

RESOLUTION NO. 2023-49
RESOLUTION NO. PFA-01
ORDINANCE NO. 2023-01

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Regular Board Meeting
Wednesday, August 9, 2023
1:00 p.m.

[Calaveras County Water District](#)
120 Toma Court
San Andreas, California 95249

Board Chambers are open to the public and the following alternative is available to members of the public who wish to participate in the meeting virtually:

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 323-647-8603,,992667616#](#) United States

Phone Conference ID: 992 667 616#

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CCWD for review by the public.

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **ROLL CALL**

2. **PUBLIC COMMENT**

At this time, members of the public may address the Board on any non-agendized item. The public is encouraged to work through staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to three minutes per person.

BOARD OF DIRECTORS

Scott Ratterman, President
Cindy Secada, Director

Russ Thomas, Vice President
Bertha Underhill, Director

Jeff Davidson, Director

3. CONSENT AGENDA

The following items are expected to be routine / non-controversial. Items will be acted upon by the Board at one time without discussion. Any Board member may request that any item be removed for later discussion.

- 3a Review Board of Directors Monthly Time Sheets for July 2023
(Rebecca Hitchcock, Clerk to the Board)
- 3b Ratify Claim Summary #617 Secretarial Fund in the Amount of \$4,067,558.44 for July 2023
(Jeffrey Meyer, Director of Administrative Services) **RES 2023-_____**
- 3c Approval of the Annual Resolution to Place Delinquent Charges on County Tax Rolls
(Jeffrey Meyer, Director of Administrative Services) **RES 2023-_____**
- 3d Receive and File the Governance Planning Letter from Richardson & Company LLP for the
Audit of the Fiscal Year Ending June 30, 2023
(Jeffrey Meyer, Director of Administrative Services)

4. OLD BUSINESS

- 4a Update/Discussion Regarding the Cost of Service Study for the Proposed Water and
Wastewater Rates and the Proposition 218 Public Hearing
(Jeffrey Meyer, Director of Administrative Services)

5. REPORTS

- 5a Report on the July 2023 Operations Departments
(Damon Wyckoff, Director of Operations)
- 5b* General Manager's Report
(Michael Minkler)

6.* BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS

7. NEXT BOARD MEETINGS

- Wednesday, August 23, 2023, 1:00 p.m., Regular Board Meeting
- Wednesday, September 13, 2023, 1:00 p.m., Regular Board Meeting

8. CLOSED SESSION

- 8a Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation
pursuant to subdivision (d)(2) of Government Code section 54956.9. 3 potential cases

9. REPORTABLE ACTION FROM CLOSED SESSION

10. ADJOURNMENT



CALAVERAS COUNTY WATER DISTRICT

Board of Directors

District 1 Scott Ratterman
District 2 Cindy Secada
District 3 Bertha Underhill
District 4 Russ Thomas
District 5 Jeff Davidson

Financial Services

Umpqua Bank
US Bank
Wells Fargo Bank

CCWD Committees

*Engineering Committee
*Finance Committee
*Legal Affairs Committee
*External Relations Committee

Joint Power Authorities

ACWA / JPIA
CCWD Public Financing Authority
Calaveras-Amador Mokelumne River Authority (CAMRA)
Calaveras Public Power Agency (CPPA)
Eastern San Joaquin Groundwater Authority
Tuolumne-Stanislaus Integrated Regional Water
Management Joint Powers Authority (T-Stan JPA)
Upper Mokelumne River Watershed Authority (UMRWA)

Other Regional Organizations of Note

Calaveras County Parks and Recreation
Committee
Mountain Counties Water Resources
Association (MCWRA)
Mokelumne River Association (MRA)
Tuolumne-Stanislaus Integrated Regional Water
Mgt. JPA Watershed Advisory Committee (WAC)
Eastern San Joaquin Groundwater Authority-Technical
Advisory Committee

Legal Counsel

Matthew Weber, Esq.
Downey Brand, LLP

Auditor

Richardson & Company, LLP

Membership**

Davidson / Thomas (alt. Secada)
Secada / Ratterman (alt. Underhill)
Ratterman / Davidson (alt. Thomas)
Underhill / Thomas (alt. Secada)

Ratterman (alt. Michael Minkler)
All Board Members
Ratterman / Secada (alt. Michael Minkler)
Michael Minkler (alt. Brad Arnold)
Thomas (alt. Brad Arnold)
Secada (alt. Thomas)

Davidson (alt. Ratterman)

Thomas (alt. Ratterman)

All Board Members

All Board Members
Brad Arnold (alt. Kelly Gerkenmeyer)

Brad Arnold (alt. Kelly Gerkenmeyer)

* Standing committees, meetings of which require agendas & public notice 72 hours in advance of meeting.

** The 1st name listed is the committee chairperson.

Item 3a

Agenda Item

DATE: August 9, 2023
TO: Michael Minkler, General Manager
FROM: Rebecca Hitchcock, Clerk to the Board
SUBJECT: Review Board of Directors Time Sheets for July 2023

RECOMMENDED ACTION:

For information only.

SUMMARY:

Pursuant to direction from the Board of Directors, copies of the Board's monthly time sheets, which the Board is compensated from, are included in the monthly agenda package for information. Attached are copies of the Board's time sheets for the month of July 2023.

Board Members can be reimbursed for mileage cost to travel to meetings/conferences and are paid at the current IRS rate.

FINANCIAL CONSIDERATIONS:

Monthly compensation and mileage reimbursement costs are included in the FY 22-23 budget.

Attachments: Board of Directors Time Sheets for July 2023

Item 3b

**Calaveras County Water District
Claim Summary #617
June 2023 vs July 2023**

	June 2023	July 2023
CCWD Operating Expenditures	1,182,914.86	1,147,802.53
Expenditures to be reimbursed/Fiduciary Payments	2,765.00	2,865.00
Capital Improvement Program Projects	672,421.34	2,271,420.03
Capital Outlay	-	
Sub-Total Vendor Payments	1,858,101.20	3,422,087.56
Payroll Disbursed	621,333.09	642,988.70
Other EFT Payments	2,993.49	2,482.18
Total Disbursements	2,482,427.78	4,067,558.44

Vendor	Description	Date	Ref	Amount
49er WATER SERVICES	Lab Samples Sewer 06/23	06/30/2023	142550	6,255.00
49er WATER SERVICES	Lab Samples Water 06/23	06/30/2023	142550	6,540.00
A T & T	Acct#287318536357 IT Phone 07/23	07/19/2023	142636	130.82
A T & T	Acct#9391064579 SA Shop 07/23	07/26/2023	142679	47.34
A T & T	Internet Service LC Acct#129469186 06/23	06/30/2023	142588	53.50
A T & T	Leased Lines 07/23	07/12/2023	142587	62.87
A T & T CALNET 3	Acct#9391067346 Camp Connel Tower 06/23	06/30/2023	142589	210.53
A T & T CALNET3	Acct#9391029194 OP HQ Long Distance 07/23	07/26/2023	142681	391.82
A T & T CALNET3	Acct#9391029197 CC Whse 07/23	07/26/2023	142684	0.82
A T & T CALNET3	Acct#9391029198 Hunters 07/23	07/26/2023	142682	24.44
A T & T CALNET3	Acct#9391029199 JLTC 07/23	07/26/2023	142685	24.44
A T & T CALNET3	Acct#9391029200 Dorrington 07/23	07/19/2023	142637	24.43
A T & T CALNET3	Acct#9391029201 District Wide 07/23	07/19/2023	142638	1,304.57
A T & T CALNET3	Acct#9391032214 JLTC 07/23	07/26/2023	142680	121.92
A T & T CALNET3	Acct#9391032215 T1-Line 07/23	07/19/2023	142639	154.88
A T & T CALNET3	Acct#9391032216 Azalea L/S 07/23	07/26/2023	142683	22.90
A T & T MOBILITY	Internet Service 06/23	06/30/2023	142551	261.88
A TEEM ELECTRICAL ENG INC	Electrical Engineering Construction Services for CC L/S 06/23 (CIP 15080)	06/30/2023	142590	820.00
A TEEM ELECTRICAL ENG INC	Electrical Engineering Construction Services for WP 03/23 (CIP 15091)	06/30/2023	142590	2,950.00
A TEEM ELECTRICAL ENG INC	Electrical Engineering Construction Services for WP 06/23 (CIP 15091)	06/30/2023	142590	590.00
A TEEM ELECTRICAL ENG INC	Programming of all Sites for the Redwood Tanks Project (CIP 11095)	06/30/2023	142640	4,600.00
A-1 SHARPENING & SMALL ENGINE REPAIR, LLC	Tires - V 750	06/30/2023	142552	1,376.48
ACWA/JPIA	Member#C106 Property Program 7/1/23-6/30/24	07/19/2023	142641	156,998.07
ADP INC	Payroll Processing 06/23	06/30/2023	142642	2,628.75
ADP INC	Payroll Processing 07/23	07/19/2023	142642	1,553.00
AFLAC	Acct#JJ325 06/23	06/30/2023	142553	1,648.46
ALTADONNA, ROGER & THERESA	UB Refund 383 Sheep Ranch Road	07/26/2023	142686	130.28
APPLEGATE, JOHN	Safety Boot Reimbursement FY22/23	06/30/2023	142687	193.00
ASAP ASPHALT SEALING & PATCHING INC.	Remove & Replace Asphalt - Vallecito LS	06/30/2023	142592	9,170.00
BAY CITY EQUIPMENT INDUSTRIES INC	Kohler Generator System for District Corp Yard (CIP 11101)	07/19/2023	142644	49,602.05
BIG VALLEY FORD LINCOLN MERCURY	Brakes, Rotors - V 740	06/30/2023	142593	821.34
BIG VALLEY FORD LINCOLN MERCURY	Wheel Bearing - V 613	06/30/2023	142593	209.57
BRUCE WHITTLE ELECTRIC	Construction Contract to Install Three Pump Control Panel Vallecito (CIP 15111)	06/30/2023	142554	29,250.00
BURKE, WILLIAMS, & SORENSON, LLP	AD 604	06/30/2023	142645	150.00
BURKE, WILLIAMS, & SORENSON, LLP	RAD 2006-01	06/30/2023	142645	1,829.86
BUTLER, PETER	UB Refund 1121 Kiowa Ct	07/26/2023	142688	120.90
CALAVERAS AUTO SUPPLY	Battery	06/30/2023	142594	156.89
CALAVERAS AUTO SUPPLY	Belts - LCWWTP	06/30/2023	142594	170.85
CALAVERAS AUTO SUPPLY	Filters - V 145	06/30/2023	142594	139.64
CALAVERAS AUTO SUPPLY	Filters - V 749	06/30/2023	142594	188.38
CALAVERAS AUTO SUPPLY	Oil - V 749	06/30/2023	142594	111.50
CALAVERAS AUTO SUPPLY	Rivet Guns - SA Shop	06/30/2023	142594	291.49
CALAVERAS AUTO SUPPLY	Rivets - V 533	06/30/2023	142594	9.97
CALAVERAS AUTO SUPPLY	Transmission Fluid - V 144	06/30/2023	142594	24.22

Vendor	Description	Date	Ref	Amount
CALAVERAS AUTO SUPPLY	Vehicle Repair Parts - SA Shop	06/30/2023	142594	110.51
CALAVERAS AUTO SUPPLY	Wiper Blades, Filter - V 533	06/30/2023	142594	136.56
CALAVERAS COUNTY ROCK CREEK LANDFILL	Material Disposal	06/30/2023	142555	48.00
CALAVERAS LUMBER CO INC	Materials & Supplies - Collections Trailer	06/30/2023	142595	154.56
CALAVERAS LUMBER CO INC	Materials & Supplies - EP Electrical Shop	06/30/2023	142595	90.41
CALAVERAS LUMBER CO INC	Materials for Vallecito WWTP Project (CIP 15111)	06/30/2023	142595	227.09
CALAVERAS MINI-STORAGE	Tenant 197673 Storage Rental 07/23	07/05/2023	142556	200.00
CALIFORNIA CUT & CORE, INC.	Concrete Vault for Vallecito WWTP Improvement Project (CIP 15111)	06/30/2023	142557	500.00
CALPERS - RETIREMENT	Late Fees (2) CalPERS 07/15/2023 Payroll	07/31/2023	EFT	400.00
CALPERS - RETIREMENT	Retirement 06/30/2023 Payroll	06/30/2023	EFT	52,724.58
CALPERS - RETIREMENT	Retirement 07/15/2023 Payroll	07/31/2023	EFT	57,562.16
CALPERS (Def Comp)	Def Comp 06/30/2023 Payroll	06/30/2023	EFT	6,636.30
CALPERS (Def Comp)	Def Comp 07/15/2023 Payroll	07/31/2023	EFT	5,869.24
CALPERS (Def Comp)	Def Comp Loan Repay 06/30/2023 Payroll	06/30/2023	EFT	1,418.91
CALPERS (Def Comp)	Def Comp Loan Repay 07/15/2023 Payroll	07/31/2023	EFT	1,418.91
CALPERS (Health Ins)	Health Insurance Active & Board, July 2023	07/31/2023	EFT	172,013.36
CALPERS (Health Ins)	Health Insurance Admin Fee July 2023	07/31/2023	EFT	567.65
CALPERS (Health Ins)	Health Insurance Admin Fee Retirees, July 2023	07/31/2023	EFT	197.68
CALPERS (Health Ins)	Health Insurance Retirees, July 2023	07/31/2023	EFT	8,909.00
CAMPORA	2.78 Gallons Propane Wallace Acct#5075516	06/30/2023	142558	7.67
CARDINAL, BILL	Safety Boot Reimbursement 22/23	06/30/2023	142559	200.00
CED CREDIT	Materials for Vallecito WWTP Improvements Project (CIP 15111)	06/30/2023	142646	3,589.63
CHECK PROCESSING INC	Lockbox Processing 04/23	06/30/2023	142647	1,287.54
CHECK PROCESSING INC	Lockbox Processing 06/23	06/30/2023	142647	1,019.30
CITY OF ANGELS	Six Mile Village 06/23	06/30/2023	142596	3,664.14
CLARK PEST CONTROL INC	Pest Control #1297711 WPWTP	06/30/2023	142597	127.00
CLARK PEST CONTROL INC	Pest Control #1505308 Hunters	06/30/2023	142597	114.00
CLARK PEST CONTROL INC	Pest Control #1768120 WPWWTP	06/30/2023	142597	154.00
CLARK PEST CONTROL INC	Pest Control Acct#688236 Southworth	07/19/2023	142648	101.00
CLARK PEST CONTROL INC	Pest Control Acct#807360 LC WWTP	07/19/2023	142648	100.00
CLARK PEST CONTROL INC	Pest Control Acct#807549 JL WTP	07/19/2023	142648	76.00
CLARK PEST CONTROL INC	Pest Control Arnold WWTP #1365831	06/30/2023	142560	104.00
CLARK PEST CONTROL INC	Pest Control CC Acct# 730179	06/30/2023	142560	110.00
CLARK PEST CONTROL INC	Pest Control OP HQ Acct#9328727	06/30/2023	142560	148.00
CLARK PEST CONTROL INC	Pest Control Wallace Acct#2120969	07/12/2023	142597	145.00
COLE TISCORNIA CONSTRUCTION	Construction Contract for Forest Meadows UV Project (CIP 15106)	06/30/2023	142598	150,000.00
COLEMAN ENGINEERING, INC.	Engineering and Design Contract for the Jenny Lind A-B Transmission Line (CIP 11088)	06/30/2023	142649	5,938.13
COLUMBIA COMMUNICATIONS	Vehicle Cloud Service 07/23	07/12/2023	142599	780.00
CONDOR EARTH TECHNOLOGIES INC	Compaction Testing - Distribution Crews	06/30/2023	142689	476.64
CONDOR EARTH TECHNOLOGIES INC	Compaction Testing - Ebbetts Pass	06/30/2023	142689	1,104.18
CONDOR EARTH TECHNOLOGIES INC	Compaction Testing - Utility Crew Project 10083	06/30/2023	142689	1,379.68
CONDOR EARTH TECHNOLOGIES INC	Concrete Lab for Larkspur Tanks (CIP 11083-L)	06/30/2023	142600	354.50
CONDOR EARTH TECHNOLOGIES INC	Monitoring Well Reporting - FY 22/23	06/30/2023	142600	4,462.75
CONDOR EARTH TECHNOLOGIES INC	Special Inspections/Soils/Concrete Testing Warehouse (CIP 11101)	06/30/2023	142600	328.50

Vendor	Description	Date	Ref	Amount
CONFIDENTIAL	30 Hours CTO Pay Out	07/26/2023	142711	1,392.24
CONFIDENTIAL	30 Hours CTO Pay Out	07/19/2023	142664	1,253.03
CONFIDENTIAL	30 Hours CTO Pay Out	07/05/2023	142578	1,392.26
CONFIDENTIAL	Retiree Medical Reimbursement 08/23	07/19/2023	142650	2,367.17
CPPA	Power District Wide 06/23	06/30/2023	142601	190,558.61
CPPA	Power OP HQ 06/23	06/30/2023	142601	1,564.00
CWEA	CWEA Membership Dues - Skrbina	07/26/2023	142690	221.00
CWEA	Environmental Compliance Inspector - Rose	07/26/2023	142690	98.00
DATAPROSE	Additional Postage 06/30	06/30/2023	142602	10.26
DE LAGE LANDEN FINANCIAL SRVC INC	Copier Lease 06/2023	06/30/2023	EFT	294.71
DEAMICIS, GABRIEL	Safety Boot Reimbursement FY 23/24	07/12/2023	142603	200.00
DEAMICIS, GABRIEL	Winter Weather Reimbursement FY 23/24	07/12/2023	142603	200.00
DONALD KOUNTZ	Tree Removal & Fence Repair - JLWTP	07/19/2023	142665	2,600.00
DUBURG, MICHAEL	Safety Boot Reimbursement FY23-24	07/19/2023	142651	190.59
EAGLE AUTOMOTIVE EQUIPMENT	Mechanical Lift Transport and Mount - Corp Yard (CIP 11101)	06/30/2023	142604	3,371.00
EATON CORPORATION	UPS for the UV System Travel Time	06/30/2023	142605	1,399.50
EBBETTS PASS GAS SERVICE	Fuel 06/23	06/30/2023	142606	2,075.23
EBBETTS PASS LUMBER	Brass Fittings - V 723	06/30/2023	142607	19.48
EBBETTS PASS LUMBER	Cement, Marker - AWWTP	06/30/2023	142607	30.89
EBBETTS PASS LUMBER	Leak Repair Supplies - EP Barn	06/30/2023	142607	99.10
EBBETTS PASS LUMBER	Phone Splitter - AWWTP	06/30/2023	142607	7.86
EBBETTS PASS LUMBER	Rodent Traps - EP Cedar Ridge LS	06/30/2023	142607	35.40
EBBETTS PASS LUMBER	Tools - Electrical Crew	06/30/2023	142607	23.58
EMPLOYMENT DEVELOPMENT DEPT	Acct#932-0252-1 Media#1330726441 Employment Tax	06/30/2023	142561	3,308.62
ENTERPRISE FM TRUST	Materials & Taxes 07/23	07/12/2023	142608	3,539.95
ENTERPRISE FM TRUST	Vehicle Lease 07/23	07/12/2023	142608	22,841.64
ERS INDUSTRIAL SERVICES, INC.	Construction Contract for Jenny Lind Filter Rehab Project (CIP 11131)	07/05/2023	142562	245,552.97
FASTENAL	Brooms - Corp Yard	06/30/2023	142609	37.09
FASTENAL	Gloves - OP HQ Warehouse Stock	06/30/2023	142563	6,949.77
FASTENAL	Marking Paint - OP HQ Warehouse Stock	06/30/2023	142563	234.18
FASTENAL	Materials & Supplies - Vending	06/30/2023	142652	571.87
FASTENAL	Safety Supplies - Vending	06/30/2023	142652	501.76
FASTENAL	Supplies and Materials - Distribution	07/26/2023	142691	906.62
FASTENAL	Tools - Electrical Crew	06/30/2023	142609	189.19
FASTENAL	Tools - OP HQ Warehouse Stock	06/30/2023	142563	77.58
FLEXIM AMERICAS CORP	Flow Meter - Stock	06/30/2023	142564	7,992.11
FLO-LINE TECHNOLOGY, INC	Mixer - LS 22	07/19/2023	142653	5,745.72
FOOTHILL MATERIALS	Base Rock - Distribution	07/26/2023	142692	521.47
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 06/20-7/17 SR	07/19/2023	142654	154.50
FOOTHILL PORTABLE TOILETS	Rental Portable Toilet 06/20-7/17 Wallace	07/19/2023	142654	154.50
FOOTHILL SIERRA PEST CONTROL	Pest/Weed Control Silver Rapids	06/30/2023	142655	240.00
FROGGY'S AUTO WASH & LUBE	Car Wash - V140	07/19/2023	142656	27.95
FROGGY'S AUTO WASH & LUBE	Oil Change - Service	07/26/2023	142693	126.86
FROGGY'S AUTO WASH & LUBE	Service - V716	07/26/2023	142693	93.94

Vendor	Description	Date	Ref	Amount
GAMBI DISPOSAL INC.	Bio-Solids Removal - June 2023	06/30/2023	142610	7,906.25
GENERAL PLUMBING SUPPLY CO INC	Fittings - AWWTP	06/30/2023	142565	3,705.63
GENERAL PLUMBING SUPPLY CO INC	Fittings - Corp Yard	06/30/2023	142658	128.56
GENERAL PLUMBING SUPPLY CO INC	Pipe Fittings - Corp Yard	06/30/2023	142611	1,603.46
GENERAL SUPPLY COMPANY	Electrical Parts - EP Meadowmont Pump 3	06/30/2023	142659	555.97
GENERAL SUPPLY COMPANY	Electrical Parts - Wallace	06/30/2023	142659	480.07
GENERAL SUPPLY COMPANY	LED Lights - Stock	06/30/2023	142566	538.99
GEORGE REED INC	12.91 Class II AB - Utility Crew	06/30/2023	142612	1,372.93
GLOBAL PAY	Global Payments 24728 06/2023	06/30/2023	EFT	13,365.25
GLOBAL PAY	Global Payments 7167 06/2023	06/30/2023	EFT	3,233.53
GRAINGER	Nitrogen Compressor - JLWTP	06/30/2023	142567	1,285.03
GULIZIA, SALLY	UB Refund 2375 Meadow Dr	07/26/2023	142694	1,000.00
GUYS SAW CENTER	Tune Up Kit, Chain, File - WP	07/19/2023	142660	83.81
HANSON BRIDGETT LLP	Legal Services 040081.000001 06/23	06/30/2023	142695	18,799.00
HANSON BRIDGETT LLP	Legal Services 040081.000003 06/23	06/30/2023	142695	1,360.00
HOBGOODS CLEANING	Janitorial Services Mechanic Shop 07/23	07/19/2023	142661	37.00
HOBGOODS CLEANING	Janitorial Services OP HQ	07/19/2023	142661	1,935.00
HOBGOODS CLEANING	Janitorial Services Training Center 7/23	07/19/2023	142661	50.00
HOLT OF CALIFORNIA	Telehandler Rental (Ebbetts Pass PRV)	06/30/2023	142696	2,649.44
HUNT & SONS, INC	Fuel - CC	07/19/2023	142662	2,615.35
HUNT & SONS, INC	Fuel - DF VCTO	06/30/2023	142613	1,796.18
HUNT & SONS, INC	Fuel - JL Campbell Court	06/30/2023	142613	2,082.22
IB CONSULTNG LLC	Rate Study 06/23	06/30/2023	142614	9,480.00
INNOVYZE LLC	InfoWater Pro Floating (3,000 Links) - InfoCare Renewal (8/15/23-8/14/24)	07/19/2023	142663	3,485.00
IRON MOUNTAIN	Document Destruction 06/23	06/30/2023	142615	164.96
IWANCIOU, STEVE	UB Refund 7529 Westhill Road	07/26/2023	142697	1,230.68
JB's AWARDS & CUSTOM APPAREL	Uniform T Shirts	06/30/2023	142569	792.87
JENNY LIND VETERANS MEMORIAL DISTRICT	Hall Deposit - Rates Public Outreach	07/26/2023	142698	425.00
KENNEDY/JENKS CONSULTANTS	Disinfection By-Products Root Cause Analysis - EP & JL 06/23	06/30/2023	142699	5,605.60
KEVIN INKS	Set Pump & Motor for Meadowmont Pump Station Project	06/30/2023	142568	475.00
KNICK, JASON	Safety Boot Reimbursement FY23/24	07/26/2023	142700	200.00
KUBOTA MEMBRANE USA CORPORATION	MBR Cassettes Vallecito (CIP 15111)	06/30/2023	142570	48,959.63
KW EMERSON, INC	Construction Contract for Site Improvements EP 05/23 (CIP 11095)	06/30/2023	142616	192,290.18
KW EMERSON, INC	Construction Contract for Site Improvements for the Ebbetts Pass (CIP 11083 L)	06/30/2023	142616	157,134.84
KW EMERSON, INC	Construction Contract for the West Point Wilseyville Consolidation (CIP 15091)	06/30/2023	142701	233,077.81
KW EMERSON, INC	Construction Contract for West Point Water Supply Reliability Project (CIP 11106)	06/30/2023	142701	184,262.42
LUNS福德, SCOTT	T4 Renewal Reimbursement	07/26/2023	142702	105.00
MARTINEZ, ERIK	Safety Boot Reimbursement 22/23	06/30/2023	142571	200.00
MATHESON TRI-GAS, INC	Liquid Oxygen - JLWTP	06/30/2023	142572	7,926.60
Mission Square	RHI 06/30/2023 Payroll	06/30/2023	EFT	1,970.00
Mission Square	RHI 07/15/2023 Payroll	07/31/2023	EFT	1,940.00
MODESTO AIRCO GAS & GEAR	Cylinder Rental 06/23	06/30/2023	142617	104.00
MODESTO AIRCO GAS & GEAR	Welding Supplies	07/26/2023	142703	170.57
MOTHER LODGE ANSWERING SERVICE	Answering Service 07/23	07/12/2023	142618	802.00

Vendor	Description	Date	Ref	Amount
MOUNTAIN COUNTIES WATER RESOURCES ASSOC	07/01/23-06/30/24 Membership Dues	07/05/2023	142573	11,266.80
MOUNTAIN OASIS PURIFIED WATER	Water Cooler & Supplies 06/23	06/30/2023	142574	327.40
MOZINGO CONSTRUCTION, INC.	Construction Contract for CC Lift Stations 15 & 18 06/23 (CIP 15080)	06/30/2023	142704	390,450.00
MOZINGO CONSTRUCTION, INC.	Construction Contract for the CC Lift Stations 12 & 13 06/23 (CIP 15076)	06/30/2023	142704	501,436.03
MUTUAL OF OMAHA	Life, AD&D Acct#GAWXB 07/23	07/05/2023	142575	7,618.47
NASH CHEVRON	Tire - V 724	06/30/2023	142619	304.59
NELSON, FORREST	UB Refund 14 Willet Court	07/12/2023	142620	339.40
NEW YORK LIFE	Life Insurance 07/23	07/19/2023	142666	832.94
NORTHSTAR CHEMICAL	Sodium Hydroxide - AWWTP	07/19/2023	142667	2,951.52
NORTHSTAR CHEMICAL	Sodium Hydroxide - AWWTP	07/26/2023	142705	1,475.76
NORTHSTAR CHEMICAL	Sodium Hydroxide - CC LS 12	07/26/2023	142705	737.88
NORTHSTAR CHEMICAL	Sodium Hydroxide - CC LS 40	07/26/2023	142705	9,287.85
NORTHSTAR CHEMICAL	Sodium Hydroxide - FMWWTP	07/19/2023	142667	7,502.18
NORTHSTAR CHEMICAL	Sodium Hydroxide - LCWWTP	07/19/2023	142667	2,582.58
NORTHSTAR CHEMICAL	Sodium Hydroxide - VWWTP	07/26/2023	142705	1,106.82
NORTHSTAR CHEMICAL	Sodium Hypochlorite - CCWTP	07/19/2023	142667	2,368.58
NORTHSTAR CHEMICAL	Sodium Hypochlorite - Hunters WTP	07/19/2023	142667	2,792.10
NORTHSTAR CHEMICAL	Sodium Hypochlorite - Hunters WTP	07/19/2023	142667	6,855.26
NORTHSTAR CHEMICAL	Sodium Hypochlorite - JLWTP	07/19/2023	142667	4,371.32
NTU TECHNOLOGIES INC	CE 919 - LCWWTP	06/30/2023	142621	8,397.00
NTU TECHNOLOGIES INC	Polymer - Hunter WTP	07/26/2023	142706	15,247.80
NTU TECHNOLOGIES INC	Protek 301 - CCRCP	07/19/2023	142668	1,540.00
O'CONNELL & DEMPSEY, LLC	Federal Legislative Consulting 06/23	06/30/2023	142669	6,000.00
O'REILLY AUTO PARTS	Battery - V 720	06/30/2023	142622	250.35
O'REILLY AUTO PARTS	Seat Covers - V 721	06/30/2023	142622	64.34
O'REILLY AUTO PARTS	Vehicle Supplies - Construction Crew	06/30/2023	142622	245.09
OUTWEST AUTO	Oil, Lube, Filter Service - V 531	06/30/2023	142576	151.41
P G & E	Power CC Water Tank 06/2023	06/30/2023	EFT	47.96
P G & E	Power District Wide 06/2023	06/30/2023	EFT	2,335.30
P G & E	Power JLTC 06/2023	06/30/2023	EFT	131.86
P G & E	Power Op HQ 06/2023	06/30/2023	EFT	15.11
P G & E	Power VS House 06/2023	06/30/2023	EFT	17.36
P G & E	Power Wallace Spray Fields 06/2023	06/30/2023	EFT	24.64
P G & E	Power Warmwood LS 06/2023	06/30/2023	EFT	24.09
P G & E	Power Woodgate LS 06/2023	06/30/2023	EFT	35.05
PACE SUPPLY CORP	ClaVal Parts - Distribution	07/26/2023	142707	2,896.83
PACE SUPPLY CORP	Fittings - Stock	06/30/2023	142623	4,622.64
PACE SUPPLY CORP	Fittings - Stock	07/19/2023	142670	519.57
PACE SUPPLY CORP	Gaskets, Bolt Sets - Dist	07/26/2023	142707	264.37
PACE SUPPLY CORP	Hydrant Repair Kits - Distribution	07/26/2023	142707	572.16
PACE SUPPLY CORP	Materials for Forest Meadows UV Project (CIP 15106)	06/30/2023	142670	2,391.87
PACE SUPPLY CORP	Pumps - West Point LS	07/26/2023	142707	2,653.28
PACE SUPPLY CORP	Repair Clamps - Dist	07/26/2023	142707	404.97
PACE SUPPLY CORP	UV Parts - Forest Meadows UV	07/26/2023	142707	418.37

