



5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

**Board of Directors: Terry Lincoln - Chair**  
**Scott McVay, Vice Chair**  
**Directors – Pam Beaver, Beverly Fickes, Logan Johnston**

**General Manager: Paul Kelley**

**REGULAR MEETING: February 21<sup>st</sup> 2024 at 6:00PM: District Office Board Room**

## **AGENDA**

### **1. CALL TO ORDER**

### **2. PLEDGE OF ALLEGIANCE**

### **3. ROLL CALL**

### **4. OPEN TIME/PUBLIC COMMENT:** Pursuant to Gov. code S54950, persons wishing to address the Board of Directors on matters not listed on the agenda should notify the Secretary prior to the start of the meeting. To speak at this time and for any item listed on the agenda – raise your hand, and when recognized by the Chair – proceed to the podium to address the Board.

### **5. CONSENT AGENDA (Action)**

The following items are expected to be routine. Any interested party may comment or request an item be removed from the consent agenda for separate discussion/action.

- a. Minutes from Meetings – Regular meeting 1/17/24, Finance Committee 1/10/24
- b. Paid Bills: 1/10/24 – 2/12/24
- c. Payroll: 1-18-24, 2-1-24
- d. Activity Report: January 2024

### **6. OLD BUSINESS/NEW BUSINESS (Discussion/Action)**

- a. **O.B.** - USBR Account Reconciliation (Discussion)
- b. Water Year 2024-25 Update (Discussion/Action)
- c. Update on Retiree Medical Plan Change actions and MOU Approval (Discussion/Action)
- d. Revise General Administrative Policy (Discussion/Action)

### **7. GENERAL MANAGERS REPORT**

### **8. OPERATIONS REPORT**

#### **ADA Related Disabilities:**

Contact the front office and speak with a Staff Member if special consideration is needed to attend any public meeting for disability related accommodations or aide is needed. Please give 72 hours - notice prior to the meeting to allow staff to meet your requests appropriately.

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**9. STANDING COMMITTEE REPORT –**

- a. Agriculture –
- b. Finance –
- c. Planning/Steering –

**10. BOARD MEMBER ITEMS**

**11. CLOSED SESSION ANNOUNCEMENT: - None**

**12. ADJOURN THE MEETING**

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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** 5 – Consent Agenda (Action)

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### Discussion:

- 5.a – Minutes of The Meetings: Regular meeting 1/17/24, Finance Committee 1/10/24
- 5.b – List of bills paid – from QuickBooks 1/10/24 – 2/12/24
- 5.c – Payroll since last meeting: 1-18-24, 2-1-24
- 5.d – P&L Activity report – January 2024

### Recommendation:

Review, Discussion and by Motion approve items 5.a through 5.d



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**Board of Directors: Beverly Fickes - Chair,**  
**Terry Lincoln, Vice Chair**  
**Directors – Pam Beaver, Scott McVay, Logan Johnston**

**General Manager: Paul Kelley**

**REGULAR MEETING: January 17<sup>th</sup> 2024 at 6:00PM: District Office Board Room**

### **MINUTES**

**1. CALL TO ORDER : 6:01pm by Chair Fickes**

**2. PLEDGE OF ALLEGIANCE: Led by Director Beaver**

**3. ROLL CALL**

**3.A – Election of Chair and Vice-Chair**

*The Board discussed the next chair, Chair Fickes suggested the Chair be rotated each year.*

*Motion by Fickes for Vice-Chair Lincoln to be Chair, Second: Director McVay – Vote: 5 - 0 Unanimous*

*Motion by Director Fickes for Director McVay to be Vice-Chair, Second: Director Johnston – Vote: 5 - 0 Unanimous*

**4. OPEN TIME/PUBLIC COMMENT:** Pursuant to Gov. code S54950, persons wishing to address the Board of Directors on matters not listed on the agenda should notify the Secretary prior to the start of the meeting. To speak at this time and for any item listed on the agenda – raise your hand, and when recognized by the Chair – proceed to the podium to address the Board.

*Members of the Public:*

*Sandy Winters – Spoke on Firewise, and agriculture needs.*

**5. CONSENT AGENDA (Action)**

The following items are expected to be routine. Any interested party may comment or request an item be removed from the consent agenda for separate discussion/action.

- a. Minutes from Meetings – Regular meeting 12/13/23
- b. Paid Bills: 12/10/23 – 1/9/24
- c. Payroll: 12-7-23, 12-21-23, 1-4-24
- d. Activity Report: December 2023

*GM Kelley provided some background on the Consent calendar items and mentioned that the P&L/Activity report would also get answers during the 6c item.*

*Board members asked about some of the invoices they had put in the packet.*

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GM Kelley answered those questions and reiterated the challenges related to the grant projects. The district had paid bills in December and January and has yet to receive reimbursement.

## **6. OLD BUSINESS/NEW BUSINESS (Discussion/Action)**

### **a. O.B. - USBR Account Reconciliation (Discussion)**

GM Kelley reviewed this item with the board. There is no update on the old reconciliation, the District had heard about the new USBR recap sheet that describes payments to the Bureau. The District has some credits for water purchases, but cannot take those credits in the other accounts – like the restoration charges and the Trinity PUD.

The WIIN act has been paid off from the District to the Bureau, and waiting for the letter confirming.

