | 9      | 12     | 12     | 17     | 49     | 20     | 14     | 18     | 9      | 7      |
| 17 5927           | ARNDT               | 7      | 3      | 8      | 3      | 4      | 7      | 6      | 10     | 4      | 3      | 6      | 3      | 7      |
| 18 100237         | HENDERSON           | 17     | 16     | 13     | 15     | 21     | 21     | 22     | 32     | 32     | 25     | 26     | 14     | 17     |
| 19 5980           | LAWSON              | 9      | 15     | 8      | 9      | 18     | 51     | 56     | 71     | 56     | 52     | 53     | 4      | 9      |
| 20 101770         | LAWSON (RENTAL)     | 12     | 7      | 0      | 1      | 0      | 1      | 0      | 5      | 7      | 6      | 6      | 3      | 4      |
| 21 101815         | BOWDEN              | 6      | 7      | 5      | 5      | 6      | 4      | 8      | 24     | 29     | 24     | 2      | 7      | 10     |
| 22 6026           | PONZO               | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 23 101143         | MARTIN              | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      | X      |
| 24 101333         | KELLER              | 14     | 8      | 6      | 5      | 6      | 3      | 8      | 10     | 9      | 8      | 8      | 3      | 3      |
| 25 6237           | DUMAS               | 12     | 11     | 11     | 11     | 15     | 13     | 12     | 14     | 13     | 18     | 15     | 36     | 7      |
| 26 6238           | ROSS                | 62     | 47     | 40     | 30     | 32     | 44     | 41     | 57     | 9      | 60     | 43     | 124    | 21     |
| 27 6245           | ROSS                | 0      | 0      | 11     | 2      | 6      | 12     | 11     | 14     | 9      | 5      | 7      | 5      | 3      |
| 28 100687         | Bozsik              | 97     | 15     | 14     | 14     | 18     | 30     | 30     | 44     | 35     | 30     | 19     | 13     | 20     |
| 29 101072         | *KENNER             | 10     | 14     | 9      | 8      | 7      | 8      | 8      | 11     | 7      | 8      | 12     | 6      | 10     |
| 30 6259           | *STONE              | 5      | 4      | 4      | 4      | 6      | 18     | 11     | 18     | 15     | 11     | 7      | 5      | 3      |
| 31 100872         | BURLARLEY           | 15     | 11     | 5      | 6      | 10     | 22     | 39     | 58     | 57     | 44     | 42     | 31     | 11     |
| 32 100181         | RAYHER              | 8      | 11     | 6      | 7      | 11     | 11     | 19     | 24     | 18     | 17     | 18     | 9      | 11     |
| 33 101248         | WALKER              | 24     | 0      | 16     | 23     | 0      | 0      | 0      | 3      | 0      | 0      | 0      | 0      | 0      |
| 34 101803         | KELLER              | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |
| 100473            | TOTAL               |        |        |        |        |        |        |        |        |        |        |        |        |        |
| 35 GALLONS        | D P WASTE WTR       | 22     | 25     | 25     | 100    | 61     | 37     | 36     | 31     | 13     | 41     | 25     | 17     | 28     |
| TOTAL UNITS (CCF) | TOTAL UNITS (CCF)   | 594    | 508    | 319    | 469    | 572    | 1105   | 980    | 1447   | 1144   | 1224   | 1033   | 548    | 296    |
| TOTAL ACRE FEET   | TOTAL ACRE FEET     | 1.364  | 1.166  | 0.732  | 1.077  | 1.313  | 2.537  | 2.250  | 3.322  | 2.626  | 2.810  | 2.371  | 1.258  | 0.680  |

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 4. APPROVAL OF CONSENT AGENDA:

- a. Read and file the Treasurer's Report
- b. Approval of Resolutions of Appreciation for past Board Members Lew Richardson and Victor Avansiev.
- c. Approval to purchase a second booster pump for the Intake Emergency Pumping System in the amount of not to exceed \$40,000.
- d. Call a special meeting on February 19, 2015 at 1:00pm to replace the February 16, 2015 Regular Meeting that falls on a holiday and call a Special Meeting on February 26, 2015 at 6:00pm for the purpose of establishing Board Goals and Management Objectives.
- e. Approval to pay bills in excess of the \$2,000 purchasing ceiling:
  - a. PG&E for power bills
  - b. Approval to pay Binkley Associates, Inc for engineering services
  - c. Approval to pay Joint Powers Insurance Authority for medical insurance premiums
- f. Approve December 15, 2014 Regular Board Meeting Minutes
- g. Correspondence: Read and file Blomberg & Griffin Accountancy Corporation letter

#### **Background**

Included on the Consent Agenda are a number of routine items for action by the Board. You may approve the Consent agenda by a single motion, or pull items for separate consideration and action.

#### ***Treasurer's Report***

This report contains an accounting of the balances of the District's various investment (bank) accounts, a comparison of the expenditures made to date in this fiscal year to the budget, accounts receivable, and other financial information deemed important by the Board. Upon review of the information, you will find that both revenue and expenses are on track for the year, with no major discrepancies in the performance to budget. Please understand, however that we have not yet received final invoices for the contracted water system repairs, nor have we adopted or implemented a capital improvement budget for the year. We recommend that the Board consider the Capital Improvement Budget at its February meeting.

#### ***Resolutions of Appreciation***

This item is self explanatory, and the adopted resolutions will be framed and presented to the past Board members.

#### ***Approve Purchase of Second Booster Pump***

Our emergency pump system at Lake McClure has been in operation continuously since October 2013. This is an abnormally long period of time to operate this system, but at this time we have no alternative due to the low water levels. The emergency system includes two pumps on the barge to allow for rotational operation and for redundancy in the event one pump needs to be service or unplanned repair/replacement. Once the barge pumps move the water to the shore (high water mark), a single booster pump transmits the water to the water treatment plant. A second redundant pump was never installed as the length of time the pump is in use is rarely long enough to warrant the expense of purchasing the pump. However, if the pump were to fail, we would have to truck water to the treatment plant until the pump was repaired or replaced. This single pump is the weakest link in our emergency system and the second pump is immediately necessary. Operating without the second pump

is a significant gamble. The lead time for manufacture of the pump can be up to 17 weeks, therefore it is recommended that the pump be ordered immediately. The cost of the pump will be between \$40,000 to \$45,000. This action recommends authorizing an amount not to exceed \$45,000.

***Special Meeting Scheduling***

This item is self explanatory as well, and for clarity it is important to note that the Board has taken up the issue of management objectives at two previous meetings, and has determined that a separate, special meeting is desired to give the item plenty of time for consideration. This agenda item sets a date and time for a special meeting of 6:00PM on February 26<sup>th</sup>. The February 16 regular meeting falls on Presidents Day, and therefore would normally be moved to the 17<sup>th</sup>, however staff has a conflict on that date and suggests scheduling the replacement meeting on February 19<sup>th</sup> at the normal time of 1:00PM.

***Auditor Correspondence***

The Board accepted the 2013/14 annual audit at its December 2014 meeting. Following the meeting the auditors sent the included letter that further details the efforts of staff and performance of the District in the audit.

***Recommended Motion***

I move to approve the consent calendar as presented.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT**

**RESOLUTION 2015-2**

**Resolution to commend Victor Afanasiev for his years of service to the  
Lake Don Pedro Community Services District Board of Directors**

**WHEREAS**, The Lake Don Pedro Board of Directors wish to thank Director Afanasiev for his years of service to the Lake Don Pedro Community Services District,

And

**WHEREAS**, the community as a whole has benefited from his dedication and commitment since November 6, 2012,

**THEREFORE**, this resolution is passed by the Board of Directors of the

**Lake Don Pedro Community Services District,**

This 20<sup>th</sup> day of January 2015 by the following vote:

**AYES:**           Zero   (0)  
**NOES:**           Zero   (0)  
**ABSTAIN:**       Zero   (0)

\_\_\_\_\_  
*Charles Day, President of the Board*

**ATTEST:**

\_\_\_\_\_  
*Syndie Marchesiello, Board Secretary*

CERTIFICATE OF SECRETARY

*I, Syndie Marchesiello as Board Secretary of the Lake Don Pedro Community Services District, do hereby certify that the foregoing Resolution was duly and regularly adopted on the 20th day of January, 2015 at the Regular Meeting of the Board of Directors.*

\_\_\_\_\_  
*Syndie Marchesiello, Board Secretary*

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT**

**RESOLUTION 2015-1**

**Resolution to commend Lewis Richardson for his years of service to the  
Lake Don Pedro Community Services District Board of Directors**

**WHEREAS**, The Lake Don Pedro Board of Directors wish to thank Director Richardson for his years of service to the Lake Don Pedro Community Services District,

And

**WHEREAS**, the community as a whole has benefited from his dedication and commitment since November 2, 2010,

**THEREFORE**, this resolution is passed by the Board of Directors of the

**Lake Don Pedro Community Services District,**

This 20<sup>th</sup> day of January 2015 by the following vote:

**AYES:**           Zero   (0)  
**NOES:**           Zero   (0)  
**ABSTAIN:**       Zero   (0)

\_\_\_\_\_  
*Charles Day, President of the Board*

**ATTEST:**

\_\_\_\_\_  
*Syndie Marchesiello, Board Secretary*

CERTIFICATE OF SECRETARY

*I, Syndie Marchesiello as Board Secretary of the Lake Don Pedro Community Services District, do hereby certify that the foregoing Resolution was duly and regularly adopted on the 20th day of January, 2015 at the Regular Meeting of the Board of Directors.*

\_\_\_\_\_  
*Syndie Marchesiello, Board Secretary*

**LAKE DON PEDRO  
COMMUNITY SERVICES DISTRICT**

**Treasurer's Report**

Reporting Period: December 2014

**The district ended the month of December 2014 with the following balances in our accounts:**

\* All bank accounts verified against bank statements

|                                  |                     |
|----------------------------------|---------------------|
| Restricted:                      |                     |
| Investment - LAIF                | \$ 161,885          |
| Total Restricted:                | <u>\$ 161,885</u>   |
| Unrestricted:                    |                     |
| Checking                         | \$ 35,818           |
| Money Market - Working Capital   | \$ 1,447,600        |
| Petty Cash                       | <u>\$ 125</u>       |
| Total Unrestricted:              | <u>\$ 1,483,543</u> |
| Total Restricted & Unrestricted: | <u>\$ 1,645,428</u> |

**The district ended December 2014 with the following amounts affecting our financial status:**

|                               | Dec-2014    | Year to Date |
|-------------------------------|-------------|--------------|
| Sales & Business Revenue:     | \$ 114,281  | \$ 784,219   |
| Total Operating Expenses:     | \$ (87,631) | \$ (631,615) |
| Non-Operating Income/Expense: | \$ (40,851) | \$ (122,155) |
| Change in Net Assets (P&L):   | \$ (14,201) | \$ 30,449    |
| Net Cash Flow:                | \$ 106,524  | \$ 124,293   |

**Accounts Receivable:**

| Billing Time Frame    | Utility<br>Billing | Availability<br>Billing | A/R<br>Other     | Accrued<br>A/R   |
|-----------------------|--------------------|-------------------------|------------------|------------------|
| Current               | \$ 29,558          | \$ -                    | \$ 73            | \$ 95,319        |
| > 30 Days             | \$ 9,720           | \$ -                    | \$ -             | \$ -             |
| > 60 Days             | \$ 276             | \$ -                    | \$ -             | \$ -             |
| > 90 Days             | \$ 3,388           | \$ -                    | \$ 83            | \$ -             |
| > 120 Days            | \$ 12,582          | \$ 189,870              | \$ 17,564        | \$ -             |
| Credits               | \$ (11,877)        |                         |                  |                  |
| <b>Total</b>          | <b>\$ 43,647</b>   | <b>\$ 189,870</b>       | <b>\$ 17,720</b> | <b>\$ 95,319</b> |
| <b>Total Combined</b> | <b>\$ 328,836</b>  |                         | <b>\$ 17,720</b> |                  |
| <br>G/L Balance       | <br>\$ 328,836     |                         | <br>\$ 17,720    |                  |
| <b>Difference</b>     | <b>\$ -</b>        |                         | <b>\$ -</b>      |                  |

\* Amount of availability payments received: \$108,568

\* Amount of availability payments outstanding: \$81,302

**Accounts Payables:**

| Payable Time Frame | A/P Trade        | A/P Accruals | A/P Water<br>Accrual |
|--------------------|------------------|--------------|----------------------|
| Current            | \$ 18,131        | \$ -         | \$ 5,185             |
| > 30 Days          | \$ -             | \$ -         | \$ 8,694             |
| > 60 Days          | \$ -             | \$ -         | \$ 15,737            |
| > 90 Days          | \$ -             | \$ -         | \$ 39,905            |
| Credits            | \$ -             | \$ -         | \$ -                 |
| <b>Total</b>       | <b>\$ 18,131</b> | <b>\$ -</b>  | <b>\$ 69,521</b>     |
| <br>G/L Balance    | <br>\$ 18,131    | <br>\$ -     | <br>\$ 69,521        |
| <b>Difference</b>  | <b>\$0</b>       | <b>\$0</b>   | <b>\$0</b>           |