Vendor	Description	Date	Ref	Amount
PAYTECH INC	Payroll Processing 06/26/23	06/30/2023	142624	350.00
PAYTECH INC	Payroll Processing 07/11/23	07/26/2023	142708	210.00
PETERSON BRUSTAD INC	Contract for Engineering Services for Zone B-C 05/23 (CIP 11122)	06/30/2023	142625	37,352.83
PETERSON, SUSAN	UB Refund 717 Summit View Road	07/26/2023	142709	143.70
PLUMMERBUILT INC	Change Order #1 Warehouse Interior (CIP 11101)	06/30/2023	142671	18,817.00
POTRERO HILLS LANDFILL	Bio-Solids Disposal - AWWTP	06/30/2023	142626	536.73
POTRERO HILLS LANDFILL	Bio-Solids Disposal - FMWWTP	06/30/2023	142626	777.51
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	06/30/2023	142626	281.90
POTRERO HILLS LANDFILL	Bio-Solids Disposal - LCWWTP	06/30/2023	142626	500.60
RAY L. RIGHETTI	Injection Pump - V 126	07/19/2023	142672	2,020.25
REXEL	Electrical Parts - Stock	06/30/2023	142577	1,884.31
REXEL	Stock Parts - Electricians	07/26/2023	142710	181.68
RON COOPER GENERAL ENGINEERING INC	Patch Paving - EP	06/30/2023	142579	8,376.00
RUTLEDGE SECURITY SYSTEMS LLC	Fire System Monitoring 2nd QTR (May/June)	06/30/2023	142580	150.00
RUTLEDGE SECURITY SYSTEMS LLC	Fire System Monitoring 3rd QTR (7/1/23-09/30/23)	07/05/2023	142580	225.00
SEIU LOCAL 1021	COPE 06/23	06/30/2023	142581	40.00
SEIU LOCAL 1021	Union Dues 06/23	06/30/2023	142581	2,825.00
SENDERS MARKET INC	Buckets, Marking Paint - LC Whse	06/30/2023	142628	96.67
SENDERS MARKET INC	Concrete - AWWTP	06/30/2023	142628	52.45
SENDERS MARKET INC	Credit Marking Paint - LC Whse	06/30/2023	142628	(21.43)
SENDERS MARKET INC	Electrical Parts - Stock	06/30/2023	142628	55.44
SENDERS MARKET INC	Fasteners - Collections Crew	06/30/2023	142628	45.75
SENDERS MARKET INC	Materials & Supplies - Corp Yard	06/30/2023	142628	151.31
SENDERS MARKET INC	Materials & Supplies - OP HQ Warehouse	06/30/2023	142628	314.15
SENDERS MARKET INC	Materials & Supplies - WPWTP	06/30/2023	142628	197.41
SENDERS MARKET INC	Septic Tank Parts - Collections Crew	06/30/2023	142628	35.00
SENDERS MARKET INC	Septic Tank Parts - Wallace Gas Station	06/30/2023	142628	59.87
SENDERS MARKET INC	Sockets - Collections Crew	06/30/2023	142628	41.47
SMITH, DYLAN	Fuel Reimbursement V 140	06/30/2023	142673	50.86
SUNDBERG, BRIAN	UB Refund 1649 Pine Drive	07/12/2023	142629	77.64
SWRCB	Annual Permit Fee (4DW0279) Index#509873 CCWD	06/30/2023	142674	1,584.00
SWRCB	Annual Permit Fee (5B051003004)Index#509611 SW WWTF	06/30/2023	142674	1,727.00
SWRCB	Annual Permit Fee (5B05NP00001)Index#509820 CC WWRF	06/30/2023	142674	8,775.00
TREATS GENERAL STORE INC	Materials & Supplies - SA Shop	06/30/2023	142582	53.07
TURNER, DOUGLAS	Safety Boot Reimbursement FY 23/24	07/19/2023	142675	200.00
U.S. BANK	5' To 7" Hose Clamp	06/30/2023	EFT	21.40
U.S. BANK	ACWA - Sac Parking	06/30/2023	EFT	7.50
U.S. BANK	Alhambra	06/30/2023	EFT	290.24
U.S. BANK	All Employees Meeting Lunch	06/30/2023	EFT	720.00
U.S. BANK	Apple Storage	06/30/2023	EFT	0.99
U.S. BANK	Aramark	06/30/2023	EFT	2,625.75
U.S. BANK	Back Up Drive, Phones, iPhone Cables	06/30/2023	EFT	429.78
U.S. BANK	BOD Supplies	06/30/2023	EFT	22.97
U.S. BANK	Bolt Clamps	06/30/2023	EFT	52.36

Vendor	Description	Date	Ref	Amount
U.S. BANK	Bookshelf - Warehouse	06/30/2023	EFT	39.47
U.S. BANK	Brushes - DF VCTO WWTP	06/30/2023	EFT	201.50
U.S. BANK	Cabinets- Warehouse	06/30/2023	EFT	1,121.11
U.S. BANK	Cal Tel	06/30/2023	EFT	1,488.82
U.S. BANK	Cal Waste	06/30/2023	EFT	1,700.79
U.S. BANK	Cal.net	06/30/2023	EFT	62.04
U.S. BANK	Chairs - Warehouse	06/30/2023	EFT	439.57
U.S. BANK	Comcast	06/30/2023	EFT	724.96
U.S. BANK	Computer Peripherals - SCADA	06/30/2023	EFT	411.08
U.S. BANK	Conference Hotel - Richards	06/30/2023	EFT	1,015.01
U.S. BANK	Conifer - OP HQ Internet	06/30/2023	EFT	649.95
U.S. BANK	Cooling Fan - CCWTP	06/30/2023	EFT	148.71
U.S. BANK	Desk - New Warehouse	06/30/2023	EFT	1,911.16
U.S. BANK	Distilled Water, White Vinegar, A/C Coil	06/30/2023	EFT	30.63
U.S. BANK	Electric Cords	06/30/2023	EFT	13.93
U.S. BANK	Electrical Parts	06/30/2023	EFT	27.83
U.S. BANK	Fittings	06/30/2023	EFT	22.05
U.S. BANK	Flight - P/U V 759	06/30/2023	EFT	272.90
U.S. BANK	Fuel V 389	06/30/2023	EFT	57.31
U.S. BANK	Heat Illness Prevention, First Aid Kits & Air Sniffer Canisters	06/30/2023	EFT	3,390.32
U.S. BANK	Hose Clamps	06/30/2023	EFT	13.93
U.S. BANK	I Pad - Engineer	06/30/2023	EFT	471.49
U.S. BANK	Ice Bags	06/30/2023	EFT	19.18
U.S. BANK	IT Training, Leadership Summit - Richards	06/30/2023	EFT	950.00
U.S. BANK	JC Power Eq - Weed Eater Diagnosis	06/30/2023	EFT	41.60
U.S. BANK	Job Ticket Holders	06/30/2023	EFT	36.45
U.S. BANK	Keys	06/30/2023	EFT	7.22
U.S. BANK	Laptop Case, Padfolio	06/30/2023	EFT	104.01
U.S. BANK	Mail Chimp	06/30/2023	EFT	260.00
U.S. BANK	Mechanical Tech Study Session - Edens	06/30/2023	EFT	45.00
U.S. BANK	Monitors - SCADA	06/30/2023	EFT	1,310.58
U.S. BANK	Multi-Port USB - SCADA	06/30/2023	EFT	2,594.15
U.S. BANK	Office Supplies	06/30/2023	EFT	2,877.40
U.S. BANK	Paint	06/30/2023	EFT	67.44
U.S. BANK	Plywood, Screws	06/30/2023	EFT	56.38
U.S. BANK	Processors - SCADA	06/30/2023	EFT	747.10
U.S. BANK	Prometric - Reschedule Fee CESSWI Exam - Knick	06/30/2023	EFT	25.00
U.S. BANK	Propane - Forklift JL WTP	06/30/2023	EFT	25.20
U.S. BANK	Propane - Warehouse	06/30/2023	EFT	79.45
U.S. BANK	Pumps - FMWWTP/DF VCTO	06/30/2023	EFT	8,889.39
U.S. BANK	Recording Fee - Service Notice Recording (W)	06/30/2023	EFT	23.00
U.S. BANK	Safety Lights V757 & V756	06/30/2023	EFT	178.94
U.S. BANK	Safety Shirts	06/30/2023	EFT	40.74
U.S. BANK	Screen for Town Hall Meetings	06/30/2023	EFT	97.22

Vendor	Description	Date	Ref	Amount
U.S. BANK	Serial Link Adapters - SCADA	06/30/2023	EFT	1,544.40
U.S. BANK	Signal Converters - SCADA	06/30/2023	EFT	903.16
U.S. BANK	Silicon Valley Tour/Conference Hotel	06/30/2023	EFT	622.58
U.S. BANK	Silicon Valley Tour/Conference Tickets	06/30/2023	EFT	300.00
U.S. BANK	Small Water Systems O & M - Chimente	06/30/2023	EFT	75.00
U.S. BANK	Subscription Renewal - Canva	06/30/2023	EFT	119.99
U.S. BANK	Toner	06/30/2023	EFT	174.18
U.S. BANK	Tool Batteries - District	06/30/2023	EFT	1,272.32
U.S. BANK	Training Supplies - Pickle Patch	06/30/2023	EFT	54.62
U.S. BANK	Ultra Fast USB's	06/30/2023	EFT	52.92
U.S. BANK	UPUD	06/30/2023	EFT	232.75
U.S. BANK	Verizon	06/30/2023	EFT	3,282.30
U.S. BANK	Volcano	06/30/2023	EFT	594.85
U.S. BANK	Wastewater Grade III Review - Anisko	06/30/2023	EFT	550.00
U.S. BANK	Web Hosting, Microsoft, Spy Point, Adobe, Duo 2FA	06/30/2023	EFT	3,921.32
U.S. BANK	Weed Eater Attachments	06/30/2023	EFT	81.74
UNDERGROUND SERVICE ALERT NORTH 811	2023 Membership Fee	06/30/2023	142712	300.00
UNDERGROUND SERVICE ALERT NORTH 811	Regulatory Costs 01/01/22-12/31/22	06/30/2023	142712	4,038.20
UNDERGROUND SERVICE ALERT NORTH 811	Regulatory Costs 07/01/23 - 06/30/24	07/26/2023	142712	1,469.06
UNITED PARCEL SERVICE	Acct#9X5040 Shipping Week End 07/01/23	07/12/2023	142630	10.00
UNITED PARCEL SERVICE	Acct#X5040 Shipping Week End 06/24	06/30/2023	142583	10.00
UNITED PARCEL SERVICE	Shipping Week End 07/08 Acct#9X5040	07/26/2023	142713	10.00
UNITED PARCEL SERVICE	Shipping Week End 07/15 Acct#9X5040	07/26/2023	142713	13.00
USA BLUE BOOK	DPD Disp - WP Distribution	07/26/2023	142714	141.62
USA BLUE BOOK	Lab Supplies - JLWTP	06/30/2023	142584	818.46
USA BLUE BOOK	Lab Supplies - JLWTP	06/30/2023	142631	35.93
USA BLUE BOOK	Lab Supplies - Southworth WWTP & LCWWTP	06/30/2023	142584	660.78
USA BLUE BOOK	Reagents - CCWTP	07/26/2023	142714	523.31
USDA RURAL DEVELOPMENT	Case#04-005-0941582070 Arnold AD9S4 Loan#08	07/05/2023	142585	5,483.54
USDA RURAL DEVELOPMENT	Case#04-005-0941582070 Arnold AD9S4 Loan#09	07/05/2023	142585	18,695.00
VALIC	Def Comp 06/30/2023 Payroll	06/30/2023	EFT	1,311.22
VALIC	Def Comp 07/15/2023 Payroll	07/31/2023	EFT	1,377.22
VOYA FINANCIAL	Def Comp 06/30/2023 Payroll	06/30/2023	EFT	1,712.15
VOYA FINANCIAL	Def Comp 07/15/2023 Payroll	07/31/2023	EFT	1,654.30
WEBSOFT DEVELOPERS, INC.	GIS Updates, Sentryx Integration, Water Loss Calcs for AMI/AMI (CIP 11096)	07/19/2023	142676	2,665.00
WEST POINT LUMBER INC	Materials & Supplies - WP	06/30/2023	142632	113.35
WEST POINT LUMBER INC	Repair Parts - Utility Crew	06/30/2023	142632	182.65
WESTERN HYDROLOGICS	Stream-Gage Maintenance, Monitoring, Reporting - Bear Creek Drive	06/30/2023	142633	7,405.23
WESTERN UTILITIES UNDERGROUND	Annual Membership FY 23/24	07/26/2023	142715	60.00
WEX BANK	Fuel 06/2023	06/30/2023	EFT	17,209.70
WIENHOFF DRUG TESTING	Pre Employment Screening 06/30/2023	06/30/2023	142634	85.00
WOODARD & CURRAN INC	FY 2022 & Incomplete Water Loss Audit Validations 6/23	06/30/2023	142635	1,545.00
WSP USA ENVIRONMENT & INFRASTRUCTURE INC	Local Hazard Mitigation Plan Update	06/30/2023	142677	18,412.78
YOUNG, DAVID	Safety Boot Reimbursement FY 22/23	07/19/2023	142678	200.00

Vendor	Description	Date	Ref	Amount
YOUNG, DAVID	Safety Boot Reimbursement FY 23/24	07/26/2023	142716	200.00
YOUNG'S COPPER ACE HARDWARE	Materials & Supplies - CC	06/30/2023	142586	123.62

RESOLUTION NO. 2023-

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CALAVERAS COUNTY WATER DISTRICT**

RATIFYING CLAIM SUMMARY NO. 617

WHEREAS, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT has reviewed and considered Claim Summary Number 617 at the Regular Meeting held on August 9 2023; and

WHEREAS, Board Members have resolved questions, issues, or concerns by consultation with District staff during said meeting.

NOW, THEREFORE, BE IT RESOLVED that the CALAVERAS COUNTY WATER DISTRICT Board of Directors hereby ratifies Claim Summary Number 617 in the amount of \$4,067,558.44 or the month of July 2023.

PASSED AND ADOPTED this 9th day of August 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Scott Ratterman, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

Item 3c

Agenda Item

DATE: August 9, 2023
TO: Michael Minkler, General Manager
FROM: Jeffrey Meyer, Director of Administrative Services
SUBJECT: Annual Resolution to Place Delinquent Charges on County Tax Rolls

RECOMMENDED ACTION:

Motion: _____ / _____ adopting Resolution No. 2023- _____ Requesting Delinquent Charges be Placed on Calaveras County Tax Rolls.

SUMMARY:

Staff request that the Board of Directors approve the attached list of delinquent utility service accounts for submission to the Calaveras County Tax Collector to be placed on the tax rolls. This is an annual resolution, which aids the District in the collection of these delinquent accounts when other collection efforts have been unsuccessful.

The account delinquencies increased again from FY 2022-23 due in part to the COVID restrictions handed down from the state. Governor Newsom's executive order prevented utility service providers from shutting off or suspending service on delinquent accounts. The number of delinquent accounts rose from 332 to 440 and the total amount owed increased by \$106,206 compared to the prior year.

Customer Service started calling customers in addition to sending reminder notices in conjunction with our standard bi-monthly bills. Wastewater service to these properties has not been cut off for public health reasons. Placing the accounts on the tax rolls is an effective and efficient collection procedure. As the District is on the "Teeter" program, payment for delinquencies placed on the tax rolls is guaranteed by the County.

FINANCIAL CONSIDERATIONS:

Placement of the specified delinquent balances on the County tax rolls ensures collection of approximately \$376,378 and avoids the need for subsequent bad-debt write-offs. Of this, approximately \$219,723 is due for delinquent water accounts and \$156,655 is due for delinquent sewer accounts.

Attachments: Resolution 23-_____ Requesting Delinquent Charges Be Placed on Calaveras County Tax Rolls
Attachment A – Calaveras County Water District FY 2023-24 County Tax List

CALAVERAS COUNTY WATER DISTRICT
 DELINQUENCIES TO PLACE ON THE COUNTY TAX ROLLS - FY 2023-24
 PRELIMINARY AS OF 08/03/2023
 ATTACHMENT A

Customer Account	APN	Submitted Amount
110-00236-00	010030001000	662.31
110-00242-00	010030006000	666.43
110-00262-00	010030018000	677.71
110-05231-01	010030012000	997.66
110-09517-01	010017046000	207.81
210-00021-00	054013048000	149.03
210-00024-00	054013045000	138.96
210-00026-01	054012005000	151.33
210-06837-00	054013051000	139.03
210-07380-01	054012006000	472.51
210-12379-00	054011044000	794.15
310-00052-00	008015007000	1,814.92
310-00055-00	008016008000	843.23
310-00069-00	008019007000	1,305.30
310-00083-01	008019010000	1,515.42
310-00087-01	008019010000	1,745.91
310-00099-00	008022009000	991.72
310-00104-02	008022063000	905.05
310-00112-00	008022032000	880.53
310-00113-01	008022030000	1,652.66
310-00128-00	008017008000	1,748.14
310-00155-00	008023025000	282.58
310-00160-00	008023033000	331.58
310-00172-03	008029006000	597.57
310-00177-00	008032012000	776.73
310-00181-02	008031010000	369.71
310-00215-02	008025060000	346.41
310-00217-01	008025013000	151.85
310-02703-01	008022042000	289.59
310-04232-00	008026025000	120.35
310-05454-01	008025075000	423.74
310-05628-00	008022006000	1,659.15
310-05994-01	004029008000	749.09
310-06254-00	008011005000	335.96
310-06672-00	008026009000	406.04
310-06821-01	004027037000	322.42
310-07444-05	008028030000	346.41
310-07478-03	008014029000	713.92
310-08160-01	004028019000	597.57
310-09919-00	008013018000	362.99

CALAVERAS COUNTY WATER DISTRICT
 DELINQUENCIES TO PLACE ON THE COUNTY TAX ROLLS - FY 2023-24
 PRELIMINARY AS OF 08/03/2023
 ATTACHMENT A

310-10365-06	008022036000	2,091.58
310-12480-03	008022083000	1,794.88
310-14486-00	008014053000	1,729.76
310-14940-01	008016011000	1,429.72
310-14941-02	008016011000	935.38
310-14942-01	008016011000	240.70
320-03143-03	010013035000	301.57
320-04163-00	010012048000	823.47
320-07508-02	010014059000	1,385.47
320-07859-02	010015012000	755.88
320-08539-01	010011016000	2,058.00
320-08641-01	010013047000	497.04
320-08760-00	010013002000	452.67
320-09653-02	010012028000	690.93
320-11615-00	010013049000	527.19
320-12230-01	010011016000	672.88
410-00280-05	036018004000	581.84
410-00288-01	036017019000	250.26
410-00289-00	036017023000	385.27
410-00292-02	036022005000	693.88
501-07281-01	026018029000	1,041.31
510-03645-01	023052005000	581.84
510-06507-00	023048029000	831.38
510-09731-00	023032027000	716.86
511-02281-02	025016047000	518.38
511-06155-01	023062046000	955.51
512-00533-03	023010003000	581.84
513-00629-00	023020026000	492.97
513-00637-05	025017021000	581.84
513-02603-00	025017011000	605.68
520-05855-01	026025024000	429.61
520-05876-00	026022035000	126.12
530-00840-00	028008029000	648.63
530-02540-00	028006040000	718.87
530-11112-01	028052003000	1,363.00
531-00938-00	028010026000	827.86
531-10070-01	028014026000	134.81
532-00946-00	028009008000	1,492.19
532-00953-00	028011052000	1,000.84
532-00959-01	028011004000	1,596.19
532-00967-05	026026009000	1,934.25

CALAVERAS COUNTY WATER DISTRICT
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532-00988-01	030029009000	723.77
532-02692-02	028009023000	2,030.97
532-05683-01	028009005000	841.09
532-06131-02	026061006000	419.60
532-13461-01	030029008000	666.64
532-14025-01	030029014000	240.70
539-08811-01	026070020000	332.29
539-10549-00	026076003000	662.16
540-00722-01	026028025000	1,952.98
540-01007-03	026019063000	1,934.25
540-01061-02	028037001000	534.37
540-01062-02	028037001000	739.94
540-01063-02	028037001000	534.61
540-01065-02	028037001000	331.74
540-01067-02	028037011000	2,051.37
540-01079-01	028019012000	2,058.12
540-05067-02	028037010000	716.86
540-07069-02	028037001000	338.20
540-07900-01	028045013000	615.89
540-13351-01	028049001000	598.60
541-01125-01	028029013000	581.84
541-09815-00	032006009000	789.65
542-01595-00	032021044000	129.38
542-04358-00	032011051000	717.04
542-07289-01	032013004000	1,037.41
543-01370-00	028022006000	2,216.95
543-05076-00	028028021000	1,022.35
543-06897-00	028030016000	786.39
544-01417-00	028031024000	721.79
544-01424-01	028031051000	720.51
544-01464-01	028048008000	493.22
544-01465-01	028047013000	126.75
544-01466-00	028047015000	355.05
544-01480-02	028041030000	133.46
544-02414-01	028029021000	244.44
544-03629-01	028032024000	334.75
544-04235-00	028041020000	240.89
544-07127-00	028047014000	166.42
545-01530-00	028020002000	2,032.69
545-01549-02	028036026000	717.98
545-01552-00	028034007000	495.28

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DELINQUENCIES TO PLACE ON THE COUNTY TAX ROLLS - FY 2023-24
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545-01565-00	028019025000	244.70
545-01574-00	028019046000	3,274.96
545-01582-00	028017025000	357.68
545-01585-02	028001026000	5,045.98
545-04625-00	028021006000	1,082.55
545-05456-00	028020029000	992.94
550-01596-02	032019048000	241.13
550-01678-00	030016018000	806.70
550-01685-00	030016026000	516.93
550-03187-01	034035042000	590.79
550-05512-00	030019008000	475.73
550-06877-01	032005030000	2,785.78
550-10177-01	032005030000	213.27
551-07953-00	057014037000	144.09
551-08419-05	057014031000	1,244.09
551-08433-04	057014027000	791.31
551-09311-02	057013010000	1,244.09
551-09855-04	057014023000	1,244.09
560-07611-00	024019015000	1,332.60
560-07628-01	024020001000	219.41
560-07680-01	024024001000	367.95
560-07727-01	024025005000	122.21
560-07750-00	024026030000	600.82
560-07790-00	024027018000	121.88
560-13803-00	024026009000	716.87
560-14756-00	024012040000	131.38
570-01715-01	030013029000	717.24
570-01900-01	034006004000	932.57
570-02342-00	034010005000	766.75
571-08176-02	066019028000	631.89
571-08187-00	066019018000	631.89
571-08194-01	066020016000	1,244.09
571-08198-04	066014012000	1,244.09
571-08237-05	066018021000	1,244.09
571-08240-04	066017011000	1,290.16
571-08254-03	066025041000	1,244.09
571-08272-00	066028013000	210.63
571-10699-05	066026017000	1,244.09
574-01885-05	034040018000	581.84
574-05445-00	034040024000	260.25
574-12332-03	034029022000	716.86

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DELINQUENCIES TO PLACE ON THE COUNTY TAX ROLLS - FY 2023-24
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575-01795-02	030006011000	1,054.58
575-02594-01	030026014000	785.82
575-03011-01	030006013000	811.03
575-04288-01	030007007000	797.68
575-04349-01	030010037000	723.32
575-13973-02	030007030000	765.84
575-14909-01	030010037000	766.90
580-02298-01	034048001000	1,380.21
580-04583-00	034049004000	1,174.72
580-08484-01	034047035000	313.64
580-12454-00	034062005000	336.56
580-12865-00	034064004000	2,000.61
590-01926-04	066037012000	1,244.09
590-01929-00	066036002000	1,041.31
590-02361-01	066043001000	1,244.09
590-02362-00	066042009000	631.89
590-02369-05	066041018000	2,460.84
590-02460-00	066042004000	1,244.09
590-03158-04	066037004000	1,244.09
590-03177-05	066043013000	1,244.09
605-10512-01	048059011000	631.89
605-10916-00	048059004000	826.38
605-14826-00	048073003000	1,037.45
610-00905-00	071011010000	605.43
610-02078-02	072047002000	661.74
610-02522-05	072032007000	148.90
610-03117-02	071024004000	739.07
610-03544-00	072007012000	169.65
610-03682-00	070004014000	903.60
610-03894-00	072003008000	151.85
610-04042-01	072027018000	470.91
610-04074-00	071020011000	125.81
610-04645-01	072033001000	828.81
610-04711-01	071006001000	270.57
610-05137-00	071009022000	668.69
610-05290-00	071015009000	130.05
610-05620-00	071012009000	789.66
610-05981-00	072033004000	748.77
610-06503-01	071010008000	557.56
610-06566-02	071023006000	821.57
610-07010-00	071002003000	124.91

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610-07046-01	072008007000	612.11
610-07212-00	072008004000	776.88
610-07396-00	071012005000	263.50
610-08003-00	072034005000	280.21
610-09986-00	072028017000	140.23
610-10202-01	072017021000	349.85
610-10233-01	071013005000	270.45
610-11662-00	071027021000	308.90
610-12276-00	072037003000	230.49
610-12305-01	071017018000	759.46
610-12517-01	072035005000	305.35
610-12539-01	071027004000	105.27
610-12681-00	071024002000	178.40
610-12716-01	072022004000	707.32
610-12856-00	071017037000	652.54
610-12857-01	072020007000	666.32
610-13001-01	072026011000	491.60
611-02374-01	073041003000	625.77
611-02564-00	073035012000	400.79
611-02574-00	071005004000	739.89
611-02614-00	070011014000	258.96
611-02944-00	073039006000	365.36
611-03270-00	073026006000	556.87
611-04375-00	071002008000	550.93
611-04880-00	073039028000	295.60
611-05813-00	073041001000	257.62
611-06260-01	073038001000	718.73
611-06588-01	073039030000	1,102.85
611-06840-02	073037004000	554.59
611-07242-01	073025005000	361.09
611-07405-00	073036008000	271.48
611-08096-00	073025006000	319.77
611-08308-01	070006010000	361.71
611-08874-00	073033001000	602.17
611-08875-00	073033001000	597.57
611-09057-01	070006005000	1,112.86
611-09294-00	070003023000	136.35
611-09502-01	071007001000	522.46
611-10208-01	072029002000	703.25
611-10482-01	070005006000	144.03
611-11829-02	072031014000	639.70