### **b. Standing Committee Community Membership Selection & Assignment (Discussion/Action)**

GM Kelley covered the background on this item, the Board usually makes committee assignments at the first meeting of the year – and this is the time to do that or confirm the current assignments. The board had opened the opportunity for community members to be on the standing committees. The District had received 4 applications for the Agriculture committee and none for the other two committees.

GM Kelley mentions that based on the boards direction that they will put finance, planning and steering back community membership application back on website to keep open until filled the Board agreed.

Chair Lincoln asked if there all are ok with the current board assignments, Director Fickes agreed, the Board unanimously reconfirmed the Board committee assignments.

The Chair (Lincoln) then invited each Ag Committee applicant to say a few words at the podium.

Dr. Harl, Dennis Possehn, Robert Wharton each spoke for a few minutes, each answered questions from the board.

Motion by Director Johnston to appoint the three applicants in attendance to the Ag committee, Second by Director McVay. Vote: 5 – 0 Unanimous.

### **c. Fiscal Year 24 Through Quarter 2 (July-December 2023) Actuals to Budget & Budget Adjustment (Discussion/Action)**

GM Kelley reviewed all the elements of the 6 months or mid-year Actuals vs Budget review. The memo for this item covers all of the GM's report.

A few items of emphasis – the change since last time on tracking the Grant Expenses (8000) and the Grant Revenue or Reimbursements. As can be seen the \$260K difference between expenses and reimbursements is the primary cause of the unbalanced bottom line. There are also notes on the document.

The other item of emphasis is the Balance sheet – prior to October the Board had not seen the balance sheet and this can help show the Districts assets and liabilities as well as the balances in the accounts. As can be seen the District has stuck to its commitment by putting a portion of

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revenues into reserves. The rate's approved in September of 2021 had a portion of the Base rate going to reserves and a portion of usage going into reserves. And these accounts now show that amount.

The Board asked questions, made comments, and discussed the Balance sheet and Actuals vs Budget. The Board also reviewed the GM's recommended modifications to the budget. The Memo spelled out the modifications – there is no net change, primarily moving some Capital/equipment expenses, PGE expenses and interest expenses that won't occur to cover increased O&M expenses, safety, and a few others.

Motion by Director Beaver to approve the recommended changes, 2<sup>nd</sup> by Director Johnston – Vote: 5 – 0 Unanimous.

(Note the modifications have been posted on the District's website)

d. Retiree Medical Plan Change actions and MOU Approval (Discussion/Action):

GM Kelley reviewed the memo on this item. This is a significant change to the retiree medical program at the District. The GM also reminded the Board and community that this issue was identified in the February 2022 MOU to be resolved in a year. And this item is the resolution of article 25.4e that called for a change.

GM Kelley reminded the board that they held an open session item at their November meeting to help educate all on this issue. There was a closed session item in December to find an offer/solution, the union met with its members at the District and it was approved by all and this item is to implement the negotiated solution.

GM Kelley also discussed that to implement these changes, he has been in discussions with CalPERS, the Union, and the District's actuarial – McCleod Watts. These changes take multiple actions by the board listed below and each will need a motion and approval.

GM Kelley then described that the current retiree medical program created a long-term liability for the District that had employees contributing their portion of the OPEB liability (\$150/pay period).

The agreed upon solution: Change the Retiree medical to a minimum employer contribution (MEC), by adopting a new resolution provided by CalPERS, amend the MOU to document the change, remove the employee contribution requirement, return the current employee's OPEB contribution to date, and implement the District's commitment to its current retirees of keeping their benefit just changing the way it's paid for.

i. Resolution 2024-01 of Rescinding Current Vesting (Discussion/Action)

GM Kelley related this was step on in the implementation making it clear that all previous vesting ordinances/resolutions were no longer in effect. And that CalPERS supplied this item, and they only do resolutions.

Motion to Approve: Fickes, 2<sup>nd</sup>: McVay – Vote: 5 – 0 Unanimous

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- ii. Resolution 2024-02 of Establishing Required Minimum as new Retiree Medical (Discussion/Action)  
*CalPERS supplied resolution instituting the new program – MEC or Required Minimum*  
*Motion to Approve: Fickes, 2<sup>nd</sup>: Beaver – Vote: 5 – 0 Unanimous*
- iii. Amended Memorandum of Understanding (MOU) February 2, 2024, between the Clear Creek Community Services District and Local Union 792, United Public employees of California (UPEC) for District employees. (Discussion/Action)  
*GM Kelley mentioned that the primary modification is to Article 25. There are some minor edits (fixing exhibits) and the extension of a year to 2026.*  
*The Board asked, “why not amended”? GM Kelley replied that this new MOU was an amendment of the old, but they decided that since there is a completely new Article 25, and no need for old Exhibit A, and it has a new expiration date – it was best to make it a new MOU.*  
*Motion to Approve: Fickes, 2<sup>nd</sup>: McVay – Vote: 5 – 0 Unanimous*
- iv. Authorize GM to use Accounts to fund the employee OPEB funds return (Discussion/Action)  
*GM Kelley discussed the memo on this item and that the final calculations were not done and requested authority to use accounts or line of credit to fund this action. This was also the Boards approval of returning the employee’s OPEB contribution. The OPEB money was already earned and had been approved in the payrolls run to date, the District had withheld pre-tax and each year forwarded it to the District’s OPEB trust (CERBT). The district had in its reserves the past years of OPEB monies but would need to calculate the amount needed more than that and potentially request reimbursement from the CERBT.*  
*Motion to Approve the use of accounts and return of the employee OPEB contributions:*  
*Fickes, 2<sup>nd</sup>: Beaver – Vote: 5 – 0 Unanimous*
- v. Authorize GM to implement new payments/reimbursement for retiree medical program for current district retirees and to sign agreement with a company like Mid America Trust to handle this program (Discussion/Action)  
*This item is primarily the implementation of the handling the current retirees. GM Kelley mentioned that other cities and districts that have implemented this change have used a company like MidAmerica to create HRA’s for each retiree, funded by the District, then deposited with the retiree to pay for the retiree medical premium amount the District is obligated to pay. MidAmerica has a \$75 per month fee to implement this program.*  
*Motion to Approve: Fickes, 2<sup>nd</sup>: Johnston – Vote: 5 – 0 Unanimous*