**Statement of Revenues and Expenses (P&L)**  
**December 2014 & Year-To-Date Versus 6/30/15 Budget**

|                      |                                     | <b>December</b> | <b>2014-2015</b>   | <b>YTD vs</b>   | <b>2014-2015</b> | <b>Remaining</b> |
|----------------------|-------------------------------------|-----------------|--------------------|-----------------|------------------|------------------|
|                      |                                     | <b>Dec-14</b>   | <b>vs Budget %</b> | <b>Budget %</b> | <b>Budget</b>    | <b>Budget</b>    |
| <b>Revenue</b>       |                                     |                 |                    |                 |                  |                  |
| 01-0-3010-301        | Meter Reconnection Fee              | 2,500           | 10.00%             | 12,500          | 50.00%           | 12,500           |
| 01-0-3010-302        | Donated Capital - Meters Curre      | -               | 0.00%              | 10,000          | 50.00%           | 10,000           |
| 01-0-4010-400        | Water Sales Residential             | 17,002          | 4.42%              | 200,288         | 52.02%           | 184,712          |
| 01-0-4010-402        | Water Availability Revenue          | 15,785          | 8.31%              | 95,097          | 50.08%           | 94,811           |
| 01-0-4010-403        | Water Service Charges               | 78,294          | 8.66%              | 469,779         | 51.96%           | 434,407          |
| 01-0-4020-410        | Interest Income - LAIF              | -               | 0.00%              | 188             | 37.55%           | 312              |
| 01-0-4020-413        | Int Inc Penalties - Customer        | 2,079           | 8.32%              | 12,154          | 48.62%           | 12,846           |
| 01-0-4020-414        | Transfer Fee Income                 | 700             | 8.14%              | 3,200           | 37.21%           | 5,400            |
| 01-0-4020-415        | Other Income                        | (17,147)        | -118.25%           | (14,768)        | -101.85%         | 29,268           |
| 01-0-4020-416        | Meter Set Fee                       | -               | 0.00%              | 1,000           | 25.00%           | 3,000            |
| 01-0-4020-417        | Interest Income Guaranty Fed        | 31              | 3.58%              | 187             | 21.60%           | 678              |
| 01-0-4020-900        | Hydrant Service Charge              | -               | 0.00%              | -               | 0.00%            | 100              |
| 01-0-4020-901        | Hydrant Rental                      | -               | 0.00%              | 40              | 25.00%           | 120              |
| 01-0-4020-902        | Hydrant Consumption                 | -               | 0.00%              | 997             | 302.18%          | (667)            |
| 01-0-4020-999        | Avail Fee Income                    | -               | 0.00%              | 1,318           | 0.00%            | (1,318)          |
| 01-0-4040-100        | Lease Fee                           | 1,800           | 36.00%             | 11,700          | 234.00%          | (6,700)          |
| 01-0-4050-575        | Office Fire Reimbursement           | -               | 0.00%              | -               | 0.00%            | 18,046           |
| <b>TOTAL REVENUE</b> |                                     | <b>101,045</b>  | <b>6.31%</b>       | <b>803,680</b>  | <b>50.19%</b>    | <b>797,515</b>   |
| <b>Expenses</b>      |                                     |                 |                    |                 |                  |                  |
| 01-1-5010-100        | Regular Pay - Plant                 | 10,461          | 6.14%              | 76,140          | 44.72%           | 94,129           |
| 01-1-5010-101        | Overtime Pay                        | 1,814           | 10.67%             | 9,263           | 54.49%           | 7,737            |
| 01-1-5010-102        | Sick Pay                            | 1,129           | 17.23%             | 3,260           | 49.78%           | 3,289            |
| 01-1-5010-104        | Vacation Pay                        | 101             | 1.33%              | 1,474           | 19.35%           | 6,140            |
| 01-1-5010-105        | Holiday Pay                         | 1,296           | 13.19%             | 3,805           | 38.74%           | 6,018            |
| 01-1-5010-200        | PERS                                | 1,217           | 7.12%              | 5,718           | 33.45%           | 11,376           |
| 01-1-5010-201        | FICA/Medicare                       | 1,132           | 7.01%              | 7,187           | 44.47%           | 8,974            |
| 01-1-5010-202        | SUI                                 | -               | 0.00%              | -               | 0.00%            | 2,400            |
| 01-1-5010-203        | Health Insurance                    | 4,443           | 8.85%              | 25,551          | 50.92%           | 24,631           |
| 01-1-5010-204        | Workers Compensation                | -               | 0.00%              | 1,396           | 12.69%           | 9,604            |
| 01-1-5010-206        | Dental Insurance                    | 349             | 8.36%              | 1,979           | 47.41%           | 2,195            |
| 01-1-5010-207        | Vision Care                         | -               | 0.00%              | -               | 0.00%            | 500              |
| 01-1-5010-546        | Travel, Meetings & Mileage          | -               | 0.00%              | -               | 0.00%            | 250              |
| 01-1-5020-501        | Lease Of Equipment                  | -               | 0.00%              | 369             | 6.96%            | 4,931            |
| 01-1-5020-510        | Repair & Maintenance - Plant        | 2,670           | 15.70%             | 11,294          | 66.43%           | 5,706            |
| 01-1-5020-511        | Repair & Maintenance - Vehicle      | 247             | 1.30%              | 7,542           | 39.69%           | 11,458           |
| 01-1-5020-512        | Repair & Maintenance - Distribution | 4,324           | 16.20%             | 20,312          | 76.08%           | 6,388            |
| 01-1-5020-520        | Small Tools & Equipment             | 109             | 5.47%              | 767             | 38.34%           | 1,233            |
| 01-1-5020-522        | Gas, Oil & Lubricant - Plant        | 1,462           | 7.46%              | 12,043          | 61.44%           | 7,557            |
| 01-1-5020-524        | Health & Safety                     | 186             | 3.45%              | 4,934           | 91.36%           | 466              |
| 01-1-5020-529        | Telephone - T & D                   | 1,080           | 35.42%             | 2,765           | 90.65%           | 285              |
| 01-1-5020-544        | Water Testing Fees                  | 1,880           | 17.85%             | 6,925           | 65.73%           | 3,610            |
| 01-1-5020-545        | Water System Fees                   | -               | 0.00%              | 6,489           | 54.08%           | 5,511            |
| 01-1-5020-548        | Water Testing Materials             | 624             | 12.00%             | 653             | 12.55%           | 4,547            |
| 01-1-5021-521        | Water Treatment Chemicals           | 1,253           | 2.78%              | 29,886          | 66.41%           | 15,114           |
| 01-1-5021-524        | P G & E Power - Office              | 116             | 3.87%              | 1,146           | 38.19%           | 1,854            |
| 01-1-5021-525        | P G & E Power - Intake              | 6,806           | 5.67%              | 78,318          | 65.27%           | 41,682           |
| 01-1-5021-526        | P G & E Power - Well                | 264             | 6.59%              | 2,560           | 63.99%           | 1,440            |
| 01-1-5021-527        | P G & E Power - Water Treatment     | 1,746           | 5.29%              | 17,777          | 53.87%           | 15,223           |
| 01-1-5021-528        | P G & E Power - Distribution        | 1,929           | 6.94%              | 17,802          | 64.03%           | 9,998            |
| 01-1-5021-561        | Purchased Water Actual-mid-p        | 5,941           | 6.53%              | 70,515          | 77.46%           | 20,515           |
| 01-1-5023-533        | Outside Services                    | 126             | 5.68%              | 2,347           | 105.73%          | (127)            |
| 01-1-5023-535        | Fire Protection/Weed Control        | -               | 0.00%              | 80              | 13.33%           | 520              |
| 01-1-5023-536        | Cleaning Services                   | -               | 0.00%              | -               | 0.00%            | 1,000            |

|               |                                | December    | 2014-2015 | YTD vs   | 2014-2015 | Remaining |
|---------------|--------------------------------|-------------|-----------|----------|-----------|-----------|
|               | Dec-14                         | vs Budget % | YTD       | Budget % | Budget    | Budget    |
| 01-1-5023-537 | Pest Control                   | 32          | 6.40%     | 160      | 32.00%    | 340       |
| 01-1-5023-538 | Engineering Services           | 2,763       | 38.92%    | 6,241    | 87.89%    | 860       |
| 01-1-5023-539 | Employee Education             | 180         | 24.00%    | 180      | 24.00%    | 570       |
| 01-1-5024-540 | Memberships                    | -           | 0.00%     | 393      | 30.21%    | 907       |
| 01-1-5024-541 | Subscriptions                  | -           | 0.00%     | -        | 0.00%     | 200       |
| 01-1-5024-542 | Publications                   | 88          | 7.31%     | 322      | 26.86%    | 878       |
| 01-1-5024-543 | Licenses, Permits & Cert.      | 199         | 8.58%     | 425      | 18.32%    | 1,895     |
| 01-1-5032-583 | Depreciation Expense           | 14,567      | 7.67%     | 87,757   | 46.19%    | 102,243   |
| 01-2-6010-100 | Regular Pay - Administration   | 4,747       | 6.16%     | 30,986   | 40.22%    | 46,058    |
| 01-2-6010-101 | Overtime Pay                   | 496         | 14.18%    | 1,195    | 34.14%    | 2,305     |
| 01-2-6010-102 | Sick Pay                       | -           | 0.00%     | -        | 0.00%     | 2,160     |
| 01-2-6010-104 | Vacation Pay                   | -           | 0.00%     | 1,546    | 35.78%    | 2,774     |
| 01-2-6010-105 | Holiday Pay                    | 432         | 15.38%    | 1,296    | 46.15%    | 1,512     |
| 01-2-6010-200 | PERS                           | 669         | 8.81%     | 3,164    | 41.65%    | 4,433     |
| 01-2-6010-201 | FICA/Medicare                  | 434         | 6.32%     | 2,681    | 39.01%    | 4,191     |
| 01-2-6010-202 | SUI                            | -           | 0.00%     | 18       | 1.35%     | 1,282     |
| 01-2-6010-203 | Health Insurance               | 1,520       | 8.04%     | 9,395    | 49.71%    | 9,505     |
| 01-2-6010-204 | Workers Compensation           | -           | 0.00%     | 138      | 14.53%    | 812       |
| 01-2-6010-206 | Dental Insurance               | 142         | 8.37%     | 853      | 50.17%    | 847       |
| 01-2-6010-207 | Vision Care                    | -           | 0.00%     | -        | 0.00%     | 200       |
| 01-2-6010-546 | Travel, Meetings & Mileage     | -           | 0.00%     | -        | 0.00%     | 200       |
| 01-2-6020-512 | Propane                        | -           | 0.00%     | 66       | 6.60%     | 934       |
| 01-2-6020-515 | Customer Billing Supplies      | -           | 0.00%     | 458      | 22.91%    | 1,542     |
| 01-2-6020-529 | Telephone - Admin              | 437         | 8.25%     | 2,561    | 48.32%    | 2,739     |
| 01-2-6020-530 | Office Supplies                | 135         | 3.36%     | 909      | 22.72%    | 3,091     |
| 01-2-6020-531 | Postage                        | 723         | 9.05%     | 4,023    | 50.31%    | 3,972     |
| 01-2-6023-531 | Computer IT                    | 1,957       | 2.45%     | 9,652    | 12.06%    | 70,348    |
| 01-2-6023-532 | R & M Equipment                | -           | 0.00%     | -        | 0.00%     | 600       |
| 01-2-6023-533 | Outside Services               | 9,241       | 27.38%    | 33,930   | 100.53%   | (180)     |
| 01-2-6023-535 | Office Cleaning Serv           | 140         | 9.33%     | 800      | 53.33%    | 700       |
| 01-2-6023-536 | Legal Services                 | 321         | 0.89%     | 21,951   | 60.97%    | 14,049    |
| 01-2-6023-537 | Audit Services                 | 7,000       | 46.67%    | 7,000    | 46.67%    | 8,000     |
| 01-2-6023-538 | Engineering Services           | -           | 0.00%     | -        | 0.00%     | -         |
| 01-2-6023-539 | Employee Education             | -           | 0.00%     | -        | 0.00%     | 900       |
| 01-2-6024-540 | Memberships                    | -           | 0.00%     | 2,815    | 23.46%    | 9,185     |
| 01-2-6024-541 | Subscriptions                  | -           | 0.00%     | -        | 0.00%     | 300       |
| 01-2-6024-542 | Publications                   | -           | 0.00%     | 1,079    | 31.97%    | 2,296     |
| 01-2-6024-543 | Licenses, Permits & Cert.      | -           | 0.00%     | -        | 0.00%     | 1,000     |
| 01-2-6024-547 | County Fees                    | -           | 0.00%     | 1,400    | 70.00%    | 600       |
| 01-3-6025-100 | Regular Pay                    | 400         | 5.06%     | 4,400    | 55.70%    | 3,500     |
| 01-3-6025-201 | FICA/Medicare                  | 31          | 3.33%     | 337      | 36.67%    | 581       |
| 01-3-6025-202 | SUI                            | -           | 0.00%     | -        | 0.00%     | 300       |
| 01-3-6025-204 | Workers Compensation           | -           | 0.00%     | -        | 0.00%     | 113       |
| 01-3-6025-546 | Travel, Meetings & Mileage     | -           | 0.00%     | -        | 0.00%     | 400       |
| 01-3-6025-550 | Board Meeting Expense          | -           | 0.00%     | -        | 0.00%     | 1,300     |
| 01-3-6025-555 | Board Election Expenses        | -           | 0.00%     | -        | 0.00%     | 2,700     |
| 01-9-6030-100 | Regular Pay - Non-Departmental | -           | 0.00%     | 23,191   | 27.28%    | 61,809    |
| 01-9-6030-102 | Sick Pay                       | -           | 0.00%     | -        | 0.00%     | 3,269     |
| 01-9-6030-104 | Vacation Pay                   | -           | 0.00%     | 4,008    | 122.61%   | (739)     |
| 01-9-6030-105 | Holiday Pay                    | -           | 0.00%     | 654      | 13.33%    | 4,250     |
| 01-9-6030-106 | Other Pay                      | -           | 0.00%     | 1,364    | 23.92%    | 4,336     |
| 01-9-6030-200 | PERS                           | -           | 0.00%     | 2,388    | 28.13%    | 6,099     |
| 01-9-6030-201 | FICA/Medicare                  | -           | 0.00%     | 2,235    | 30.29%    | 5,143     |
| 01-9-6030-202 | SUI                            | -           | 0.00%     | -        | 0.00%     | 1,000     |
| 01-9-6030-203 | Health Insurance               | -           | 0.00%     | -        | 0.00%     | -         |
| 01-9-6030-204 | Workers Compensation           | -           | 0.00%     | -        | 0.00%     | 1,000     |
| 01-9-6030-206 | Dental Insurance               | -           | 0.00%     | -        | 0.00%     | -         |

|                            | <b>Dec-14</b>               | <b>December<br/>vs Budget %</b> | <b>2014-2015<br/>YTD</b> | <b>YTD vs<br/>Budget %</b> | <b>2014-2015<br/>Budget</b> | <b>Remaining<br/>Budget</b> |                  |
|----------------------------|-----------------------------|---------------------------------|--------------------------|----------------------------|-----------------------------|-----------------------------|------------------|
| 01-9-6030-207              | Vision Care                 | -                               | 0.00%                    |                            | 0.00%                       | 300                         | 300              |
| 01-9-6030-546              | Travel, Meetings & Mileage  | -                               | 0.00%                    |                            | 0.00%                       | 1,500                       | 1,500            |
| 01-9-6030-569              | Credit Card Service Charges | 352                             | 8.79%                    | 2,182                      | 54.54%                      | 4,000                       | 1,818            |
| 01-9-6030-570              | Bank Service Charges        | -                               | 0.00%                    | -                          | 0.00%                       | 800                         | 800              |
| 01-9-6030-572              | Business Insurance Expense  | 2,488                           | 8.65%                    | 14,930                     | 51.93%                      | 28,750                      | 13,820           |
| 01-9-6030-576              | Misc Other Expense          | 5,299                           | 96.35%                   | 5,957                      | 108.32%                     | 5,500                       | (457)            |
| 01-9-6030-577              | Retired Employee Health     | 3,073                           | 7.62%                    | 19,400                     | 48.14%                      | 40,300                      | 20,900           |
| 01-9-6030-580              | Retired EE Benefit Expense  |                                 | 0.00%                    |                            | 0.00%                       | 170,000                     | 170,000          |
| 01-9-6031-580              | Interest Long Term Debt     | 4,400                           | 8.21%                    | 26,861                     | 50.09%                      | 53,624                      | 26,763           |
| 01-9-6031-581              | Other Interest Charges      |                                 | 0.00%                    |                            | 0.00%                       | 100                         | 100              |
| 01-9-6032-583              | Depreciation Expense        | 276                             | 4.61%                    | 1,641                      | 27.34%                      | 6,000                       | 4,359            |
| <b>TOTAL EXPENSES</b>      |                             | <b>115,246</b>                  | <b>6.59%</b>             | <b>773,231</b>             | <b>44.22%</b>               | <b>1,748,604</b>            | <b>975,373</b>   |
| <b>Total Revenue</b>       |                             | <b>101,045</b>                  | <b>6.31%</b>             | <b>803,680</b>             | <b>50.19%</b>               | <b>1,601,195</b>            | <b>797,515</b>   |
| <b>Total Expense</b>       |                             | <b>115,246</b>                  | <b>6.59%</b>             | <b>773,231</b>             | <b>44.22%</b>               | <b>1,748,604</b>            | <b>975,373</b>   |
| <b>Net Income / (Loss)</b> |                             | <b>(14,201)</b>                 | <b>9.63%</b>             | <b>30,449</b>              | <b>-20.66%</b>              | <b>(147,409)</b>            | <b>(177,858)</b> |