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611-11849-02	071003005000	748.14
611-11957-00	073027051000	797.06
611-12081-01	073026027000	673.94
611-12420-00	073027044000	257.45
611-12879-00	073032024000	636.86
611-13908-02	072041007000	422.33
611-14051-06	072041012000	597.57
612-02022-01	070009030000	289.37
612-02060-01	070027035000	712.40
612-02504-00	073022005000	307.94
612-02567-00	070011001000	791.16
612-02694-01	070018020000	644.38
612-04700-00	070030022000	961.20
612-04812-01	070021037000	616.59
612-06250-01	070021022000	1,428.76
612-06605-01	070012001000	329.38
612-07051-01	073015016000	254.83
612-07086-01	070016022000	411.14
612-07968-00	070028028000	472.21
612-08105-01	070024054000	137.08
612-09501-00	070009009000	1,453.86
612-09937-00	070020048000	777.04
612-10290-00	070015013000	240.74
612-10354-00	070015008000	702.62
612-10960-01	070034007000	164.82
612-11037-01	070018037000	597.18
612-12433-00	073023014000	488.11
612-12653-01	070015026000	508.90
612-12694-00	070020013000	722.36
612-13341-01	070011029000	537.44
612-14262-01	070027029000	388.50
613-02046-04	070004017000	216.76
613-02063-00	070032019000	128.19
613-02125-00	070042007000	635.62
613-02392-00	070024005000	269.90
613-02450-00	070003031000	798.34
613-02782-01	070037009000	1,082.64
613-02794-00	070026033000	389.71
613-02815-02	050012017000	715.83
613-03492-00	070032030000	284.03
613-03667-01	070032003000	796.27

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613-04064-00	070026037000	125.68
613-04080-00	073002013000	250.43
613-04297-01	070040051000	1,343.22
613-04542-00	070030056000	862.53
613-05030-00	073019006000	812.71
613-06462-02	073013002000	295.40
613-06618-00	070042001000	122.11
613-06949-00	070033013000	276.80
613-07513-00	073015001000	826.52
613-09286-00	050010039000	976.57
613-09399-00	070026013000	473.76
613-09486-00	050010040000	149.90
613-09683-01	070026029000	741.18
613-09785-00	070038028000	111.85
613-10205-02	073001005000	879.98
613-11852-04	070031048000	346.41
613-11945-00	070042015000	1,173.35
613-12035-01	070033024000	150.26
613-12227-00	070003030000	1,359.76
613-12242-00	070031019000	812.23
613-12995-00	070038030000	262.20
613-13820-05	073013005000	644.10
613-14098-03	070038036000	596.70
613-15110-00	070039007000	333.22
614-00685-00	074025030000	871.54
614-01203-00	074006034000	2,359.01
614-03077-03	074017001000	1,651.01
614-03309-01	074006031000	343.23
614-03488-03	074020011000	2,187.58
614-03672-01	074008014000	1,812.03
614-03744-00	074007005000	1,732.46
614-03780-01	074005018000	913.83
614-03866-02	074025001000	1,785.89
614-05725-01	074005002000	341.74
614-06289-01	074006030000	185.14
614-06524-00	074029001000	362.59
614-06693-03	074011013000	751.75
614-07064-01	074006035000	1,366.70
614-08170-02	074012006000	1,798.12
614-09954-00	074032006000	331.28
614-11374-00	074019029000	935.93

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614-11382-00	074007007000	996.92
614-11838-00	074032003000	849.53
614-12043-00	074006025000	1,332.41
614-12551-00	074032015000	594.25
614-13132-02	074008032000	2,175.87
614-13521-02	074025013000	1,678.81
614-13541-01	074030024000	679.35
614-14173-02	074012010000	651.64
620-03464-00	050012052000	291.20
620-04156-05	050014014000	346.41
620-15022-00	050012051000	1,156.98
620-15023-00	050013002000	479.31
625-12664-01	073052042000	1,353.81
625-12815-02	073051026000	1,875.64
625-12944-00	073051008000	682.39
625-12952-01	073052027000	402.20
625-13062-02	073051004000	1,763.30
625-13647-02	073055008000	1,950.64
625-13649-02	073054025000	1,884.93
625-13736-00	073054062000	1,306.10
630-09808-00	046036047000	1,639.84
630-10991-00	046016055000	648.96
630-12367-02	073046022000	957.95
630-12608-01	073046041000	1,679.47
630-14838-01	073058001000	804.53
631-14461-00	048087007000	1,726.90
631-14468-01	048087004000	381.88
631-14472-01	048064010000	1,376.40
631-14482-01	048068008000	115.56
631-14487-03	048066015000	1,397.23
631-14492-01	048068016000	773.25
631-14520-01	048019068000	5,800.33
631-14536-03	048019054000	1,037.45
711-02143-04	061031023000	1,635.02
711-02149-04	061031020000	252.57
711-02163-01	061028001000	815.04
711-02322-01	061028003000	1,581.38
711-02950-05	061031025000	2,584.54
711-02962-06	061030014000	733.84
711-04454-00	061029005000	1,689.15
711-04703-01	061038003000	750.02

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711-04917-04	061033011000	2,006.36
711-05306-01	061031013000	1,892.41
711-05331-00	061032022000	3,258.97
711-06419-01	061027012000	1,679.52
711-08151-00	061043005000	1,825.30
711-08438-00	061031030000	2,044.93
711-08587-02	061036014000	1,099.34
711-08695-01	061042008000	2,349.12
711-08738-01	061042011000	513.88
711-08761-02	061036014000	1,429.36
711-08786-02	061036014000	1,107.53
711-09048-00	061043003000	382.36
711-09246-01	061043012000	1,692.60
711-09430-03	061031005000	1,727.93
711-11967-00	061025026000	497.48
711-13120-01	061065023000	1,253.91
711-13692-00	061067005000	1,371.07
711-13776-00	061067012000	333.79
711-14079-02	061068002000	1,690.35
712-00496-01	061004015000	724.08
712-02183-00	055021007000	899.53
712-02242-03	055015010000	254.41
712-03293-00	061001020000	288.16
712-03418-00	055006016000	659.72
712-03587-01	061006018000	217.34
712-04458-00	061009014000	390.44
712-05196-00	055005002000	242.28
712-05401-00	055045023000	1,260.58
712-05442-01	055030002000	139.07
712-07324-01	061002019000	450.34
712-07509-01	061013010000	183.50
712-07802-00	061005006000	187.33
712-08952-01	055021004000	700.59
712-08957-02	055045039000	662.04
712-09115-02	065023005000	770.45
712-09437-00	061011001000	686.26
712-10064-00	061004010000	357.06
712-10413-00	055045004000	484.93
712-12511-01	055037017000	648.25
712-13576-01	055022003000	284.92
713-13221-00	055083002000	1,708.53

CALAVERAS COUNTY WATER DISTRICT
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713-15026-01	055091003000	2,394.78
715-02205-00	065016006000	1,726.95
715-04907-00	067004020000	3,275.59
715-05702-01	067025003000	1,693.51
715-06113-01	065021005000	1,705.88
715-07563-01	067002001000	510.41
715-08018-01	065012006000	1,554.26
715-08585-01	065027001000	1,731.45
715-09321-01	055043012000	1,751.99
715-09466-02	065027008000	661.96
715-10443-01	065017008000	1,352.84
715-11761-01	055025012000	795.40
715-11894-01	065026004000	1,640.33
715-12023-00	055024015000	597.66
715-12195-00	065013009000	1,521.48
715-13179-01	065014005000	1,011.93
715-13916-01	067001004000	520.77
715-14172-02	067029007000	666.82
715-15113-00	065009012000	513.99
715-15152-00	067002014000	1,088.08
720-02553-02	064038003000	1,672.31
720-03459-03	098022003000	1,635.22
720-04738-00	064039006000	1,680.00
720-08412-01	098017011000	1,843.52
720-09991-00	098018008000	2,165.65
720-11437-01	098002011000	1,965.61
720-13616-01	098030009000	336.14
720-14296-00	098010007000	330.98
720-14315-02	064037009000	1,644.84
720-14592-01	064029017000	1,022.51
731-13401-00	061060013000	1,771.82
TOTAL:		376,377.67

RESOLUTION NO. 2023-

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CALAVERAS COUNTY WATER DISTRICT**

**REQUESTING DELINQUENT CHARGES BE PLACED ON
CALAVERAS COUNTY TAX ROLLS**

WHEREAS, there are delinquent and unpaid charges due the Calaveras County Water District; and

WHEREAS, Section 31701e of the California Water Code provides for the collection of such delinquencies on the County Tax Rolls.

NOW, THEREFORE, the CALAVERAS COUNTY BOARD OF DIRECTORS requests the Calaveras County Board of Supervisors and Auditor to include those delinquencies as referenced on Schedule A, attached hereto and made a part hereof, on the 2023-2024 Calaveras County Tax Bills.

PASSED AND ADOPTED this 9th day of August, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Scott Ratterman, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

Item 3d

Agenda Item

DATE: August 9, 2023

TO: Board of Directors

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Receive and File the Governance Planning Letter from Richardson & Company LLP for the Audit of the Fiscal Year Ending June 30, 2023

RECOMMENDED ACTION:

Receive and File the Governance Planning Letter from Richardson & Company LLP for the Audit of the Fiscal Year Ending June 30, 2023.

SUMMARY:

The District's auditors, Richardson & Company LLP, are beginning the audit process for the Fiscal Year ending June 30, 2023. The attached Governance Planning Letter provides communication about the scope of the audit to the body in charge (Board of Directors) of governance during planning as required by audit standards. Richardson & Company used a different approach in prior years to make this communication, which was to provide the engagement letter to the Board member they contacted for their fraud interview since it the engagement letter had all the necessary communications.

However, new audit guidelines changed the requirement to disclose what our auditors consider to be risks of misstatement that they will use to plan extended audit procedures and other disclosures. Richardson & Company now uses the format their audit guide provides. This is a routine disclosure from our auditors given to the Board at the start of the audit which outlines the audit scope as required by audit standards.

Staff recommends the Board of Directors accept and file the Governance Planning Letter from Richardson & Company LLP, dated July 28, 2023.

FINANCIAL CONSIDERATIONS:

None at this time.

Attachment: Richardson & Company LLP Governance Planning Letter, July 28, 2023



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

To the Board of Directors
Calaveras County Water District
San Andreas, California

We are engaged to audit the financial statements of the business type activities, each major fund and the fiduciary funds of the Calaveras County Water District (the District) for the year ended June 30, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated February 16, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions to the Pension Plan, Schedule of Changes in the Net OPEB Liability and Related Ratios and Schedule of Contributions to the OPEB Plan, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on Combining Schedule of Fiduciary Net Position – Assessment District Custodial Funds, Combining Schedule of Changes in Fiduciary Net Position – Assessment District Custodial Funds and Debt Service Coverage Ratios – Water and Sewer Funds, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, which

To the Board of Directors
Calaveras County Water District
Page two

supplement(s) the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our auditing planning, which are risks audit standards indicate should be considered as part of audit planning.

- Cutoff of revenues and expenditures/expenses.
- Override of internal controls.

We expect to begin our audit on approximately July 11, 2023 and issue our report on approximately October 30, 2023. Brian Nash is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Directors and management of District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Richardson & Company, LLP

July 28, 2023

Item 4a

Agenda Item

DATE: August 9, 2023

TO: Board of Directors

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Update/Discussion Regarding the Cost of Service Study for the Proposed Water and Wastewater Rates and the Proposition 218 Public Hearing

RECOMMENDED ACTION:

Update/Discussion Regarding the Cost of Service Study for the Proposed Water and Wastewater Rates and the Proposition 218 Public Hearing.

SUMMARY:

The District's current water and wastewater five-year rate plan was adopted on May 23, 2018, and runs through July 15, 2023. It is recommended practice that the District's rate plan be reviewed at least every five years to determine the adequacy of the existing rates to support the District's operating and capital programs. The District engaged the services of IB Consulting, Inc. to perform a Cost of Service and Financial Analysis Study for the water and wastewater utilities. The following tracks the progress of that effort:

Introduction:

October 12, 2022 - Habib Isaac, Principal and Managing Partner of IB Consulting, presented an overview of the Cost of Service and Financial Analysis study to the Board. He reviewed the objectives of a Cost-of-Service study, as well as the steps and processes required during the rate study process. He also discussed Proposition 218 and the impact recent court cases have had on rate design.

Five-Year Water and Wastewater Financial Analysis Models:

April 28, 2023 - Mr. Isaac presented the preliminary water and wastewater five-year financial analysis models to the Finance Committee. The Finance Committee recommended that the models be presented to the Board.

May 3, 2023 – Mr. Isaac presented the five-year analysis to the Board. The Board provided feedback and staff collaborated with the consultants to address their questions, with a particular focus on strategies to reduce the year one revenue shortfall.

May 24, 2023 - The updated financial models were presented to the Board along with a discussion of the District's debt service coverage requirements and other key factors of the year one revenue shortfall. The Board agreed in concept with the models and

directed staff to conduct a rate workshop, including proposed rate designs, on July 12.

Cost-of-Service and Rate Design:

July 12, 2023 – Mr. Isaac presented the water and wastewater Cost-of-Service and Rate Design to the Board. The Board agreed with the proposed rate designs and directed staff to begin the Proposition 218 noticing process and schedule a Proposition 218 Public Hearing for September 13, 2023, at 1:00 pm.

July 25, 2023 – Proposition 218 notices were mailed to every District property owner. Proposition 218 requires a 45-day noticing period. A mailing date of July 25 provides a 50-day noticing period prior to the public rate hearing on September 13.

July 24 - 28, 2023 – The Proposition 218 notice was posted on the District's website, along with the proposed rates, a sample protest letter, past Board meeting agenda items, a town hall meeting schedule, district financial information, and the Draft Cost-of-Service Study. More information, including a FAQ, will be added when available.

Next Steps:

Public Outreach –

Staff and Board members will continue to engage customers and public organizations to inform them of the proposed water and wastewater rate increases. Staff will also use traditional media and social media sources to provide informational updates about the process. Additionally, staff and Board members will conduct a series of community meetings in August in conjunction with the District's rate consultant.

- Ebbetts Pass – Monday, August 14 at 5:30 pm. Ebbetts Pass Fire District
- Copperopolis – Wednesday, August 16 at 5:30 pm. Copperopolis Armory
- Valley Springs – Thursday August 17 at 5:30 pm. Jenny Lind Veterans Memorial
- West Point – TBD

Public Hearing –

September 27, 2023, at 1:00 pm. District Boardroom, 120 Toma Court, San Andreas

Due to an issue with the mailing service, the Public Hearing has been moved to September 27, 2023 to allow for proper notification to our customers. The Board will consider all protests against the proposed water and wastewater rate changes. If a majority of the affected property owners file protests, the proposed rate changes will not be imposed. If there is not a majority protest and the Board approves the proposed rates, the water and wastewater rate changes will take effect on November 16, 2023, and will be adjusted each year on July 16 per the proposed rate schedule.

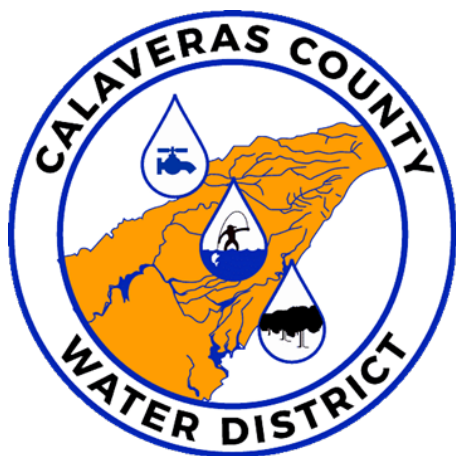
FINANCIAL CONSIDERATIONS:

None at this time.

Attachment: Calaveras County Water District 2023 Cost-of-Service Study

Public Hearing
September 27, 2023

*Calaveras County Water District
2023 Cost-of-Service Study*



B CONSULTING

IB Consulting, LLC

31938 Temecula Parkway, Suite A #350

Temecula, CA. 92592

Calaveras County Water District – 2023 Cost-of-Service Study

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Executive Summary

The Calaveras County Water District (District) is a local public agency that provides water and wastewater services to customers in portions of Calaveras County in the Central Sierra Nevada foothills in the northeastern part of the State. CCWD boundaries encompass approximately 1,037 square miles of land, ranging from the San Joaquin Valley at its western edge to the Sierra Nevada Mountains in the east. The District must collect sufficient revenues from its customers to pay the costs to (1) prudently operate and maintain each of its two utilities (2) build, renew, replace, and upgrade its infrastructure, and (3) ensure a prudent reserve of funds.

The District collects rate revenues designed to ensure that each customer pays their fair share of their total use of the District's systems. This Cost-of-Service Study is intended to (1) establish the total projected cost for each system over a five-year period (the financial plan); and (2) allocate those costs among customers in a way that ensures that each customer pays its fair share of those costs in compliance with California Constitution Article XIII D, section 6, also known as Proposition 218 (the rate structure).

The District's most recent 5-year rate schedule was adopted in May 2018, with rate schedules from Fiscal Year 2018-19 (FY 2019) through FY 2023. The District selected IB Consulting to conduct a comprehensive cost-of-service analysis to establish rates for the District's water and wastewater systems for the 5-year period from FY 2024 through FY 2028 (Rate Setting Period). That analysis is set forth below.

Water Utility Summary

Financial Plan

Updating the water utility's long-term financial plan and performing a comprehensive cost-of-service analysis is a prudent business practice to ensure the District can fully fund its revenue needs through FY 2028 and beyond. The first step in reviewing and updating water rates is to thoroughly check the financial health of the District's water utility. Based on a financial review of the water utility at current rates, the District is projected to end FY 2024 with an operating deficit of -\$2.2M, which will grow to approximately -\$5.1M by FY 2028. In addition, the District's outstanding debt obligations require debt service coverage equal to 125% of the annual debt payments, which would not be satisfied in FY 2024 without any rate adjustments. Separate from operating expenses, the water utility has significant capital projects over the next five years totaling \$55.3M, which does not encompass all capital projects. Through multiple reviews by District staff, non-critical projects that were originally scheduled during the Rate Setting Period have been deferred and removed.

The District has an existing loan with \$18.6M of available funding remaining to support the planned capital projects, with the balance of funding coming from reserves. However, without rate increases, reserves would be depleted by FY 2026. The proposed financial plan generates an additional \$42M in rate revenue, phased in over the Rate Setting Period. In addition, a new debt issuance is proposed to occur in FY 2025, providing additional proceeds of \$16.5M to cover the capital expenses through FY 2027 and a portion of FY 2028. The new debt issue and related proceeds will allow rate revenue to increase more slowly over time and fund a majority of capital on a Pay-As-You-Go (PAYGO) basis by FY 2028.

The total proposed debt issue, covering both water and wastewater utilities, is expected to equal \$22.5M, with \$16.5M for the water utility and \$6M for the wastewater utility. The debt financing assumes a 20-year term at a 5% annual interest rate, with a 2% issuance cost.

Calaveras County Water District – 2023 Cost-of-Service Study

Rate Structure

The District's water rate structure has both fixed and variable components. The fixed component includes a base fixed charge and a separate R&R charge that goes directly to the District's capital needs. Both fixed charges vary by meter size and are charged to all customers.

Variable rates differ by customer class due to variations in their use of the system and, therefore the costs to serve those customer classes. Single-Family customers are currently subject to a four-tiered rate structure, charged in Hundred Cubic Feet¹ (HCF) increments. All other customer classes pay their proportionate share of costs through uniform rates per HCF.

The detailed cost-of-service analysis within this report includes adjustments to the existing rate structure. The proposed fixed charges will still recover a majority of the District's revenue requirements (75% fixed cost recovery); however, the R&R component will no longer be a separate dedicated charge. This will allow the District to use those funds for capital, debt payments related to capital, and to satisfy the debt service coverage requirements. Residential tiers will reduce from four tiers to a three-tiered rate structure reflecting water usage characteristics throughout the year (Tier 1 = winter average [15 hcf], Tier 2 = summer average [30 hcf], and Tier 3 = greater than Tier 2).

Due to the broad spectrum of possible commercial uses within the Non-Residential category, the Non-Residential rate structure will maintain a uniform rate to ensure equity between accounts within the customer class. Similarly, Irrigation will also maintain a uniform rate as tiered rates would require additional data related to the amount of irrigable area served by each meter.

By adopting the proposed financial plan and approving rates through FY 2028, the water utility will generate positive net income above operating expenses, cover its system reinvestments and exceed its minimum reserve requirement by FY 2028.

The proposed rates have been incorporated into a Proposition 218 Notice and mailed to each customer. A Public Hearing is scheduled for September 27, 2023, on the proposed rates identified in Table 1 and Table 2. If there is no majority protest, and the Board of Directors approves this Cost-of-Service study and the proposed rates, then the proposed rates for FY 2024 will go into effect on November 16, 2023, with subsequent adjustments occurring each July 16 thereafter.

Table 1: Proposed Bi-Monthly Water Fixed Charges

Total Fixed Meter Charges (\$/Bi-Month)					
Meter Size	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5/8"	\$136.03	\$160.52	\$186.21	\$216.01	\$248.42
3/4"	\$191.20	\$225.62	\$261.72	\$303.60	\$349.14
1"	\$301.54	\$355.82	\$412.76	\$478.81	\$550.64
1 1/2"	\$577.39	\$681.33	\$790.35	\$916.81	\$1,054.34
2"	\$908.41	\$1,071.93	\$1,243.44	\$1,442.40	\$1,658.76
3"	\$1,791.13	\$2,113.54	\$2,451.71	\$2,843.99	\$3,270.59
4"	\$2,784.19	\$3,285.35	\$3,811.01	\$4,420.78	\$5,083.90
6"	\$5,542.69	\$6,540.38	\$7,586.85	\$8,800.75	\$10,120.87
8"	\$8,852.89	\$10,446.42	\$12,117.85	\$14,056.71	\$16,165.22

¹ 1 HCF = 748 gallons

Calaveras County Water District – 2023 Cost-of-Service Study

Table 2: Proposed Variable Water Rates

Variable Rates (\$/HCF)						
Customer Class	Tier Definitions (HCF)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential						
Tier 1	0 - 15	\$2.07	\$2.45	\$2.85	\$3.31	\$3.81
Tier 2	16 - 30	\$2.25	\$2.66	\$3.09	\$3.59	\$4.13
Tier 3	>30	\$2.49	\$2.94	\$3.42	\$3.97	\$4.57
Non-Residential	Uniform	\$2.29	\$2.71	\$3.15	\$3.66	\$4.21
Irrigation	Uniform	\$2.27	\$2.68	\$3.11	\$3.61	\$4.16

Wastewater Utility Summary

Based on a financial review of the wastewater utility at current rates, the District will cover operating expenses and generate positive net income through FY 2027, with a projected deficit in FY 2028. However, net annual operating income alone cannot cover the capital spending needs for system reinvestment. Therefore, additional rate revenue is needed to fund system reinvestment and build up reserves to satisfy the utility's minimum reserve requirements. The proposed financial plan and recommended adjustments would generate an additional \$16M over the Rate Setting Period, and the proposed FY 2025 debt issuance would provide \$6M in new money to fund capital costs in FY 2025 and a portion in FY 2026. The proposed financial plan would leverage debt to fund capital in the short-term while rate revenue increases through a phase-in approach to cover the capital spending needs on a PAYGO by FY 2027.

The District's existing wastewater rate structure consists of flat monthly fixed charges to residential customers for each dwelling unit. Commercial customers are also charged a monthly fixed charge per Equivalent Dwelling Unit (EDU).

The proposed wastewater rates derived within this report include a slight restructuring of commercial wastewater rates, where the rate per EDU will be equivalent to the Residential rate. The assignment of EDUs to each commercial account will remain the same. The recommended wastewater rates are included within the Proposition 218 Notice, and a Public Hearing is scheduled for September 27, 2023, on the proposed rates identified in Table 3. If there is not a majority protest, proposed rates for FY 2024 will go into effect on November 16, 2023, with subsequent adjustments occurring each July 16 thereafter.

Table 3: Proposed Wastewater Rates

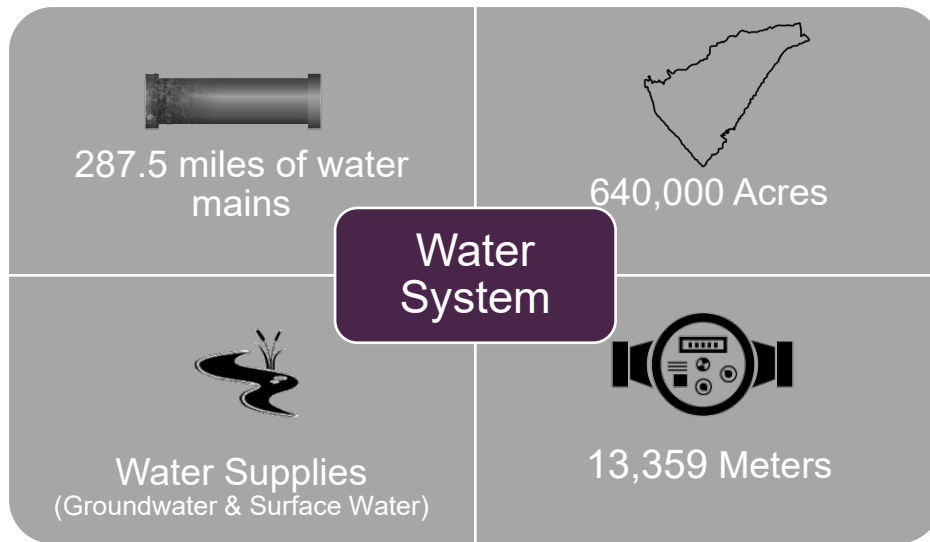
Total Fixed Charges (\$/Bi-Month/EDU)					
Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential	\$239.39	\$272.90	\$311.09	\$354.64	\$365.26
Non-Residential	\$239.39	\$272.90	\$311.09	\$354.64	\$365.26

Water Utility

Water System

The District provides water from groundwater wells and the Mokelumne, Calaveras, and Stanislaus rivers to six service areas ranging in elevation from 200 feet to over 6,000 feet. The District water facilities also include 287.5 miles of water mains, 18 pump stations, six treatment facilities, and 27 treated water storage tanks with approximately 13,359 service connections.

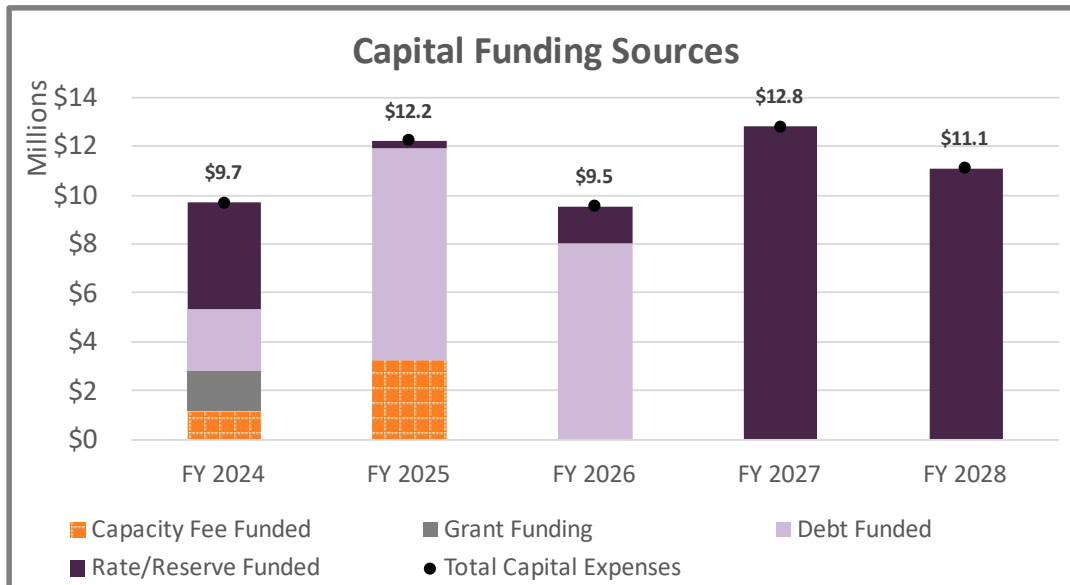
Figure 1: District Water System



The District developed a detailed Capital Improvement Plan (CIP) through FY 2028 that continues a contribution to system reinvestment that outpaces the annual depreciation of capital assets and totals approximately \$55.3M over the Rate Setting Period. The District plans to fund these capital projects through grants, capacity fee receipts, debt proceeds, and rates/reserves. Figure 2 shows the District's CIP through FY 2028 with existing funding sources.

Calaveras County Water District – 2023 Cost-of-Service Study

Figure 2: Water Capital Improvement Plan



Customers

The District serves 13,359 water meters, with over 95% of accounts classified as residential. Table 4 provides a summary of accounts by meter size.

Table 4: Water Meters by Meter Size

Meter Size	Residential	Non-Residential	Irrigation	Total
5/8"	12,767	385	79	13,231
3/4"	2	1	0	3
1"	8	56	15	79
1 1/2"	1	16	6	23
2"	0	16	5	21
3"	0	2	0	2
Total	12,778	476	105	13,359

The existing rate structure consists of a base bi-monthly fixed meter charge, an R&R fixed charge for capital spending, and variable rates that vary by customer class, with Residential subject to a four-tiered rate structure. Current bi-monthly fixed charges are identified in Table 5 and Table 6, followed by variable rates shown in Table 7.