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## **7. GENERAL MANAGERS REPORT**

GM Kelley reviewed his memo on this item, he also mentioned the concern about “Grant Financing” – knowing that all want the District to get Grants to fix all our pipes, treatment plant and more. The challenge is that the District had used its reserves in the past, and currently doesn’t have sufficient reserves to implement these grants. Usually a grant project has expenses, the District pays them from reserves, the requests reimbursement from the state, when reimbursed it refills the reserves to run that cycle again. Now the District is paying from operating, and the distance of time (3 months in some cases) between paying the bills and getting reimbursed is hard on the District. The backwash ponds project may need some short-term financing for this, and the Gm is looking at solutions. The Board mentioned a need for a Grant writer to help the GM. GM Kelley also mentioned the need in 2024 for a CIP, and updated Water shortage plan (drought plan)

## **8. OPERATIONS REPORT**

GM Kelley reviewed the items on the Op report, offered Admin Asst. Perry a chance to review the admin items and the delinquencies work. The Board acknowledged the LIWHAP assistance as being very helpful.

## **9. STANDING COMMITTEE REPORT –**

- a. Agriculture – Director McVay mentioned that with new community members a meeting will be held in March.
- b. Finance – GM Kelley mentioned a meeting had been held January 10<sup>th</sup> and all their items were covered in the mid-year budget to actuals review. Director McVay and Fickes reporting.
- c. Planning/Steering – No discussion mentioned.

## **10. BOARD MEMBER ITEMS**

Director McVay mentioned that the EAGSA had a 2nd round of grant and that the annual report should be paid for, the EAGSA plan had also been approved by the State after waiting for 2 years.

## **11. CLOSED SESSION ANNOUNCEMENT: - None**

## **12. ADJOURN THE MEETING – Meeting Adjourned by Chair Lincoln at 8:16PM**

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### **Board of Directors**

**Directors - Beverly Fickes, Committee Chair: Scott McVay**

**General Manager: Paul Kelley**

### **FINANCE COMMITTEE**

**January 10<sup>th</sup> 2024 at 4PM: District Office Board Room**

### **Committee Responsibility**

The Board's standing Financial Committee shall be concerned with the financial management of the Clear Creek CSD including the preparation and oversight of an annual budget, and oversight of reserve accounts and major expenditures.

### **MINUTES**

**1. CALL TO ORDER** – Chair McVay at 4:01pm

**2. PLEDGE OF ALLEGIANCE** – Director Fickes

**3. ROLL CALL** – Chair McVay, Director Fickes

*Staff - General Manager Kelley, Bookkeeper Tenney*

**4. OPEN TIME/PUBLIC COMMENT:** *None – two members of Audience did not speak.*

**5. OLD BUSINESS/NEW BUSINESS** (Discussion)

a. FY24 Quarter 2 (July – December 2023) Actuals to Budget – Discussion

*GM Kelley reviewed this document, pointed out some areas in the revenue that show the efforts by the Account Clerk/Office staff to get delinquencies down. Also the revenue anticipated – Property Tax, Centerville Admin and grant reimbursements.*

*Also reviewed expenses – some below budget, like utilities at wells, and others.*

*And those over budget – Safety equipment at Treatment, Distribution O&M – lots of leaks in the past 4 months that impact: Inventory, O&M and Distribution Overtime.... And in Admin the Auto Insurance cost (for the year) is significantly more than previous year.*

*Bottom line – there is over 200K in "Grant expenses" that have not been reimbursed yet – taking that out, there is a positive 6K in the financials.*

*Chair McVay and Director Fickes asked multiple questions on these and other items, Staff Tenney and Kelley provided information and background.*

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*Discussion on a few “budget” adjustments at the board meeting to reduce some where not anticipated and fill in where needed – then reviewing in April at the ¾ mark.*

*Also discussion about the “OPEB fix” and financing that, Chair McVay discussed using short term financing and getting OPEB trust money to pay it off. Also considering the property tax, Centerville service revenue and grant reimbursements and expenses tracking the year end should be in the positive. When should we start budgeting for next year and other discussions.*

**b. Bank Account & Loan Balances report – Discussion**

*Staff Kelley and Tenney reviewed the bank balances and balance sheet. Kelley pointed out the increase in the two accounts to start building back reserves based on the Base Rate and Usage percentages – a big accomplishment.*