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

LDPSCD CASH AVAILABILITY AND BANK RECONCILIATION as of month ending 12/31/2014  
(exclude petty cash @\$125)

|  | 11/30/2014    | Checking      | MM               | Invest/LAIF    | Petty Cash | Total            |
|--|---------------|---------------|------------------|----------------|------------|------------------|
| Begin Balance (Last Pd. Ending)                        | 44,311        | 44,311        | 1,332,583        | 161,885        | 125        | 1,538,904        |
| A/P - Checks Issued (list attached)                    | (76,176)      | (76,176)      |                  |                |            | (76,176)         |
| Payroll - Checks & Direct Deposits                     | (21,969)      | (21,969)      |                  |                |            | (21,969)         |
| Payroll Wires - Taxes & Benefits                       | (10,348)      | (10,348)      |                  |                |            | (10,348)         |
| Cash receipts  |               |               | 215,638          |                |            | 215,638          |
| Transfer in/-out                                       | 100,000       | 100,000       | (100,000)        |                |            |                  |
| Bank charges   |               |               | (652)            |                |            | (652)            |
| Interest Income  |               |               | 31               |                |            | 31               |
| Misc (deposit/-withdrawal)                             |               |               |                  |                |            |                  |
| Voided Checks from Current Month                       |               |               |                  |                |            |                  |
| Accrue bank deposit adjustment                         |               |               |                  |                |            |                  |
| <b>Ending Balance</b>                                  | <b>35,818</b> | <b>35,818</b> | <b>1,447,600</b> | <b>161,885</b> | <b>125</b> | <b>1,645,428</b> |
| Reconcile: cash in transit                             |               |               | (14,963)         |                |            | (14,963)         |
| outstanding checks                                     | 11,288        | 11,288        |                  |                |            | 11,288           |
| misc: ach credit /debit                                |               |               | (57)             |                |            | (57)             |
| misc: corrections to come                              |               |               |                  |                |            |                  |
| <b>Bank Balance (verified against bank statements)</b> | <b>47,106</b> | <b>47,106</b> | <b>1,432,580</b> | <b>161,885</b> | <b>125</b> | <b>1,641,696</b> |
| Restricted:  |               |               |                  | 161,885        |            | 161,885          |
| Unrestricted:  | 35,818        | 35,818        | 1,447,600        |                | 125        | 1,483,543        |
| Resolution: Emergency                                  |               |               |                  |                |            |                  |
| Project replacement                                    |               |               |                  |                |            |                  |

|                                       |                              | <u>Amount</u>   |
|---------------------------------------|------------------------------|-----------------|
| <b>ACWA/JPIA</b>                      |                              |                 |
| <b>000165 ACWA/JPIA</b>               |                              |                 |
| Ck. 21400                             | 12/16/14                     |                 |
| Inv. 0324387                          |                              |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u> |                 |
| 12/09/14                              | Margaret                     | 484.74          |
| 12/09/14                              | Janet                        | 484.74          |
| 12/09/14                              | Connie                       | 499.15          |
| 12/09/14                              | Kyle                         | 746.42          |
| 12/09/14                              | Joseph                       | 746.42          |
| 12/09/14                              | Cody                         | 746.42          |
| 12/09/14                              | Connie                       | 801.96          |
| 12/09/14                              | Daniel                       | 801.96          |
| 12/09/14                              | Syndie                       | 1,519.78        |
| 12/09/14                              | Randy                        | 2,203.90        |
| Inv. 0324387 Total                    |                              | 9,035.49        |
| Ck. 21400 Total                       |                              | 9,035.49        |
| <b>000165</b>                         | <b>ACWA/JPIA</b>             | <b>9,035.49</b> |
| <b>ACWA/JPIA</b>                      |                              | <b>9,035.49</b> |
| <b>AQUA LAB</b>                       |                              |                 |
| <b>000012 AQUA LAB</b>                |                              |                 |
| Ck. 21404                             | 12/16/14                     |                 |
| Inv. 13631                            |                              |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u> |                 |
| 12/05/14                              | Aqua Lab water testing       | 1,220.00        |
| Inv. 13631 Total                      |                              | 1,220.00        |
| Ck. 21404 Total                       |                              | 1,220.00        |
| <b>000012</b>                         | <b>AQUA LAB</b>              | <b>1,220.00</b> |
| <b>AQUA LAB</b>                       |                              | <b>1,220.00</b> |
| <b>AT&amp;T</b>                       |                              |                 |
| <b>000136 AT&amp;T</b>                |                              |                 |
| Ck. 21412                             | 12/22/14                     |                 |
| Inv. 209852-23314566                  |                              |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u> |                 |
| 12/11/14                              | AT&T telephone               | 178.53          |
| 12/11/14                              | AT&T telephone               | 437.09          |
| Inv. 209852-23314566 Total            |                              | 615.62          |
| Ck. 21412 Total                       |                              | 615.62          |
| <b>000136</b>                         | <b>AT&amp;T</b>              | <b>615.62</b>   |
| <b>AT&amp;T</b>                       |                              | <b>615.62</b>   |
| <b>BINKLEY ASSOCIATES, INC</b>        |                              |                 |
| <b>000106 BINKLEY ASSOCIATES, INC</b> |                              |                 |
| Ck. 21423                             | 12/30/14                     |                 |
| Inv. 12-14-02                         |                              |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u> |                 |
| 12/16/14                              | Binkley general consulting   | 181.00          |

|                                |                                    | <u>Amount</u>   |
|--------------------------------|------------------------------------|-----------------|
| Inv. 12-14-02                  | Total                              | 181.00          |
| Inv. 12-14-03                  |                                    |                 |
| <u>Line Item Date</u>          | <u>Line Item Description</u>       |                 |
| 12/16/14                       | Binkley professional services      | 2,582.00        |
| Inv. 12-14-03                  | Total                              | 2,582.00        |
| Ck. 21423                      | Total                              | 2,763.00        |
| <b>000106</b>                  | <b>BINKLEY ASSOCIATES, INC</b>     | <b>2,763.00</b> |
| <b>BINKLEY ASSOCIATES, INC</b> |                                    | <b>2,763.00</b> |
| <b>BLOMBERG &amp; GRIFFIN</b>  |                                    |                 |
| <b>0001013</b>                 | <b>BLOMBERG &amp; GRIFFIN</b>      |                 |
| Ck. 21415                      | 12/22/14                           |                 |
| Inv. 9427                      |                                    |                 |
| <u>Line Item Date</u>          | <u>Line Item Description</u>       |                 |
| 12/16/14                       | Blomberg & Griffin audit services  | 7,000.00        |
| Inv. 9427                      | Total                              | 7,000.00        |
| Ck. 21415                      | Total                              | 7,000.00        |
| <b>0001013</b>                 | <b>BLOMBERG &amp; GRIFFIN</b>      | <b>7,000.00</b> |
| <b>BLOMBERG &amp; GRIFFIN</b>  |                                    | <b>7,000.00</b> |
| <b>Brenntag</b>                |                                    |                 |
| <b>000263</b>                  | <b>Brenntag</b>                    |                 |
| Ck. 21388                      | 12/02/14                           |                 |
| Inv. BPI474328                 |                                    |                 |
| <u>Line Item Date</u>          | <u>Line Item Description</u>       |                 |
| 11/19/14                       | Brenntag water treatment chemicals | 6,392.26        |
| Inv. BPI474328                 | Total                              | 6,392.26        |
| Ck. 21388                      | Total                              | 6,392.26        |
| <b>000263</b>                  | <b>Brenntag</b>                    | <b>6,392.26</b> |
| <b>Brenntag</b>                |                                    | <b>6,392.26</b> |
| <b>BUSINESS CARD</b>           |                                    |                 |
| <b>000383</b>                  | <b>BUSINESS CARD</b>               |                 |
| Ck. 21385                      | 12/02/14                           |                 |
| Inv. 4723                      |                                    |                 |
| <u>Line Item Date</u>          | <u>Line Item Description</u>       |                 |
| 11/15/14                       | Jose BofA business card            | 28.93           |
| Inv. 4723                      | Total                              | 28.93           |
| Ck. 21385                      | Total                              | 28.93           |
| Ck. 21386                      | 12/02/14                           |                 |
| Inv. 9921                      |                                    |                 |
| <u>Line Item Date</u>          | <u>Line Item Description</u>       |                 |
| 11/15/14                       | Randy BofA business card           | 4.26            |
| 11/15/14                       | Randy BofA business card           | 10.58           |
| 11/15/14                       | Randy BofA business card           | 73.38           |
| 11/15/14                       | Randy BofA business card           | 323.83          |

|                       |                              | <u>Amount</u>   |
|-----------------------|------------------------------|-----------------|
| Inv. 9921             | Total                        | 412.05          |
| Ck. 21386             | Total                        | 412.05          |
| Ck. 21387             | 12/02/14                     |                 |
| Inv. 2333             |                              |                 |
| <u>Line Item Date</u> | <u>Line Item Description</u> |                 |
| 11/15/14              | Ann BofA business card       | 7.95            |
| 11/15/14              | Ann BofA business card       | 187.24          |
| Inv. 2333             | Total                        | 195.19          |
| Ck. 21387             | Total                        | 195.19          |
| Ck. 21417             | 12/30/14                     |                 |
| Inv. 2427             |                              |                 |
| <u>Line Item Date</u> | <u>Line Item Description</u> |                 |
| 12/15/14              | Pete BofA card               | 790.36          |
| Inv. 2427             | Total                        | 790.36          |
| Ck. 21417             | Total                        | 790.36          |
| Ck. 21418             | 12/30/14                     |                 |
| Inv. 2333             |                              |                 |
| <u>Line Item Date</u> | <u>Line Item Description</u> |                 |
| 12/15/14              | Ann BofA card                | 37.64           |
| 12/15/14              | Ann BofA card                | 57.95           |
| Inv. 2333             | Total                        | 95.59           |
| Ck. 21418             | Total                        | 95.59           |
| Ck. 21419             | 12/30/14                     |                 |
| Inv. 9921             |                              |                 |
| <u>Line Item Date</u> | <u>Line Item Description</u> |                 |
| 12/15/14              | Randy BofA card              | 3.98            |
| 12/15/14              | Randy BofA card              | 109.40          |
| 12/15/14              | Randy BofA card              | 186.08          |
| 12/15/14              | Randy BofA card              | 248.56          |
| Inv. 9921             | Total                        | 548.02          |
| Ck. 21419             | Total                        | 548.02          |
| Ck. 21420             | 12/30/14                     |                 |
| Inv. 4723             |                              |                 |
| <u>Line Item Date</u> | <u>Line Item Description</u> |                 |
| 12/15/14              | Jose BofA card               | 47.02           |
| 12/15/14              | Jose BofA card               | 243.16          |
| Inv. 4723             | Total                        | 290.18          |
| Ck. 21420             | Total                        | 290.18          |
| <b>000383</b>         | <b>BUSINESS CARD</b>         | <b>2,360.32</b> |
| <b>BUSINESS CARD</b>  |                              | <b>2,360.32</b> |

|  |                                  | <u>Amount</u>   |
|--|----------------------------------|-----------------|
| <b>CHEMCO PRODUCTS COMPANY</b>         |                                  |                 |
| <b>000025 CHEMCO PRODUCTS COMPANY</b>  |                                  |                 |
| Ck. 21408                              | 12/22/14                         |                 |
| Inv. 76995                             |                                  |                 |
| <u>Line Item Date</u>                  | <u>Line Item Description</u>     |                 |
| 12/08/14                               | Chemco water treatment chemicals | 1,253.24        |
| Inv. 76995 Total                       |                                  | 1,253.24        |
| Ck. 21408 Total                        |                                  | 1,253.24        |
| <b>000025</b>                          | <b>CHEMCO PRODUCTS COMPANY</b>   | <b>1,253.24</b> |
| <b>CHEMCO PRODUCTS COMPANY</b>         |                                  |                 |
| <b>1,253.24</b>                        |                                  |                 |
| <b>CODY SELDON</b>                     |                                  |                 |
| <b>0004485 CODY SELDON</b>             |                                  |                 |
| Ck. 21416                              | 12/22/14                         |                 |
| Inv.                                   |                                  |                 |
| <u>Line Item Date</u>                  | <u>Line Item Description</u>     |                 |
| 12/17/14                               | Cody mileage reimbursement       | 114.24          |
| Inv. Total                             |                                  | 114.24          |
| Ck. 21416 Total                        |                                  | 114.24          |
| <b>0004485</b>                         | <b>CODY SELDON</b>               | <b>114.24</b>   |
| <b>CODY SELDON</b>                     |                                  |                 |
| <b>114.24</b>                          |                                  |                 |
| <b>COPY KING</b>                       |                                  |                 |
| <b>000583 COPY KING</b>                |                                  |                 |
| Ck. 21411                              | 12/22/14                         |                 |
| Inv. 2273                              |                                  |                 |
| <u>Line Item Date</u>                  | <u>Line Item Description</u>     |                 |
| 12/15/14                               | Copy King office supplies        | 96.87           |
| Inv. 2273 Total                        |                                  | 96.87           |
| Ck. 21411 Total                        |                                  | 96.87           |
| <b>000583</b>                          | <b>COPY KING</b>                 | <b>96.87</b>    |
| <b>COPY KING</b>                       |                                  |                 |
| <b>96.87</b>                           |                                  |                 |
| <b>D &amp; D PEST CONTROL *</b>        |                                  |                 |
| <b>000118 D &amp; D PEST CONTROL *</b> |                                  |                 |
| Ck. 21409                              | 12/22/14                         |                 |
| Inv. 0338014                           |                                  |                 |
| <u>Line Item Date</u>                  | <u>Line Item Description</u>     |                 |
| 12/15/14                               | D&D pest control                 | 32.00           |
| Inv. 0338014 Total                     |                                  | 32.00           |
| Ck. 21409 Total                        |                                  | 32.00           |
| <b>000118</b>                          | <b>D &amp; D PEST CONTROL *</b>  | <b>32.00</b>    |
| <b>D &amp; D PEST CONTROL *</b>        |                                  |                 |
| <b>32.00</b>                           |                                  |                 |

|  |                                      | <u>Amount</u>   |
|--|--------------------------------------|-----------------|
| <b>FOOTHILL EXPRESS</b>                      |                                      |                 |
| <b>996 FOOHILL EXPRESS</b>                   |                                      |                 |
| Ck. 21403                                    | 12/16/14                             |                 |
| Inv. 14118                                   |                                      |                 |
| <u>Line Item Date</u>                        | <u>Line Item Description</u>         |                 |
| 12/01/14                                     | Foothill Express publication         | 87.72           |
| Inv. 14118 Total                             |                                      | 87.72           |
| Ck. 21403 Total                              |                                      | 87.72           |
| <b>996</b>                                   | <b>FOOTHILL EXPRESS</b>              | <b>87.72</b>    |
| <b>FOOTHILL EXPRESS</b>                      |                                      |                 |
| <b>87.72</b>                                 |                                      |                 |
| <b>GRAINGER, INC.</b>                        |                                      |                 |
| <b>000128 GRAINGER, INC.</b>                 |                                      |                 |
| Ck. 21405                                    | 12/16/14                             |                 |
| Inv. 9607423143                              |                                      |                 |
| <u>Line Item Date</u>                        | <u>Line Item Description</u>         |                 |
| 12/01/14                                     | Grainger repairs                     | 2,529.37        |
| Inv. 9607423143 Total                        |                                      | 2,529.37        |
| Ck. 21405 Total                              |                                      | 2,529.37        |
| <b>000128</b>                                | <b>GRAINGER, INC.</b>                | <b>2,529.37</b> |
| <b>GRAINGER, INC.</b>                        |                                      |                 |
| <b>2,529.37</b>                              |                                      |                 |
| <b>GRISWOLD, LaSALLE, COBB, DOWD</b>         |                                      |                 |
| <b>000203 GRISWOLD, LaSALLE, COBB, DOWD</b>  |                                      |                 |
| Ck. 21399                                    | 12/16/14                             |                 |
| Inv. 17983                                   |                                      |                 |
| <u>Line Item Date</u>                        | <u>Line Item Description</u>         |                 |
| 12/01/14                                     | Employment Litigation                | 296.00          |
| Inv. 17983 Total                             |                                      | 296.00          |
| Inv. 17983.104                               |                                      |                 |
| <u>Line Item Date</u>                        | <u>Line Item Description</u>         |                 |
| 12/01/14                                     | Employment Litigation                | 25.10           |
| Inv. 17983.104 Total                         |                                      | 25.10           |
| Ck. 21399 Total                              |                                      | 321.10          |
| <b>000203</b>                                | <b>GRISWOLD, LaSALLE, COBB, DOWD</b> | <b>321.10</b>   |
| <b>GRISWOLD, LaSALLE, COBB, DOWD</b>         |                                      |                 |
| <b>321.10</b>                                |                                      |                 |
| <b>KAMPA COMMUNITY SOLUTIONS LLC</b>         |                                      |                 |
| <b>0003221 KAMPA COMMUNITY SOLUTIONS LLC</b> |                                      |                 |
| Ck. 21398                                    | 12/16/14                             |                 |
| Inv. 2014 LDPCSD 3                           |                                      |                 |
| <u>Line Item Date</u>                        | <u>Line Item Description</u>         |                 |
| 12/07/14                                     | Kampa management services            | 6,250.00        |
| Inv. 2014 LDPCSD 3 Total                     |                                      | 6,250.00        |
| Ck. 21398 Total                              |                                      | 6,250.00        |