Calaveras County Water District – 2023 Cost-of-Service Study

Table 5: FY 2023 Bi-Monthly Base Fixed Water Charges

Base Fixed Meter Charges (\$/Bi-Month)	
Meter Size	Existing
5/8"	\$85.79
3/4"	\$128.69
1"	\$214.49
1 1/2"	\$428.95
2"	\$686.33
3"	\$1,372.66
4"	\$2,144.79
6"	\$4,289.50
8"	\$6,172.00

Table 6: FY 2023 Bi-Monthly R&R Fixed Water Charges

R&R Fixed Meter Charges (\$/Bi-Month)	
Meter Size	Existing
5/8"	\$34.56
3/4"	\$51.84
1"	\$86.40
1 1/2"	\$172.82
2"	\$276.50
3"	\$553.00
4"	\$864.06
6"	\$1,728.00
8"	\$3,456.00

Calaveras County Water District – 2023 Cost-of-Service Study

Table 7: FY 2023 Variable Water Rates

Variable Rates (\$/HCF)	
Customer	Existing
Residential	
Tier 1	\$1.17
Tier 2	\$1.22
Tier 3	\$1.68
Tier 4	\$1.90
Non-Residential	\$1.57
Irrigation	\$1.91

Financial Plan Overview – Water Utility

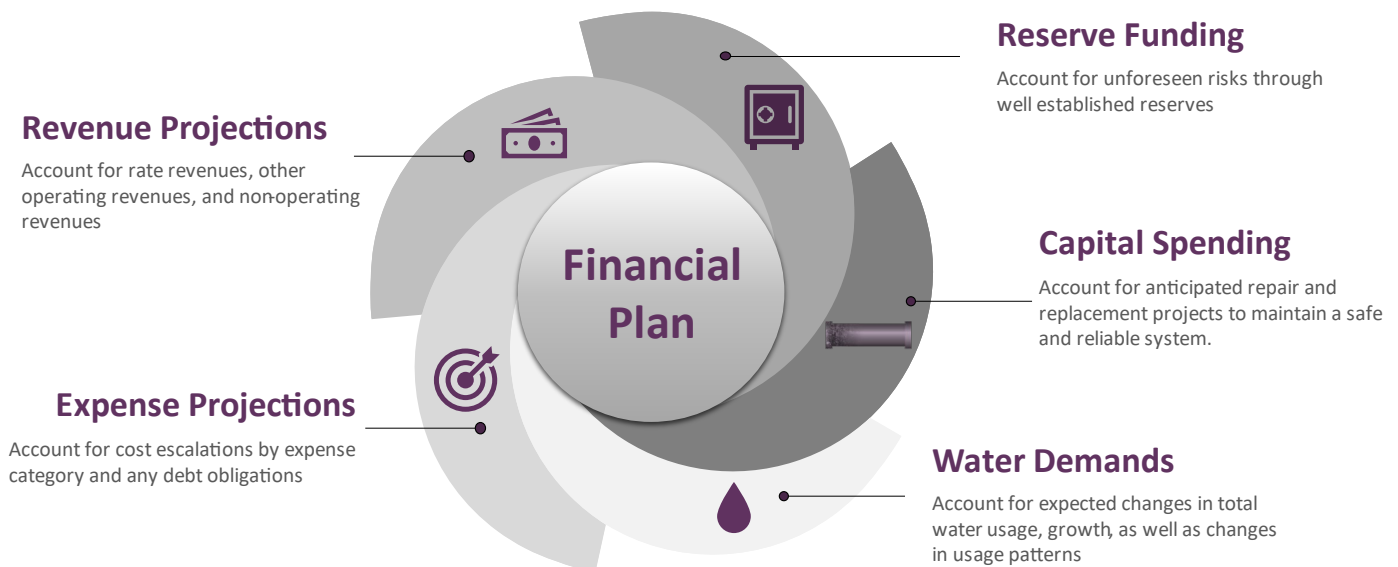
Financial Planning

Financial planning incorporates numerous considerations, including projecting revenues and forecasting expected costs using various inflationary adjustments. Utilities also need to account for changes in water demand driven by variations in weather, changes to water supplies and water availability, state mandates, growth, and economic factors. In addition, system maintenance and reinvestment, reserves, and debt service requirements all influence the revenues needed in future years. Therefore, a comprehensive financial plan reviews the following:

- 1) Historical water sales and consumption patterns to determine an appropriate usage level for projecting future water demands.
- 2) Operational costs that may change over the planning period because of inflation, unique circumstances of the agency, new expenditures added to meet strategic goals, state mandates, or changes in operations.
- 3) Multi-year system improvement needs and scheduling based on priority. This review also considers available funding sources to complete projects, such as PAYGO, grants, loans, and debt financing.
- 4) Reserve funding to meet adopted reserve policies. The goal is to generate adequate cash on hand to mitigate financial risks related to operating cashflow needs, unexpected increases in expenses, shortages in system reinvestment, and mitigating potential system failures.

Figure 3 illustrates the key elements when developing a long-term financial plan.

Figure 3: Financial Plan Key Elements



Calaveras County Water District – 2023 Cost-of-Service Study

Financial Planning Assumptions

Developing a long-term financial plan requires an understanding of the District’s financial position by evaluating existing revenue streams, ongoing expenses, how those expenses will change over time, existing debt requirements, and reserve policies. With these considerations, certain assumptions are required for projecting revenues, expenses, and expected ending fund balances. Through discussions with staff and their understanding of historical budget data and future obligations, Table 8 identifies assumptions for forecasting revenues. Table 9 details the number of accounts by meter size, and Table 10 identifies projected usage by customer class and tier. For forecasting revenues, our analysis assumes no growth in accounts as a conservative assumption, so projected revenues do not rely on development to occur.

Table 8: Assumptions for Forecasting Revenues

Key Assumptions	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue Escalation					
Non-Inflated	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Rate Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Reserve Interest	1.5%	1.5%	1.5%	1.5%	1.5%
Account Growth					
Residential	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Residential	0.0%	0.0%	0.0%	0.0%	0.0%
Irrigation	0.0%	0.0%	0.0%	0.0%	0.0%
Water Sales					
Customer Usage (HCF)	1,628,790	1,628,790	1,628,790	1,628,790	1,628,790
Customer Usage (AF)	3,739	3,739	3,739	3,739	3,739

Table 9: Accounts by Meter Size – FY 2024 through FY 2028

Customer Accounts	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
All Meters					
Meter Size					
5/8"	13,231	13,231	13,231	13,231	13,231
3/4"	3	3	3	3	3
1"	79	79	79	79	79
1 1/2"	23	23	23	23	23
2"	21	21	21	21	21
3"	2	2	2	2	2
4"	0	0	0	0	0
6"	0	0	0	0	0
8"	0	0	0	0	0
Total All Meters	13,359	13,359	13,359	13,359	13,359

Calaveras County Water District – 2023 Cost-of-Service Study

Table 10: Projected Consumption (HCF) – FY 2024 through FY 2028

Consumption by Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential					
Tier 1	444,543	444,543	444,543	444,543	444,543
Tier 2	673,122	673,122	673,122	673,122	673,122
Tier 3	159,501	159,501	159,501	159,501	159,501
Tier 4	87,561	87,561	87,561	87,561	87,561
Subtotal Residential Consumption (HCF)	1,364,727	1,364,727	1,364,727	1,364,727	1,364,727
Non-Residential	144,435	144,435	144,435	144,435	144,435
Irrigation	119,628	119,628	119,628	119,628	119,628
Total Consumption by Customer Class (HCF)	1,628,790	1,628,790	1,628,790	1,628,790	1,628,790

Table 11 identifies assumptions used for forecasting increases in expenses over the Rate Setting Period.

Table 11: Assumptions for Forecasting Expense Requirements²

Key Assumptions	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Expenditure Escalation					
Benefits	3.0%	3.0%	3.0%	3.0%	3.0%
Capital Construction	7.2%	3.9%	3.9%	3.9%	3.9%
Energy Costs	5.0%	5.0%	5.0%	5.0%	5.0%
General Costs	5.6%	3.5%	3.5%	3.5%	3.5%
Non-Inflated	0.0%	0.0%	0.0%	0.0%	0.0%
Retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salaries	5.0%	5.0%	5.0%	5.0%	5.0%
Purchased Water	5.0%	5.0%	5.0%	5.0%	5.0%
Treatment	5.0%	5.0%	5.0%	5.0%	5.0%

Current Financial Position

Revenues

Based on the forecasting assumptions, fixed revenues were calculated using account data by meter size (Table 9) and existing fixed charges (Table 5 and Table 6). Variable revenues were calculated using existing variable rates (Table 7) and projected total water sales by customer class (Table 10). Table 12 shows the calculated rate revenues through the Rate Setting Period. Table 13 summarizes calculated rate revenues from Table 12 and other operating and non-rate revenues available through the Rate Setting Period with projections rounded to the nearest thousands.

² Capital Construction inflation and General Costs for FY 2024 were increased to 7.2% and 5.6%, respectively, to account for recent increases due to inflation. Outer years reduce to 3.9% and 3.5%, reflecting the 5-year average of the Engineering News-Record – Construction Cost index and the San Francisco Area Consumer Price Index, respectively.

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Table 12: Water Calculated Rate Revenues

Fixed Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Fixed Charge					
Residential	\$6,586,099	\$6,586,099	\$6,586,099	\$6,586,099	\$6,586,099
Non-Residential	\$394,554	\$394,554	\$394,554	\$394,554	\$394,554
Irrigation	\$96,001	\$96,001	\$96,001	\$96,001	\$96,001
Total Base Fixed Charge	\$7,076,654	\$7,076,654	\$7,076,654	\$7,076,654	\$7,076,654
R&R Fixed Charges					
Residential	\$2,653,171	\$2,653,171	\$2,653,171	\$2,653,171	\$2,653,171
Non-Residential	\$158,946	\$158,946	\$158,946	\$158,946	\$158,946
Irrigation	\$38,674	\$38,674	\$38,674	\$38,674	\$38,674
Total R&R Fixed Charges	\$2,850,791	\$2,850,791	\$2,850,791	\$2,850,791	\$2,850,791
Variable Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential					
Tier 1	\$520,115	\$520,115	\$520,115	\$520,115	\$520,115
Tier 2	\$821,209	\$821,209	\$821,209	\$821,209	\$821,209
Tier 3	\$267,962	\$267,962	\$267,962	\$267,962	\$267,962
Tier 4	\$166,366	\$166,366	\$166,366	\$166,366	\$166,366
Residential Variable Revenue	\$1,775,652	\$1,775,652	\$1,775,652	\$1,775,652	\$1,775,652
Non-Residential					
	\$226,763	\$226,763	\$226,763	\$226,763	\$226,763
Irrigation					
	\$228,489	\$228,489	\$228,489	\$228,489	\$228,489
Total Variable Rate Revenue	\$2,230,904	\$2,230,904	\$2,230,904	\$2,230,904	\$2,230,904
Total Rate Revenue	\$12,158,349	\$12,158,349	\$12,158,349	\$12,158,349	\$12,158,349

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Table 13: Water Projected Revenues

Revenue Summary	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues					
Base Fixed Charge	\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000
R&R Fixed Charges	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000
Variable Revenues	\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000
Subtotal Rate Revenues	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000
Operating Revenues					
Water Sales - Fire Hydrant	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Account Establishment Fees	\$47,000	\$47,000	\$47,000	\$47,000	\$47,000
Delinquent Account Charge	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Backflow Certification Testing	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Install Water Meter	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Repair Labor/Materials	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Reimbursable Expense	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Other Operating Revenue	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Subtotal Operating Revenues	\$383,000	\$383,000	\$383,000	\$383,000	\$383,000
Other Revenues					
Rental Revenue	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000
Interest Income/CCWD Investments	\$103,000	\$44,000	\$44,000	\$44,000	\$44,000
Property Taxes	\$3,036,000	\$3,036,000	\$3,036,000	\$3,036,000	\$3,036,000
Standby Fees	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000
Power Sales - North Fork	\$453,000	\$453,000	\$453,000	\$453,000	\$453,000
Power Sales - New Hogan	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
Other Non-Operating Revenue	\$522,000	\$522,000	\$522,000	\$522,000	\$522,000
Subtotal Other Revenues	\$4,329,000	\$4,270,000	\$4,270,000	\$4,270,000	\$4,270,000
Total Revenues	\$16,871,000	\$16,812,000	\$16,812,000	\$16,812,000	\$16,812,000

Calaveras County Water District – 2023 Cost-of-Service Study

Expenses

The FY 2023 budget was used as the baseline expenses of the utility and adjusted in subsequent years based on the escalation factors shown in Table 11. Table 14 provides projected Operational & Maintenance (O&M) costs through the Rate Setting Period, with future projections (except for debt) rounded to the nearest thousands. Each O&M expense category includes detailed line-item expenditures that were discussed with staff to determine the appropriate escalation factor for forecasting how costs will increase over time.

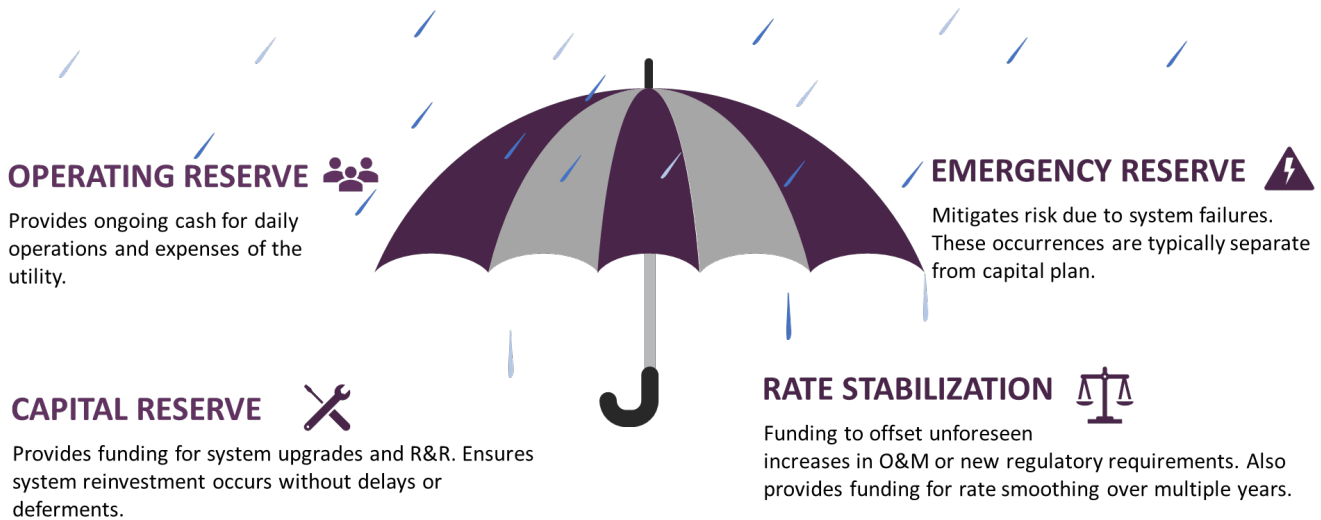
Table 14: Projected O&M Expenses

O&M Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Operating Expenses					
Non-Departmental (50)	\$1,069,000	\$1,118,000	\$1,169,000	\$1,223,000	\$1,279,000
Utility Services (54)	\$8,290,000	\$8,624,000	\$8,999,000	\$9,443,000	\$9,855,000
Utility Services (54) - Power & Chemicals	\$1,978,000	\$2,077,000	\$2,180,000	\$2,289,000	\$2,404,000
General Management (56)	\$1,008,000	\$1,055,000	\$1,103,000	\$1,155,000	\$1,208,000
Board of Directors (57)	\$134,000	\$143,000	\$148,000	\$153,000	\$158,000
Engineering/Technical Services (58)	\$1,223,000	\$1,279,000	\$1,338,000	\$1,399,000	\$1,463,000
Administrative Services (59)	\$1,551,000	\$1,482,000	\$1,548,000	\$1,616,000	\$1,688,000
Water Resources (60)	\$1,713,000	\$1,781,000	\$1,851,000	\$1,925,000	\$2,002,000
Subtotal Operating Expenses	\$16,966,000	\$17,559,000	\$18,336,000	\$19,203,000	\$20,057,000
Debt Service					
Series 2016 Water Revenue Bonds	\$101,144	\$101,134	\$101,099	\$101,138	\$101,051
Series 2019 Taxable Revenue Refunding Loan	\$322,031	\$314,513	\$306,994	\$298,806	\$290,640
Series 2021 Water Revenue COP	\$172,703	\$173,145	\$172,553	\$172,943	\$173,298
2022 Water CIP Loan	\$1,316,542	\$1,317,227	\$1,317,236	\$1,316,569	\$1,317,226
2020 VacCon Loan (VacCon Truck #1)	\$91,306	\$22,826	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)	\$90,472	\$90,479	\$45,236	\$0	\$0
SEWD (New Hogan)	\$55,751	\$55,752	\$0	\$0	\$0
New/Proposed Debt	\$0	\$0	\$0	\$0	\$0
Subtotal Debt Service	\$2,149,949	\$2,075,076	\$1,943,118	\$1,889,456	\$1,882,215
Total Expenses	\$19,115,949	\$19,634,076	\$20,279,118	\$21,092,456	\$21,939,215

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Reserves

Figure 4: Water Utility Reserves



Established reserves include Operating, Capital, Rate Stabilization, and Emergency. These reserves help mitigate risks to the utility by ensuring sufficient cash is on hand for daily operations and cover funding for annual system improvements. In addition, these reserves help smooth rates and mitigate rate spikes due to emergencies or above-average system costs. Table 15 summarizes the minimum reserve requirements and ideal targets of each reserve.

Table 15: Reserve Requirements and Targets

Reserve	Minimum Requirement	Reserve Target
Operating	90 days of operating expenses	120 days of operating expenses
Capital	1 Year of Depreciation average	Two years of CIP costs based on 5-year average
Rate Stabilization	10% of Operating Revenues	N/A
Emergency	3% of System Assets	5% of System Assets

As of July 1, 2022, the reserve balance equaled approximately \$17.5M.

Financial Outlook at Existing Rates

Calculating revenue using existing rates and projecting expenses helps determine the current financial health of the utility. Revenues from current rates will not cover operating expenses. In addition, capital spending towards repair & replacement would require using reserves as the primary funding source once the remaining debt proceeds are expended, which is not sustainable. Table 16 forecasts existing revenues and expenses through the Rate Setting Period. Table 17 identifies reserve transfers and reserve activity, with projected FY 2024 starting reserve balances shown for each reserve.

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Table 16: Water Financial Plan at Existing Rates

Revenue		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues						
Base Fixed Charge		\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000
R&R Fixed Charges	Table 12	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000
Variable Revenues		\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000
Total Rate Revenues		\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000
Projected Rate Revenues		\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000
Operating Revenues						
Water Sales - Fire Hydrant		\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Account Establishment Fees		\$47,000	\$47,000	\$47,000	\$47,000	\$47,000
Delinquent Account Charge		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Backflow Certification Testing	Table 13	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Install Water Meter		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Repair Labor/Materials		\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Reimbursable Expense		\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Other Operating Revenue		\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Subtotal Operating Revenues		\$383,000	\$383,000	\$383,000	\$383,000	\$383,000
Other Revenues						
Rental Revenue		\$61,000	\$61,000	\$61,000	\$61,000	\$61,000
Interest Income/CCWD Investments		\$103,000	\$44,000	\$44,000	\$44,000	\$44,000
Property Taxes		\$3,036,000	\$3,036,000	\$3,036,000	\$3,036,000	\$3,036,000
Standby Fees	Table 13	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000
Power Sales - North Fork		\$453,000	\$453,000	\$453,000	\$453,000	\$453,000
Power Sales - New Hogan		\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
Other Non-Operating Revenue		\$522,000	\$522,000	\$522,000	\$522,000	\$522,000
Subtotal Other Revenues		\$4,329,000	\$4,270,000	\$4,270,000	\$4,270,000	\$4,270,000
Total Revenues		\$16,871,000	\$16,812,000	\$16,812,000	\$16,812,000	\$16,812,000
O&M Expenses						
Operating Expenses						
Non-Departmental (50)		\$1,069,000	\$1,118,000	\$1,169,000	\$1,223,000	\$1,279,000
Utility Services (54)		\$8,290,000	\$8,624,000	\$8,999,000	\$9,443,000	\$9,855,000
Utility Services (54) - Power & Chemicals		\$1,978,000	\$2,077,000	\$2,180,000	\$2,289,000	\$2,404,000
General Management (56)		\$1,008,000	\$1,055,000	\$1,103,000	\$1,155,000	\$1,208,000
Board of Directors (57)	Table 14	\$134,000	\$143,000	\$148,000	\$153,000	\$158,000
Engineering/Technical Services (58)		\$1,223,000	\$1,279,000	\$1,338,000	\$1,399,000	\$1,463,000
Administrative Services (59)		\$1,551,000	\$1,482,000	\$1,548,000	\$1,616,000	\$1,688,000
Water Resources (60)		\$1,713,000	\$1,781,000	\$1,851,000	\$1,925,000	\$2,002,000
Subtotal Operating Expenses		\$16,966,000	\$17,559,000	\$18,336,000	\$19,203,000	\$20,057,000
Debt Service						
Series 2016 Water Revenue Bonds		\$101,144	\$101,134	\$101,099	\$101,138	\$101,051
Series 2019 Taxable Revenue Refunding Loan		\$322,031	\$314,513	\$306,994	\$298,806	\$290,640
Series 2021 Water Revenue COP		\$172,703	\$173,145	\$172,553	\$172,943	\$173,298
2022 Water CIP Loan	Table 14	\$1,316,542	\$1,317,227	\$1,317,236	\$1,316,569	\$1,317,226
2020 VacCon Loan (VacCon Truck #1)		\$91,306	\$22,826	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)		\$90,472	\$90,479	\$45,236	\$0	\$0
SEWD (New Hogan)		\$55,751	\$55,752	\$0	\$0	\$0
New/Proposed Debt		\$0	\$0	\$0	\$0	\$0
Subtotal Debt Service		\$2,149,949	\$2,075,076	\$1,943,118	\$1,889,456	\$1,882,215
Total Expenses		\$19,115,949	\$19,634,076	\$20,279,118	\$21,092,456	\$21,939,215
Net Cashflow		(\$2,244,949)	(\$2,822,076)	(\$3,467,118)	(\$4,280,456)	(\$5,127,215)

Calaveras County Water District – 2023 Cost-of-Service Study

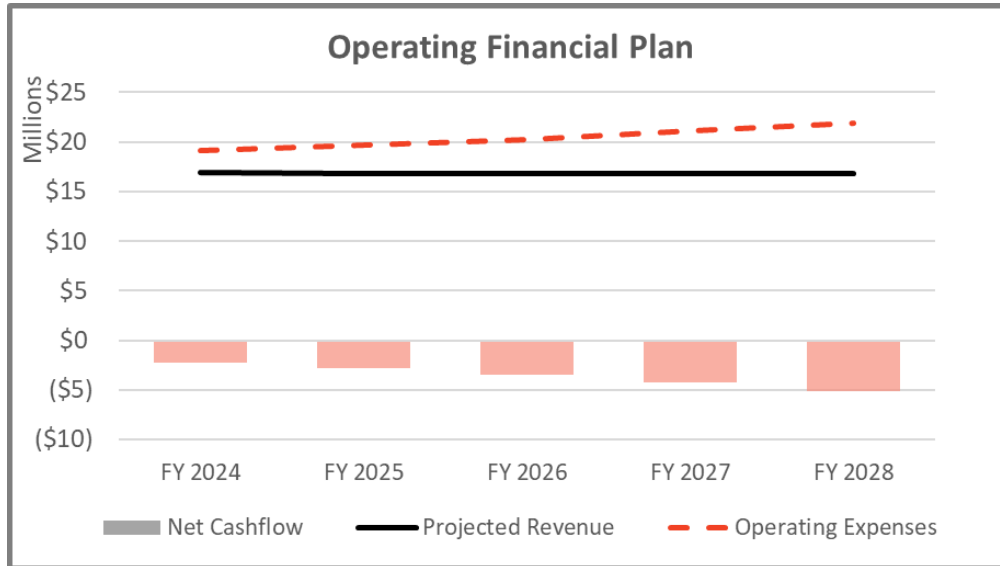
Table 17: Water – Transfers and Reserve Activity at Existing Rates

Operating Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$1,521,662	(\$723,287)	(\$3,545,363)	(\$7,012,481)	(\$11,292,937)
Transfers (Net Cashflow)	(\$2,244,949)	(\$2,822,076)	(\$3,467,118)	(\$4,280,456)	(\$5,127,215)
Ending Balance	(\$723,287)	(\$3,545,363)	(\$7,012,481)	(\$11,292,937)	(\$16,420,152)
Capital Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$5,418,037	\$1,148,102	\$836,807	(\$708,104)	(\$13,506,954)
<u>Plus:</u>					
New Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Sources & Uses					
Water CIP Loan Proceeds	\$2,000,000	\$8,613,557	\$8,000,000	\$0	\$0
USDA RD AMI/AMR Reimbursements	\$517,901	\$0	\$0	\$0	\$0
Grant Funding	\$1,700,000	\$0	\$0	\$0	\$0
Capacity Fee Revenue	\$1,150,000	\$3,272,553	\$0	\$0	\$0
<u>Less:</u>					
CIP	(\$9,686,715)	(\$12,212,181)	(\$9,544,910)	(\$12,798,851)	(\$11,085,240)
Subtotal Capital Reserve	\$1,099,223	\$822,031	(\$708,104)	(\$13,506,954)	(\$24,592,194)
Interest Earnings	\$48,879	\$14,776	\$0	\$0	\$0
Ending Balance	\$1,148,102	\$836,807	(\$708,104)	(\$13,506,954)	(\$24,592,194)
Rate Stabilization Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Direct transfers to/(from) Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0	\$0
Emergency Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000
Direct transfers to/(from) Emergency Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000
Ending Unrestricted Reserve Balance	\$3,344,815	\$211,443	(\$4,800,585)	(\$21,879,892)	(\$38,092,347)

Figure 5 illustrates the operating position of the utility, where O&M expenses are identified with the dashed red trendline, and the horizontal black trendline shows total revenues at existing rates. The bars represent the net operating income, with grey bars reflecting positive net income for capital spending and reserve funding and red bars reflecting an operating deficit absorbed by reserves.

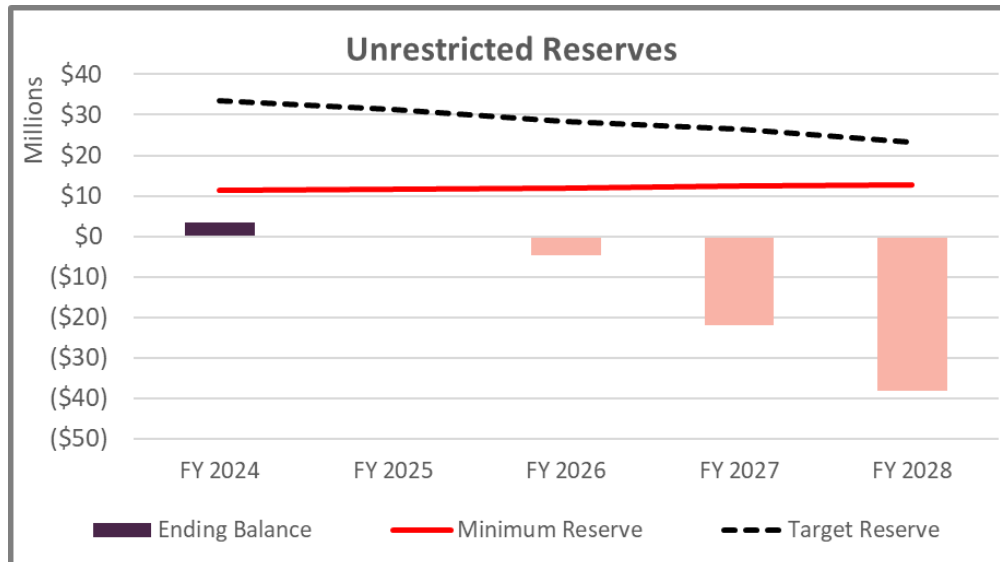
Calaveras County Water District – 2023 Cost-of-Service Study

Figure 5: Current Operating Financial Position



With capital spending of \$55.3M over the Rate Setting Period, as shown in Figure 2, reserves would be depleted and no capital funding would be available by FY 2026. Figure 6 reflects the projected ending balances of undesignated reserves after funding operating and capital projects. Unrestricted reserves include Operating, Capital, Rate Stabilization, and Emergency reserves.

Figure 6: Projected Ending Reserves at Existing Rates



Proposed Financial Plan – Water Utility

From our review of the utility's financial outlook at existing rates, a proposed financial plan is developed to fund the multi-year revenue requirements. The proposed financial plan generates approximately \$42M in additional revenue over the Rate Setting Period. The additional revenue generates positive net operating income starting in FY 2025 to go towards capital spending and satisfy reserve requirements. Table 18 forecasts projected revenues, **with annual revenue adjustments** and expenses through FY 2028, including \$16.5M in proposed debt. Table 19 identifies the projected FY 2024 total starting reserve balances, activity within each reserve (including net income transfer from Table 18, transfers between reserves, use of capacity fees, and annual CIP), and projected ending balances for each fiscal year of the Rate Setting Period.