*Also discussed the timing of the checking account negative at the end of December, and the reduction of the WIIN act liability since it was paid off by borrowing against the General Fund/Operating account.*

*Directors asked questions about the different account balances, staff provided information and updates.*

*General discussion about this year finances – the new “Quick Books” version for a full year, with more granular information on revenue and expenses. How this will help in future budgeting, and rate making/setting in 2025. Gm Kelley also related that we need to find a way to not have our tracking of grants in the Operating P&L – since we report “revenue” and “expenses” to the department of finance and some of our invoices – like from LAFCO use the “revenue” numbers to set our fees.*

**6. ADJOURN THE MEETING – by Chair McVay at 5:41pm**

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1:43 PM

02/14/24

Accrual Basis

# Clear Creek Community Services District

## Custom Transaction Detail Report

January 10 through February 12, 2024

Type	Date	Num	Name	Memo	Amount	Balance
<b>Jan 10 - Feb 12, 24</b>						
Bill Pmt -Check	01/10/2024	31604	Ability Answering & Paging Se...	05-1-8495	-378.18	-378.18
Bill Pmt -Check	01/10/2024	31605	Ace Hardware - Acct# 2118	2118	-153.91	-532.09
Bill Pmt -Check	01/10/2024	31606	Apex Automotive, Inc.	tires for wtp unit 9	-823.91	-1,356.00
Bill Pmt -Check	01/10/2024	31607	Axner Excavating, Inc.	6920038	-43,578.54	-44,934.54
Bill Pmt -Check	01/10/2024	31608	Badger Meter, Inc.	41827	-113.10	-45,047.64
Bill Pmt -Check	01/10/2024	31609	Bay Alarm Company	1201366	-33.32	-45,080.96
Bill Pmt -Check	01/10/2024	31610	Chacon, Roberto.	meal for crew on bright path repair	-33.96	-45,114.92
Bill Pmt -Check	01/10/2024	31611	Cintas Corporation	22228100	-136.02	-45,250.94
Bill Pmt -Check	01/10/2024	31612	Computer Logistics Corp	IT services	-540.68	-45,791.62
Bill Pmt -Check	01/10/2024	31613	Cross Petroleum	0850335	-1,097.86	-46,889.48
Bill Pmt -Check	01/10/2024	31614	Fasteners Inc	373	-7.88	-46,897.36
Bill Pmt -Check	01/10/2024	31615	Ferguson Waterworks	409921	-2,009.37	-48,906.73
Bill Pmt -Check	01/10/2024	31616	Mt Shasta Spring Water Co	WTP drinking water	-27.61	-48,934.34
Bill Pmt -Check	01/10/2024	31617	Pace Analytical Services LLC	20-100128	-380.77	-49,315.11
Bill Pmt -Check	01/10/2024	31618	Pace Engineering	backwash grant D2202015	-15,703.75	-65,018.86
Bill Pmt -Check	01/10/2024	31619	Quadiant Finance USA - Posta...	7900 0440 8060 6274	-125.00	-65,143.86
Bill Pmt -Check	01/10/2024	31620	Reese, Smalley, Wiseman & S...	CLECR019335	-725.00	-65,868.86
Bill Pmt -Check	01/10/2024	31621	Ryan Process, Inc.	WTP - Anti siphon valve, etc.	-3,322.27	-69,191.13
Bill Pmt -Check	01/10/2024	31622	Perry, Shannan	Nov-Dec 23 mileage reimb	-105.00	-69,296.13
Bill Pmt -Check	01/10/2024	31623	USA Blue Book	919740	-203.72	-69,499.85
Bill Pmt -Check	01/10/2024	31624	Valley Pacific	C850335	-800.28	-70,300.13