|                                       |                                       | <u>Amount</u>   |
|---------------------------------------|---------------------------------------|-----------------|
| <b>0003221</b>                        | <b>KAMPA COMMUNITY SOLUTIONS LLC</b>  | <b>6,250.00</b> |
| <b>KAMPA COMMUNITY SOLUTIONS LLC</b>  |                                       | <b>6,250.00</b> |
| <b>KKI CORPORATION</b>                |                                       |                 |
| <b>000065</b>                         | <b>KKI CORPORATION</b>                |                 |
| Ck. 21401                             | 12/16/14                              |                 |
| Inv. 941114                           |                                       |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u>          |                 |
| 12/01/14                              | KKI Computer support                  | 978.75          |
| Inv. 941114                           | Total                                 | 978.75          |
| Ck. 21401                             | Total                                 | 978.75          |
| Ck. 21414                             | 12/22/14                              |                 |
| Inv. 00401118                         |                                       |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u>          |                 |
| 12/19/14                              | KKI January service agreement         | 145.00          |
| Inv. 00401118                         | Total                                 | 145.00          |
| Ck. 21414                             | Total                                 | 145.00          |
| <b>000065</b>                         | <b>KKI CORPORATION</b>                | <b>1,123.75</b> |
| <b>KKI CORPORATION</b>                |                                       | <b>1,123.75</b> |
| <b>LUIS'S HOUSEKEEPING / YARDS</b>    |                                       |                 |
| <b>000550</b>                         | <b>LUIS'S HOUSEKEEPING / YARDS</b>    |                 |
| Ck. 21413                             | 12/22/14                              |                 |
| Inv. 198986                           |                                       |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u>          |                 |
| 12/19/14                              | December office cleaning              | 140.00          |
| Inv. 198986                           | Total                                 | 140.00          |
| Ck. 21413                             | Total                                 | 140.00          |
| <b>000550</b>                         | <b>LUIS'S HOUSEKEEPING / YARDS</b>    | <b>140.00</b>   |
| <b>LUIS'S HOUSEKEEPING / YARDS</b>    |                                       | <b>140.00</b>   |
| <b>MARIPOSA CO. HEALTH DEPARTMENT</b> |                                       |                 |
| <b>000596</b>                         | <b>MARIPOSA CO. HEALTH DEPARTMENT</b> |                 |
| Ck. 21391                             | 12/08/14                              |                 |
| Inv. IN0005451                        |                                       |                 |
| <u>Line Item Date</u>                 | <u>Line Item Description</u>          |                 |
| 12/01/14                              | Mariposa Health Dept permits          | 199.00          |
| Inv. IN0005451                        | Total                                 | 199.00          |
| Ck. 21391                             | Total                                 | 199.00          |
| <b>000596</b>                         | <b>MARIPOSA CO. HEALTH DEPARTMENT</b> | <b>199.00</b>   |
| <b>MARIPOSA CO. HEALTH DEPARTMENT</b> |                                       | <b>199.00</b>   |

|  |                                   | <u>Amount</u>    |
|--|-----------------------------------|------------------|
| <b>MARIPOSA GAZETTE</b>                  |                                   |                  |
| <b>000059 MARIPOSA GAZETTE</b>           |                                   |                  |
| Ck. 21394                                | 12/08/14                          |                  |
| Inv. 00017166                            |                                   |                  |
| <u>Line Item Date</u>                    | <u>Line Item Description</u>      |                  |
| 11/26/14                                 | Mariposa Gazette public notice    | 132.00           |
| Inv. 00017166                            | Total                             | 132.00           |
| Ck. 21394                                | Total                             | 132.00           |
| <b>000059</b>                            | <b>MARIPOSA GAZETTE</b>           | <b>132.00</b>    |
| <b>MARIPOSA GAZETTE</b>                  |                                   |                  |
| <b>132.00</b>                            |                                   |                  |
| <b>MCMASTER - CARR *</b>                 |                                   |                  |
| <b>000321 MCMASTER - CARR *</b>          |                                   |                  |
| Ck. 21407                                | 12/16/14                          |                  |
| Inv. 18628025                            |                                   |                  |
| <u>Line Item Date</u>                    | <u>Line Item Description</u>      |                  |
| 12/08/14                                 | McMaster-Carr repairs             | 843.68           |
| Inv. 18628025                            | Total                             | 843.68           |
| Ck. 21407                                | Total                             | 843.68           |
| <b>000321</b>                            | <b>MCMASTER - CARR *</b>          | <b>843.68</b>    |
| <b>MCMASTER - CARR *</b>                 |                                   |                  |
| <b>843.68</b>                            |                                   |                  |
| <b>PACIFIC GAS &amp; ELECTRIC</b>        |                                   |                  |
| <b>000105 PACIFIC GAS &amp; ELECTRIC</b> |                                   |                  |
| Ck. 21396                                | 12/08/14                          |                  |
| Inv. 7043447813-0                        |                                   |                  |
| <u>Line Item Date</u>                    | <u>Line Item Description</u>      |                  |
| 11/26/14                                 | Arbolada Boost                    | 13.02            |
| 11/26/14                                 | Water Tank Press                  | 22.00            |
| 11/26/14                                 | Alamo Booster                     | 45.15            |
| 11/26/14                                 | Arbolada Boost                    | 46.48            |
| 11/26/14                                 | Office                            | 88.12            |
| 11/26/14                                 | Tulipan Way                       | 138.39           |
| 11/26/14                                 | Well                              | 302.26           |
| 11/26/14                                 | Coronado Booster                  | 521.22           |
| 11/26/14                                 | Enebro Boos                       | 635.07           |
| 11/26/14                                 | Central Station                   | 1,137.80         |
| 11/26/14                                 | Wtr Treatment Plant               | 2,541.07         |
| 11/26/14                                 | SE NW                             | 15,191.13        |
| Inv. 7043447813-0                        | Total                             | 20,681.71        |
| Ck. 21396                                | Total                             | 20,681.71        |
| <b>000105</b>                            | <b>PACIFIC GAS &amp; ELECTRIC</b> | <b>20,681.71</b> |
| <b>PACIFIC GAS &amp; ELECTRIC</b>        |                                   |                  |
| <b>20,681.71</b>                         |                                   |                  |
| <b>PARCEL QUEST</b>                      |                                   |                  |
| <b>0000107 PARCEL QUEST</b>              |                                   |                  |
| Ck. 21421                                | 12/30/14                          |                  |
| Inv. Cust ID#7553                        |                                   |                  |
| <u>Line Item Date</u>                    | <u>Line Item Description</u>      |                  |
| 12/01/14                                 | Parcel Quest Data and Map Disc    | 804.60           |

|                                 |  | <u>Amount</u>   |
|---------------------------------|--|-----------------|
| Inv. Cust ID#7553               | Total                                    | 804.60          |
| Ck. 21421                       | Total                                    | 804.60          |
| <b>0000107</b>                  | <b>PARCEL QUEST</b>                      | <b>804.60</b>   |
| <b>PARCEL QUEST</b>             |  | <b>804.60</b>   |
| <b>SDRMA</b>                    |  |                 |
| <b>001110 SDRMA</b>             |  |                 |
| Ck. 21402                       | 12/16/14                                 |                 |
| Inv. 49629                      |  |                 |
| <u>Line Item Date</u>           | <u>Line Item Description</u>             |                 |
| 12/03/14                        | SDRMA 1st Qtr workers comp               | 764.03          |
| Inv. 49629                      | Total                                    | 764.03          |
| Ck. 21402                       | Total                                    | 764.03          |
| <b>001110</b>                   | <b>SDRMA</b>                             | <b>764.03</b>   |
| <b>SDRMA</b>                    |  | <b>764.03</b>   |
| <b>Sierra Telephone</b>         |  |                 |
| <b>101000 Sierra Telephone</b>  |  |                 |
| Ck. 21410                       | 12/22/14                                 |                 |
| Inv. 1900012840                 |  |                 |
| <u>Line Item Date</u>           | <u>Line Item Description</u>             |                 |
| 12/15/14                        | Sierra telephone services                | 60.00           |
| Inv. 1900012840                 | Total                                    | 60.00           |
| Ck. 21410                       | Total                                    | 60.00           |
| <b>101000</b>                   | <b>Sierra Telephone</b>                  | <b>60.00</b>    |
| <b>Sierra Telephone</b>         |  | <b>60.00</b>    |
| <b>TIMOTHY RAY SMITH</b>        |  |                 |
| <b>000950 TIMOTHY RAY SMITH</b> |  |                 |
| Ck. 21397                       | 12/12/14                                 |                 |
| Inv. Case #10559                |  |                 |
| <u>Line Item Date</u>           | <u>Line Item Description</u>             |                 |
| 12/12/14                        | Appeal Case #10559 Small Claims #6513    | 2,610.00        |
| Inv. Case #10559                | Total                                    | 2,610.00        |
| Ck. 21397                       | Total                                    | 2,610.00        |
| Ck. 23208                       | 12/30/14                                 |                 |
| Inv. 12302014                   |  |                 |
| <u>Line Item Date</u>           | <u>Line Item Description</u>             |                 |
| 12/30/14                        | Reissue CK - Appeal Case #10559 Small Cl | 2,610.00        |
| Inv. 12302014                   | Total                                    | 2,610.00        |
| Ck. 23208                       | Total                                    | 2,610.00        |
| <b>000950</b>                   | <b>TIMOTHY RAY SMITH</b>                 | <b>5,220.00</b> |
| <b>TIMOTHY RAY SMITH</b>        |  | <b>5,220.00</b> |

|  |                                     | <u>Amount</u>   |
|--|-------------------------------------|-----------------|
| <b>TOTAL WASTE SYSTEMS MARIPOSA</b>        |                                     |                 |
| <b>000564 TOTAL WASTE SYSTEMS MARIPOSA</b> |                                     |                 |
| Ck. 21390                                  | 12/08/14                            |                 |
| Inv. 98809                                 |                                     |                 |
| <u>Line Item Date</u>                      | <u>Line Item Description</u>        |                 |
| 12/01/14                                   | Total Waste Systems services        | 126.04          |
| Inv. 98809 Total                           |                                     | 126.04          |
| Ck. 21390 Total                            |                                     | 126.04          |
| <b>000564</b>                              | <b>TOTAL WASTE SYSTEMS MARIPOSA</b> | <b>126.04</b>   |
| <b>TOTAL WASTE SYSTEMS MARIPOSA</b>        |                                     |                 |
| <b>126.04</b>                              |                                     |                 |
| <b>TRI-PHASE ELECTRIC INC</b>              |                                     |                 |
| <b>0002885 TRI-PHASE ELECTRIC INC</b>      |                                     |                 |
| Ck. 21392                                  | 12/08/14                            |                 |
| Inv. 5705                                  |                                     |                 |
| <u>Line Item Date</u>                      | <u>Line Item Description</u>        |                 |
| 11/30/14                                   | Tri Phase CIP parts                 | 1,456.12        |
| Inv. 5705 Total                            |                                     | 1,456.12        |
| Ck. 21392 Total                            |                                     | 1,456.12        |
| <b>0002885</b>                             | <b>TRI-PHASE ELECTRIC INC</b>       | <b>1,456.12</b> |
| <b>TRI-PHASE ELECTRIC INC</b>              |                                     |                 |
| <b>1,456.12</b>                            |                                     |                 |
| <b>UNION DEMOCRAT*</b>                     |                                     |                 |
| <b>000121 UNION DEMOCRAT*</b>              |                                     |                 |
| Ck. 21393                                  | 12/08/14                            |                 |
| Inv. 91749                                 |                                     |                 |
| <u>Line Item Date</u>                      | <u>Line Item Description</u>        |                 |
| 11/24/14                                   | Union Democrat publication          | 124.55          |
| Inv. 91749 Total                           |                                     | 124.55          |
| Ck. 21393 Total                            |                                     | 124.55          |
| <b>000121</b>                              | <b>UNION DEMOCRAT*</b>              | <b>124.55</b>   |
| <b>UNION DEMOCRAT*</b>                     |                                     |                 |
| <b>124.55</b>                              |                                     |                 |
| <b>USPS</b>                                |                                     |                 |
| <b>000076 USPS</b>                         |                                     |                 |
| Ck. 23206                                  | 12/02/14                            |                 |
| Inv. 12012014                              |                                     |                 |
| <u>Line Item Date</u>                      | <u>Line Item Description</u>        |                 |
| 12/01/14                                   | Annual Post Office Permit Fee       | 220.00          |
| Inv. 12012014 Total                        |                                     | 220.00          |
| Inv. 12022014                              |                                     |                 |
| <u>Line Item Date</u>                      | <u>Line Item Description</u>        |                 |
| 12/02/14                                   | Postage for Dec Billing             | 444.19          |
| Inv. 12022014 Total                        |                                     | 444.19          |
| Ck. 23206 Total                            |                                     | 664.19          |

|   |                                      |  | <u>Amount</u>   |
|---|--------------------------------------|--|-----------------|
| Ck. 23207                                   | 12/16/14                             |  |                 |
| Inv. 12162014                               |                                      |  |                 |
| <u>Line Item Date</u>                       | <u>Line Item Description</u>         |  |                 |
| 12/16/14                                    | Proof of Service - Tim Smith Ltr     |  | 1.30            |
| Inv. 12162014 Total                         |                                      |  | 1.30            |
| Ck. 23207 Total                             |                                      |  | 1.30            |
| <b>000076</b>                               | <b>USPS</b>                          |  | <b>665.49</b>   |
| <b>USPS</b>                                 |                                      |  | <b>665.49</b>   |
| <b>VALERO MARKETING &amp; SUPPLY</b>        |                                      |  |                 |
| <b>000091 VALERO MARKETING &amp; SUPPLY</b> |                                      |  |                 |
| Ck. 21406                                   | 12/16/14                             |  |                 |
| Inv. 6948                                   |                                      |  |                 |
| <u>Line Item Date</u>                       | <u>Line Item Description</u>         |  |                 |
| 12/08/14                                    | Valero card 0001                     |  | 400.52          |
| 12/08/14                                    | Valero card 0004                     |  | 698.60          |
| Inv. 6948 Total                             |                                      |  | 1,099.12        |
| Ck. 21406 Total                             |                                      |  | 1,099.12        |
| <b>000091</b>                               | <b>VALERO MARKETING &amp; SUPPLY</b> |  | <b>1,099.12</b> |
| <b>VALERO MARKETING &amp; SUPPLY</b>        |                                      |  | <b>1,099.12</b> |
| <b>VERIZON WIRELESS</b>                     |                                      |  |                 |
| <b>660108 VERIZON WIRELESS</b>              |                                      |  |                 |
| Ck. 21389                                   | 12/02/14                             |  |                 |
| Inv. 9735435499                             |                                      |  |                 |
| <u>Line Item Date</u>                       | <u>Line Item Description</u>         |  |                 |
| 11/13/14                                    | Verizon telephone service            |  | 231.23          |
| Inv. 9735435499 Total                       |                                      |  | 231.23          |
| Ck. 21389 Total                             |                                      |  | 231.23          |
| Ck. 21422                                   | 12/30/14                             |  |                 |
| Inv. 9737149912                             |                                      |  |                 |
| <u>Line Item Date</u>                       | <u>Line Item Description</u>         |  |                 |
| 12/13/14                                    | Verizon telephone charges            |  | 51.36           |
| Inv. 9737149912 Total                       |                                      |  | 51.36           |
| Ck. 21422 Total                             |                                      |  | 51.36           |
| <b>660108</b>                               | <b>VERIZON WIRELESS</b>              |  | <b>282.59</b>   |
| <b>VERIZON WIRELESS</b>                     |                                      |  | <b>282.59</b>   |
| <b>Warmerdam CPA Group</b>                  |                                      |  |                 |
| <b>702 Warmerdam CPA Group</b>              |                                      |  |                 |
| Ck. 21395                                   | 12/08/14                             |  |                 |
| Inv. 12638                                  |                                      |  |                 |
| <u>Line Item Date</u>                       | <u>Line Item Description</u>         |  |                 |
| 11/30/14                                    | Warmdam accounting fees              |  | 2,382.00        |
| Inv. 12638 Total                            |                                      |  | 2,382.00        |

|  | <u>Amount</u> |
|--|---------------|
| Ck. 21395 Total                              | 2,382.00      |
| 702                      Warmerdam CPA Group | 2,382.00      |
| Warmerdam CPA Group                          | 2,382.00      |
| Total  | 76,175.91     |

**LDPCSD Financials****Statement of Net Assets (Balance Sheet)  
for the month ending December 31, 2014****Asset :**

|                             |    |           |
|-----------------------------|----|-----------|
| Cash and investments        | \$ | 1,645,428 |
| Restricted cash             | \$ | -         |
| Accts Receivable net of res | \$ | 143,053   |
| Inventory                   | \$ | 69,646    |
| Prpd expense & deposits     | \$ | 28,126    |
| Other assets                |    |           |
| Total current assets        | \$ | 1,886,253 |

|                             |    |             |
|-----------------------------|----|-------------|
| Property, plant & equipment | \$ | 9,081,656   |
| less depreciation           | \$ | (6,413,031) |
| C I P                       | \$ | 603,815     |
| Net P P & E                 | \$ | 3,272,440   |

**Other L T Assets**

Total Assets \$ 5,158,693

**Liabilites:**

|                    |    |         |
|--------------------|----|---------|
| Accounts payable   | \$ | 18,131  |
| Interest payable   | \$ | 15,400  |
| Water Accrual      | \$ | 69,521  |
| L T debt, current  | \$ | 67,001  |
| Total current liab | \$ | 170,053 |