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Table 18: Proposed Water Financial Plan

Revenue			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues							
Base Fixed Charge			\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000
R&R Fixed Charges	Table 12		\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000
Variable Revenues			\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000
Total Rate Revenues			\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000
Additional Revenue (from revenue adjustments):							
	Fiscal Year	Revenue Adjustment	Effective Month				
	FY 2024	22.0%	October	\$2,229,000	\$2,674,000	\$2,674,000	\$2,674,000
	FY 2025	18.0%	July		\$2,669,000	\$2,669,000	\$2,669,000
	FY 2026	16.0%	July			\$2,800,000	\$2,800,000
	FY 2027	16.0%	July				\$3,248,000
	FY 2028	15.0%	July				\$3,532,000
Total Additional Revenue			\$2,229,000	\$5,343,000	\$8,143,000	\$11,391,000	\$14,923,000
Projected Rate Revenues (including revenue adjustments)			\$14,388,000	\$17,502,000	\$20,302,000	\$23,550,000	\$27,082,000
Operating Revenues							
Water Sales - Fire Hydrant			\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Account Establishment Fees			\$47,000	\$47,000	\$47,000	\$47,000	\$47,000
Delinquent Account Charge			\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Backflow Certification Testing	Table 13		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Install Water Meter			\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Repair Labor/Materials			\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
Reimbursable Expense			\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Other Operating Revenue			\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Subtotal Operating Revenues			\$383,000	\$383,000	\$383,000	\$383,000	\$383,000
Other Revenues							
Rental Revenue			\$61,000	\$61,000	\$61,000	\$61,000	\$61,000
Interest Income/CCWD Investments			\$103,000	\$67,000	\$75,000	\$104,000	\$125,000
Property Taxes			\$3,036,000	\$3,036,000	\$3,036,000	\$3,036,000	\$3,036,000
Standby Fees	Table 13		\$96,000	\$96,000	\$96,000	\$96,000	\$96,000
Power Sales - North Fork			\$453,000	\$453,000	\$453,000	\$453,000	\$453,000
Power Sales - New Hogan			\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
Other Non-Operating Revenue			\$522,000	\$522,000	\$522,000	\$522,000	\$522,000
Subtotal Other Revenues			\$4,329,000	\$4,293,000	\$4,301,000	\$4,330,000	\$4,351,000
Total Revenues			\$19,100,000	\$22,178,000	\$24,986,000	\$28,263,000	\$31,816,000
O&M Expenses							
Operating Expenses							
Non-Departmental (50)			\$1,069,000	\$1,118,000	\$1,169,000	\$1,223,000	\$1,279,000
Utility Services (54)			\$8,290,000	\$8,624,000	\$8,999,000	\$9,443,000	\$9,855,000
Utility Services (54) - Power & Chemicals			\$1,978,000	\$2,077,000	\$2,180,000	\$2,289,000	\$2,404,000
General Management (56)	Table 14		\$1,008,000	\$1,055,000	\$1,103,000	\$1,155,000	\$1,208,000
Board of Directors (57)			\$134,000	\$143,000	\$148,000	\$153,000	\$158,000
Engineering/Technical Services (58)			\$1,223,000	\$1,279,000	\$1,338,000	\$1,399,000	\$1,463,000
Administrative Services (59)			\$1,551,000	\$1,482,000	\$1,548,000	\$1,616,000	\$1,688,000
Water Resources (60)			\$1,713,000	\$1,781,000	\$1,851,000	\$1,925,000	\$2,002,000
Subtotal Operating Expenses			\$16,966,000	\$17,559,000	\$18,336,000	\$19,203,000	\$20,057,000
Debt Service							
Series 2016 Water Revenue Bonds			\$101,144	\$101,134	\$101,099	\$101,138	\$101,051
Series 2019 Taxable Revenue Refunding Loan			\$322,031	\$314,513	\$306,994	\$298,806	\$290,640
Series 2021 Water Revenue COP			\$172,703	\$173,145	\$172,553	\$172,943	\$173,298
2022 Water CIP Loan	Table 14		\$1,316,542	\$1,317,227	\$1,317,236	\$1,316,569	\$1,317,226
2020 VacCon Loan (VacCon Truck #1)			\$91,306	\$22,826	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)			\$90,472	\$90,479	\$45,236	\$0	\$0
SEWD (New Hogan)			\$55,751	\$55,752	\$0	\$0	\$0
New/Proposed Debt			\$0	\$1,351,023	\$1,351,023	\$1,351,023	\$1,351,023
Subtotal Debt Service			\$2,149,949	\$3,426,099	\$3,294,141	\$3,240,479	\$3,233,238
Total Expenses			\$19,115,949	\$20,985,099	\$21,630,141	\$22,443,479	\$23,290,238
Net Cashflow			(\$15,949)	\$1,192,901	\$3,355,859	\$5,819,521	\$8,525,762

Calaveras County Water District – 2023 Cost-of-Service Study

Table 19: Water – Transfers and Reserves Activity through FY 2028

Operating Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$1,521,662	\$1,505,713	\$2,698,613	\$5,333,459	\$5,534,009
Transfers (Net Cashflow)	(\$15,949)	\$1,192,901	\$3,355,859	\$5,819,521	\$8,525,762
Sources & Uses					
Transfers from/(to) Capital Reserve	\$0	\$0	(\$721,013)	(\$5,618,972)	(\$8,316,972)
Ending Balance	\$1,505,713	\$2,698,613	\$5,333,459	\$5,534,009	\$5,742,798
Capital Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$5,418,037	\$1,148,102	\$17,460,557	\$16,892,388	\$9,912,046
<u>Plus:</u>					
Transfers from/(to) Operating Fund	\$0	\$0	\$721,013	\$5,618,972	\$8,316,972
New Debt Proceeds	\$0	\$16,500,000	\$0	\$0	\$0
Sources & Uses					
Water CIP Loan Proceeds	\$2,000,000	\$8,613,557	\$8,000,000	\$0	\$0
USDA RD AMI/AMR Reimbursements	\$517,901	\$0	\$0	\$0	\$0
Grant Funding	\$1,700,000	\$0	\$0	\$0	\$0
Capacity Fee Revenue	\$1,150,000	\$3,272,553	\$0	\$0	\$0
<u>Less:</u>					
CIP	(\$9,686,715)	(\$12,212,181)	(\$9,544,910)	(\$12,798,851)	(\$11,085,240)
Subtotal Capital Reserve	\$1,099,223	\$17,322,031	\$16,636,659	\$9,712,509	\$7,143,778
Interest Earnings	\$48,879	\$138,526	\$255,729	\$199,537	\$127,919
Ending Balance	\$1,148,102	\$17,460,557	\$16,892,388	\$9,912,046	\$7,271,697
Rate Stabilization Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Direct transfers to/(from) Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0	\$0
Emergency Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000
Direct transfers to/(from) Emergency Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000	\$2,920,000
Ending Unrestricted Reserve Balance	\$5,573,815	\$23,079,170	\$25,145,848	\$18,366,055	\$15,934,495

Calaveras County Water District – 2023 Cost-of-Service Study

The operating position based on the proposed financial plan is identified in Figure 7, including debt service coverage. To meet the debt coverage requirement in FY 2024, the District plans to buy down the principal with the available balance within the Rate Stabilization Reserve at the end of FY 2023, equal to \$520,000. Through this buy down and increasing rates, the District is projected to achieve a debt coverage ratio of 131%.

Figure 7: Water – Proposed Operating Position

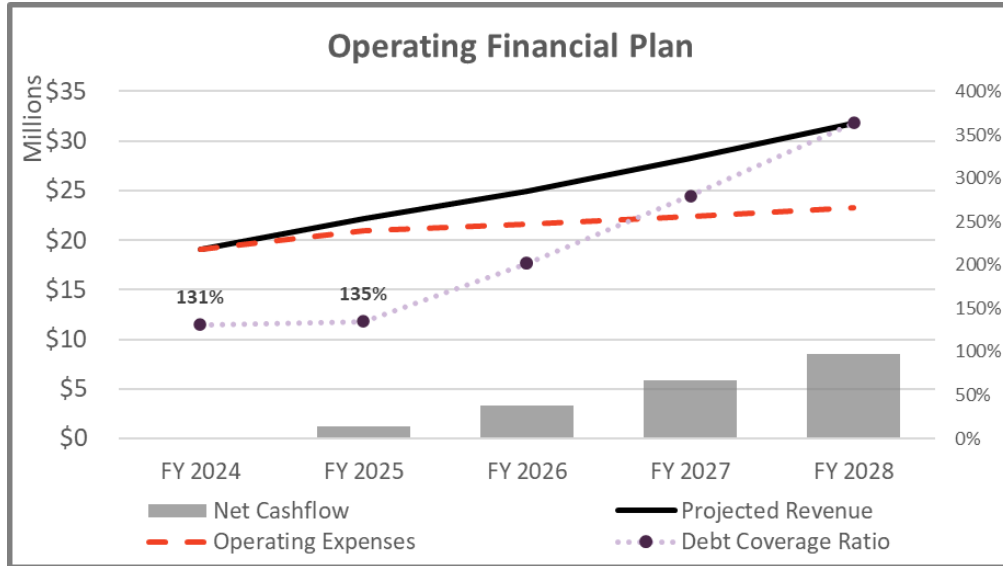
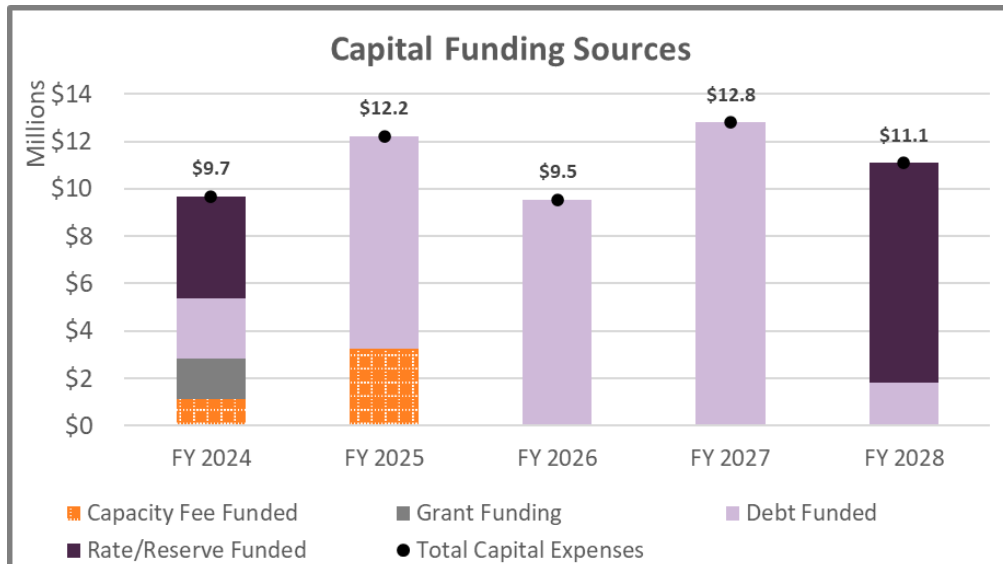


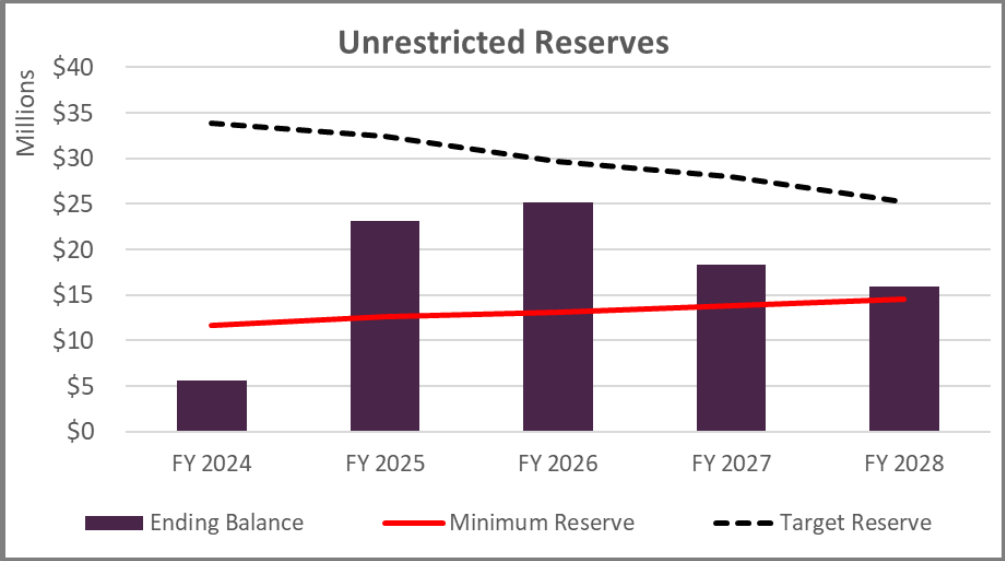
Figure 8 and Figure 9 shows the capital plan with funding sources, including \$16.5M in new debt proceeds, and projected ending reserve balances, respectively.

Figure 8: Water – Capital Improvement Plan with Funding Sources



Calaveras County Water District – 2023 Cost-of-Service Study

Figure 9: Water – Proposed Ending Reserves



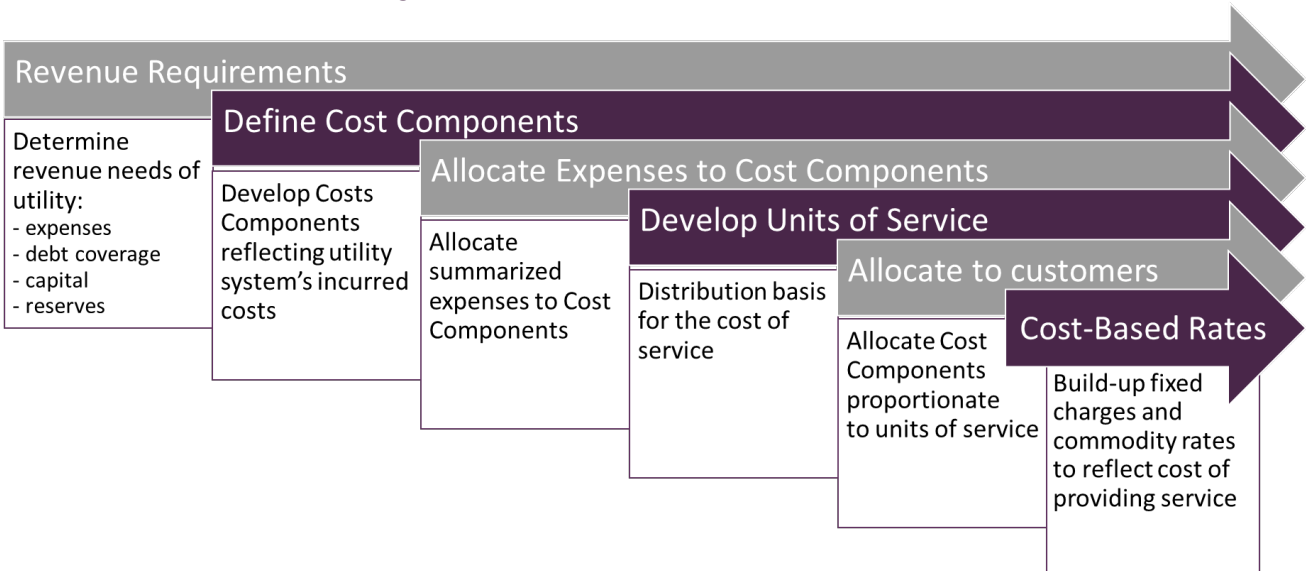
Cost-of-Service Analysis – Water Utility

Cost-of-Service Process

The next step in developing rates is to perform a cost-of-service analysis. This step develops proposed water rates that are cost-based and equitable. Meeting the requirements of Proposition 218 is of paramount importance in developing utility rates. Proposition 218 does not provide a particular methodology for establishing cost-based rates. This study and analysis herein allocate costs proportionately to each parcel served by the District and derives water rates that adhere to the cost-of-service provisions of Proposition 218.

Understanding how costs are incurred is important to determine the most appropriate way to recover them. The following graphic summarizes the cost-of-service process. This process allocates costs incurred to customer classes and tiers based on their proportional share. As a result, the proposed rates are cost-based and reflect the costs incurred to deliver water service to all customers.

Figure 10: Cost-of-Service Process



Revenue Requirements

With FY 2024 as the first year of the proposed rate schedule, revenue requirements are determined for FY 2024 and used for the cost-of-service. Revenue requirements include O&M expenses, available offsets from other operating and non-operating revenues, annual net income, and any mid-year adjustments if rates are implemented after the start of the fiscal year. The proposed revenue adjustments and corresponding rates collectively accumulate the necessary funding over the Rate Setting Period to fund total revenue requirements, including capital, while meeting minimum reserve requirements by FY 2028. The results of the financial plan analysis are summarized in Table 20 and represent the revenue required from rates over the Rate Setting Period.

Calaveras County Water District – 2023 Cost-of-Service Study

Table 20: Water Revenue Requirements

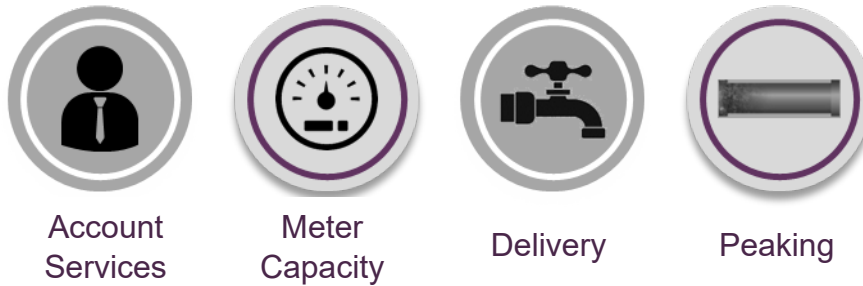
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue Requirements	Total	Total	Total	Total	Total
Operating Expenses					
Non-Departmental (50)	\$1,069,000	\$1,118,000	\$1,169,000	\$1,223,000	\$1,279,000
Utility Services (54)	\$8,290,000	\$8,624,000	\$8,999,000	\$9,443,000	\$9,855,000
Utility Services (54) - Power & Chemicals	\$1,978,000	\$2,077,000	\$2,180,000	\$2,289,000	\$2,404,000
General Management (56)	\$1,008,000	\$1,055,000	\$1,103,000	\$1,155,000	\$1,208,000
Board of Directors (57)	\$134,000	\$143,000	\$148,000	\$153,000	\$158,000
Engineering/Technical Services (58)	\$1,223,000	\$1,279,000	\$1,338,000	\$1,399,000	\$1,463,000
Administrative Services (59)	\$1,551,000	\$1,482,000	\$1,548,000	\$1,616,000	\$1,688,000
Water Resources (60)	\$1,713,000	\$1,781,000	\$1,851,000	\$1,925,000	\$2,002,000
Total Operating Expenses	\$16,966,000	\$17,559,000	\$18,336,000	\$19,203,000	\$20,057,000
Debt Service					
Series 2016 Water Revenue Bonds	\$101,144	\$101,134	\$101,099	\$101,138	\$101,051
Series 2019 Taxable Revenue Refunding Loan	\$322,031	\$314,513	\$306,994	\$298,806	\$290,640
Series 2021 Water Revenue COP	\$172,703	\$173,145	\$172,553	\$172,943	\$173,298
2022 Water CIP Loan	\$1,316,542	\$1,317,227	\$1,317,236	\$1,316,569	\$1,317,226
2020 VacCon Loan (VacCon Truck #1)	\$91,306	\$22,826	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)	\$90,472	\$90,479	\$45,236	\$0	\$0
SEWD (New Hogan)	\$55,751	\$55,752	\$0	\$0	\$0
New/Proposed Debt	\$0	\$1,351,023	\$1,351,023	\$1,351,023	\$1,351,023
Total Debt Service	\$2,149,949	\$3,426,099	\$3,294,141	\$3,240,479	\$3,233,238
Other Funding					
<i>Revenue Offsets</i>					
Operating Revenues	(\$383,000)	(\$383,000)	(\$383,000)	(\$383,000)	(\$383,000)
Other Revenues	(\$4,329,000)	(\$4,293,000)	(\$4,301,000)	(\$4,330,000)	(\$4,351,000)
Subtotal Revenue Offsets	(\$4,712,000)	(\$4,676,000)	(\$4,684,000)	(\$4,713,000)	(\$4,734,000)
<i>Adjustments</i>					
Reserve Funding	(\$15,949)	\$1,192,901	\$3,355,859	\$5,819,521	\$8,525,762
Adjustment for Mid-Year Increase	\$445,800	\$0	\$0	\$0	\$0
Subtotal Adjustments	\$429,851	\$1,192,901	\$3,355,859	\$5,819,521	\$8,525,762
Total Other Funding	(\$4,282,149.00)	(\$3,483,099)	(\$1,328,141)	\$1,106,521	\$3,791,762
Revenue Requirement from Rates	\$14,833,800	\$17,502,000	\$20,302,000	\$23,550,000	\$27,082,000

Calaveras County Water District – 2023 Cost-of-Service Study

Define Cost Components

The utility incurs costs to accommodate total water demand throughout the year, including water supply costs, treatment, operating expenses, and pumping, to name a few. Therefore, to determine the most appropriate way to recover the utility's expenses, cost components are identified to allocate expenses based on how they are incurred. The cost components shown in Figure 11 reflect the cost components used for this study.

Figure 11: Cost Components



Account Services – Fixed expenses that do not necessarily fluctuate based on usage or meter size.

Meter Capacity – O&M expenses, including executive staff, legal, professional services, and a portion of capital and reserves.

Delivery – Operating and capital expenses of the water system associated with conveying water to customers throughout the year. These costs tend to vary with the total water used.

Peaking – Expenses incurred to meet customer peak demands in excess of average day usage.

Allocate Expenses to Cost Components

When allocating expenses to the defined cost components, it is essential to have a sound basis on why an expense was allocated to a certain fixed cost component versus a variable cost component or split between fixed and variable. The distribution of expenses to the cost components should be straightforward to ensure the method of apportionment is **understandable** and easily **correlates to how expenses are incurred**. A description of each expense category is identified on the next page.

Calaveras County Water District – 2023 Cost-of-Service Study

O&M Expense Categories:

Non-Departmental: General expenses associated with the District as a whole, including office supplies, insurance, financial services, legal, professional services, and other miscellaneous expenses.

Utility Services: Costs associated with the daily operation of the water system and related facilities, including capital outlay, lab testing, fuel, tools, and vehicles.

Utility Services – Power & Chemicals: Costs associated with the pumping and treatment of water from the District's water sources, including energy and chemicals.

General Management: Personnel and legal costs of the District.

Board of Directors: Board of Directors stipends, benefits, training, supplies, and travel expenses.

Engineering/Technical Services: Costs associated with Engineering and Information Technology, such as personnel, supplies, training, computers, software, hardware, and contract services.

Administrative Services: Administrative expenses associated with the District as a whole, including executive staff, IT, maintenance contracts, accounting, and professional services, and other miscellaneous expenses.

Water Resources: Costs associated with overseeing water supplies, such as, personnel and maintenance of reservoirs, pump stations, dams, and wells.

Calaveras County Water District – 2023 Cost-of-Service Study

Table 21 summarizes the percent allocation of O&M revenue requirements to the cost components, and Table 22 uses the percent allocations in Table 21 to allocate expenses in dollars to each cost component.

Table 21: O&M Expense Allocation to Cost Components (%)

Operating Expenses	Methodology / Allocation Basis	Account Services	Meter Capacity	Delivery	Peaking	Total
Non-Departmental (50)	Specific	100.0%	0.0%	0.0%	0.0%	100.0%
Utility Services (54)	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
Utility Services (54) - Power & Chemicals	Specific	0.0%	0.0%	0.0%	100.0%	100.0%
General Management (56)	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
Board of Directors (57)	Specific	100.0%	0.0%	0.0%	0.0%	100.0%
Engineering/Technical Services (58)	Specific	0.0%	0.0%	100.0%	0.0%	100.0%
Administrative Services (59)	Specific	100.0%	0.0%	0.0%	0.0%	100.0%
Water Resources (60)	Specific	0.0%	0.0%	100.0%	0.0%	100.0%

Table 22: O&M Expense Allocation to Cost Components (\$)

Operating Expenses	Methodology / Allocation Basis	Account Services	Meter Capacity	Delivery	Peaking	Total
Non-Departmental (50)	Specific	\$1,069,000	\$0	\$0	\$0	\$1,069,000
Utility Services (54)	Specific	\$0	\$8,290,000	\$0	\$0	\$8,290,000
Utility Services (54) - Power & Chemicals	Specific	\$0	\$0	\$0	\$1,978,000	\$1,978,000
General Management (56)	Specific	\$0	\$1,008,000	\$0	\$0	\$1,008,000
Board of Directors (57)	Specific	\$134,000	\$0	\$0	\$0	\$134,000
Engineering/Technical Services (58)	Specific	\$0	\$0	\$1,223,000	\$0	\$1,223,000
Administrative Services (59)	Specific	\$1,551,000	\$0	\$0	\$0	\$1,551,000
Water Resources (60)	Specific	\$0	\$0	\$1,713,000	\$0	\$1,713,000
Total Allocation		\$2,754,000	\$9,298,000	\$2,936,000	\$1,978,000	\$16,966,000
O&M Allocation (%)		16.2%	54.8%	17.3%	11.7%	100.0%

Calaveras County Water District – 2023 Cost-of-Service Study

The District's debt was allocated to Meter Capacity because the debt is used for capital improvements of the water system, and Meter Capacity is a fixed cost recovery component that reflects the demand each meter places on the water system. Table 23 identifies the percent allocation of the debt expense to the cost components, and Table 24 reflects the debt expense in dollars. Once any of the debts retire, the savings will go toward capital spending

Table 23: Water Debt Allocation to Cost Components (%)

Debt Service	Methodology / Allocation Basis	Account Services	Meter Capacity	Delivery	Peaking	Total
Series 2016 Water Revenue Bonds	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
Series 2019 Taxable Revenue Refunding Loan	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
Series 2021 Water Revenue COP	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
2022 Water CIP Loan	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
2020 VacCon Loan (VacCon Truck #1)	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
2020 VacCon Loan (VacCon Truck #2)	Specific	0.0%	100.0%	0.0%	0.0%	100.0%
SEWD (New Hogan)	Specific	0.0%	100.0%	0.0%	0.0%	100.0%

Table 24: Water Debt Allocation to Cost Components (\$)

Debt Service	Methodology / Allocation Basis	Account Services	Meter Capacity	Delivery	Peaking	Total
Series 2016 Water Revenue Bonds	Specific	\$0	\$101,144	\$0	\$0	\$101,144
Series 2019 Taxable Revenue Refunding Loan	Specific	\$0	\$322,031	\$0	\$0	\$322,031
Series 2021 Water Revenue COP	Specific	\$0	\$172,703	\$0	\$0	\$172,703
2022 Water CIP Loan	Specific	\$0	\$1,316,542	\$0	\$0	\$1,316,542
2020 VacCon Loan (VacCon Truck #1)	Specific	\$0	\$91,306	\$0	\$0	\$91,306
2020 VacCon Loan (VacCon Truck #2)	Specific	\$0	\$90,472	\$0	\$0	\$90,472
SEWD (New Hogan)	Specific	\$0	\$55,751	\$0	\$0	\$55,751
Total Allocation		\$0	\$2,149,949	\$0	\$0	\$2,149,949

Calaveras County Water District – 2023 Cost-of-Service Study

Other Funding includes other operating and non-operating revenues, reserve funding, and mid-year adjustment when proposed rates are implemented after the start of the fiscal year. The mid-year adjustment annualizes the proposed revenue adjustment to account for the time elapsed before new rates take effect to connect to the annual units of service used for deriving rates. All items under "Other Funding" are allocated based on O&M percentages derived in Table 22 to allocate revenue offsets and reserve funding proportionately to the cost components. Table 25 summarizes the percent allocation to the cost components, and Table 26 uses the percent allocations in Table 25 to allocate expenses in dollars to each cost component. Table 27 summarizes the revenue requirement derived in Table 20 by cost component.