Bill Pmt -Check	01/11/2024	31625	Gully Diesel Repair	backhoe repair	-210.00	-70,510.13
Bill Pmt -Check	01/11/2024	31626	Ken Grady Company, Inc.	WTP - pH Sensor for ATI	-371.49	-70,881.62
Bill Pmt -Check	01/11/2024	31627	MacLeod Watts	142	-3,993.00	-74,874.62
Bill Pmt -Check	01/11/2024	ach XL71	AT&T	wtp	-288.16	-75,162.78
Bill Pmt -Check	01/11/2024	ach xwy0	AT&T	south booster	-322.89	-75,485.67
Bill Pmt -Check	01/11/2024	ach 5988	First National Bank of Omaha -...	4418226482992665	-5,536.74	-81,022.41
Bill Pmt -Check	01/11/2024	ach 9081	Pacific Gas & Electric	wtp	-2,780.94	-83,803.35
Bill Pmt -Check	01/11/2024	ach 9601	Pacific Gas & Electric	wtp pond	-279.34	-84,082.69
Bill Pmt -Check	01/11/2024	ach 0001	Pacific Gas & Electric	clear creek/ happy valley	-63.00	-84,145.69
Bill Pmt -Check	01/11/2024	ach 0461	Pacific Gas & Electric	office outdoor lights	-20.71	-84,166.40
Bill Pmt -Check	01/11/2024	ach 0931	Pacific Gas & Electric	cloverdale/ north booster	-219.55	-84,385.95
Bill Pmt -Check	01/11/2024	ach 0806	Waste Management	3-99477-15008	-192.20	-84,578.15
Check	01/12/2024			Service Charge	-529.67	-85,107.82
Bill Pmt -Check	01/17/2024		AT&T	QuickBooks generated zero amount transaction for bill payment stub	0.00	-85,107.82
Check	01/18/2024	31628	Horton, Greg	Customer Refund of Deposit	-70.00	-85,177.82
Bill Pmt -Check	01/18/2024	31629	Ace Hardware - Acct # 2186	2186	-198.00	-85,375.82
Bill Pmt -Check	01/18/2024	31630	ACWA/JPIA - Insurance	C020	-7,762.85	-93,138.67
Bill Pmt -Check	01/18/2024	31631	Badger Meter, Inc.	41827	-15,883.11	-109,021.78
Bill Pmt -Check	01/18/2024	31632	Beaver, Patricia A	1/17/24 board meeting	-100.00	-109,121.78
Bill Pmt -Check	01/18/2024	31633	Blue Star Gas	11-1018001	-843.54	-109,965.32
Bill Pmt -Check	01/18/2024	31634	Chacon, Roberto.	Boot reimbursement	-100.00	-110,065.32
Bill Pmt -Check	01/18/2024	31635	Cintas Corporation	22228100	-140.30	-110,205.62
Bill Pmt -Check	01/18/2024	31636	Com-Pair Services	10117	-80.00	-110,285.62
Bill Pmt -Check	01/18/2024	31637	Fasteners Inc	373	-40.01	-110,325.63
Bill Pmt -Check	01/18/2024	31638	Ferguson Waterworks	409921	-11,826.95	-122,152.58
Bill Pmt -Check	01/18/2024	31639	Fickes, Beverly	1/17/24 board meeting	-100.00	-122,252.58
Bill Pmt -Check	01/18/2024	31640	Flowers, William	HV repair meal reimb- drinks	-35.61	-122,288.19
Bill Pmt -Check	01/18/2024	31641	Gannett - Record Searchlight	271805	-216.60	-122,504.79
Bill Pmt -Check	01/18/2024	31642	Johnston, Logan	1/17/24 board meeting	-100.00	-122,604.79
Bill Pmt -Check	01/18/2024	31643	L N Curtis and Sons	C81346	-851.17	-123,455.96
Bill Pmt -Check	01/18/2024	31644	McVay, Scott	1/17/24 board meeting	-100.00	-123,555.96
Bill Pmt -Check	01/18/2024	31645	Mt Shasta Spring Water Co	drinking water	-13.41	-123,569.37
Bill Pmt -Check	01/18/2024	31646	Pace Analytical Services LLC	20-100128	-737.44	-124,306.81
Bill Pmt -Check	01/18/2024	31647	Pace Engineering		-56,393.57	-180,700.38