**L T debt**

|                         |    |           |
|-------------------------|----|-----------|
| Post Retirement Benefit | \$ | 749,138   |
| Muni Loan               | \$ | 1,067,156 |
| less current above      | \$ | (67,001)  |

Total Liabilites \$ 1,919,346

Net assets \$ 3,239,347

Total liab & net ass't \$ 5,158,693

**LDPCSD****Statement of Revenue & Expenses (P&L)  
for the month ending December 31, 2014**

|                                | Plan        |
|--------------------------------|-------------|
| (- unfavorable except inc)     |             |
| Sales & Business revenue       | \$ 114,281  |
| Water, mat'ls, elect & testing | \$ 20,442   |
| Value-add cont'n (output)      | \$ 93,839   |
| Value-add ratio                | 0.85        |
|                                |             |
| Compensation expense           | \$ 33,455   |
| Other direct prod'n exp        | \$ 10,417   |
| Other direct office exp        | \$ 12,748   |
| Professional support           | \$ 10,084   |
| Rent, Ins, Tech/legal req'd    | \$ 2,687    |
| Other operating expense        | \$ 22,872   |
| Dep'n/Amort'n expense          | \$ 14,843   |
| Finance & related (inc - )     | \$ 2,642    |
| Board of Directors' expense    | \$ 431      |
| Transfer out                   | \$ -        |
| Total Prod'n Exp (input)       | \$ 110,179  |
| Net Contribution from prod'n   | \$ (16,340) |
|                                |             |
| Non-oper income (-)/exp        | \$ (2,139)  |
| Change in net assets (P&L[-])  | \$ (14,201) |
|                                |             |
| Statistics:                    |             |
| Acre feet (pumped)- lake       | 36.86       |
| Acre feet (pumped)- well       | 1.23        |
| Acre feet - sold               | 42.5        |

**LDPCSD****Statements of Cash Flows****(Indirect method) for the Month ending December 31, 2014****(- unfavorable) Plan**

|                                    |    |           |
|------------------------------------|----|-----------|
| Chng in net assets (P&L)           | \$ | (14,201)  |
| Non-cash items in Chng (P&L):      |    |           |
| Dep'n/Amort'n expense              | \$ | 14,843    |
| Other non-cash items               |    |           |
| net cash flow                      | \$ | 642       |
| <br>                               |    |           |
| Working Capital changes:           |    |           |
| Accts Rec                          | \$ | 114,324   |
| Inventories                        | \$ | -         |
| Prpd & deposits                    | \$ | (4,878)   |
| Accts pay & Acc'd Payroll          | \$ | (13,905)  |
| Water Accrual and Interest Accrual | \$ | 10,341    |
| net cash flow                      | \$ | 106,524   |
| <br>                               |    |           |
| P P & E purchased                  | \$ | -         |
| C I P purchases                    | \$ | -         |
| less new loans acquired            |    |           |
| net cash flow                      | \$ | 106,524   |
| <br>                               |    |           |
| Finance & other activities:        |    |           |
| L T loan payments                  | \$ | -         |
| Other                              | \$ | -         |
| <br>                               |    |           |
| Cash flow                          | \$ | 106,524   |
| Beginning cash balance             | \$ | 1,538,904 |
| Ending cash balance                | \$ | 1,645,428 |

# ENERGY STATEMENT

www.pge.com/MyEnergy

Statement Date: 12/29/2014

Due Date: 01/15/2015

## Service For:

LAKE DON PEDRO, COMMUNITY SERVICE DISTRICT  
Please see details page.

## Your Account Summary

|  |             |
|--|-------------|
| Amount Due on Previous Statement         | \$20,681.71 |
| Payment(s) Received Since Last Statement | -20,681.71  |
| Previous Unpaid Balance                  | \$0.00      |
| Current Electric Charges                 | \$10,860.48 |

### Questions about your bill?

24 hours, 7 days/wk 1-800-468-4743  
Business Specialist available:  
M-F 7am-7:30pm, Sat 7am-4:30pm  
www.pge.com/MyEnergy

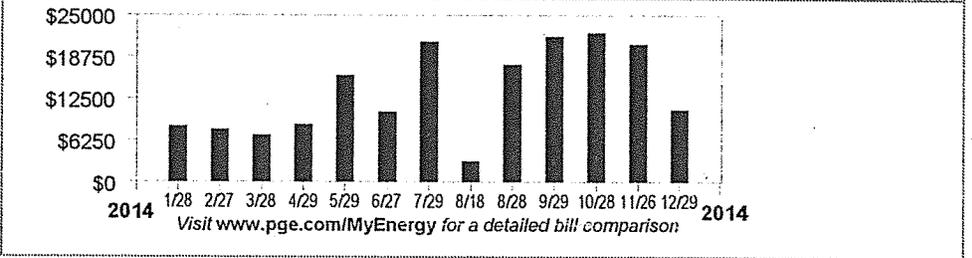
**Total Amount Due by 01/15/2015 \$10,860.48**

### Your Enrolled Programs

Peak Day Pricing Plan

RECEIVED  
JAN 06 2015  
BY: AB

### Electric Monthly Billing History



### Important Messages

Your commercial electricity rate Your electricity usage is currently billed on a non-residential (commercial or industrial) rate. If this is incorrect, please call us at 1-800-468-4743.

Please return this portion with your payment. No staples or paper clips. Do not fold. Thank you.

99907043447813000010860480001086048



Account Number: 7043447813-0 Due Date: 01/15/2015 Total Amount Due: \$10,860.48

Amount Enclosed:  
\$

407311000118 02 SP 0.690 1 118 1  
LAKE DON PEDRO, COMMUNITY SERVICE DISTRICT  
9751 MERCED FALLS RD  
LA GRANGE, CA 95329-8632

PG&E  
BOX 997300  
SACRAMENTO, CA 95899-7300





# ENERGY STATEMENT

www.pge.com/MyEnergy

Statement Date: 12/29/2014

Due Date: 01/15/2015

## Summary of your energy related services

| Service For:   | Meter Number                               | Usage            | Amount          |
|--|--|------------------|-----------------|
| SEC 33-2-15 TULIPAN WAY<br>Service Agreement ID: 7043447846 A                    | <i>Acct. # 01-1-5021-528</i><br>5000034306 | 423.992000 kWh   | \$84.58         |
| <b>Electric Charges</b>  |  |                  | <b>\$84.58</b>  |
| <b>Total</b>   |  |                  | <b>\$84.58</b>  |
| N/S ARBOLEDA E/CASTILL<br>Service Agreement ID: 7043447526 UNIT 3 ARBOLADA BOOST | <i>Acct. # 01-1-5021-528</i><br>1005462542 | 143.376000 kWh   | \$44.04         |
| <b>Electric Charges</b>  |  |                  | <b>\$44.04</b>  |
| <b>Total</b>   |  |                  | <b>\$44.04</b>  |
| OLD HIGHWAY 132 1/4MI<br>Service Agreement ID: 7043447709 STERTIVANT-WATER TANK  | <i>Acct. # 01-1-5021-528</i><br>1006736778 | 24.173800 kWh    | \$14.59         |
| <b>Electric Charges</b>  |  |                  | <b>\$14.59</b>  |
| <b>Total</b>   |  |                  | <b>\$14.59</b>  |
| SEC 5-3-15 UNIT 3<br>Service Agreement ID: 7043447094 ENERBO WY ENEBRO BOOS      | <i>Acct. # 01-1-5021-528</i><br>1008831442 | 3,490.709400 kWh | \$520.49        |
| <b>Electric Charges</b>  |  |                  | <b>\$520.49</b> |
| <b>Total</b>   |  |                  | <b>\$520.49</b> |
| ALAMO DR<br>Service Agreement ID: 7043447959 ALAMO BOOSTER                       | <i>Acct. # 01-5021-528</i><br>1005462264   | 181.582000 kWh   | \$50.09         |
| <b>Electric Charges</b>  |  |                  | <b>\$50.09</b>  |
| <b>Total</b>   |  |                  | <b>\$50.09</b>  |
| NEXT TO HOT 1300<br>Service Agreement ID: 7043447920 WATER TANK PRESS TRNDC      | <i>Acct. # 01-1-5021-528</i><br>1006735705 | 86.083700 kWh    | \$24.19         |
| <b>Electric Charges</b>  |  |                  | <b>\$24.19</b>  |
| <b>Total</b>   |  |                  | <b>\$24.19</b>  |
| NS RANCHITO DR<br>Service Agreement ID: 7043447819 WELL                          | <i>Acct. # 01-1-5021-528</i><br>1005462262 | 1,571.108000 kWh | \$263.68        |
| <b>Electric Charges</b>  |  |                  | <b>\$263.68</b> |
| <b>Total</b>   |  |                  | <b>\$263.68</b> |
| SW 21-3-15<br>Service Agreement ID: 7043447050 CENTRAL STATION                   | <i>Acct. # 01-1-5021-528</i><br>1003660275 | 4,503.000000 kWh | \$758.18        |
| <b>Electric Charges</b>  |  |                  | <b>\$758.18</b> |
| <b>Total</b>   |  |                  | <b>\$758.18</b> |
| UNIT 2M<br>Service Agreement ID: 7043447899 CORONADO BOOSTER                     | <i>Acct. # 01-1-5021-528</i><br>1005462537 | 2,638.696000 kWh | \$432.55        |
| <b>Electric Charges</b>  |  |                  | <b>\$432.55</b> |
| <b>Total</b>   |  |                  | <b>\$432.55</b> |
| 9751 MERCED FALLS RD<br>Service Agreement ID: 7043447079 OFFICE                  | <i>Acct. # 01-1-5021-524</i><br>1005455086 | 676.097600 kWh   | \$116.01        |
| <b>Electric Charges</b>  |  |                  | <b>\$116.01</b> |
| <b>Total</b>   |  |                  | <b>\$116.01</b> |



Visit [www.pge.com/MyEnergy](http://www.pge.com/MyEnergy) for a detailed bill comparison.



# ENERGY STATEMENT

www.pge.com/MyEnergy

Statement Date: 12/29/2014

Due Date: 01/15/2015

## Summary of your energy related services (continued)

| Service For:   | Meter Number                 | Usage             | Amount            |
|--|------------------------------|-------------------|-------------------|
| SW 22 3 15   | <i>Acct. # 01-1-5021-527</i> |                   |                   |
| Service Agreement ID: 7043447030 WTR TREATMENT PLANT |                              |                   |                   |
| Electric Charges                                     | 388625                       | 10,480.000000 kWh | \$1,746.47        |
| <b>Total</b>   |                              |                   | <b>\$1,746.47</b> |
| SE NW 26 3 15  | <i>Acct. # 01-1-5021-525</i> |                   |                   |
| Service Agreement ID: 7043447913                     |                              |                   |                   |
| Electric Charges                                     | 1007308395                   | 39,600.000000 kWh | \$6,805.61        |
| <b>Total</b>   |                              |                   | <b>\$6,805.61</b> |

INVOICE

**Binkley Associates, Inc.**

COPY

CONSULTING ENGINEERS

HYDRAULICS \* WATER RESOURCES \* WATER AND SEWAGE FACILITIES

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

Date: 12/16/2014

Invoice No.: 12-14-03

RE: Water Supply Emergency - 2014 Drought

For Professional Services: November 2014

|  | Quantity | Rate | Amount |
|--|----------|------|--------|
|--|----------|------|--------|

Acct: 01-1-5020-535

Drought contingency planning. Prepare letter to Board regarding water trucking. Research power cables for float pump. Discuss drought projects and details. Telephone conference with Kampa and Gilgo. Locate old POs and specs for float pumps, booster pumps, and cable. Telephone conversations with Martech and G3 Engineering and obtain quotes. Forward information to Kampa.

|                    |      |        |          |
|--------------------|------|--------|----------|
| Principal Engineer | 0.9  | 205.00 | 184.50   |
| Senior Engineer    | 13.7 | 175.00 | 2,397.50 |

|                             |  |  |          |
|-----------------------------|--|--|----------|
| Total Professional Services |  |  | 2,582.00 |
|-----------------------------|--|--|----------|

**TOTAL DUE THIS INVOICE**

**\$2,582.00**

Due upon presentation per agreement  
PLEASE REMIT



Lake Don Pedro Community Services District, 000231  
Coverage Month: January 2015

Invoice Number: 0324387

Invoice Date: 12/09/2014

|                             | Medical    | Dental | Vision | Life   | EAP    | Totals            |
|-----------------------------|------------|--------|--------|--------|--------|-------------------|
| Insured Employees           | 9          | 0      | 0      |        | 0      |                   |
| Previous Balance            |            |        |        |        |        | \$9,061.98        |
| Payment                     |            |        |        |        |        | (\$9,061.98)      |
| Past Due Balance            |            |        |        |        |        | \$0.00            |
| Current Period Premium      | \$9,035.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,035.49        |
| Benefit Totals              | \$9,035.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,035.49        |
| <b>Total Due 11/28/2014</b> |            |        |        |        |        | <b>\$9,035.49</b> |

**Important Reminders**

Visit [www.jpia.bswift.com](http://www.jpia.bswift.com) to download invoices, make enrollment changes, run reports and more.

Qualifying events for permitted changes outside the open enrollment period include: Divorce or legal separation, loss of coverage under a spouse's plan, death of spouse or dependent, marriage, birth or adoption.

**Benefit elections must be entered into bswift within 31 days of the benefits effective date.** The only exception is COBRA, which may be elected within 60 days.

If you have questions about your invoice or the bswift system, call us at 800-736-2292 or email [benefits@acwajpia.com](mailto:benefits@acwajpia.com).

Thank you for choosing ACWA/JPIA.

*Acct.'s see next page*

Keep this summary for your records.

**RECEIVED**  
**DEC 11 2014**  
BY: *AB*

Please mail this payment stub with your check or money order made payable to: ACWA/JPIA

Please remit to:  
CB&T/ACWA-JPIA  
Dept 35168  
PO Box 39000  
San Francisco, CA 94139

Make checks payable to ACWA/JPIA. Please pay the invoiced amount.

Any unpaid portion that becomes more than 90 days past due will be subject to a 5% late charge each month.

Please pay separately from other JPIA programs.

|                                   |            |
|-----------------------------------|------------|
| Client Code                       | 231        |
| Payment Due Date                  | 11/28/2014 |
| Total Due on or before 11/28/2014 | \$9,035.49 |

Lake Don Pedro Community  
Services District  
9751 Merced Falls Rd  
La Grange, CA 95329

Invoice Number: 0324387

Invoice Date: 12/09/2014



Lake Don Pedro Community Services District, 000231

Coverage Month: January 2015

Invoice Number: 0324387

Invoice Date: 12/09/2014

Detail - Current Period Premium

|                        | Month                | Medical                          | Dental | Vision | Life   | EAP    | Total      |
|------------------------|----------------------|----------------------------------|--------|--------|--------|--------|------------|
| <b>Active</b>          |                      |                                  |        |        |        |        |            |
| Gilgo, Randal          | January 2015         | AHMO EE+Fam                      |        |        |        |        |            |
|                        | <i>01-1-5010-203</i> | <i>Plant Health</i> \$2,203.90   | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,203.90 |
| Hoover, Kyle           | January 2015         | ACLAS EE                         |        |        |        |        |            |
|                        | <i>01-1-5010-203</i> | <i>"</i> \$746.42                | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$746.42   |
| Marchesiello, Cynthia  | January 2015         | ACLAS EE+1                       |        |        |        |        |            |
|                        | <i>01-2-6010-203</i> | <i>Adm HEALTH</i> \$1,519.78     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,519.78 |
| Santana, Joseph        | January 2015         | ACLAS EE                         |        |        |        |        |            |
|                        | <i>01-1-5010-203</i> | <i>Plant HEALTH</i> \$746.42     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$746.42   |
| Seldon, Cody           | January 2015         | ACLAS EE                         |        |        |        |        |            |
|                        | <i>01-1-5010-203</i> | <i>"</i> \$746.42                | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$746.42   |
|                        |                      | \$5,962.94                       | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,962.94 |
| <b>Retiree</b>         |                      |                                  |        |        |        |        |            |
| Aldeguer, Margaret     | January 2015         | ACLAS EE                         |        |        |        |        |            |
|                        | <i>01-9-6030-577</i> | <i>Retired Employee</i> \$484.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$484.74   |
| Holley, Connie         | January 2015         | AHMO EE                          |        |        |        |        |            |
|                        |                      | \$801.96                         | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$801.96   |
| Holley, Connie         | January 2015         | AHMO Sp                          |        |        |        |        |            |
|                        |                      | \$499.15                         | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$499.15   |
| Newman, Janet          | January 2015         | ACLAS EE                         |        |        |        |        |            |
|                        |                      | \$484.74                         | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$484.74   |
| Siria, Daniel          | January 2015         | AHMO EE                          |        |        |        |        |            |
|                        |                      | \$801.96                         | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$801.96   |
|                        |                      | \$3,072.55                       | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,072.55 |
| <b>Benefit Totals:</b> |                      | \$9,035.49                       | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,035.49 |

**Regular Meeting Minutes of the Board of Directors**  
**Lake Don Pedro Community Services District**  
9751 Merced Falls Road  
**Monday**  
**December 15, 2014 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 the Lake Don Pedro Community Services Board Room, 9751 Merced Falls Rd., La Grange, CA 95329.