Table 25: Other Funding to Cost Components (%)

Other Funding	Methodology / Allocation Basis	Account Services	Meter Capacity	Delivery	Peaking	Total
<i>Revenue Offsets</i>						
Operating Revenues	O&M Allocation	16.2%	54.8%	17.3%	11.7%	100.0%
Other Revenues	O&M Allocation	16.2%	54.8%	17.3%	11.7%	100.0%
<i>Adjustments</i>						
Reserve Funding	O&M Allocation	16.2%	54.8%	17.3%	11.7%	100.0%
Adjustment for Mid-Year Increase	O&M Allocation	16.2%	54.8%	17.3%	11.7%	100.0%

Table 26: Other Funding Allocation to Cost Components (\$)

Other Funding	Methodology / Allocation Basis	Account Services	Meter Capacity	Delivery	Peaking	Total
<i>Revenue Offsets</i>						
Operating Revenues	O&M Allocation	(\$62,170)	(\$209,898)	(\$66,279)	(\$44,652)	(\$383,000)
Other Revenues	O&M Allocation	(\$702,703)	(\$2,372,453)	(\$749,142)	(\$504,701)	(\$4,329,000)
<i>Adjustments</i>						
Reserve Funding	O&M Allocation	(\$2,589)	(\$8,741)	(\$2,760)	(\$1,859)	(\$15,949)
Adjustment for Mid-Year Increase	O&M Allocation	\$72,364	\$244,315	\$77,147	\$51,974	\$445,800
Total Allocation		(\$695,098)	(\$2,346,777)	(\$741,034)	(\$499,239)	(\$4,282,149)

Table 27: FY 2024 Water Cost-of-Service Requirements by Cost Component

Revenue Requirement	Account Services	Meter Capacity	Delivery	Peaking	Total
Operating	\$2,754,000	\$9,298,000	\$2,936,000	\$1,978,000	\$16,966,000
Debt Service	\$0	\$2,149,949	\$0	\$0	\$2,149,949
Other Funding	(\$695,098)	(\$2,346,777)	(\$741,034)	(\$499,239)	(\$4,282,149)
COS Requirement	\$2,058,902	\$9,101,172	\$2,194,966	\$1,478,761	\$14,833,800

Rate Design – Water Utility

Develop Units of Service

Unit rates for each cost component are derived by spreading the corresponding revenue requirements over appropriate units of service (distribution basis). This approach provides a clear connection between costs incurred and the proportionate share attributable to each customer class, corresponding tier, and customer account. When designing rates, the most critical component is connecting costs to the proposed rates, resulting in a cost-based rate structure that complies with Proposition 218. The previous section summarized costs by expense category and then allocated to cost components based on how each cost is incurred. The next step in designing rates is to allocate each cost component to customers in relation to their use of the system and facilities. The method of apportionment considers each customer's share of system costs and is reflected by the units of service used to equitably distribute the cost components to each customer account. The distribution basis varies by cost component and includes total accounts, Meter Equivalents (MEs), which reflect demand placed on the system based on meter size, total water sales, and usage by tier.

In Table 28, each meter size was assigned an equivalency factor using the flow characteristics of a 5/8" meter. Based on the District's meter inventory, the safe maximum operating flow capacity for these meter types, as identified in the AWWA M1 Manual, 6th Edition, Table B-2, was used for determining meter equivalencies. The safe maximum operating flow capacity for each meter was divided by the 5/8" meters' safe operating flow capacity of 20 gpm to determine the equivalent meter ratio. In other words; the calculations convert all larger-sized meters to an equivalent number of 5/8" meters based on the safe operating flow capacity of 20 gpm. The Capacity Ratio represents the potential flow through each meter size compared to the flow through the base 5/8" meter to establish parity between meter sizes. Total MEs are determined by multiplying the number of meters by the Capacity Ratio and then multiplying the result by the billing periods in a year (6 billing periods)³. Table 28 summarizes the units of service related to Total Annual Bills and Annual MEs.

Table 28: Accounts and Meter Equivalents

Meter Size	AWWA Capacity (gpm)	Capacity Ratio	Number of Accounts	Meter Equivalents
	[A]	[B] = A ÷ 20	[C]	[D] = B x C
5/8"	20	1.00	13,231	13,231
3/4"	30	1.50	3	5
1"	50	2.50	79	198
1 1/2"	100	5.00	23	115
2"	160	8.00	21	168
3"	320	16.00	2	32
Total			13,359	13,748
Annual Units (Total x 6 bills)			80,154	82,488

³ The District bills customers on a bi-monthly basis; therefore, there are 6 billing periods during the fiscal year.

Calaveras County Water District – 2023 Cost-of-Service Study

Total usage by customer class and tier must be known to derive the units of service for allocating variable costs. Table 29 provides the projected usage for FY 2024 from Table 8 and the peak bi-monthly usage by customer class.

Table 29: Projected Usage by Customer Class (HCF)

Customer Class / Tier	All Usage (HCF)	Peak Bi-Monthly Usage (HCF)
Residential	1,364,727	328,781
Non-Residential	144,435	36,040
Irrigation	119,628	29,250
Total	1,628,790	394,072

Table 30 provides the projected usage for FY 2024 and the peak bi-monthly usage, broken out by customer class and proposed tiers for Residential.

Table 30: Projected Usage by Customer Class and Tier (HCF)

Customer Class & Tier	Tier Definitions (HCF)	Projected Usage (HCF)	Peak Bi-Monthly Usage (HCF)
Residential			
Tier 1	0 - 15	588,538	112,243
Tier 2	16 - 30	276,121	65,556
Tier 3	>30	500,068	150,982
Non-Residential	Uniform	144,435	36,040
Irrigation	Uniform	119,628	29,250
Total		1,628,790	394,072

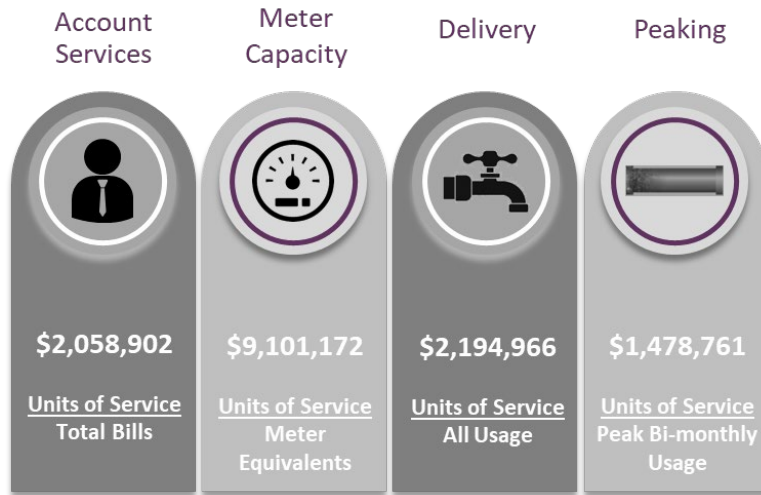
Table 30 identifies the tiered usage for Residential based on the revised tiered allotments. The Tier 1 allotment for the residential customer class is based on the lowest winter usage period, primarily comprised of indoor use, as outdoor watering needs are limited in the winter. Residential Tier 2 covers the maximum billing period usage per dwelling unit equal to 30 HCF, and Tier 3 captures all remaining usage over Tier 2.

The tiered usage characteristics will be used to further apportion the total variable costs allocated to the residential customer class to the corresponding tiers. Allocating variable costs to customer classes first, then to tiers, ensures each customer class is only recovering its proportionate share of costs. The proposed Non-Residential and Irrigation rate structure reflects a uniform rate that captures each customer class's proportional share of the revenue requirements over its corresponding usage. A uniform rate is recommended for Non-Residential to enhance equity between accounts within the customer class due to the broad spectrum of commercial uses that vary substantially with water needs that would not fit into one tiered rate structure applied to all. Irrigation is also structured as a uniform rate because the landscape areas would need to be known for structuring appropriate tiered rates.

Calaveras County Water District – 2023 Cost-of-Service Study

With the units of service shown in Table 28 and Table 30, we can select the appropriate distribution basis for each cost component. Figure 12 identifies the total revenue requirements by cost component from Table 27 and the corresponding units of service.

Figure 12: Distribution Basis and Units of Service by Cost Component



Using the FY 2024 revenue requirements, the cost-of-service allocates expenses to customers based on the service demands that each places on the system (cost causation). This approach ensures that each customer proportionately shares in the financial obligation of the water utility. For the following unit rate computations for each cost component, unit rates were rounded up to the nearest penny.

Fixed Cost Recovery

Account Services

Each customer incurs Account Services costs regardless of the type of land use, meter size, or total amount of water used. These costs should be spread equally across all accounts. This is achieved by using the distribution basis of Total Bills. Total Bills are determined by multiplying the total accounts by the number of billing periods over the fiscal year (6 billing periods). Therefore, the revenue requirement for Account Services is apportioned based on the Total Bills (Table 28) to determine the bi-monthly unit cost-of-service shown in Table 31.

Table 31: FY 2024 Account Services Bi-Monthly Unit Rate

Account Services Component Unit Rate	
Revenue Requirement	\$2,058,902
÷ Total Bills	80,154
Bi-Monthly Unit Rate	\$25.69

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Meter Capacity

The Meter Capacity Component includes operational costs, debt, and a portion of system-wide operations capital and reserve funding. The revenue requirement for Meter Capacity is apportioned based on meter size. Larger-sized meters can generate a greater demand on the system from the amount of potential water flow that may pass through the meter in gpm. The revenue requirement for Meter Capacity is apportioned to meter size as represented by total annual MEs, as shown in Table 32.

Table 32: FY 2024 Meter Capacity Bi-Monthly Unit Rate

Meter Capacity Component Unit Rate	
Revenue Requirement	\$9,101,172
÷ Total ME's	82,488
Bi-Monthly Unit Rate	\$110.34

Variable Cost Recovery

The remaining cost components are recovered through the variable rates. The proposed variable rate structure includes tiers for Residential and a uniform rate for Non-Residential and Irrigation.

Delivery

Delivery costs are incurred based on the total volume of water produced and delivered to customers throughout the year. Therefore, the revenue requirement for Delivery is apportioned based on the projected total usage identified in Table 30 to determine the unit cost-of-service, irrespective of tier, as shown in Table 33.

Table 33: FY 2024 Delivery Cost Unit Rate per HCF

Delivery Component Unit Rate	
Revenue Requirement	\$2,194,966
÷ All Usage	1,628,790
Unit Rate	\$1.35

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Peaking

Peaking costs are incurred not only based on the total volume of water produced and delivered but also as a function of the peaking characteristics of tiers. Therefore, the revenue requirement for Peaking is first allocated to each customer class based on the peak bi-monthly usage in Table 29, and the results are shown in Table 34. Table 35 takes the Peaking cost allocated to Residential and further apportions the costs to the corresponding tiers using the peak bi-monthly usage in Table 30.

Table 34: FY 2024 Peaking Allocation to Customer Classes

Customer Class	Peak Bi-Monthly Usage	% Allocation	Revenue Requirement
Residential	328,781	83.4%	\$1,233,759
Non-Residential	36,040	9.1%	\$135,243
Irrigation	29,250	7.4%	\$109,760
Total	394,072	100.0%	\$1,478,761

Table 35: FY 2024 Peaking Unit Rate by Customer Class and Tier

Customer Class	Tier Allotments (HCF)	Projected Usage [A]	Peak Bi-Monthly Usage [B]	% Allocation [C] = B as a %	Revenue Requirement [D] = Table 49 x C	Unit Rate [E] = D ÷ A
Residential						
Tier 1	0 - 15	588,538	112,243	34.1%	\$421,195	\$0.72
Tier 2	16 - 30	276,121	65,556	19.9%	\$246,002	\$0.90
Tier 3	>30	500,068	150,982	45.9%	\$566,562	\$1.14
		1,364,727	328,781	100%	\$1,233,759	
Non-Residential	9,999,999	144,435	36,040	100.0%	\$135,243	\$0.94
Irrigation	9,999,999	119,628	29,250	100.0%	\$109,760	\$0.92
Total		1,628,790	394,072		\$1,478,761	

Calaveras County Water District – 2023 Cost-of-Service Study

FY 2024 Cost-of-Service Rates – Water Utility

Proposed FY 2024 Bi-Monthly Fixed Charges

Table 36 reflects the combined charges of the District's proposed fixed charge of Account Services and Meter Capacity. Account Services are constant for all meter sizes. Meter Capacity is multiplied by the corresponding Capacity Ratios of each meter size to derive the FY 2024 fixed charges.

Table 36: FY 2024 Bi-Monthly Fixed Charges by Meter Size

Meter Size	Capacity Ratio [A]	Meters	Account Services [B] = \$25.69	Meter Capacity [C] = \$110.34 x A	FY 2024 Proposed Bi-Monthly Base [D] = B + C
5/8"	1.00	13,231	\$25.69	\$110.34	\$136.03
3/4"	1.50	3	\$25.69	\$165.51	\$191.20
1"	2.50	79	\$25.69	\$275.85	\$301.54
1 1/2"	5.00	23	\$25.69	\$551.70	\$577.39
2"	8.00	21	\$25.69	\$882.72	\$908.41
3"	16.00	2	\$25.69	\$1,765.44	\$1,791.13
4"	25.00	0	\$25.69	\$2,758.50	\$2,784.19
6"	50.00	0	\$25.69	\$5,517.00	\$5,542.69
8"	80.00	0	\$25.69	\$8,827.20	\$8,852.89

Proposed FY 2024 Variable Rates

The proposed variable rates for FY 2024 are shown in Table 37 for each customer class and tier, reflecting the combined rate components of Delivery and Peaking.

Table 37: FY 2024 Variable Rates by Customer Class and Tier (HCF)

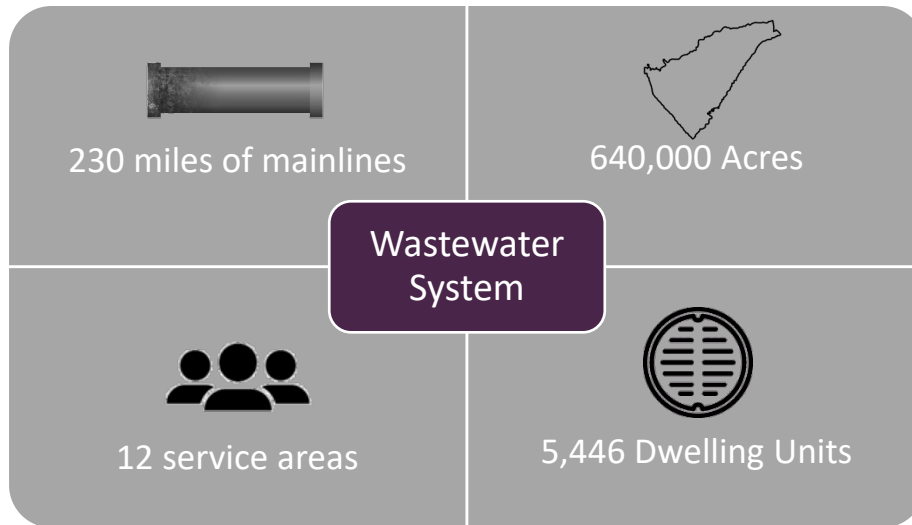
Customer Class & Tier	Tier Definitions (HCF)	Projected Usage (HCF)	Delivery [A]	Peaking [B]	FY 2024 Proposed Variable Rate [C] = A + B
Residential					
Tier 1	0 - 15	588,538	\$1.35	\$0.72	\$2.07
Tier 2	16 - 30	276,121	\$1.35	\$0.90	\$2.25
Tier 3	>30	500,068	\$1.35	\$1.14	\$2.49
Non-Residential	Uniform	144,435	\$1.35	\$0.94	\$2.29
Irrigation	Uniform	119,628	\$1.35	\$0.92	\$2.27

Wastewater Utility

Wastewater System

The District operates twelve wastewater treatment and disposal facilities and fourteen sewer collection systems. The wastewater collection system is comprised of 100 miles of gravity pipelines, 230 miles of force mains, and 45 lift stations.

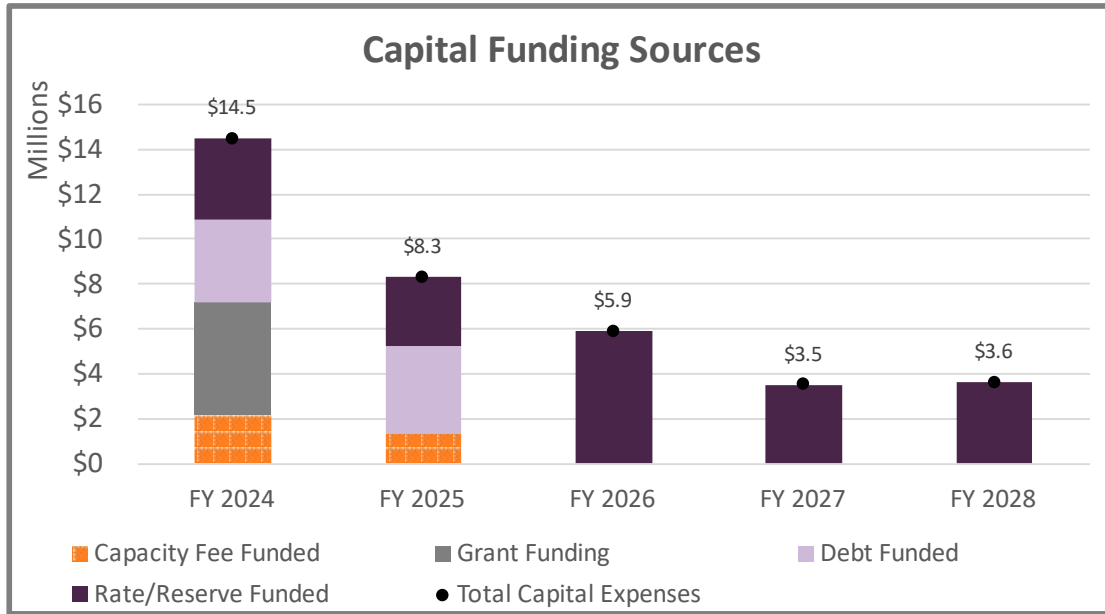
Figure 13: Wastewater System



The District developed a detailed CIP through FY 2028 that continues a contribution to system reinvestment that outpaces the annual depreciation of capital assets and totals approximately \$35.8M over the next five years. The District plans on funding these capital projects through a combination of grants, capacity fee receipts, debt proceeds, and rates/reserves. Figure 14 shows the District's CIP through FY 2028 with existing funding sources.

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Figure 14: Wastewater Capital Improvement Plan



Customers

At the start of FY 2023, the District had 5,446 equivalent dwelling units (EDUs), which includes residential and non-residential customers.

The existing wastewater rate structure consists of a base bi-monthly fixed charge per EDU and an R&R fixed charge per EDU for capital spending. The FY 2023 wastewater bi-monthly rates per EDU are identified in Table 38.

Table 38: Existing Wastewater Bi-Monthly Fixed Charges

Base Fixed Charges (\$/Bi-Month/EDU)	
Customer Class	Existing
Residential	\$173.31
Non-Residential	\$168.86

R&R Fixed Charges (\$/Bi-Month/EDU)	
Customer Class	Existing
Residential	\$37.32
Non-Residential	\$37.32

Calaveras County Water District – 2023 Cost-of-Service Study

Financial Plan Overview - Wastewater Utility

Financial Planning Assumptions

Developing a long-term financial plan requires understanding the utility's financial position by evaluating existing revenue streams, ongoing expenses, how those expenses will change over time, new strategic objectives, and reserve policies. These considerations require certain assumptions for projecting revenues, expenses, and expected ending fund balances. Table 39 identifies assumptions used for forecasting revenues, and Table 40 identifies assumptions used for forecasting increases in expenses through the Rate Setting Period.

Table 39: Wastewater Assumptions for Forecasting Revenues

Key Assumptions	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue Escalation					
Non-Inflated	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Rate Revenues	0.0%	0.0%	0.0%	0.0%	0.0%
Reserve Interest	1.5%	1.5%	1.5%	1.5%	1.5%
Account Growth					
Residential	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Residential	0.0%	0.0%	0.0%	0.0%	0.0%
Customer EDU's					
Residential	4,711	4,711	4,711	4,711	4,711
Non-Residential	735	735	735	735	735
Total Customer EDU's	5,446	5,446	5,446	5,446	5,446

Table 40: Wastewater Assumptions for Forecasting Expense Requirements⁴

Key Assumptions	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Expenditure Escalation					
Benefits	3.0%	3.0%	3.0%	3.0%	3.0%
Capital Construction	7.2%	3.9%	3.9%	3.9%	3.9%
Energy Costs	5.0%	5.0%	5.0%	5.0%	5.0%
General Costs	5.6%	3.5%	3.5%	3.5%	3.5%
Non-Inflated	0.0%	0.0%	0.0%	0.0%	0.0%
Retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salaries	5.0%	5.0%	5.0%	5.0%	5.0%
Treatment	5.0%	5.0%	5.0%	5.0%	5.0%

⁴ Capital Construction inflation and General Costs for FY 2024 were increased to 7.2% and 5.6%, respectively to account for recent annual increase due to inflation. Outer years reduce to 3.9% and 3.5%, reflecting the 5-year average of the Engineer's News Record – CCI index and the SF Consumer Price Index, respectively.

Calaveras County Water District – 2023 Cost-of-Service Study

Current Financial Position

Revenues

Based on the forecasting assumptions, revenues were calculated using EDUs and existing wastewater rates (Table 38). Table 41 shows the calculated revenues for FY 2024 through the Rate Setting Period. Table 42 summarizes calculated rate revenues (rounded to thousands) and other non-rate revenues available through the Rate Setting Period.

Table 41: Wastewater Calculated Rate Revenues

Fixed Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Fixed Charge					
Residential	\$4,898,780	\$4,898,780	\$4,898,780	\$4,898,780	\$4,898,780
Non-Residential	\$744,673	\$744,673	\$744,673	\$744,673	\$744,673
Total Base Fixed Charge	\$5,643,453	\$5,643,453	\$5,643,453	\$5,643,453	\$5,643,453
R&R Fixed Charges					
Residential	\$1,054,887	\$1,054,887	\$1,054,887	\$1,054,887	\$1,054,887
Non-Residential	\$164,581	\$164,581	\$164,581	\$164,581	\$164,581
Total R&R Fixed Charges	\$1,219,468	\$1,219,468	\$1,219,468	\$1,219,468	\$1,219,468
Total Rate Revenue	\$6,862,921	\$6,862,921	\$6,862,921	\$6,862,921	\$6,862,921

Calaveras County Water District – 2023 Cost-of-Service Study

Table 42: Wastewater Projected Revenues

Revenue Summary	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues					
Base Fixed Charge	\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000
R&R Fixed Charges	\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000
Subtotal Rate Revenues	\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000
Operating Revenues					
Inspection Fees	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Account Establishment Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Delinquent Account Charge	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Repair Labor/Materials	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Reimbursable Expense	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Other Operating Revenue	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Subtotal Operating Revenues	\$134,000	\$134,000	\$134,000	\$134,000	\$134,000
Other Revenues					
Rental Revenue	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Interest Income/CCWD Investme	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
Property Taxes	\$756,000	\$756,000	\$756,000	\$756,000	\$756,000
Standby Fees	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Power Sales - North Fork	\$167,000	\$167,000	\$167,000	\$167,000	\$167,000
Power Sales - New Hogan	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Other Non-Operating Revenue	\$193,000	\$193,000	\$193,000	\$193,000	\$193,000
Subtotal Other Revenues	\$1,214,000	\$1,214,000	\$1,214,000	\$1,214,000	\$1,214,000
Total Revenues	\$8,210,000	\$8,210,000	\$8,210,000	\$8,210,000	\$8,210,000

Calaveras County Water District – 2023 Cost-of-Service Study

Expenses

The FY 2023 budget was used as the utility's baseline expenses and adjusted over the Rate Setting Period based on the escalation factors shown in Table 40. Table 43 provides projected O&M expenses through the Rate Setting Period (rounded to thousands). Each expense category includes detailed line-item expenditures that were discussed with staff to determine the appropriate escalation factor to use for forecasting how costs will increase over time.

Table 43: Wastewater Projected O&M Expenses

O&M Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Operating Expenses					
Non-Departmental (50)	\$396,000	\$414,000	\$433,000	\$453,000	\$473,000
Utility Services (54)	\$3,895,000	\$3,932,000	\$4,105,000	\$4,306,000	\$4,496,000
General Management (56)	\$360,000	\$377,000	\$395,000	\$413,000	\$432,000
Board of Directors (57)	\$51,000	\$53,000	\$55,000	\$57,000	\$59,000
Engineering/Technical Services (58)	\$453,000	\$473,000	\$495,000	\$518,000	\$541,000
Administrative Services (59)	\$574,000	\$562,000	\$587,000	\$613,000	\$640,000
Water Resources (60)	\$424,000	\$441,000	\$459,000	\$478,000	\$498,000
Treatment	\$378,000	\$395,000	\$413,000	\$431,000	\$450,000
Subtotal Operating Expenses	\$6,153,000	\$6,252,000	\$6,529,000	\$6,838,000	\$7,139,000
Debt Service					
Series 2019 Taxable Revenue Refunding Loan (Umpqua UAL)	\$158,612	\$154,909	\$151,206	\$147,173	\$143,151
2022 Sewer CIP Loan	\$753,168	\$752,920	\$753,256	\$753,144	\$753,584
2020 VacCon Loan (VacCon Truck #1)	\$33,771	\$8,443	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)	\$33,462	\$33,465	\$16,731	\$0	\$0
SEWD (New Hogan)	\$20,620	\$20,621	\$0	\$0	\$0
New/Proposed Debt	\$0	\$0	\$0	\$0	\$0
Subtotal Debt Service	\$999,634	\$970,357	\$921,193	\$900,317	\$896,735
Total Expenses	\$7,530,634	\$7,617,357	\$7,863,193	\$8,169,317	\$8,485,735

Calaveras County Water District – 2023 Cost-of-Service Study

Reserves

The wastewater utility reserves include Operating, Capital, Rate Stabilization, and Emergency. Similar to the water utility, these reserves help mitigate risks to the utility by ensuring sufficient cash is on hand for daily operations and to fund annual system improvements, including unforeseen system failures. Table 44 summarizes the minimum reserve requirements and the ideal funding targets of each reserve.

Table 44: Wastewater Reserve Requirements and Targets

Reserve	Minimum Requirement	Reserve Target
Operating	90 days of operating expenses	120 days of operating expenses
Capital	1 Year of Depreciation average	2 years of CIP costs based on 5-year average
Rate Stabilization	10% of Operating Revenues	N/A
Emergency	3% of System Assets	5% of System Assets

The reserve balance as of July 1, 2022, equaled approximately \$4.7M.

Financial Outlook at Existing Rates

Calculating revenue using existing rates and projecting expenses helps determine the current financial health of the utility. Revenues from current rates will not cover operating expenses through the Rate Setting Period. Net operating income is limited and reduces annually as projected expenses increase and can only fund a limited amount of capital needs. Therefore, reserves would need to cover the remaining capital costs, which would not be sustainable long-term, as reserves would be depleted in FY 2025 due to the \$14.45M in capital costs. Table 46 forecasts existing revenues and expenses through the Rate Setting Period. Table 46 identifies reserve transfers and reserves activity, with projected FY 2024 starting reserve balances shown for each reserve.