1:43 PM

02/14/24

Accrual Basis

# Clear Creek Community Services District

## Custom Transaction Detail Report

January 10 through February 12, 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	01/18/2024	31648	Pace Supply Corp	wtp	-10.77	-180,711.15
Bill Pmt -Check	01/18/2024	31649	Perry, Shannan	HV repair meal	-58.59	-180,769.74
Bill Pmt -Check	01/18/2024	31650	Professional Exterminator of R...	17387	-65.00	-180,834.74
Bill Pmt -Check	01/18/2024	31651	RCAC-Loan Fund (Dump Truck)	6332-CCCSO-01	-1,696.07	-182,530.81
Bill Pmt -Check	01/18/2024	31652	Rogers Machinery Company, L...	C#117980	-8,151.00	-190,681.81
Bill Pmt -Check	01/18/2024	31653	Rossie Electrical Controls & C...	400	-18,177.00	-208,858.81
Bill Pmt -Check	01/18/2024	31654	Stephens Electrical, Inc.		-23,826.68	-232,685.49
Bill Pmt -Check	01/18/2024	31655	T&T Valve and Instrument (Br...	actuator assembly	-2,413.31	-235,098.80
Bill Pmt -Check	01/18/2024	31656	United Public Employees of C...		-454.50	-235,553.30
Bill Pmt -Check	01/18/2024	31657	US Bank Equipment Finance	1453267	-353.35	-235,906.65
Bill Pmt -Check	01/18/2024	31658	USBR - Water Payments	14-06-200-489-A-P	-2,540.61	-238,447.26
Bill Pmt -Check	01/18/2024	31659	Valley Pacific	C850335	-817.95	-239,265.21
Bill Pmt -Check	01/18/2024	31660	Verizon	242343122-00001	-52.02	-239,317.23
Bill Pmt -Check	01/19/2024	EFT 4039	Guardian	Group Id 00 527706	-1,207.81	-240,525.04
Bill Pmt -Check	01/19/2024	Eft b5c7	Amazon Capital Services, Inc.	A3SGCPAZF6QYSB	-986.55	-241,511.59
Bill Pmt -Check	01/19/2024	eft r6tc	AT&T	S. Booster	-5.00	-241,516.59
Bill Pmt -Check	01/19/2024	eft 6152	CCEA	HV Repair meal	-78.40	-241,594.99
Bill Pmt -Check	01/19/2024	eft 3191	Pacific Gas & Electric	office/well 3	-1,199.84	-242,794.83
Bill Pmt -Check	01/19/2024	eft 5021	Pacific Gas & Electric	wells 1&2	-190.74	-242,985.57
Bill Pmt -Check	01/19/2024	eft	TDS	530-357-2121	-356.89	-243,342.46
Bill Pmt -Check	01/19/2024	EFT 8046	CalPERS PEPRA/Classic	Unfunded accrued liability	-10,969.00	-254,311.46
Check	01/20/2024	EFT	Paychex Invoice	Paychex Time and Attendance	-128.00	-254,439.46
Check	01/22/2024	ach	Cintas Corporation	22228100	-8.56	-254,448.02
Check	01/22/2024	ach	Paychex Taxpay		-26.83	-254,474.85
Check	01/24/2024	ach	Paychex Taxpay		-12.91	-254,487.76
Check	01/24/2024	ach	Paychex Payroll	0085 1910-7980	-399.27	-254,887.03
Check	01/25/2024	ACH 4578	CalPERS 457 (Reg/Roth)	payroll deductions PayPeriod 010524-011824	-625.00	-255,512.03
Check	01/25/2024	EFT 4577	CalPERS PEPRA/Classic	Classic payroll deductions PayPeriod 010524-011824	-697.41	-256,209.44
Check	01/25/2024	EFT 4576	CalPERS PEPRA/Classic	Classic payroll deductions PayPeriod 010524-011824	-3,905.26	-260,114.70
Check	01/25/2024	EFT 1703	CCEA	Payroll deductions PayPeriod 010524-011824	-40.00	-260,154.70
Bill Pmt -Check	02/01/2024	Auto ACH	UNUM Life Insurance of Co.		-1,058.64	-261,213.34
Bill Pmt -Check	02/01/2024	ach 7985	Roger Schreiber	Sept health Reimb - by ACH	-137.84	-261,351.18
Bill Pmt -Check	02/01/2024	ach 7992	Rick Cascarina	Feb health Reimb	-291.79	-261,642.97
Check	02/06/2024	ACH 3207	CalPERS 457 (Reg/Roth)	payroll deductions PayPeriod 01/19/24-02/01/24	-625.00	-262,267.97
Check	02/06/2024	EFT 3205	CalPERS PEPRA/Classic	Classic payroll deductions PayPeriod 01/19/24-02/01/24	-3,905.26	-266,173.23
Check	02/06/2024	EFT 3206	CalPERS PEPRA/Classic	Classic payroll deductions PayPeriod 01/19/24-02/01/24	-697.41	-266,870.64
Check	02/07/2024	31691	Horton, Greg	Customer Refund of Deposit	-70.00	-266,940.64
Bill Pmt -Check	02/07/2024	31661	Ability Answering & Paging Se...	05-1-8495	-409.49	-267,350.13
Bill Pmt -Check	02/07/2024	31662	Ace Hardware - Acct # 2186	2186	-473.42	-267,823.55
Bill Pmt -Check	02/07/2024	31663	Apex Automotive, Inc.	unit 11 service and tires	-1,863.79	-269,687.34
Bill Pmt -Check	02/07/2024	31664	Badger Meter, Inc.	41827	-7,664.45	-277,351.79
Bill Pmt -Check	02/07/2024	31665	Borges & Mahoney Inc.	7475	-435.44	-277,787.23
Bill Pmt -Check	02/07/2024	31666	Cintas Corporation	22228100	-210.45	-277,997.68
Bill Pmt -Check	02/07/2024	31667	Com-Pair Services	10117	-80.00	-278,077.68
Bill Pmt -Check	02/07/2024	31668	Computer Logistics Corp		-540.68	-278,618.36
Bill Pmt -Check	02/07/2024	31669	Fasteners Inc	373	-238.88	-278,857.24
Bill Pmt -Check	02/07/2024	31670	Ferguson Waterworks	409921	-6,805.50	-285,662.74
Bill Pmt -Check	02/07/2024	31671	Gully Diesel Repair	Generator Trailer repair	-105.00	-285,767.74
Bill Pmt -Check	02/07/2024	31672	Harvest Printing Company	customer billing	-2,733.95	-288,501.69
Bill Pmt -Check	02/07/2024	31673	Kelley, Paul	Reimbursements	-709.96	-289,211.65
Bill Pmt -Check	02/07/2024	31674	Napa Auto Parts	1931	-50.62	-289,262.27
Bill Pmt -Check	02/07/2024	31675	Nice Shot Investments, Inc	rechargeable replacement batteries	-162.93	-289,425.20
Bill Pmt -Check	02/07/2024	31676	Northwood Backflow Services		-130.00	-289,555.20
Bill Pmt -Check	02/07/2024	31677	Pace Analytical Services LLC	20-100128	-1,499.58	-291,054.78
Bill Pmt -Check	02/07/2024	31678	Perry, Shannan	VOID: Jan 24 Mileage Reimb	0.00	-291,054.78
Bill Pmt -Check	02/07/2024	31679	Quadient Finance USA - Posta...	7900 0440 8060 6274	-50.00	-291,104.78

1:43 PM

02/14/24

Accrual Basis

**Clear Creek Community Services District**  
**Custom Transaction Detail Report**  
**January 10 through February 12, 2024**