President Day called the meeting to order at 1:00 p.m.

Directors present: Day, Ross, Johnson, and Hedge

Also present: IGM P. Kampa

Also present: Staff S. Marchesiello

**2. PUBLIC COMMENT § 54954.3:**

*No comments given*

**3. PRESENTATION ONLY:**

**a. Presiding Officer's Report**

*Report given by Director Day*

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

*Report given by Interim General Manager P. Kampa*

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

*Report given by Interim General Manager P. Kampa*

**4. APPROVAL OF CONSENT CALENDAR**

- a. Read and file the Treasurer's Report
- b. Approval to pay PG&E for power bills
- c. Approval to pay Attorney Bill
- d. Approval to pay Brentag
- e. Approval to pay Grainger
- f. Approve November 11, 2014 Regular Board Meeting Minutes

**Motion: To read and file the treasurer's report and pay PG&E, Attorney bill, Brentag, and Grainger**

**Votes: Carried 4-0**

**First: Ross**

**Second: Johnson**

**Ayes: Ross, Johnson, Day, and Hedge**

**Nays: None**

*Motion: To approve the November 11, 2014 regular board meeting minutes with the one change of adding Directors Ross's name to page 34 #5*

*Votes: Carried 3-0*

*First: Ross*

*Second: Day*

*Ayes: Ross, Day, and Johnson*

*Nays: None*

**5. DISCUSSION AND ACTION ITEMS:**

- a. Review and acceptance of the 2013 / 14 fiscal year audit presented by Blomberg & Griffin Accounting Corporation

*Motion: To accept the 2013/14 audit report and in 2015 review and complete an actuarial if it is due to be done*

*Votes: Carried 4-0*

*First: Johnson*

*Second: Hedge*

*Ayes: Johnson, Hedge, Ross, and Day*

*Nays: None*

- b. Update on the current Water Supply Warning, water system leak reductions, actions to secure additional water supply and improve water supply reliability and authorization to proceed with the purchase of equipment, supplies and services related to securing emergency water supply.

*Motion: To authorize the General Manager to spend up to \$150,000. without further authorization by this board to proceed with water supply emergency planning and design activities*

*Votes: Carried 4-0*

*First: Ross*

*Second: Day*

*Ayes: Ross, Day, Johnson, and Hedge*

*Nays: None*

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

*Motion: To nominate Director Johnson to be Vice President*

*Votes: Carried 4-0*

*First: Ross*

*Second: Hedge*

*Ayes: Ross, Hedge, Day, and Johnson*

*Nays: None*

- d. Approval of a resolution calling for applications for appointment of a director, in lieu of calling a special election, to replace a candidate elected in the 2014 election that resigned prior to assuming office due to inability to fulfill their position on the Board.

**Motion: To Direct staff to arrange for the appointment of a replacement board director**

**Votes: Carried 4-0**

**First: Ross      Second: Hedge**

**Ayes: Ross, Hedge, Day, and Johnson**

**Nays: None**

- e. Discussion regarding the development of District management Goals and Objectives.

**Motion: To have a special meeting as soon as possible following the selection of the fifth board member**

**Votes: Carried 4-0**

**First: Johnson      Second: Hedge**

**Ayes: Johnson, Hedge, Ross, and Day**

**Nays: None**

- f. Approval of interim amendments to the District Water Rules and Regulations regarding disconnection and reconnection to the District water system and related fees, fees to be charged during service discontinuance and the applicability reconnection fees after service lock off.

**Motion: To adopt the interim amendments to the district water rules and regulations regarding disconnection and reconnection to the district water system with the idea of completely reviewing the ordinance itself in the next few months**

**Votes: Carried 4-0**

**First: Day      Second: Ross**

**Ayes: Day, Ross, Johnson, and Hedge**

**Nays: None**

- g. Resolution adopting Ordinance 2014-01, an ordinance adopting the provisions of the Uniform Construction Cost Accounting Act pursuant to the California Public Contract Code.

**Motion: To approve the GM's recommended motion to approve Resolution 2014 (# to be determined) approving Ordinance 2014-01 detailing the district's adoption of the uniform construction cost accounting act**

**Votes: Carried 4-0**

**First: Johnson      Second: Ross**

**Ayes: Johnson, Ross, Day, and Hedge**

**Nays: None**

- h. Resolution approving a standard form of agreement to be used for all district construction and consulting services projects.

**Motion: To approve the GM's recommended motion to move forward to approve Resolution 2014 (# to be determined) approving the standard forms of agreement for both construction and consulting services as presented / amended**

**Votes: Carried 4-0**

**First: Johnson Second: Ross**

**Ayes: Johnson, Ross, Day, and Hedge**

**Nays: None**

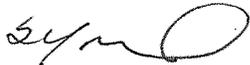
**6. DIRECTORS COMMENTS:**

Director Day – He commented that he wanted to thank the board for conducting the meeting as quickly as they did. He is happy with the board but unlike the congress of the United States “the board read everything.”

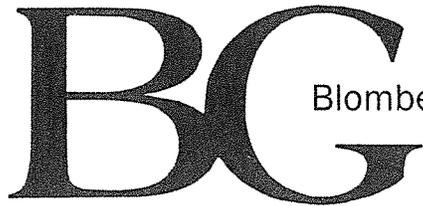
Director Johnson – He commented that it is his understanding there is a meter at intake of the treatment plant. He would like to see the district start to read it and compare it to what we are being billed. Speaking to the GM P. Kampa he said, ‘You can do whatever protocol you want to do. If the meter needs revamped or recalibrated you can bring that in when appropriate.’

**7. ADJOURNMENT: 3:52 p.m.**

*Respectfully submitted by,*



**S. Marchesiello**  
**Board Secretary**



Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

RECEIVED  
DEC 29 2014  
BY: AB

## Communication with Those Charged with Governance at or Near the Conclusion of the Audit

December 23, 2014

To the Members of the Board of Directors  
Lake Don Pedro Community Services District

We have audited the financial statements of the governmental activities of Lake Don Pedro Community Services District for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 30, 2014. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lake Don Pedro Community Services District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during FY: 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the governmental activities' financial statements was (were):

Management's estimate of the depreciation is based on straight-line method. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of cash and capital assets in Notes 1 and 3 to the financial statements

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements detected during our audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 30, 2014.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. The District should obtain an actuarial valuation of the OPEB liability prior to June 30, 2015.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of members of the Board of Directors and Management of Lake Don Pedro Community Services District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

  
Blomberg & Griffin A.C.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

- a. Approval of appointment of a replacement board member pursuant to the California Elections Code and District Notice of Board Vacancy dated December 17, 2014.

#### **Background**

On the November 4, 2014 election for District Board of Directors, candidate Kirk Perry was elected to serve a four year term. Unfortunately, Mr. Perry was unable to take his seat on the Board and resigned before being sworn in as director. Subsequently, on December 15, 2014 the District Board voted to appoint a candidate to the vacant seat on the Board of Directors in lieu of calling for a special election.

The Board Secretary posted a Notice of Vacancy on December 17, 2014 and pursuant to the Notice, applications were received from candidates interested in the appointment. Included in your packet is a copy of the application materials for each of the director candidates.

State law does not prescribe an exact procedure to be used by the Board in appointment of a director. There is no requirement to appoint based on whether or not a candidate was in the prior election, the number of votes each received, qualifications, experience, or any other factors. The appointment of a director is completely at the discretion of this Board. Considering this, standard industry protocol provides us some guidance as follows, to ensure the transparency and accountability of the appointment process:

- The appointment process and all material submitted is a public document and public process. Closed session is not allowed for interview or appointment of a director.
- It is standard to provide an equal amount of time for each candidate to publicly discuss with the Board their interest in the position, their qualifications, etc
- Some Boards hold very formal interview processes with pre-determined interview questions, time limits, opening and closing statements or debates
- The Board can simply vote on appointment of a candidate without any type of interview process or public presentation or candidate questioning. It is recommended that if this procedure is chosen, that at minimum the Board discuss its thoughts and mindset in making the appointment without interviewing candidates.

#### **Recommended Motion**

Staff recommends that the Board offer each candidate the opportunity to introduce themselves and discuss with the Board their interest in the appointment. It would be inappropriate for staff to make a recommendation on which candidate the Board should appoint.

**Daniel L. Hankemeier**  
9466 Coronado Drive  
La Grange, California 95329

January 8, 2015

**RECEIVED**  
JAN 08 2014

BY: *Sm*.....

Chuck Day  
Board President  
Lake Don Pedro  
Community Services District  
9751 Merced Falls Road  
La Grange, California 95329

Re: My candidacy for the Board Vacancy

Dear, Mr. Chuck Day (Board President):

Please consider this letter my application for consideration for the open vacancy on the Lake Don Pedro Community Services District Water Board. You will note that I am a resident of the area and have attended several of the Water Board meetings. If you have any questions regarding my qualifications you may contact me by telephone. I am also including my email address:

- Tel: 209-628-7226
- Email: [dan\\_hankemeier@yahoo.com](mailto:dan_hankemeier@yahoo.com)

I have enclosed a copy of my resume for your review. Please note I am retired and not presently employed.

Thank you for your consideration.

Sincerely,

  
Daniel L. Hankemeier

**Daniel L. Hankemeier**  
9466 Coronado Drive  
La Grange, California 95329  
Telephone (209) 628-7226 email [dan\\_hankemeier@yahoo.com](mailto:dan_hankemeier@yahoo.com)

**OBJECTIVE: Lake Don Pedro Community Services District Board Vacancy**

---

**Production Manager with 20 years manufacturing experience in electronics, primarily printed circuit board production, and moving newly developed products from engineering to the production floor. I have a Clear understanding of MRP systems, including training of manufacturing personnel in its usage. Account manager, skilled at interacting with customers and vendors.**

**Summary of Qualifications**

- Reduced printed circuit cycle times.
- Managed a printed circuit board test/diagnostics and repair facility.
- Developed and executed process improvements in the testing of super-mini computer printed circuit boards and improved test time by greater than 30%.
- Program manager of a low volume / high mix electronic manufacturing market, including the manufacturability review and process evaluation.
- Store and service manager of a Caterpillar Tractor forklift sales company.
- Project managed the institution of new systems/programs and created appropriate documentation.
- Project managed the building of new facility enhancements to improve output.
- Assisted the project manager in the building of a self-contained international video-conferencing facility.
- Supervisor of Accounts Payable and reduced unvouchered invoices and improved the payment process.
- Assembly line supervisor for Ford Motors.
- **Trustee (12 years) and President, on two occasions, of the Pajaro Valley Unified School District Board of Trustees.**
- Business Instructor at Heald College, Salinas, Ca. and President's Circle Award winner.
- Real Estate Agent.
- Tax preparer with H & R Block.
- Lieutenant Colonel United States Marine Corps Reserve.

**Employment Experience:**

1/24/07 - Present

**Heald College: Business Instructor**, 1450 Main Street, Salinas, Ca. 93906

Classes taught include: Business, Word Processing (Microsoft Word, Excel and Power Point), Human Resources, Marketing, Advertising, QuickBooks Accounting, Income Taxes, Criminal Justice, Criminology, Career Development and History.

5/2005 - 6/2006

**Vertical Circuits Inc.: Production Supervisor (Swing Shift)**, 10 Victor Square, Scotts Valley, California 95066. Responsible for wafer demount through final test of stacked memory chips (integrated circuits). Successfully geared up the swing shift to meet production commitments, that is, taking the shift from six employees to fifteen, ensuring that each employee was properly trained to meet quality standards and operator proficiency.

9/2004 - Present

**Tri-County Real Estate Services: Real Estate Agent**, 90 Mariposa Avenue, Watsonville, California 95076. Real estate agent for clients buying and/or selling real property and assisting clients in realizing their dream of home ownership. Assist with mortgage financing and negotiating price based on the client's ability to perform.

12/2001 - 7/2003

**Quinn Company (forklift division): Service/Office Manager**, 1300 Abbott Street, Salinas, Ca. 93901. Managed fourteen personnel; from parts and service specialists, to invoice and sales administrators and nine service technicians. Achieved all parts and service objectives in the first year with limited store turnover of technicians.

2/1996 - 5/2001

**InnerStep Co.: Program Manager, 135 Aviation Way, Watsonville, Ca. 95076.**

Managed InnerStep's largest customer account and maintained a strong working relationship with the customer's procurement department. Developed quote packages and managed product manufacturability from new product introduction to end of life. Worked to insure the on-time delivery of all customer built products. Insured technical reviews were performed on all prototype builds, and on new product introductions.

**InnerStep Co.: Managed Printed Circuit Board Operations**, including all printed circuit board production processes, Warehousing, Receiving, Stockroom, Shipping and Facilities. Managed manpower, materials and equipment to meet production and on-time delivery objectives. Analyzed present and future needs and initiated action to meet those needs. Worked to institute a new ERP system and insured that all products were delivered on time according to schedule.

Also:

- Zycon Corporation (now Sanmina): **Test Supervisor**, Santa Clare, Ca.
- Amdahl Corporation: **Production Manager** and **Planner Analyst**, Sunnyvale, Ca.
- Xerox's Diablo Systems: **Production Supervisor**, **Financial Analyst** and **Accounts Payable Supervisor**, Fremont, Ca
- Ford Motors: **Production Supervisor**, Milpitas, Ca.

RECEIVED  
JAN 12 2014

1-11-2015

BY: ....SM.....

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

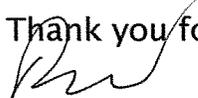
RE: Application of Russ Warren for consideration as a Member of the Board

Due to the current drought and other factors I believe that my experience can be an asset to our District. I am a creative problem solver and always prefer simple practical solutions. As a homeowner within the subdivision and a customer of the District my desire is to help with the current water crisis and work for the long term benefit of our community. I also propose to enable homeowner conservation by facilitating public workshops. Evaporative cooler optimization and basic greywater systems seem to be a great start place.

Experience:

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

Thank you for the consideration



Russ Warren

13690 Barro Court, La Grange, CA 95329-9712 209 852-2601

thewarrenfamily@gotsky.com

RECEIVED  
JAN 13 2014  
BY: SM

TO THE BOARD OF DIRECTORS OF LDPCSD

Date: January 13, 2015

I am applying for the open position on the Board of Directors of the LDPCSD.

I have been involved in the Lake Don Pedro community since we moved here permanently in 1996 from Palo Alto. I will be very brief and to the point in my involvement in the community:

At the request of Hewlett Packard I was appointed as a non-voting member of the Selection Board in the formation of the UC Merced. We spent two years discussing and looking for the facility where the university was to be built and finally we decided on the area on Lake Road in the County of Merced.

My other main involvement was my appointment to Proposition M Committee to build a gym/multi-purpose room at Lake Don Pedro. The bond passed with overwhelming support of the school community of Big Oak Flat Groveland Unified School District, which the Tuolumne part of Lake Don Pedro is part of. Part of the construction of the facility was a grant of \$2.5 million that the community does not need to repay.

I had to resign from the Measure M Committee because I was appointed to serve at the 2009-10 Tuolumne County Grand Jury, where I served as one of the three committee chairs.

If the Board has any question, please contact me at (209) 852-9471.

Thank you for your consideration.

  
Victor Afanasiev

14041 Avenida Central

La Grange, CA 95329

RECEIVED  
JAN 14 2014

**Calvin D. Limbocker**

BY: *SM*

10352 Jalapa Way La Grange, Ca. 209-852-2016 [calvindlimbocker@aol.com](mailto:calvindlimbocker@aol.com)

I hereby submit my letter of interest for consideration for the position on the Lake Don Pedro Community Services District Board of Directors. I believe that my skills, dedication, and previous experience will serve as an asset to the Board of Directors, as well provide additional ideas for the community.