Calaveras County Water District – 2023 Cost-of-Service Study

Table 45: Wastewater Financial Plan at Existing Rates

Revenue		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues						
Base Fixed Charge	Table 41	\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000
R&R Fixed Charges		\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000
Total Rate Revenues		\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000
Projected Rate Revenues		\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000
Operating Revenues						
Inspection Fees		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Account Establishment Fees		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Delinquent Account Charge	Table 42	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Repair Labor/Materials		\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Reimbursable Expense		\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Other Operating Revenue		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Subtotal Operating Revenues		\$134,000	\$134,000	\$134,000	\$134,000	\$134,000
Other Revenues						
Rental Revenue		\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Interest Income/CCWD Investments		\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
Property Taxes		\$756,000	\$756,000	\$756,000	\$756,000	\$756,000
Standby Fees	Table 42	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Power Sales - North Fork		\$167,000	\$167,000	\$167,000	\$167,000	\$167,000
Power Sales - New Hogan		\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Other Non-Operating Revenue		\$193,000	\$193,000	\$193,000	\$193,000	\$193,000
Subtotal Other Revenues		\$1,214,000	\$1,214,000	\$1,214,000	\$1,214,000	\$1,214,000
Total Revenues		\$8,210,000	\$8,210,000	\$8,210,000	\$8,210,000	\$8,210,000
O&M Expenses						
Operating Expenses						
Non-Departmental (50)		\$396,000	\$414,000	\$433,000	\$453,000	\$473,000
Utility Services (54)		\$3,895,000	\$3,932,000	\$4,105,000	\$4,306,000	\$4,496,000
General Management (56)		\$360,000	\$377,000	\$395,000	\$413,000	\$432,000
Board of Directors (57)		\$51,000	\$53,000	\$55,000	\$57,000	\$59,000
Engineering/Technical Services (58)	Table 43	\$453,000	\$473,000	\$495,000	\$518,000	\$541,000
Administrative Services (59)		\$574,000	\$562,000	\$587,000	\$613,000	\$640,000
Water Resources (60)		\$424,000	\$441,000	\$459,000	\$478,000	\$498,000
Treatment		\$378,000	\$395,000	\$413,000	\$431,000	\$450,000
Subtotal Operating Expenses		\$6,153,000	\$6,252,000	\$6,529,000	\$6,838,000	\$7,139,000
Debt Service						
Series 2019 Taxable Revenue Refunding Loan (Umpqua UAL)		\$158,612	\$154,909	\$151,206	\$147,173	\$143,151
2022 Sewer CIP Loan		\$753,168	\$752,920	\$753,256	\$753,144	\$753,584
2020 VacCon Loan (VacCon Truck #1)		\$33,771	\$8,443	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)	Table 43	\$33,462	\$33,465	\$16,731	\$0	\$0
SEWD (New Hogan)		\$20,620	\$20,621	\$0	\$0	\$0
New/Proposed Debt		\$0	\$0	\$0	\$0	\$0
Subtotal Debt Service		\$999,634	\$970,357	\$921,193	\$900,317	\$896,735
Total Expenses		\$7,530,634	\$7,617,357	\$7,863,193	\$8,169,317	\$8,485,735
Net Cashflow		\$679,366	\$592,643	\$346,807	\$40,683	(\$275,735)

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Table 46: Wastewater – Transfers and Reserve Activity at Existing Rates

Operating Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	(\$2,380,674)	(\$1,701,307)	(\$1,108,665)	(\$761,858)	(\$721,175)
Transfers (Net Cashflow)	\$679,366	\$592,643	\$346,807	\$40,683	(\$275,735)
Ending Balance	(\$1,701,307)	(\$1,108,665)	(\$761,858)	(\$721,175)	(\$996,910)
Capital Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$6,355,846	\$2,872,490	(\$203,434)	(\$6,104,760)	(\$9,641,285)
<u>Plus:</u>					
New Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Sources & Uses					
Wastewater CIP Loan Proceeds	\$3,715,566	\$3,875,000	\$0	\$0	\$0
Grant Funding	\$5,000,000	\$0	\$0	\$0	\$0
Capacity Fee Revenue	\$2,185,238	\$1,360,723	\$0	\$0	\$0
<u>Less:</u>					
CIP	(\$14,452,857)	(\$8,311,647)	(\$5,901,326)	(\$3,536,525)	(\$3,617,289)
New/Proposed Debt	\$0	\$0	\$0	\$0	\$0
Subtotal Capital Reserve	\$2,803,793	(\$203,434)	(\$6,104,760)	(\$9,641,285)	(\$13,258,573)
Interest Earnings	\$68,697	\$0	\$0	\$0	\$0
Ending Balance	\$2,872,490	(\$203,434)	(\$6,104,760)	(\$9,641,285)	(\$13,258,573)
Rate Stabilization Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$192,500	\$192,500	\$192,500	\$192,500	\$192,500
Direct transfers to/(from) Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$192,500	\$192,500	\$192,500	\$192,500	\$192,500
Emergency Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Direct transfers to/(from) Emergency Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Ending Unrestricted Reserve Balance	\$2,443,683	(\$39,599)	(\$5,594,118)	(\$9,089,959)	(\$12,982,983)

Figure 15 illustrates the operating position of the utility, where O&M expenses are identified with the dashed red trendline, and the horizontal black trendline shows total revenues at existing rates. The bars represent the amount of net operating income available. Figure 16 reflects the projected ending balances of unrestricted reserves after funding operating and capital projects through the Rate Setting Period. Unrestricted reserves include the Operating, Capital, Rate Stabilization, and Emergency reserves.

Calaveras County Water District – 2023 Cost-of-Service Study

Figure 15: Wastewater Current Operating Financial Position

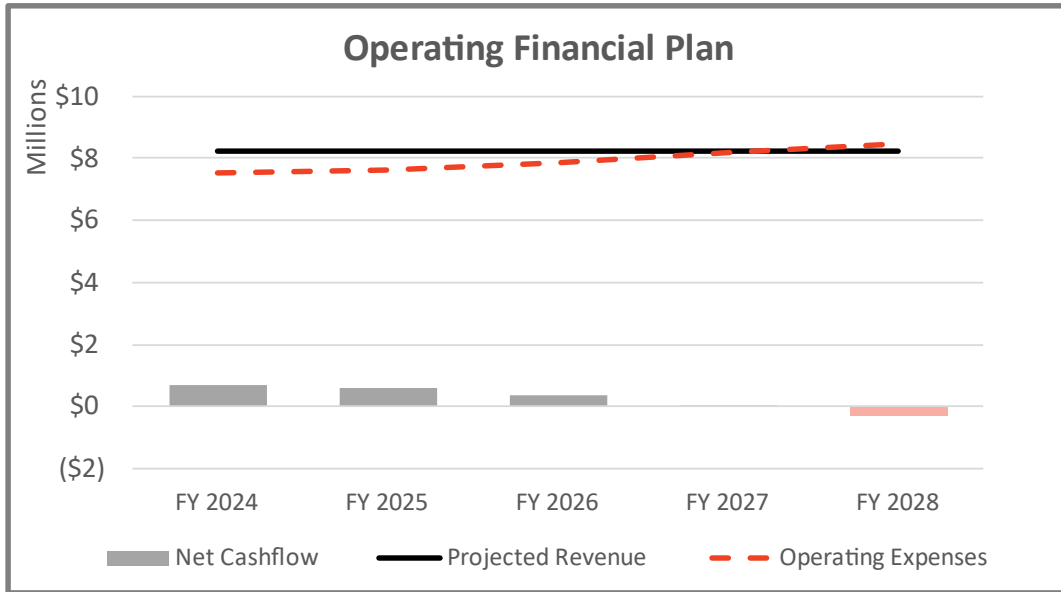
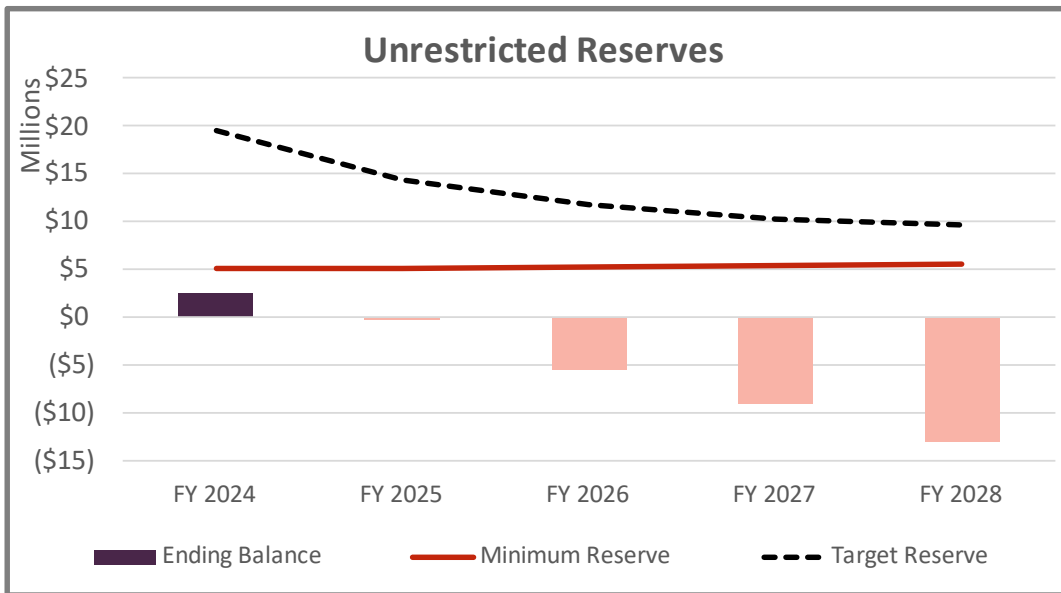


Figure 16: Wastewater Projected Ending Reserves at Existing Rates



Proposed Financial Plan – Wastewater Utility

From the financial outlook at existing rates, a proposed financial plan can be developed to adequately fund the multi-year revenue requirements, while meeting reserve requirements. The proposed financial plan generates approximately \$15.9M in additional revenue over the Rate Setting Period. The additional revenue generates positive net operating income each year to go towards capital spending and satisfy reserve requirements. Table 47 forecasts projected revenues, **with annual revenue adjustments**, and expenses through FY 2028, including \$6M in proposed debt. Table 48 identifies the projected FY 2024 total starting reserve balances, activity within each reserve (including net income transfer from Table 47, transfers between reserves, and annual CIP), and projected ending balances for each fiscal year of the Rate Setting Period.

Calaveras County Water District – 2023 Cost-of-Service Study

Table 47: Proposed Wastewater Financial Plan

Revenue			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues							
Base Fixed Charge			\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000
R&R Fixed Charges	Table 41		\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000
Total Rate Revenues			\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000
Additional Revenue (from revenue adjustments):							
	Fiscal Year	Revenue Adjustment	Effective Month				
	FY 2024	14.0%	October	\$800,000	\$960,000	\$960,000	\$960,000
	FY 2025	14.0%	July		\$1,095,000	\$1,095,000	\$1,095,000
	FY 2026	14.0%	July			\$1,248,000	\$1,248,000
	FY 2027	14.0%	July			\$1,423,000	\$1,423,000
	FY 2028	3.0%	July				\$347,000
Total Additional Revenue				\$800,000	\$2,055,000	\$3,303,000	\$4,726,000
Projected Rate Revenues (including revenue adjustments)				\$7,662,000	\$8,917,000	\$10,165,000	\$11,935,000
Operating Revenues							
Inspection Fees			\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Account Establishment Fees			\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Delinquent Account Charge	Table 42		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Repair Labor/Materials			\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Reimbursable Expense			\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Other Operating Revenue			\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Subtotal Operating Revenues			\$134,000	\$134,000	\$134,000	\$134,000	\$134,000
Other Revenues							
Rental Revenue			\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Interest Income/CCWD Investments			\$19,000	\$19,000	\$22,000	\$44,000	\$51,000
Property Taxes			\$756,000	\$756,000	\$756,000	\$756,000	\$756,000
Standby Fees	Table 42		\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Power Sales - North Fork			\$167,000	\$167,000	\$167,000	\$167,000	\$167,000
Power Sales - New Hogan			\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Other Non-Operating Revenue			\$193,000	\$193,000	\$193,000	\$193,000	\$193,000
Subtotal Other Revenues			\$1,214,000	\$1,214,000	\$1,217,000	\$1,239,000	\$1,246,000
Total Revenues			\$9,010,000	\$10,265,000	\$11,516,000	\$12,961,000	\$13,315,000
O&M Expenses							
Operating Expenses							
Non-Departmental (50)			\$396,000	\$414,000	\$433,000	\$453,000	\$473,000
Utility Services (54)			\$3,895,000	\$3,932,000	\$4,105,000	\$4,306,000	\$4,496,000
General Management (56)			\$360,000	\$377,000	\$395,000	\$413,000	\$432,000
Board of Directors (57)			\$51,000	\$53,000	\$55,000	\$57,000	\$59,000
Engineering/Technical Services (58)	Table 43		\$453,000	\$473,000	\$495,000	\$518,000	\$541,000
Administrative Services (59)			\$574,000	\$562,000	\$587,000	\$613,000	\$640,000
Water Resources (60)			\$424,000	\$441,000	\$459,000	\$478,000	\$498,000
Treatment			\$378,000	\$395,000	\$413,000	\$431,000	\$450,000
Subtotal Operating Expenses			\$6,153,000	\$6,252,000	\$6,529,000	\$6,838,000	\$7,139,000
Debt Service							
Series 2019 Taxable Revenue Refunding Loan (Umpqua UAL)			\$158,612	\$154,909	\$151,206	\$147,173	\$143,151
2022 Sewer CIP Loan			\$753,168	\$752,920	\$753,256	\$753,144	\$753,584
2020 VacCon Loan (VacCon Truck #1)	Table 43		\$33,771	\$8,443	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)			\$33,462	\$33,465	\$16,731	\$0	\$0
SEWD (New Hogan)			\$20,620	\$20,621	\$0	\$0	\$0
New/Proposed Debt			\$0	\$501,694	\$501,694	\$501,694	\$501,694
Subtotal Debt Service			\$999,634	\$1,472,051	\$1,422,887	\$1,402,011	\$1,398,429
Total Expenses			\$7,530,634	\$8,119,051	\$8,364,887	\$8,671,011	\$8,987,429
Net Cashflow			\$1,479,366	\$2,145,949	\$3,151,113	\$4,289,989	\$4,327,571

Calaveras County Water District – 2023 Cost-of-Service Study

Table 48: Wastewater – Unrestricted Reserves Activity through FY 2028

Operating Fund	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	(\$2,380,674)	(\$901,307)	\$1,244,641	\$2,062,575	\$2,138,057
Transfers (Net Cashflow)	\$1,479,366	\$2,145,949	\$3,151,113	\$4,289,989	\$4,327,571
Sources & Uses					
Transfers from/(to) Capital Reserve	\$0	\$0	(\$2,333,180)	(\$4,214,507)	(\$4,249,551)
Ending Balance	(\$901,307)	\$1,244,641	\$2,062,575	\$2,138,057	\$2,216,078
Capital Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$6,355,846	\$2,872,490	\$5,861,584	\$2,354,600	\$3,072,986
Plus:					
Transfers from/(to) Operating Fund	\$0	\$0	\$2,333,180	\$4,214,507	\$4,249,551
New Debt Proceeds	\$0	\$6,000,000	\$0	\$0	\$0
Sources & Uses					
Wastewater CIP Loan Proceeds	\$3,715,566	\$3,875,000	\$0	\$0	\$0
Grant Funding	\$5,000,000	\$0	\$0	\$0	\$0
Capacity Fee Revenue	\$2,185,238	\$1,360,723	\$0	\$0	\$0
Less:					
CIP	(\$14,452,857)	(\$8,311,647)	(\$5,901,326)	(\$3,536,525)	(\$3,617,289)
Subtotal Capital Reserve	\$2,803,793	\$5,796,566	\$2,293,437	\$3,032,582	\$3,705,248
Interest Earnings	\$68,697	\$65,018	\$61,163	\$40,404	\$50,837
Ending Balance	\$2,872,490	\$5,861,584	\$2,354,600	\$3,072,986	\$3,756,084
Rate Stabilization Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$192,500	\$192,500	\$192,500	\$192,500	\$192,500
Direct transfers to/(from) Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$192,500	\$192,500	\$192,500	\$192,500	\$192,500
Emergency Reserve	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Direct transfers to/(from) Emergency Reserve	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Ending Unrestricted Reserve Balance	\$3,243,683	\$8,378,725	\$5,689,675	\$6,483,544	\$7,244,663

Calaveras County Water District – 2023 Cost-of-Service Study

The operating position based on the proposed financial plan is identified in Figure 17, including debt service coverage. Figure 18 shows the capital plan with funding sources. Figure 19 identifies the ending unrestricted reserve balances after funding capital expenses.

Figure 17: Wastewater Proposed Operating Position

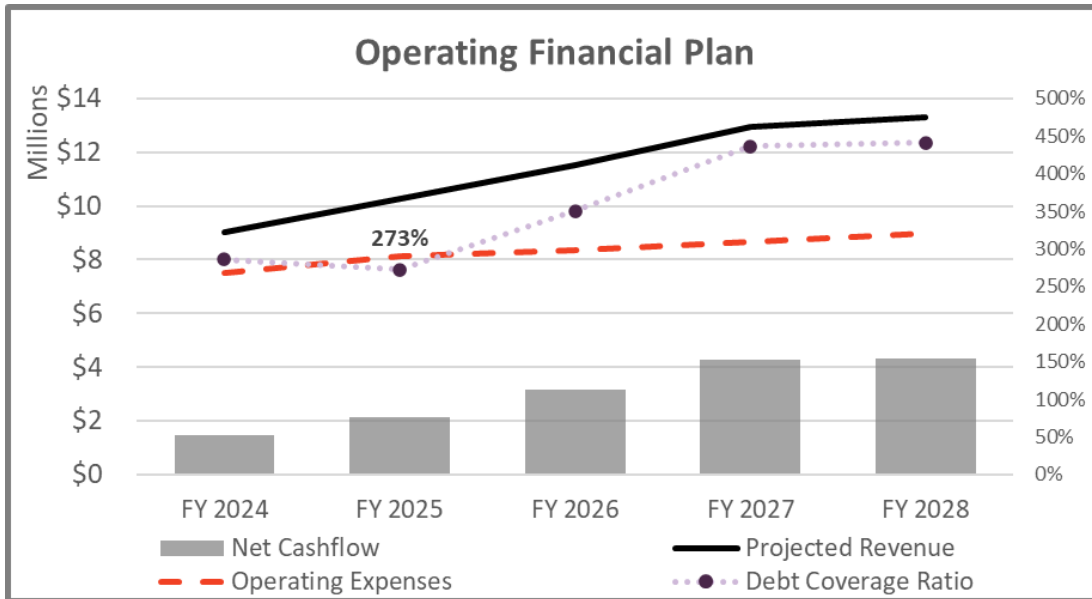
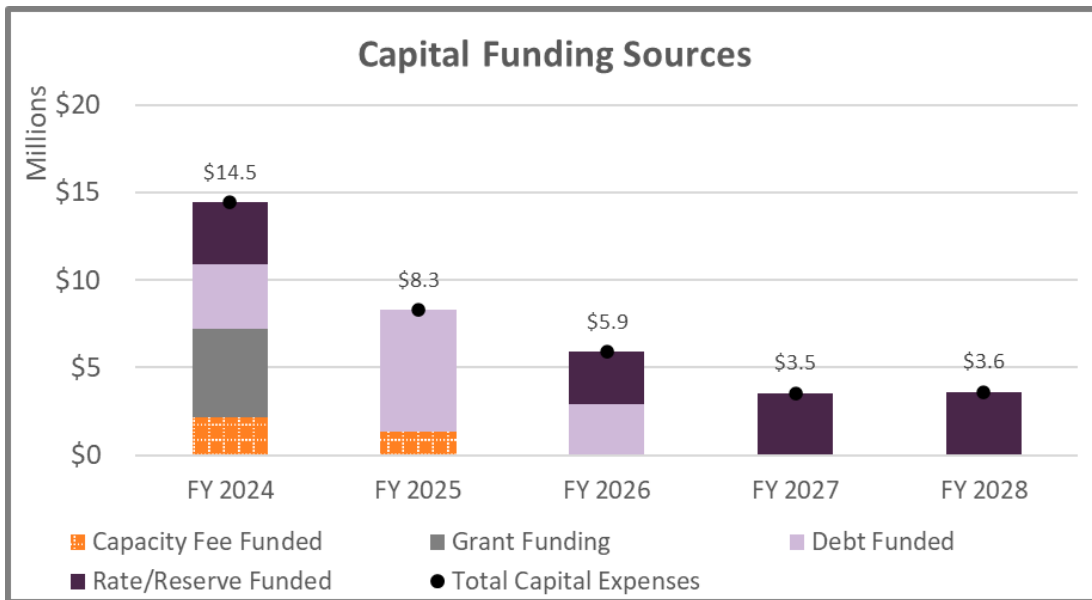
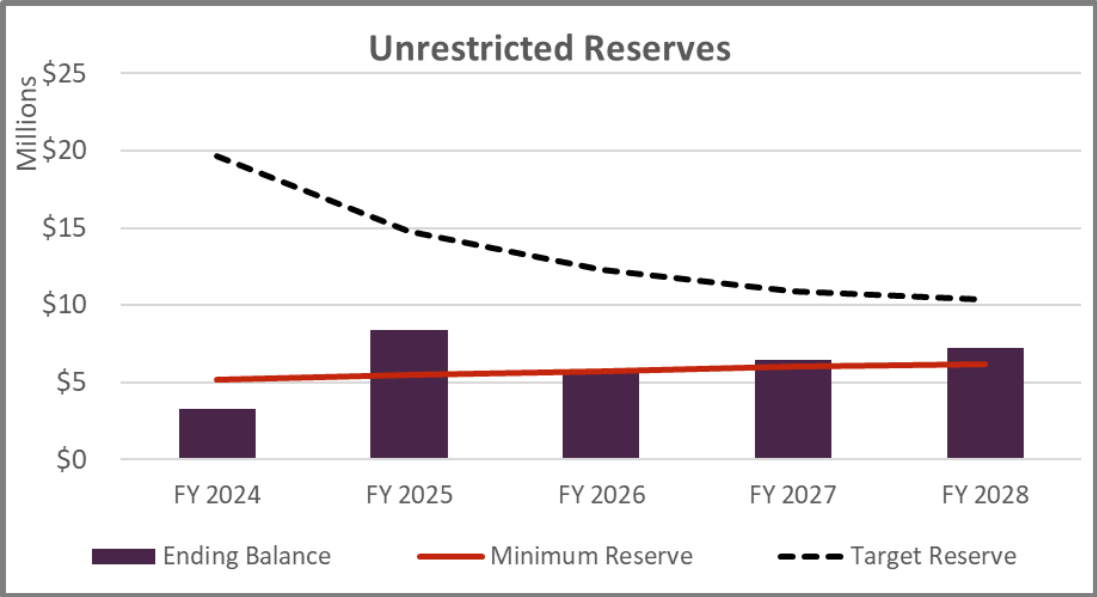


Figure 18: Wastewater Capital Improvement Plan with Funding Sources



Calaveras County Water District – 2023 Cost-of-Service Study

Figure 19: Wastewater Proposed Ending Reserves



Calaveras County Water District – 2023 Cost-of-Service Study

Cost of Service Analysis – Wastewater Utility

Revenue Requirements

Revenue requirements are determined for FY 2024 through FY 2028 and used for the cost-of-service. Revenue requirements include O&M expenses, available offsets from non-rate revenues, and annual net income for capital spending and reserve funding. The proposed revenue adjustments correspond to the proposed financial plan and set corresponding rates over the Rate Setting Period. The results of the financial plan analysis are summarized in Table 49 and represent the revenue required from rates over the Rate Setting Period.

Table 49: Wastewater Revenue Requirements

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue Requirements	Total	Total	Total	Total	Total
Operating Expenses					
Non-Departmental (50)	\$396,000	\$414,000	\$433,000	\$453,000	\$473,000
Utility Services (54)	\$3,895,000	\$3,932,000	\$4,105,000	\$4,306,000	\$4,496,000
General Management (56)	\$360,000	\$377,000	\$395,000	\$413,000	\$432,000
Board of Directors (57)	\$51,000	\$53,000	\$55,000	\$57,000	\$59,000
Engineering/Technical Services (58)	\$453,000	\$473,000	\$495,000	\$518,000	\$541,000
Administrative Services (59)	\$574,000	\$562,000	\$587,000	\$613,000	\$640,000
Water Resources (60)	\$424,000	\$441,000	\$459,000	\$478,000	\$498,000
Treatment	\$378,000	\$395,000	\$413,000	\$431,000	\$450,000
Total Operating Expenses	\$6,531,000	\$6,647,000	\$6,942,000	\$7,269,000	\$7,589,000
Debt Service					
Series 2019 Taxable Revenue Refunding Loan (Umpqua UAL)	\$158,612	\$154,909	\$151,206	\$147,173	\$143,151
2022 Sewer CIP Loan	\$753,168	\$752,920	\$753,256	\$753,144	\$753,584
2020 VacCon Loan (VacCon Truck #1)	\$33,771	\$8,443	\$0	\$0	\$0
2020 VacCon Loan (VacCon Truck #2)	\$33,462	\$33,465	\$16,731	\$0	\$0
SEWD (New Hogan)	\$20,620	\$20,621	\$0	\$0	\$0
New/Proposed Debt	\$0	\$501,694	\$501,694	\$501,694	\$501,694
Total Debt Service	\$999,634	\$1,472,051	\$1,422,887	\$1,402,011	\$1,398,429
Other Funding					
<i>Revenue Offsets</i>					
Operating Revenues	(\$134,000)	(\$134,000)	(\$134,000)	(\$134,000)	(\$134,000)
Other Revenues	(\$1,214,000)	(\$1,214,000)	(\$1,217,000)	(\$1,239,000)	(\$1,246,000)
Subtotal Revenue Offsets	(\$1,348,000)	(\$1,348,000)	(\$1,351,000)	(\$1,373,000)	(\$1,380,000)
<i>Adjustments</i>					
Reserve Funding	\$1,479,366	\$2,145,949	\$3,151,113	\$4,289,989	\$4,327,571
Adjustment for Mid-Year Increase	\$160,000	\$0	\$0	\$0	\$0
Subtotal Adjustments	\$1,639,366	\$2,145,949	\$3,151,113	\$4,289,989	\$4,327,571
Revenue Requirement from Rates	\$7,822,000	\$8,917,000	\$10,165,000	\$11,588,000	\$11,935,000

Rate Design – Wastewater Utility

Units of Service and Proposed Rates

Unit rates per EDU are derived by spreading the revenue requirements over total annual EDUs. This approach provides a clear connection between the costs incurred and the total customer demands served in EDUs, resulting in a cost-based rate structure in compliance with Proposition 218. The method of apportionment considers each customer's share of system costs and is reflected by the EDUs assigned to each account. Commercial accounts will be charged the same unit rate per EDU.

Table 50: Proposed Wastewater Bi-Monthly Fixed Charge per EDU (FY 2024 – FY 2028)

Proposed Charge	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue Requirement	\$7,822,000	\$8,917,000	\$10,165,000	\$11,588,000	\$11,935,000
÷ Annual EDU's	32,676	32,676	32,676	32,676	32,676
Unit Rate (\$/EDU/Month)	\$239.39	\$272.90	\$311.09	\$354.64	\$365.26

Cost-Based Rates – Water and Wastewater

Cost-of-Service and Rate Summary

The comprehensive cost-of-service analysis and rate development meet the requirements of Proposition 218 and identify the cost components that make up the proposed water and wastewater rates. Proposition 218 requires the following conditions:

1. An agency cannot collect revenue beyond what is necessary to provide service.
The long-term financial plans identify the District's revenue requirements for each utility, including operating expenses, capital improvement programs, debt, and reserves.
2. Revenues derived by the charge shall not be used for any other purpose other than that for which the charge was imposed.
The District's water and wastewater utilities are analyzed as separate business enterprises to track revenues and expenses and do not fund services other than those necessary for the provision of water and wastewater, respectively.
3. The amount of the fee may not exceed the proportional cost-of-service for the parcel.
The comprehensive cost-of-service analysis updated fixed charges, and variable rates reflect each customer's fair share of water and wastewater costs, respectively. Through this updated analysis, each customer will pay the proportional cost of providing service to that parcel.
4. No charge may be imposed for a service unless that service is actually used or immediately available to the owner of a property.
Only properties that are actually receiving utility service or have service immediately available to them are required to pay the fixed and variable charges described in this study.
5. A written notice of the proposed charge shall be mailed to the record owner of each parcel at least 45 days prior to the public hearing.
Notices were mailed to each affected parcel owner at least 45 days prior to the September 27, 2023, Public Hearing.

The proposed water and wastewater 5-year rate schedules (FY 2024 through FY 2028) are shown in the following section. If a majority protest does not occur by or at the September 27th Public Hearing, the District Board may adopt the rates with an effective date of October 16, 2023, or soon thereafter.

Calaveras County Water District – 2023 Cost-of-Service Study

Rate Schedules – Water and Wastewater

Water

Table 51 through Table 52 provide the five-year water rate schedule over the Rate Setting Period for Bi-Monthly fixed charges and variable rates, respectively. For FY 2025 through FY 2028, the revenue adjustments are applied across the board to the cost-of-service rates derived for FY 2024 as account growth and usage characteristics are projected to remain constant for financial planning.

Table 51: Proposed Water Bi-Monthly Fixed Charge (FY 2024 – FY 2028)

Total Fixed Meter Charges (\$/Bi-Month)					
Revenue Adjustment:		18.0%	16.0%	16.0%	15.0%
Meter Size	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5/8"	\$136.03	\$160.52	\$186.21	\$216.01	\$248.42
3/4"	\$191.20	\$225.62	\$261.72	\$303.60	\$349.14
1"	\$301.54	\$355.82	\$412.76	\$478.81	\$550.64
1 1/2"	\$577.39	\$681.33	\$790.35	\$916.81	\$1,054.34
2"	\$908.41	\$1,071.93	\$1,243.44	\$1,442.40	\$1,658.76
3"	\$1,791.13	\$2,113.54	\$2,451.71	\$2,843.99	\$3,270.59
4"	\$2,784.19	\$3,285.35	\$3,811.01	\$4,420.78	\$5,083.90
6"	\$5,542.69	\$6,540.38	\$7,586.85	\$8,800.75	\$10,120.87
8"	\$8,852.89	\$10,446.42	\$12,117.85	\$14,056.71	\$16,165.22

Table 52: Proposed Water Variable Charge (FY 2024 – FY 2028)

Variable Rates (\$/HCF)					
Revenue Adjustment:		18.0%	16.0%	16.0%	15.0%
Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential					
Tier 1	\$2.07	\$2.45	\$2.85	\$3.31	\$3.81
Tier 2	\$2.25	\$2.66	\$3.09	\$3.59	\$4.13
Tier 3	\$2.49	\$2.94	\$3.42	\$3.97	\$4.57
Non-Residential	\$2.29	\$2.71	\$3.15	\$3.66	\$4.21
Irrigation	\$2.27	\$2.68	\$3.11	\$3.61	\$4.16

Calaveras County Water District – 2023 Cost-of-Service Study

Wastewater

Table 53 provides the five-year wastewater rate schedule over the Rate Setting Period for bi-monthly fixed charges.