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	02/07/2024	31680	RCAC-Loan Fund (Dump Truck)	6332-CCCSO-01	-1,696.07	-292,800.85
Bill Pmt -Check	02/07/2024	31681	Reese, Smalley, Wiseman & S...	CLECR019335	-675.00	-293,475.85
Bill Pmt -Check	02/07/2024	31682	Shasta County - Air Quality		-20.00	-293,495.85
Bill Pmt -Check	02/07/2024	31683	Shasta County - Env Health		-1,664.83	-295,160.68
Bill Pmt -Check	02/07/2024	31684	Stephens Electrical, Inc.	SCADA Grant	-27,348.70	-322,509.38
Bill Pmt -Check	02/07/2024	31685	T&T Valve and Instrument (Br...	wdp	-513.00	-323,022.38
Bill Pmt -Check	02/07/2024	31686	USBR - Water Payments	14-06-200-489-A-P	-2,185.33	-325,207.71
Bill Pmt -Check	02/07/2024	31687	Valley Pacific	C850335	-853.35	-326,061.06
Bill Pmt -Check	02/07/2024	31688	Waste Management	3-99477-15008	-192.20	-326,253.26
Bill Pmt -Check	02/07/2024	31689	Water Boards (SWRCB)	Sys No. 4510016	-7,879.46	-334,132.72
Bill Pmt -Check	02/07/2024	31690	Westside Aggregate	road base	-979.29	-335,112.01
Bill Pmt -Check	02/07/2024	31692	Perry, Shannan	Jan 24 Mileage Reimb	-75.04	-335,187.05
Bill Pmt -Check	02/08/2024	eft 9y77	Amazon Capital Services, Inc.	A3SGCPAZF6QYSB	-339.43	-335,526.48
Bill Pmt -Check	02/08/2024	eft t1pw	AT&T	south booster	-324.33	-335,850.81
Bill Pmt -Check	02/08/2024	eft wys0	AT&T	WTP	-289.29	-336,140.10
Bill Pmt -Check	02/08/2024	eft 7069	CCEA	Hydrant repair Lloyd Ln - Crew meal	-95.39	-336,235.49
Bill Pmt -Check	02/08/2024	eft 4091	Pacific Gas & Electric	wdp	-3,580.30	-339,815.79
Bill Pmt -Check	02/08/2024	eft 6071	Pacific Gas & Electric	wdp pond	-145.79	-339,961.58
Bill Pmt -Check	02/08/2024	eft 9709	First National Bank of Omaha -...	4418226482992665	-1,504.19	-341,465.77
Bill Pmt -Check	02/08/2024	eft 5685	CalPERS Health Ins	health insurance Premium	-26,479.93	-367,945.70
<b>Jan 10 - Feb 12, 24</b>					<b>-367,945.70</b>	<b>-367,945.70</b>

RECEIVED FEB 01 2024

**FERGUSON**  
WATERWORKS  
3995 OLD 44 DRIVE  
REDDING, CA 96003-0000

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1839799	\$4,110.95	409921	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

GM Approval *[Signature]*

BK Initials *[Signature]*

FERGUSON WATERWORKS #1423  
PO BOX 740827  
LOS ANGELES, CA 90074-0827

Please contact with Questions: 916-381-6199

Job/PO # *Hydrant Lloyd Ln. Repair*

Amt to Pay \$ *4110.95*

MASTER ACCOUNT NUMBER: 112154

GL & Dept *40400 - 200*

SHIP TO:

CLEAR CREEK COMMUNITY SERVICES DIST  
5880 OAK STREET  
ANDERSON, CA 96007

COUNTER PICK UP  
3995 OLD 44 DRIVE  
REDDING, CA 96003-0000

POSTED

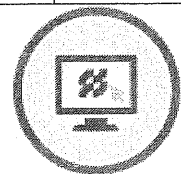
*Hydrant Lloyd Ln. Repair*

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1425	1425	CA45	LLOYD LN/LINK US	JG	LLOYD LN	01/31/24	IO 91995

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
10	10	GATRF10	3/4X10 Z/PLT ATR	3.448	FT	34.48
1	1	E2006PSC	6 MEGALUG ACC PKG W/MJ GSKT F/ PVC	127.070	EA	127.07
1	1	MA423MJOLDHORED46	5-1/4 A423 HYD 4'6 MJ PN DHO RED.	3671.510	EA	3671.51
INVOICE SUB-TOTAL						3833.06
TAX Shasta						277.89
*****						
LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.						
*****						
WATER FLOW RATE NOTICE: LAVATORY FAUCETS WITH FLOW RATES OVER 0.5 GPM ARE NOT ALLOWED FOR 'PUBLIC USE' IN CALIFORNIA.						

Looking for a more convenient way to pay your bill?

Log in to **Ferguson.com** and request access to Online Bill Pay.



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$4,110.95
----------------------	------------------	-----------	------------

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

RECEIVED JAN 24 2024



2/8/2024

Conf # 84539709

**CLEAR CREEK COMM**

Account number ending in 2665  
For billing cycle ending 01/17/2024

New Balance  
**\$1,504.19**

Minimum Payment  
**\$30.08**

Payment Due  
**02/14/2024**

**Your Account Summary**

Previous Balance	\$5,536.74
Payments	-\$5,536.74
Other Credits	\$0.00
Purchases	\$1,504.19
Balance Transfers	\$0.00
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
<b>New Balance</b>	<b>\$1,504.19</b>
Statement Closing Date	01/17/24
Days in Billing Cycle	30
Total Credit Limit	\$15,000.00
Available Credit	\$13,495.00
Cash Limit	\$3,000.00
Available Cash	\$3,000.00



**Your Payment Information**

New Balance	\$1,504.19
Minimum Payment Due	\$30.08
Past Due Amount	\$0.00
Payment Due Date	02/14/2024



GM Approval *[Signature]*

BK Initials *[Signature]*

Job/PO # 100159 Software Sub.