**My Skills are as follows:**

- U.S. Navy (Seabees)
- Army National Guard
- Experience in Law Enforcement and problem resolution
- Safety Coordinator

**Education**

- Human Resource Administrator      Institute of Technology
- Safety Management                      OSHA Academy
- Incident Command Systems              Emergency Management Institute

With my previous experience and education in law enforcement, business ownership, Emergency Management, and OSHA regulations as well as my analytical and problem resolution skills, I have a vast amount of diverse experience that would provide a much needed openness and a renewed sincerity for this Board of directors, and community. I feel it is important to be assertive and confident, but with the ability to reason and conduct community concerns in a productive and professional way. In doing so, we must always strive to be compassionate but concise, and to perform our duties in an organized method. It is only by those means can we effectively create harmony in the community and the Lake Don Pedro Community Service District.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

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

#### **Background**

It is customary for this Board to appoint a President and Vice President during the December meeting each year. Unfortunately in December 2014 we did not have a full Board due to a resignation, therefore the Board chose to wait to select officers until the Board vacancy was filled. Assuming that the Board vacancy was filled at this meeting, this agenda item is an opportunity to once again appoint officers for 2015.

#### **Recommended Motion**

I move to appoint Director \_\_\_\_\_ as President and \_\_\_\_\_ as Vice President.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

c. **Approval of Resolution Authorizing Application to the Department of Water Resources for emergency water supply grant funding and authorizing the General Manager to coordinate and sign project related funding and construction agreements. This item will also review of status of water supply emergency including available water supply, implementation of water conservation measures, completion of system repairs, and supply improvement project status update.**

#### **Background**

Staff is in the process of negotiating with the Department of Water Resources on the terms and conditions of a grant agreement that will pay up to \$200,000 of the cost of a new well. It is necessary for the Board to adopt a resolution authorizing the application to DWR and appointing someone to sign the agreement, and all other documents related to the grant and construction contracts.

A draft resolution will be finalized by Tuesday morning and will be provided for review and approval at the meeting. A verbal report including PowerPoint presentation will also be provided at the meeting to give the most current information regarding the supply emergency, our actions and water conservation, to the Board and public.

#### **Recommended Motion**

I move to approve Resolution \_\_\_\_\_, 2015.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

##### d. Approval of a Resolution adopting an amended District policy on Expense Authorization.

#### **Background**

The existing Board policy on expense authorization was adopted in 2005 and is included for reference. Staff has determined that amendments to the policy are necessary to increase efficiency, save money and reflect current industry practices.

The amended policy language was received from Districts that update their policies on a regular basis, and we have verified that such policies have functioned effectively for these districts.

#### **Recommended Motion**

I move approve Resolutions \_\_\_\_\_, 2015.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT**  
**Policy and Procedure Manual**

**POLICY TITLE:** Expense Authorization  
**POLICY NUMBER:** 3040  
**ADOPTED:** January 20, 2015  
**AMENDED:**

**3040.10** The District's purchasing goal is to secure all materials, supplies, equipment and other items necessary for operation of the District at the most reasonable cost. Purchases of single items, items purchased in aggregate for a single project or contracted project work costing less than the current legal competitive bid limit may be made on the open market without calling for bids. District staff is encouraged to solicit vendors for competitive quotes when at all possible.

3040.10.1 The General Manager is hereby authorized and delegated the responsibility without further Board approval to procure the materials, supplies, services and contract for the work necessary to deliver the approved level of District services, within approved budgets and as detailed herein.

**3040.11** All purchases of the following items made for the District by staff shall be by Purchase Order signed by the General Manager, and shall be in conformance with the approved District budget.

- 3040.11.1** Orders for materials and supplies over \$250 per order
- 3040.11.2** Orders for tools and equipment over \$250 per item
- 3040.11.3** Major equipment, infrastructure and other capital items
- 3040.11.4** Contractual or other services that are not required on an ongoing basis

**3040.12** Purchases for the following routine items and services shall be made by District staff pursuant to contracts, agreements or vendor pricing pre-approved by the District, and in conformance with the approved District budget:

- 3040.12.1** Electric, telephone and internet services
- 3040.12.2** Water purchases
- 3040.12.3** Security services
- 3040.12.4** Engineering, legal and annual audit services
- 3040.12.5** Purchases of materials and supplies of less than \$250 per order; and tools and equipment of less than \$250 each

**3040.13** Invoices for purchases made shall only be paid upon verification of receipt of the item,

through written confirmation of a packing slip or other documentation signed by the District staff person receiving the item, a copy of the authorized purchase order if required, and confirmation that the items received, purchase order and invoice are consistent and accurate.

**3040.14** Any commitment of District funds for a purchase or expense greater than the amount approved in the current fiscal operating and capital budget shall first be submitted to the Board of Directors for approval, or shall be in conformance with the transfers or emergency actions allowed below, or as contained within prior Board action and/or authorizations.

**3040.14.1** The General Manager may authorize the transfer of funding available in one budget category to another within the approved Operating Budget, so long as the total bottom line amount of each budget category is not exceeded. Such transfers are allowed for purchases without specific Board approval; however the General Manager shall inform the Board of the transfer at the next regular meeting.

**3040.15** In case of general emergency, the General Manager may authorize purchases in excess of the amount budgeted, up to a maximum of \$5,000 per occurrence, and shall inform the Board of such action at the regular meeting following the emergency purchase.

**3040.15.1** For emergency items in excess of the amount budgeted that are determined by the General Manager to be critical to the water supply and/or health and safety of the community or employees, commitment for expenses of over \$5,000 per occurrence may be authorized by the General Manager. The Board shall be notified in writing immediately upon the commitment of such expenses. A full report shall be provided to the Board of the need for the item/commitment of emergency funds of over \$5,000 per occurrence.

## **EXPENSE REPORTING**

**3040.16** For the purpose of accountability and transparency, as well as to provide the Board and public an ongoing measure of the financial performance of the District and compliance with this policy, the General Manager shall prepare and submit for review on the Board's monthly Consent Agenda the following reports:

**3040.16.1 Treasurer's Report** – As required by law, on a quarterly basis a report of the investments of the District

**3040.16.2 Claims Summary** – The report shall provide a listing of the claims paid, by vendor during the month prior to the Board meeting.

**3040.16.3 Budget Report** (Profit and Loss Statement) – This report will at minimum list the total of expenses through the previous month and from July 1 of the current fiscal year through the previous month, including the amount of accrued expense for those items where invoices are not paid on a monthly basis; the budgeted amount for the current fiscal year, percent of budget expended through the period, and budget remaining through the end of the fiscal year.

**RESOLUTION NO. 2014-\_\_\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT  
ADOPTING AN AMENDED POLICY ON EXPENSE  
AUTHORIZATION**

**WHEREAS**, for the orderly and efficient conduct of the District's business, the Board delegates the authority to make purchases to District staff; and

**WHEREAS**, clear policy language is necessary to ensure consistent policy application and to provide the highest level of transparency and accountability when dealing with the District finances; and

**WHEREAS**, the existing policy on expense authorization was last amended in 2005 and many of its provisions do not reflect current or efficient practices or procedures; and

**WHEREAS**, this amended expense authorization policy has been prepared in compliance with current laws and generally accepted accounting principles and practices.

**NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT DOES HEREBY AMEND ITS POLICY ON EXPENSE AUTHORIZATION.**

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Lake Don Pedro Community Services District on January 20, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

**CERTIFICATE OF SECRETARY**

I, Syndic Marchesiello, the duly appointed and acting Secretary of the Board of Directors of the Lake Don Pedro Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Lake Don Pedro Community Services District, duly called and held at the District office at 9751 Merced Falls Road, La Grange, CA 95239, on January 20, 2015.

DATED: \_\_\_\_\_.

# LAKE DON PEDRO COMMUNITY SERVICES DISTRICT

## Policy and Procedures Manual

**POLICY TITLE: EXPENSE AUTHORIZATION**

**POLICY NUMBER: 3030**

- 3030.1** All purchases made for the District by staff shall be authorized by the General Manager, and shall be in conformance with the approved District budget.
- 3030.2** Any commitment of District funds for a purchase or expense greater than \$2,000.00 shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations.
- 3030.2.1** In an event involving public health or safety, the General Manager is authorized to commit District funds to what level is required to remedy the event. At the earliest appropriate time the General Manager shall inform the Chairperson and/or Vice-chairperson of the commitment and shall report on the event at the next meeting of the Board of Directors.
- 3030.3** A cash fund shall be maintained in the District office having a balance-on-hand maximum of \$125.00
- 3030.3.1** Cash may be advanced to District staff or Directors upon their request and the execution of a receipt for same, for the purpose of procuring item(s) or service(s) appropriately relating to District business. After said item(s) or service(s) have been obtained, a receipt for same shall be submitted to the District General Manager, and any remaining advanced funds shall be returned. The maximum cash advance shall be \$50.00
- 3030.3.2** The cash fund shall be included in the District's annual independent accounting audit.
- 3030.4** Whenever employees or Directors of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed upon request by the District having no receipt shall be approved by the Board of Directors prior to remuneration.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

- e. Approval of a Resolution adopting a District policy on Travel Expense Limitation.

#### **Background**

A policy on Travel Expense limitation is necessary for legal compliance and clarity.

#### **Recommended Motion**

I move approve Resolution \_\_\_\_\_, 2015.

**LAKE DON PEDRO COMMUNITY SERVICES DISTRICT**  
**Policy and Procedure Manual**

**POLICY TITLE:** Travel Expense Limitation  
**POLICY NUMBER:** 3030  
**ADOPTED:**  
**AMENDED:**

3030.1. PURPOSE: To provide policy and procedures for the reimbursement of travel expenditures incurred by Directors, employees and contract employees while on District authorized business trips or at approved meetings.

3030.2. TRAVEL ELIGIBILITY:

3030.2.1. General. All travel shall be planned in the most economical way.

3030.2.2. Travel Approval:

3030.2.2.1. Budgeted. The budget shall contain a line item for Director, General Manager and Staff training and conferences. The travel expense to attend conventions, conferences, training seminars and similar meetings shall be kept to an absolute minimum and shall be limited to funds budgeted for such purpose. No more than two directors shall attend any single event unless separately approved by the Board of Directors. It is the intent of this Board to rotate attendance at such events among the Directors to the extent requested and feasible, with priority given to Board members serving in an official capacity on committees or task forces of the associations to which the District belongs. All Board member travel shall be approved by the Board of Directors on the Consent section of a meeting agenda. The Board President may give approval if time does not permit full Board approval

3030.2.2.2. Unbudgeted. When the amount budgeted for travel expenses is exceeded for the budget year, or the event proposed to be attended was not contemplated at budget preparation time, then any associated travel expense reimbursement requires prior approval of the Board of Directors.

3030.2.3. Expenses Eligible for Reimbursement:

3030.2.3.1. Conference Limitation and Reporting Requirement

3030.2.3.1.1. Subject to the above budget limitations, Board members will be reimbursed expenses for up to two multi-day conferences/seminars per calendar year including the annual California Special District Association (CSDA) conference.

3030.2.3.1.2. Directors are required by California Government Code Section 53232.3 to provide a brief oral or written report to the Board at the first meeting following the incurrence of a reimbursed expense.

3030.2.3.1.3. Staff travel shall be limited to that necessary for achieving the certifications and education necessary to competently perform the job requirements, as recommended by the Chief Plant Operator or his/her designee and approved by the General Manager.

3030.2.3.2. Transportation

3030.2.3.2.1. Mileage Expense. If a District vehicle is not available, use of a private

vehicle must be authorized by the General Manager or President of the Board. Mileage reimbursement shall follow the rate per mile established by the IRS.

3030.2.3.2.2. Parking and Bridge Toll Expense. When necessary, parking or bridge tolls shall be reimbursed at actual cost. Receipts are required.

3030.2.3.2.3. Public Transportation. Use of public transportation when required shall be coach or economy class only. Receipts are required.

3030.2.3.2.4. Meals

3030.2.3.2.4.1. While attending approved District functions, the actual cost of meals shall be reimbursed up to a maximum per day in accordance with Attachment A. Receipts are required.

3030.2.3.2.4.2. The actual cost of meals incurred during business luncheons, meetings, seminars or while on promotional tours that exceed the maximum daily allowance, as specified in Attachment A, must be approved by the Board of Directors.

**EXCEPTION** - When attending a conference, seminar or meeting held in an area where meal expenses are customarily more than the maximum daily allowance.

3030.2.3.2.5. Lodging. The actual cost of single room occupancy shall be reimbursed up to a maximum per day in accordance with attachment A. Receipts are required.

**EXCEPTION** In some major cities, the limitation amount may be too low. Upon approval by the General Manager or Board President before departure, the limitation may be increased to a level of "reasonable and customary" for such a city.

**EXCEPTION** When attending a conference or seminar held in a particular hotel where rates are more than the maximum and convenient alternative lodging under the maximum is not available or appropriate.

3030.2.3.2.6. Conference Registration. The actual cost of registration, including meals if applicable, shall be reimbursed. Receipts are required.

3030.2.3.2.7. Other Expenses. Other expenses incurred as a direct result of the trip may be eligible for reimbursement at actual cost. Receipts are required.

### 3030.3. INELIGIBLE EXPENSES:

3030.3.1. Personal Expenses. The cost of personal items, including entertainment (i.e. in room movies) and alcohol, is ineligible.

3030.3.2. Other Family Members and Non District Employees. The cost of providing transportation, meals, lodging, etc., for a spouse, other family member(s) or non-District employee while traveling on official District business is ineligible.

**EXCEPTION** The General Manager may authorize the purchase of an occasional business related meal for non-District employees, within the limits of Exhibit A, when the employee seeking reimbursement is conducting a working meal with others and the intent of the meal purchase is to produce a positive outcome for the District.

3030.3.3. Unreasonable Expenditures. The amount by which other eligible expenditures exceed limits herein established shall be deemed unreasonable and ineligible. It is the responsibility of every employee or Director to use good judgment when incurring expenditures while traveling on District business.

3030.4. ADVANCE REGISTRATION AND CASH ADVANCES:

3030.4.1. Advance Registration. For most seminars, conferences, etc., it is desirable to register in advance. Staff shall be responsible for making advance registrations upon receipt of an approved travel request.

3030.4.2. Cash Advance. A cash advance in an amount per day in accordance with Attachment A may be made at the request of the employee or Director when traveling overnight. A request for a cash advance must be made to the General Manager at least seven (7) working days prior to the day of departure. Cash advances will be deducted from the total reimbursement claim by the District employee or Director and such reimbursement claim must be submitted within five (5) working days of the employees or Directors return.

3030.5. REIMBURSEMENT PROCEDURE:

3030.5.1. Claim Form. A "Travel Reimbursement Claim" form must be completed and submitted, to the Bookeeper within fifteen (15) days of return from trip.

3030.5.2. Approval. Travel expense reimbursement claims shall be submitted to the Board of Directors for approval monthly with the monthly bills.

3030.5.3. Record Keeping. The Secretary of the Board shall maintain as a public record a separate file, by year, containing the approved travel expense claims for all Board members and the General Manager.

ATTACHMENT A

TRAVEL EXPENSE, ELIGIBILITY LIMITS

Mileage: Allowance determined by Internal Revenue Service, per mile

Meals: \$60.00 maximum per day, 15% gratuity allowed in addition

Lodging: \$175.00 major city or published conference rate. Lodging for a one day conference/meeting shall be limited to one (1) night unless there are extenuating circumstances.

Cash Advance: As required.

Mileage Guidelines: Person to be reimbursed shall document the actual miles driven to and from the event and reimbursement shall be provided for the lesser of:

- a) As determined by internet map search, the round trip mileage from the District office to the event and back to the District office, or
- b) The mileage documented by the person to be reimbursed

**RESOLUTION NO. 2014-\_\_\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT  
ADOPTING A TRAVEL EXPENSE LIMITATION POLICY**

**WHEREAS**, for the orderly conduct of District business, the Board of Directors adopts policies and procedures intended to clearly state the expectations of this Board; and

**WHEREAS**, state law, accounting principles and industry standards provide guidance on expenditures associated with travel for both employees and Directors; and

**WHEREAS**, the Board has reviewed the draft policy on travel expense limitations and finds it advantageous to the transparency and accountability of the District.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT DOES HEREBY ADOPT THIS POLICY ON TRAVEL EXPENSE LIMITATION EFFECTIVE THIS DATE.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Lake Don Pedro Community Services District on January 20, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

**CERTIFICATE OF SECRETARY**

I, Syndic Marchesiello, the duly appointed and acting Secretary of the Board of Directors of the Lake Don Pedro Community Services District, do hereby declare that the foregoing Resolution

Page 1 of 5 pages

Lake Don Pedro Community Services District  
Resolution No. 2014-10

was duly passed and adopted at a Regular Meeting of the Board of Directors of the Lake Don Pedro Community Services District, duly called and held at the District office at 9751 Merced Falls Road, La Grange, CA 95239, on January 20, 2015.