Table 53: Proposed Wastewater Bi-Monthly Fixed Charge (FY 2024 – FY 2028)

Total Fixed Charges (\$/Bi-Month/EDU)					
Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential	\$239.39	\$272.90	\$311.09	\$354.64	\$365.26
Non-Residential	\$239.39	\$272.90	\$311.09	\$354.64	\$365.26

Item 5a

Agenda Item

DATE: August 9, 2023
TO: Michael Minkler, General Manager
FROM: Damon Wyckoff, Director of Operations
RE: Report on the July 2023 Operations Department

RECOMMENDED ACTION:

Report on the Operations Departments Report for Districts 1 through 5.

SUMMARY:

Attached is the monthly Operations Department Report for July 2023. The report will review the operational status and work completed by departmental administration and each of the five Districts. The report will cover the following:

- Administration
- Water treatment plants
- Wastewater treatment plants
- Distribution
- Collections
- Construction
- Electrical
- Mechanical

Staff will be present to report to the Board of Directors and will be available for questions.

FINANCIAL CONSIDERATIONS:

None.

Attachment: July 2023 Operations Department Reports for Districts 1 through 5

Operations Departments Report

July 1st through July 31st, 2023

Director of Operations:

1. On-going coordination and management of multiple District Operations projects and work efforts.
2. Attended Wallace CSD's Board Meeting and presented detailed water and wastewater system information relative to the assessment of the systems and the 2012 transfer to CCWD.
3. Attended the UPUD / UWPA Fire prevention awareness workshop in Murphys.
4. Site visits to multiple in-construction District projects.
5. Continued to work with District Staff and the consultant to ensure the effective resolution of punch list items for the AMI Project.
6. Participated in a second phase of Disc Leadership training.
7. Participated in multiple onsite project progress meetings.
8. On-going FEMA coordination related to DR-4683 and DR-4699.
9. On-going work related to the District's Disinfection Byproducts Root Cause Analysis
10. Participated in a County Public Works/CCWD Ops and Engineering Project coordination meeting to ensure adequate coordination related to District Projects and County paving efforts.
11. On-going participation in the development of the District's updated to its Local Hazard Mitigation Plan.

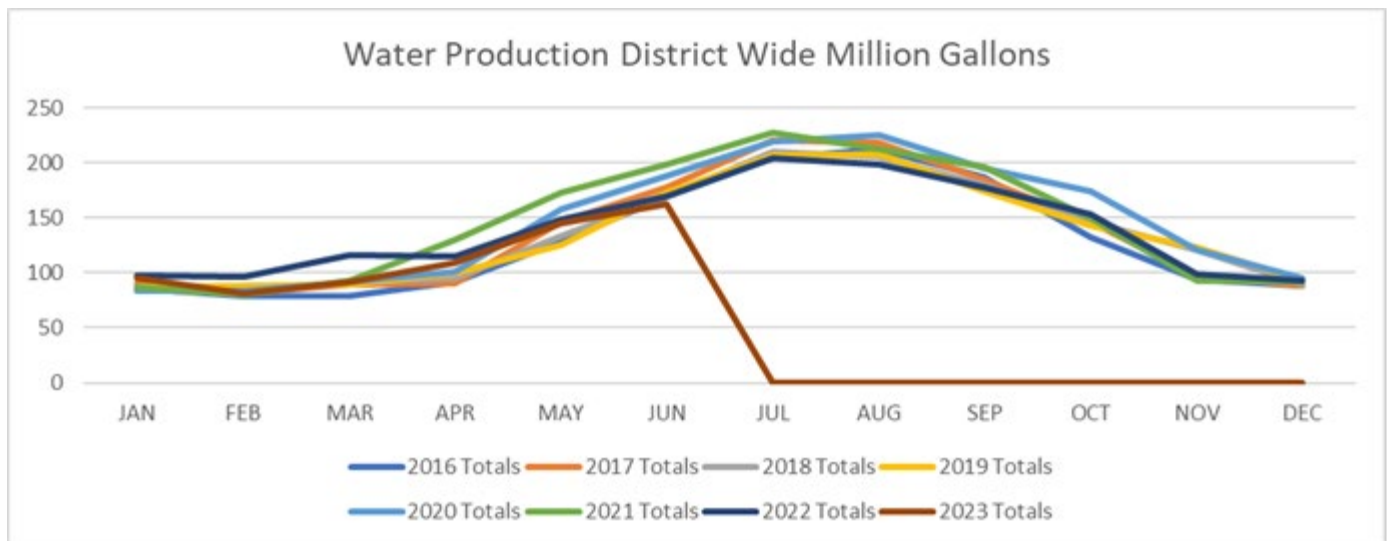
Administrative Technician:

1. Maintained Field Calendar
2. Received/Tracked All USA North Line 811 Locates – Handled Associated Calls
3. Facilitated with Employee Reimbursements
4. Facilitated with Employee Certification – Applications, Exams, Renewals, Trainings, Resources
5. Field Training Course Ordering/Registrations/Travel Arrangements
6. Process Operations Purchase Order Batches
7. On Call Reminders, Transfers, Logs
8. Electronic Lab Report Filing
9. Organizing and Archiving Operations Department Documents
10. Safety Tailgate Meetings: Create, Track, & Archive
11. Attended Various Meetings & Webinars
12. Permit Renewals
13. Continued CERS Program Work Efforts
14. 2023 Backflow Program Work Efforts
15. Cross Connection Survey Work Efforts
16. Miscellaneous Administrative Functions

Plant Operations Manager:

1. Completed the review and acceptance of the monthly and quarterly State Water Reports for all the Districts Water Systems and submitted them to the State.

2. Completed the monthly, quarterly, and semiannual Wastewater Reports for all the Districts Wastewater Systems and submitted them to the State.
3. Working very closely with the new operator in West Point to ensure that all system needs are met.
4. On-going work associated with PO's and ordering supplies for different District facilities and projects.
5. Continued work efforts on annual backflow testing
6. Ongoing work efforts associated with the Ebbetts Pass HAA5 violation for purposes of public notification and data collection.
7. Attended a class on the new Lead & Copper revised rules.
8. Did data entry and start up for UCMR 5.
9. Briefly attended the second DISC training in Murphys.
10. Participated in the District's Local Hazard Mitigation Plan meeting.
11. Ongoing work efforts related to the District's Cross Connection Control Surveys with Ms. Burke.
12. Working with Peterson Brustad Inc. on West Point water plant filter addition.
13. Met with two customers at our Vallecito wastewater plant with Mr. Minkler and Mr. Burkhardt to discuss upcoming rates.
14. Reviewed and updated all 54 EPA ID numbers through the States Department of Toxic Substances Control.
15. Working on a purchase for a UPS battery backup for Forest Meadows UV system.
16. Got Jenny Lind water system up and going for Lead & Copper sampling.
17. Working with a customer at 59 Heather Ct. in Forest Meadows on a claim.
18. Attended the USA North board meeting.
19. Working with Hydro Science for Copper Cove Reclaim plant and SAF unit.
20. On-going work efforts with the Districts CERS (California Environmental Reporting System) annual reporting.
21. Updated the District's monthly conservation reports.
22. Below is the water production for the month of June 2023.
- 23.



Construction and Maintenance Manager:

1. Staff meetings.
2. Board meetings.
3. Multiple Project Meetings – Redwood tanks, AMI, CC Lift Station, etc
4. Participated in the District's and LGI's Collections System locating meeting.
5. Reviewed the training associated with the newly purchased paving machine.
6. Participated in the CWEA North Training Group's meeting.
7. Participated in the LHMP Update meetings.
8. Worked with the AMI project Team to ensure the completion of punch list items.
9. Participated in interviews for the new Construction Worker position.

10. Participated in the Employee Relations Committee Meeting.
11. Worked with Staff to review assessment improvements for the Wallace CSD.
12. Site visits to review the Utility Crews Paving efforts on Baldwin and to game plan with the Ebbetts Pass Distribution and Construction Crew on the installation of the new Dorrington Pressure Station.
13. Participated in a meeting with the County Public Works Department to ensure Team Coordination.
14. Attended PG&Es PSPS map updates and GIS tools training.
15. Site visit to assess Debris in the intake piping at the Moke River Pump Station.
16. Reviewed applications for multiple open positions.
17. On-going work with the Construcion Crew on enlarging the Stormwater catchment pond at the Corp Yard.
18. Site visits to multiple Crew work efforts.
19. Multiple phone calls to customers regarding issues/concerns.

Purchasing Agent:

1. Worked on design and layout of new warehouse.
2. Completed invoicing for purchased material.
3. Met with various reps and received quotes for various items for purchase.
4. Ordered parts, tools, materials, and equipment for all departments.
5. Coordinated servicing of District Vehicles for Field Staff
6. Reconciled Credit Cards for Field Staff
7. Worked with new facilities maintenance worker moving office equipment and field work.
8. Obtained quotes for the flooring and painting of the rest of the new warehouse.
9. Obtained quotes for pumps for LS 22 in Copper and LS 3 in Arnold
10. Coordinated delivery of new PRV in Arnold Coordinated training for new paving machine
11. Delivered supplies, materials, and parts
12. Coordinated the maintenance of pumps in Copper for August.

Water Treatment Plants:

Copper Cove Water Treatment Plant:

1. B-Tank, Redwood Tank now removed from service. Water slowly leaking from tank bottom and draining the remaining water slowly.
2. New Streaming Current monitor is now on site, awaiting installation.
3. Worked with PBI Engineering on Water system upgrades.
4. The WTP continues to have PG&E power issues associated with heat. Typically, above 100 Deg F.
5. Power out of balance has caused OT, motor failures, A/C system shutdowns
6. Quote has been submitted for replacement machines.
7. Ongoing repairs to keep machines running.
8. Awaiting order on new UPS units to protect the Ozone equipment.

Hunter's (Ebbett's Pass) Water Treatment Plant:

1. Star Link Internet comm installed to facilitate Remote SCADA Comms – Dramatic Improvement.
2. Worked to receive bids for paving a portion of the Backwash Return roadways.
3. Quarterly DBP Samples collected.
4. Distribution Crew Shorten Big Trees Tank 2 Draw to improve water quality.
5. Operations as normal.
6. Monthly White Pines Dam inspection complete.
7. Construction Completed on the new Larkspur Tank.

Jenny Lind Water Treatment Plant:

1. Operations as usual

Sheep Ranch Water Treatment Plant:

1. Operations as usual

Wallace Lake Estates Well System:

1. Operations as usual
2. Filters rehabilitated. Water quality has significantly improved.

West Point Water Treatment Plant:

1. Operations as Usual
2. On-going construction for the installation of the second filter

Wastewater Treatment Plants:

Arnold Wastewater Treatment Plant:

1. Operations as usual
2. Coordination with Engineering RE new Clarifier Design

Copper Cove Wastewater Treatment Plant:

1. Ongoing work with Hydro science on the design of the Pond 6/RCP upgrades.
2. Sierra Pest control now spraying WWTP ponds. (Started off a bit slow. Working to get them on schedule and used to what must be done to maintain our ponds.)
3. Pond 6 is dropping with the RCP in operation.

Copper Cove Wastewater Reclamation Plant:

1. Pond 6 has algae/plant material plugging inlet screen 4-6 times daily. Continuous screen cleanings throughout the day causing operational issues. Decreased plant production and operator time.
2. A/C screens now beginning to plug with the plant material. Plant shutdowns and operator time. The RCP needs a pretreatment system that can handle the high solids loading found in the Pond 6 source water.
3. Fire at Pond 6. Caused by PG&E wiring at the transformer arcing and sparking when Dam pumps were energized. Cal-Fire Responded immediately with Helicopters, hand crews, dozers, and 747's to put the fire out.

Country House Wastewater Facility:

1. Operations as usual

Forest Meadows Wastewater Treatment Plant:

1. Operations as usual

Indian Rock Vineyards Wastewater Facility:

1. Operations as usual

La Contenta Wastewater Treatment Plant:

1. Operations as usual

Mountain Retreat / Sequoia Woods Wastewater Facility:

1. Operations as usual

Six Mile Wastewater Collection System:

1. Monthly reads taken and report submitted to the City of Angels Camp

Southworth Wastewater Treatment Plant:

1. Operations as usual
2. Discharged treated effluent during fair weather events.

Vallecito / Douglas Flat Wastewater Treatment Plant:

1. Operations as usual
2. Coordinated operations with the Construction Crew related to the installation of the grit chamber.

West Point Wastewater Treatment Plant:

1. Operations as usual

Wilseyville Wastewater Facility:

1. Operations as usual

Distribution:

Copperopolis Distribution System:

SERVICE LINE WORK

1. 4455 Council Trail
2. 538 Thomson
3. 1788 Choctaw
4. 3607 Arrowhead
5. 515 Arrowhead
6. 609 Dolores
7. 802 Bret Harte

MAIN LINE WORK

None at this time

Additional Work

1. 6 Valves Turned
2. Service Requests
3. Flushed 31,500 gallons.
4. USA's
5. Rebuilt the CRD on the on the main ClaVal in Bear Claw PRV
6. Rebuilt the CRD on the 2" bypass ClaVal in Copper Cove PRV
7. Exercised all 4 ClaVals in Bear Claw and Copper Cove PRV's

Ebbett's Pass Distribution System:

SERVICE LINE WORK

1. 1" Copper Darby Russell Rd./ Indian Hills (PG&E Project hit marked line)
2. 1" Poly Thunderbolt Trail/ Fly In Acres
3. 1" Poly Linebaugh Dr./ Arnold
4. 1" Poly Pinecone Dr./ Pinebrook

MAIN LINE WORK

1. Moran Rd. Pinebrook area (PG Project hit unmarked line to abandoned ARV – no way to locate)
2. Moran Rd. Fly In Acres area (PG&E Project hit unknown/ unmarked line that was not on our maps or in system anywhere)
3. Mill Street/ Sheep Ranch

Additional Work

1. Flushed 10,000 gallons in Sheep Ranch after repair.
2. Flushed 10,000 gallons in BTV.
3. Northwood Dr./ Hwy 4 PRV repair
4. Hydrant repair Murphys Dr./ Pinebrook
5. Hydrant repair Horseshoe Dr./ Sunrise Point
6. Ongoing assistance with AMI project
7. Ongoing assistance with Redwood Tank Replacement Project
8. Planning and adjustments in BTV to improve water age and circulation issues
9. PRV inspections and maintenance
10. Valve locating and exercising
11. Infrastructure improvements and maintenance
12. Multiple days spent locating associated with PG&E Underground Project
13. Attended AMI Training

Jenny Lind Distribution System:

SERVICE LINE WORK

1. 7226 Conner
2. 11250 Milton
3. 4316 Dunn X2
4. 4241 Dunn
5. 7192 Baldwin
6. 8582 O'Reilly

7. 8524 O'Reilly
8. 2549 Hwy 26
9. 5388 Baldwin
10. 7557 Baldwin x2 – Cut in 15' of 1" poly tube with a new 1x1x1 TEE and 2 new curb stops
11. 8866 Siegel
12. 8605 Rice Ct
13. 8604 Pardini
14. 8020 Baldwin
15. 5060 Dunn
16. 3150 Hartvickson
17. 2910 Silver Rapids

MAIN LINE WORK

1. 2" Main – Hautley

ADDITIONAL WORK

1. Vehicle Inspections
2. Month end reads for hydrant meters, fill stations, raw water and Lancha Plana
3. Work order completed for turning fire hydrant 180 degrees in parking lot of Grocery Outlet
4. Lower end flushing for water quality
5. Tank and pump station checks
6. Manual meter reads in Sentryx for meters not communicating with system for billing purposes.
7. Tore apart, cleaned, and adjusted bypass PRV that was not working at Jenny Lind Rd and Kirby
8. Bad check valve replacement and new plumbing at D tank pressure system
9. Line locates.
10. Work orders for pressure complaints, meter functions and leaks etc.
11. Assisted up in West Point on multiple leaks on Barney Way and West Point WWTP
12. Potholed for water service lines on multiple days in La Contenta for UCC doing underground PG&E line replacement.
13. Fire hydrant replacement on Cane Ln – Done by construction crew – see their department report.
14. Down to two Distribution Operators beginning July 17 until new Team Member could be hired.

West Point Distribution System:

SERVICE LINE WORK

1. 308 Barney
2. 472 Barney

MAIN LINE WORK

1. 2" at Wastewater Treatment Plant

ADDITIONAL WORK

1. Cleaned and hauled off debris from Wilseyville pump station.
2. Removed large trees and brush from the Moke river.
3. Worked on Moke river pump station installing pressure gages and clay valve.
4. Pulled 10" pipeline out of the Moke river and cleaned the pipeline out cleaned the front side of the dam also put dam boards back in
5. Piped in new sewer pump at Lift Station
6. A lot of line locating
7. Dug up buried valves on Fay X3
8. Dug up buried valves on Lambert X2
9. Located buried valves on Pinecrest X2(need jackhammer to uncover)
10. Repaired leaks in Rancho and helped with line locating.
11. Worked in shop and on truck #741

Construction

1. Assisted in leak repair with the Ebbetts Pass, Copper Cove, and Jenny Lind Distribution Crews
2. Hauled Rock to all yards as needed.
3. Equipment Maintenance
4. Cleaned up/Organized yard in Vallecito.

5. Installed a French drain around the upper yard at the New Corp Yard.
6. Interviewed for and hired a new construction crew member.
7. Met with the Chief Plant Operator at the Hunters WTP to discuss a paving effort.
8. Enlarged stormwater retention pond at the New Corp Yard site.
9. Received the new paving machine and participated in a two-day training session to learn how to run the unit.
10. Escorted the Cal-FIRE Crew to our Avery Force Main easement for grubbing and brushing.
11. Paved sites off Baldwin with new paving machine.
12. Replaced a failed fire hydrant off Cane Lane in Rancho Calaveras.
13. Replaced GAC filter media in the odor control unit at the Vallecito WWTP.
14. Potholed the Slurry Line in anticipation of a new connection.
15. Slurry Line Meter Read.

Electrical:

1. Troubleshoot and repaired frozen HMI screen at Upper Cross Country lift station, updated C-More firmware and reloaded program.
2. Afterhours troubleshoot and repair of control system at Copper Cove WWTP after PG&E power outages and spikes during Holiday weekend.
3. Used SCADA remote access to remove the pump lockout at Upper and Lower cross country lift stations during an emergency, until proper wet well levels were restored.
4. Troubleshoot automatic transfer switch at Conners Main lift station, MPAC 1500 controller is bad, ordered new.
5. Troubleshoot and repaired generator at Upper Cross-Country lift station, problem was low coolant.
6. Replaced/configured/tested new MPAC 1500 automatic transfer switch controller at Conners Main lift station, proper function of standby power system now restored.
7. Troubleshoot and repaired the control system at Arnold lift station #2, floats were covered with debris, system worked properly after removal of debris.
8. Installed new line voltage 4' LED lamps at the White Pines Barn, removed unused ballasts and discarded.
9. Installed new line voltage 4' LED lamps at Arnold lift station #2, removed unused ballasts and discarded.
10. Unwired failed aerator in Pond #1 at CCWWTP, mechanical staff then took it to get rebuilt
11. Checked function of HMI at Copper Cove lift station #7, all data streaming properly
12. Unwired aerator pond #2 CCWWTP, performed insulation test, failed, mechanic to take it to get rebuilt
13. Tested/modified on call phone number through Ring Central with IT, to be able to eliminate the district pagers.
14. Updated SCADA callout database at Jenny Lind WTP to reflect new employee roster and new on call number.
15. Rescaled trends in the HMI at Wallace WWTP per operator request.
16. Worked with contractor at Forest Meadows WWTP on the new UV system installation.
17. Troubleshoot a pump fail to stop alarm at Woodgate lift station, upon arrival, station was operating properly.
18. Wired in/tested new mixer at Upper Cross Country lift station.
19. Removed the large external battery from the Wilseyville Pond flow meter and charged it.
20. Used remote SCADA access to reset pump levels to correct wet well operating range at Upper Cross Country lift station after mixer function was restored.
21. Replaced failed pump #1 hour meter at B-Tank pressure system in Valley Springs.
22. Replaced MPAC 1500 automatic transfer switch battery at the Copper Cove warehouse.
23. Troubleshoot 4' lights at the Copper Cove warehouse container, found melted lamp holders, ordered parts for an LED retrofit.
24. Troubleshoot exhaust fan in the Copper Cove warehouse bathroom, fan has failed, ordered new unit.
25. Used SCADA remote access to update the call out list in the La Contenta WWTP SCADA system, new on call phone number added, pagers eliminated, new employees added.
26. Updated the call out lists in the autodialers for new employees and on call number at Huckleberry lift station and West Point lift station
27. Wired in/tested new pump #1 at West Point lift station, put pump back in lead.
28. Troubleshoot and repaired the mixer controls at Upper Cross Country lift station, set the start and stop to the correct footage, settings were inverted.

29. Programmed autodialers at Upper Cross Country lift station, Copper Cove LS #19, Copper Cove B-Tank, and Copper Cove lift station #16, new employees and on call number added.
30. Programmed autodialers at Azalea court lift station, Arnold lift stations #1 & #2, Lakemont pump station and Avery Middle School lift station, new employees and new on call number added.
31. Troubleshoot and repaired Woodgate lift station replaced bad low float after hours.
32. Programmed autodialers with new employees and new on-call numbers at Copper Cove lift station #8, #6, #4, #13, Conners Main and Saddle Creek main lift stations.
33. Replaced melted lamp holders and installed new 4' LED line voltage lamps in the Copper Cove warehouse connex, discarded unneeded ballasts.
34. Replaced failed HVAC unit in the Copper Cove warehouse connex with new unit.
35. Replaced failed exhaust fan with new unit in the Copper Cove warehouse bathroom.
36. Worked on installing electrical for the new grit tank at Vallecito WWTP.
37. Wired in/tested new muffin monster grinder at Huckleberry lift station, old unit failed after 14 years of constant use.
38. Installed L.O.T.O on pump #2 at Huckleberry lift station, performed insulation test, pump failed test, notified collections department.
39. Installed/programmed/scaled/tested new streaming current monitor at CCWTP after old unit failed.
40. Updated SCADA callout database at Copper Cove WTP plant, eliminated pager and ex-employees, added new on call number and new employees phone numbers.
41. Unwired/pulled pump #2 at Huckleberry lift station to get rebuilt.
42. Troubleshoot and repaired grinder pump at Arnold lift station #3.
43. Troubleshoot and repaired high level alarm, incorrect pump range and incorrect SCADA level at Woodgate lift station, found loose connection, replaced level transducer and floats, also adjusted float levels, high level float slipped in cord grip to low level height.
44. Used remote SCADA access to program call out databases to reflect new employees and on call number at Arnold WWTP and Vallecito WWTP.
45. Programmed Raco Verbatim Autodialer at Sheep Ranch WTP, replaced pager number with the new on call phone number.
46. Called Answering Service and gave them the new on call number to replace the pager number and also composed an S.O.P email to the field staff explaining the new on call changes.
47. Used SCADA remote access to update the call out databases at Forest Meadows WWTP, Hunters WTP and West Point WTP, replaced pager with on call phone number and updated the current employee alarm call out phone numbers.
48. Cleaned the webs and dirt out of the Copper Cove lift station #4 control panel, also installed a tamper proof mechanism and lock on the generator automatic transfer switch at the same location.
49. Replaced failed HVAC unit at Huckleberry lift station, removed and disposed old, failed unit.
50. After hours emergency replacement of the M.O.V between the tanks at Arnold WWTP.
51. Worked with IT and mechanical staff to repair the electric gate at the main office.
52. Troubleshoot and repaired the control system at Copper Cove lift station #3, replaced low float and adjust other floats to the proper levels.
53. Troubleshoot and repaired the solar flow meter at the Wilseyville pond, replaced the Beldon control wire from the transmitter to the transducer, replaced the small internal battery as well.
54. Troubleshoot AMI collector at Mosswood Court and Knolls Drive in Copperopolis, replaced unit with new, programmed and tested.
55. Removed the existing failed exhaust fan at Larkspur pump station, modified opening and installed a new wall unit HVAC system.
56. Responded to Copper Cove WWTP pond #6 to assist after the PG&E feed to the pump at the base of the dam started a fire upon pump startup.

Collections:

1. Monthly SSO online reporting completed.
2. Monthly vehicle inspections completed.
3. Monthly dry can inspections completed.
4. Weekly lift station inspections completed.
5. Continued marking USA's district wide.

6. Called out evening of 7-1-23 to Connor's lift stations due to power outages due to issue with transfer switch at Connor's main.
7. Called out to Azalea ct. lift station due to power outages in Forest Meadows.
8. Pumped and cleaned Upper Cross-Country due to mixer failure.
9. Worked on issues remaining from power failures over long weekend 7-5-23.
10. Installed new bollards at Wallace gas station to protect septic tank tie ins.
11. Pumped Upper Cross-Country.
12. Remarked USA at LS 18 for Mozingo
13. Called out to Upper Cross-Country early morning of 7-8-23. High level issues.
14. Gathered manhole information at MH's 172-173&174 in La Contenta for bottle neck issues.
15. Repaired lid and riser on septic tank at 3811 Poag Rd. Vallecito.
16. Checked grease traps in La Contenta.
17. Called out early morning of 7-11-23 to Woodgate LS 1 due to pump 1 failing to stop.
18. Called to 7433 Leslie Ct septic tank alarm on off float was stuck down.
19. Replaced mixer at Upper Cross-Country.
20. Cleaned check valves at upper Cross-Country LS.
21. Checked grease traps in Copper.
22. Checked grease traps in West Point.
23. Called to 982 Cabernet Ct septic tank alarm- low level float was hung up.
24. Pot holed for Mozingo at LS 18 to find force main leaving lift station.
25. Pumped and cleaned LS 7 for quarterly maintenance.
26. Checked grease traps in Arnold.
27. Pumped and cleaned Millwoods lift station.
28. Called out to upper cross country due to high level in SCADA.
29. Called out to LS 16 due to generator running due to power issues.
30. Pumped and cleaned West Point lift station
31. Called to 338 Pine Cone Dr. for an Odor complaint. Customer has a 4" vent under the eve of their deck.
32. Pumped and cleaned lift stations 1,2 and 3 in Arnold.
33. Hydroed line above LS 3 in Arnold for 6-month maintenance.
34. -Pilled huckleberry pump 2 and took it to Shape in Stockton to be rebuilt.
35. Hydroed golf course easement in Forest Meadows. Yearly maintenance.
36. Helped The Ebbetts Pass Distribution Crew with water leaks.
37. Finished hydroing Forest Meadows easements.
38. Called out to LS 3 due to low level float going out causing high level issues.
39. Helped The Copper Distribution Crew with water leaks.
40. Installed new muffin monster at Huckleberry LS.
41. Pumped and cleaned septic system at main office (yearly maintenance).
42. Picked up vac con from MME in Sacramento.
43. Called out to 7400 stage stop septic tank alarm. Replaced on/off and low-level float.
44. Checked on clean out issues at 1799 ironwood Ct.

Mechanical:

1. Generator checks District wide.
2. Responded to multiple power outages throughout the county requiring generator refueling, maintenance and light repairs.
3. Assist in familiarizing the Facilities Maintenance Tech with District Service Areas and trained on Generator Checks.
4. Crane lift and set new Kohler generator at the corp yard shop.
5. Removed and delivered for rebuild pond 1 and 2 aerators for Copper Cove WTP.
6. Carried out a variety of fleet vehicle repairs including rear brakes on V538
7. Oil and fuel filter replacement as well as brake repair to V723. Replaced thermostat and housing in V534.
8. Disassembled and repaired a jammed heat control blend door on V710 to restore functional AC.
9. Replaced the Gapvax's high pressure water control valve.
10. Replaced a failed control circuit tubing on Copper Cove WTP main effluent backflow device.

11. Rebuilt 3/4" backflow at Jenny Lind WTP chemical tank.
12. Recovered 60kw portable generator from industrial electric for in house repairs to be carried out.
13. Inspected V531 post-accident and had rear tire replaced.
14. Assisted in the removal and delivery for rebuild of a large submersible waste water pump from Huckleberry lift station.
15. Installed fuel injection pump on V126 vacuum pony motor and return to service.
16. Troubleshoot and correct power failure of V727 lift gate.
17. Assisted in the emergency replacement of waste water valve actuator at Arnold WWTP.
18. Crane lift and assisted in the installation of channel monster/grinder. At Huckleberry lift station.
19. Assist West Point WTP Operator in the tear down and clean out of raw water FOD strainer .
20. Crane lift and deliver for rebuild, Copper Cove WTP raw water submersible/in lake, lift pump.

Underground:

1. Assisted the Jenny Lind and Copper Distribution Crews with leak repair.
2. Returned to Service Lateral replacements in the Jenny Lind Area.
3. Weekly maintenance on all existing cut back road excavation sites.
4. Participated in training to use the new paving machine.
5. Paved replaced Service Lateral trenches on Baldwin.

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