DATED: \_\_\_\_\_.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

f. Approval of a Resolution electing to be subject to the California Uniform Construction Cost Accounting Act pursuant to the California Public Contract Code.

#### **Background**

During the December 2014 Board meeting, the Board approved the informal bidding ordinance required by the Uniform Construction Cost Accounting Act. In order to become subject to the procedures of the act, the Board is required to adopt a Resolution electing to become subject to these procedures. A draft Resolution is included.

#### **Recommended Motion**

I move to approve Resolution \_\_\_\_, 2015.

**RESOLUTION NO. 2014-\_\_\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LAKE DON PEDRO COMMUNITY SERVICES DISTRICT  
ELECTING TO BE SUBJECT TO THE PROVISIONS OF THE  
UNIFORM CONSTRUCTION COST ACCOUNTING ACT**

**WHEREAS**, prior to the passage of Assembly Bill No. 1666, Chapter 1054, Statutes of 1983, which added Chapter 2, commencing with Section 22000, to Part 3 of Division 2 of the Public Contract Code, existing law did not provide a uniform cost accounting standard for construction work performed or contracted by local public agencies; and

**WHEREAS**, Public Contract Code Section 22000 et seq., the Uniform Public Construction Cost Accounting Act, establishes such a uniform cost accounting standard; and

**WHEREAS**, the Commission established under the Act has developed uniform public construction cost accounting procedures for implementation by local public agencies in the performance of or in the contracting for construction of public projects; and

NOW THEREFORE BE IT RESOLVED THAT THE DISTRICT DOES HEREBY ELECT UNDER PUBLIC CONTRACT CODE SECTION 22030 TO BECOME SUBJECT TO THE UNIFORM CONSTRUCTION COST ACCOUNTING POLICIES PROCEDURES SET FORTH IN THE ACT AND TO THE COMMISSION'S POLICIES AND PROCEDURES AND COST ACCOUNTING REVIEW PROCEDURES, AS THEY MAY FROM TIME TO TIME BE AMENDED , AND DIRECTS THE DISTRICT SECRETARY TO NOTIFY THE CONTROLLER FORTHWITH OF THIS ELECTION, EFFECTIVE THIS DATE.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Lake Don Pedro Community Services District on January 20, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

**CERTIFICATE OF SECRETARY**

I, Syndic Marchesiello, the duly appointed and acting Secretary of the Board of Directors of the Lake Don Pedro Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Lake Don Pedro Community Services District, duly called and held at the District office at 9751 Merced Falls Road, La Grange, CA 95239, on January 20, 2015.

DATED: \_\_\_\_\_.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

g. **Approval of a Resolution adopting amendments to the District personnel policies relating to overtime, on call and holiday pay.**

#### **Background**

The attached resolution describes that the current personnel policy, "Employee Handbook" was approved by the Board on February 18, 2014. Since that approval, operations staff has been unclear how they were compensated for "on-call" and call out pay after hours during the week, and how hours are to be paid when worked on holidays.

District employees are required to be on call on weekends, holidays, etc. This means they must not drink alcohol, may not attend their child's baseball game 1 ½ hour away, and may have to leave the Christmas dinner table or present opening with family to repair a waterline break, for the entire day. Or, be called away from that dinner to respond to an alarm, only to find it a false alarm and work only 15 minutes. How are employees paid for those instances?

It is traditional for employees to be paid a stipend to be on-call for the week, and the amount paid should reflect the relative life burden of such a commitment. We need on-call employees and we do not want on-call to be the burden that increases employee turnover and its high cost. It is also traditional for all full time employees to receive a full day's pay on a holiday. For the employee that is called in to work on a holiday, they should receive time and a half for all callouts; holiday or not. Therefore employees called out on a holiday will receive 2.5 times their regular pay on that day.

As an accountability and budget control feature of this policy amendment, language has been added that requires the preparation of an overtime report, and call out report; plus the ability for the GM or Operations Supervisor to be able to adjust work schedules.

#### **Recommended Motion**

I move to approve Resolution \_\_\_\_\_, 2015.

(Sections taken from the 2/18/2014 Employee Handbook as adopted)

### Section 1.10 Employment of Relatives

Employees may not be placed into a position where he/she is the immediate supervisor, or is in the direct line or indirect line of authority of another family member.

If employees become related during their employment at the *Lake Don Pedro CSD*, action may be taken to ensure that the employee is not the immediate supervisor, or is in the direct or in-direct line of authority, of the other employee. Relatives include an employee's parent, child, spouse, registered domestic partner, sibling, in-laws and step relationships.

## SECTION 2 – HOURS AND PAY

### Section 2.1 Work Hours and Schedules – Non-Exempt Employees

The established workweek for non-exempt employees at *Lake Don Pedro CSD* is Monday through Sunday, inclusive.

The workday is a twenty-four (24) hour period. Our workday begins at 12:00 a.m. and ends at 11:59 p.m.

You will be paid for all hours worked. Pay for time worked will be computed from the time you begin your work day until the end of your work day.

### Section 2.2 Over-time Pay – Non-Exempt Employees

You will be paid one-and-one-half (1-½) times your regular rate of pay for all time worked in excess of forty (40) hours in any one (1) workweek.

You will be paid double your regular rate of pay for all time work in excess of twelve (12) hours in a single work day.

You must have **prior** approval before working any overtime from the Operations Supervisor, who shall submit overtime reports to the General Manager as required.

The General Manager or Operations Supervisor shall have the authority to re-adjust employee work hours and work days to minimize any planned overtime.

### Section 2.3 Standby Duty (On-Call Pay)

The employee who is "on-call" during the weekend for the workweek will be paid for stand-by time in the amount of 2 hours for Saturday and 2 hours for Sunday paid at the overtime rate, plus one hour per day at the regular rate of pay for stand-by time on regular work days. For example, an employee who is on-call for the entire workweek will receive four (4) hours of overtime pay and five (5) hours of regular hourly pay for the on-call week. This employee will also be compensated one-quarter hour for every four alarms answered at the overtime rate; ie. 1-4 alarms = 15 minutes, 5-8 alarms = 30 minutes, etc). If this the on-call employee must report is called in to work, he/she will document the reason for having to work and will be paid for the time worked with a minimum of at least 1 hour at the overtime rate, with a minimum of one (1) hour overtime pay per call out. For the purposes of this policy, being called out is unplanned and means that you are not at work or on a worksite, received a call out and physically left the location at which you received the call, and arrived at the required location to attend to the call out.

A schedule shall be maintained by the General Manager and the Operations Supervisor whereby operations employees shall be assigned, on a rotational basis, to be "on-call" on weekends, holidays, and other times not considered regular hours of work for District employees throughout the workweek, which includes weekends, holidays and other times not considered regular work hours. The On-call schedule shall be equitably rotated among qualified employees to the extent feasible. It is the obligation of on call employees to notify the Operations Supervisor at the earliest possible time

of any personal scheduling conflicts, including illness that may require a change in the on-call schedule. Changes in the "on-call" schedule must be approved by the Operations Supervisor.

Scheduled overtime for such tasks as routine system checks shall be avoided on Holidays when possible. Employees who are scheduled to work, or are called out on a Holiday shall be paid for each hour worked at the overtime rate.

When an employee is on-call, he/she shall be provided a pager and/or cell phone. Said pager and/or cell phone shall be kept in the employee's possession during the entire on-call period. Notification of an emergency repair (a repair that cannot wait to be conducted during normal business hours) shall be given to the Operations Supervisor by telephone or in person, who shall submit an overtime call out report for GM for approval either by telephone or in person generally by the Operations Supervisor if available on the regular work day following the call out event or as soon thereafter as practicable.

When an employee is on-call, he/she shall be free to utilize his/her time as desired, but must remain fit for duty and be able to respond within 60 minutes to the District facility if called in.

## **Section 2.4 Meal and Rest Periods – Non-Exempt Employees**

You will be allowed a thirty (30) minute unpaid duty-free meal period. The District or Supervisor will schedule such meal periods and may post the schedule.

You will be allowed a fifteen (15) minute paid rest period as close as practicable to the mid-point of any continuous four (4) hour work period.

### **Lactation**

If you desire to express breast milk for your infant child during the workday, upon request, you will be granted a reasonable amount of rest period time, to run concurrently, if possible, with break time already provided. If you desire such rest period time and a private location for expressing milk, you should contact your Supervisor who will assist in accommodating your needs.

## **Section 2.5 Salary and Merit Reviews**

Each job classification has a specific salary range, which is determined by your job description, duties, skill and level of responsibility.

To be eligible for any increase, it must fall within the appropriate salary range for your job classification. Your performance reviews serve as the basis for your merit increase, if any, and only if you have not reached the "top" of your range.

## **Section 2.6 Time Clock and Time Cards – Non-Exempt Employees**

As a non-exempt employee, you are required to accurately record your hours of work, your meal breaks and your holiday, sick and vacation time.

The time clock is located in the Main Office and in the Plant.

You may be asked to furnish a certificate from your primary physician or your child's, parent's, spouse's or registered domestic partner's primary physician to verify your absence before you can return to work.

Paid sick leave will be integrated with California State Disability Insurance (SDI) benefits and/or workers' compensation insurance benefits in such a way that the total sick leave benefits paid by the Office, and those you receive from SDI or workers' compensation insurance, will not exceed 100 percent of your regular weekly wage based on your regular straight-time hourly rate of pay.

Under no circumstances will unused sick leave be converted to cash or payment of any kind.

You begin accruing sick benefits on the first day of employment accruing 1.539 hours per week. Upon completion of 1000 hours (estimated 6 months) of continuous service, you will be eligible to start using your paid sick leave benefits. There is no limit on the amount accrued and employees may carry over accrued but unused sick leave from one calendar year to the next. Employees do not accrue sick leave while on any unpaid leave of absence.

## Kin Care

Employees may use up to a maximum of one-half (½) of their yearly sick leave accrual to attend to a child, parent, spouse, registered domestic partner, or registered domestic partner's child who is ill.

Leave for this purpose may not be taken until it has actually accrued.

## Section 3.3 Bereavement/Funeral Leave

If a death occurs in your immediate family (parent, spouse, registered domestic partner, sibling, child, grandparent, other persons who are a legal dependent of the employee, and in-laws), an emergency leave with pay may be granted up to a maximum of three days. For funeral attendance other than for your immediate family, emergency leave will be given at the discretion of your Supervisor.

## Section 3.4 Holidays

The District recognizes the following holidays:

| HOLIDAY                           | OBSERVED                  |
|-----------------------------------|---------------------------|
| New Year's Day                    | January 1 <sup>st</sup>   |
| Dr. Martin Luther King's Birthday | Third Monday in January   |
| Lincoln's Birthday                | February 12 <sup>th</sup> |
| President's Day                   | Third Monday in February  |
| Cesar Chavez Day                  | March 31 <sup>st</sup>    |
| Memorial Day                      | Last Monday in May        |
| Independence Day                  | July 4 <sup>th</sup>      |
| Labor Day                         | First Monday in September |
| Columbus Day                      | Second Monday in October  |
| Veterans' Day                     | November 11 <sup>th</sup> |
| Thanksgiving                      | Last Thursday in November |
| Day After Thanksgiving            | Last Friday in November   |
| Christmas Eve                     | December 24 <sup>th</sup> |
| Christmas Day                     | December 25 <sup>th</sup> |
| ___ 1 ___ Floating Holidays       |                           |

Floating Holidays may be used by scheduling in advance with your Supervisor. Floating Holidays may be used together with vacation. Floating Holidays must be used in the year in which they are accrued and may not be carried over into the following year.

Once Full time employees are eligible, they will be paid for the holidays recognized by the District, provided the employee has fulfilled all of the following conditions:

1. Be an employee who has been on the payroll of the District, including time as a probationary employee, for a period of 1000 hours (estimated 6 months) of continuous employment.
2. If scheduled to work the holiday, you must work the holiday as scheduled.

3. You must work the full assigned scheduled workday immediately preceding and following the holiday, unless on authorized vacation or excused by the District for illness verified by a physician's certificate.

When the facility is closed for the holiday, either the preceding Friday or following Monday shall be observed as the holiday.

If you work on one of the above holidays, ~~the time worked -you will be paid -i~~ in accordance with the "On Call" section of this policy, n-in addition to the full day's Holiday pay, accordance to the "On Call".

If you are on an authorized leave of absence for whatever reason, your paid leave shall not be deducted for the holiday.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

##### h. Approval of a Resolution appointing the General Manager to serve as District Treasurer.

##### **Background**

Since the Board has chosen to maintain bank accounts and accounting procedures separate from those of the County, the Board is required by law to appoint a District Treasurer. The Treasurer is responsible to ensure an adequate system of accounting is in place to meet accounting standards and law. Currently, the District has independent bank accounts and has the adequate policies and procedures in place. The last District Treasurer was Ralph Felix. It is strongly recommended that the position of treasurer NOT be appointed to a person, rather the Board should assign the responsibility of Treasurer to a position, such as General Manager.

The attached resolution provides the necessary wording to appoint the General Manager as the District Treasurer.

##### **Recommended Motion**

I move to approve Resolution \_\_\_\_\_, 2015.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

i. Discussion regarding the opportunities, need and various funding structures available to the District to fund its operation and capital needs, in the form of rates, fees, charges and assessments.

#### **Background**

Board President Chuck Day has recommended that the Board hold an open discussion regarding the opportunities, limitations, procedures and applicability of various water base and commodity rates, assessments, fees and other means of raising revenue to adequately fund the District's operation and capital needs. Mr. Day feels that all properties within the District benefit equally from the core governmental services offered by the District, and that a base rate for metered customers and vacant parcels to cover those basic costs should be the same. In addition, he would like the Board to consider tiered water (commodity) rates, similar to those offered by other water utilities and as PG&E charges for power.

Various laws and constitutional requirements govern the establishment of our fees and charges. In addition, since Proposition 201 (1996) was written so poorly, there have been MANY lawsuits and court actions that have further defined the proper methods for revenue measures. During this meeting, staff will present an overview of the various revenue vehicles, their procedures for enactment, industry standards and trends for rates, fees and charges.

#### **Recommended Motion**

I move to direct staff to arrange a meeting with a financial planning firm capable of discussing the Board's desired rate design and establishing a course of action.

# Lake Don Pedro Community Services District

## Regular Meeting of January 20, 2015

### AGENDA SUPPORTING DATA

#### 5. DISCUSSION AND ACTION ITEMS:

j. Approval of participation in both the Tuolumne-Stanislaus and Yosemite-Mariposa Integrated Regional Water Management Plans (IRWMP) and authorization to submit to each IRWMP the Lake Don Pedro CSD Emergency Water Supply project as a priority for inclusion in the plans

#### **Background**

The District has in the past held membership in the Tuolumne-Stanislaus Integrated Regional Water Management Plan (IRWMP) and most recently became a member of the Yosemite-Mariposa IRWMP; not renewing its membership with the Tuolumne-Stanislaus. Due to the current water supply emergency, it is recommended that the District become an active member in both IRWMP programs and submit the current Lake Don Pedro CSD Emergency Water Supply Project for consideration of inclusion in each plan.

This item is important at this time, as the Tuolumne-Stanislaus has recently submitted a “call for Projects” to be included in the Plan, and there will be much funding available in the future through the IRWMP structure to fund water supply projects from Proposition 1. Participation on the Watershed Advisory Committee of the IRWM group in Tuolumne is an expense of \$100 per year. Our District could formally participate in the decisionmaking body of the IRWMP, by joining the Joint Powers Authority. If the Board is interested, a future agenda item could be consideration of joining the JPA Board.

#### **Recommended Motion**

I move to approve participation in the Watershed Advisory Committee of the Tuolumne-Stanislaus IRWMP and to reengage in the Yosemite-Mariposa IRWMP, becoming a paying member. I further move to propose the Lake Don Pedro CSD Emergency Water Supply Project for priority inclusion in each IRWMP.