Amt to Pay \$ 1504.19

GL & Dept Tools 40430 - 200 \$ 1444.23  
Software sub 50517 - 100 \$ 59.96

Manage your business expenses with convenient online access.



- Make secure online payments
- Access current and historical statements, up to 7 years old
- Monitor monthly expenses

Log in today to explore all the online possibilities!

Issued by First National Bank of Omaha (FNBO®).

Sale of any products or services is expressly conditioned on Buyer's assent to Seller's Terms and Conditions of Sale described on its website at [www.ferguson.com](http://www.ferguson.com). Any acceptance of Seller's offer is expressly limited to acceptance of these Terms and Conditions of Sale and Seller expressly objects to any additional or different terms proposed by Buyer. Any order to perform work and Seller's performance of



CHECK REGISTER

COMPANY BANK ACCOUNT		NAME	ID	CHECK DATE	CHECK NUMBER	DIRECT DEPOSIT AMOUNT	NEGOTIABLE CHECK AMOUNT
			10010	01/25/24	10134	3,635.75	
			11040	01/25/24	10135	1,780.80	
			11010	01/25/24	10136	1,565.34	
			20050	01/25/24	10137	2,424.67	
			20010	01/25/24	10138	2,653.40	
			20040	01/25/24	10139	1,807.88	
			20060	01/25/24	10140	1,569.16	
			20030	01/25/24	10141	3,335.81	
			30040	01/25/24	10142	1,954.19	
			30010	01/25/24	10143	3,561.86	
			BANK ACCOUNT TOTAL			24,288.86	0.00
			10 Transaction(s)				
			COMPANY TOTAL			24,288.86	0.00
			10 Transaction(s)				



CHECK REGISTER

COMPANY BANK ACCOUNT	NAME	ID	CHECK DATE	CHECK NUMBER	DIRECT DEPOSIT AMOUNT	NEGOTIABLE CHECK AMOUNT
		10010	02/08/24	10146	4,035.12	
		11040	02/08/24	10147	1,780.80	
		11010	02/08/24	10148	1,708.26	
		20050	02/08/24	10149	2,054.57	
		20010	02/08/24	10150	2,704.45	
		20040	02/08/24	10151	1,481.27	
		20060	02/08/24	10152	1,405.85	
		20030	02/08/24	10153	2,031.73	
		30040	02/08/24	10154	2,074.88	
		30010	02/08/24	10155	3,560.69	
				BANK ACCOUNT TOTAL	22,837.62	0.00
				10 Transaction(s)		
				COMPANY TOTAL	22,837.62	0.00
				10 Transaction(s)		

# Clear Creek Community Services District

## Profit & Loss

### January 2024

	Jan 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
11000 · Revenue - Customer Accts	
11005 · Base Rate Charge	102,071.95
11010 · Domestic Water Sales	14,568.73
11020 · Agricultural Water Sales	4,764.76
11050 · Penalty-Exceeded WA Allocation	5.05
<b>Total 11000 · Revenue - Customer Accts</b>	<b>121,410.49</b>
12000 · Revenue - Water Service	
12010 · Turn On Fees	108.62
12015 · Centerville Admin O&M	11,778.13
12025 · Interest / Investment Income	172.19
12035 · Backflow Maint Charge	298.59
12100 · Misc. Revenue	2,792.37
<b>Total 12000 · Revenue - Water Service</b>	<b>15,149.90</b>
13000 · Designated Revenue -Non Op	
13005 · Filter Plant Repayment Charge	14,222.96
13010 · Recycle Backwash Water Charge	848.56
13015 · State Loan Repayment Charge	1,994.18
13025 · WIIN Act Repayment Charge	3,635.72
<b>Total 13000 · Designated Revenue -Non Op</b>	<b>20,701.42</b>
15000 · Revenue - Taxes	
15005 · Taxes-General Property	236,108.23
<b>Total 15000 · Revenue - Taxes</b>	<b>236,108.23</b>
16000 · Grant Reimbursements	
16015 · Shasta Count ARPA Grant-Meters	15,883.14
<b>Total 16000 · Grant Reimbursements</b>	<b>15,883.14</b>
<b>Total Income</b>	<b>409,253.18</b>
<b>Gross Profit</b>	<b>409,253.18</b>
<b>Expense</b>	
29000 · Supply Cost	
29005 · Water Purchase	
29010 · USBR Water Purchased	2,540.61
<b>Total 29005 · Water Purchase</b>	<b>2,540.61</b>
<b>Total 29000 · Supply Cost</b>	<b>2,540.61</b>
30000 · Water Treatment Plant	
30100 · Utilities	
30105 · WTP - PGE 8185	3,580.30
30110 · Pond - PGE 3611	145.79
30115 · WTP - AT&T 2316	289.29
30120 · WTP - AT&T 1026	31.57
30125 · Internet	50.00
<b>Total 30100 · Utilities</b>	<b>4,096.95</b>
30135 · Office Supplies WTP	34.31
30150 · Safety Equipment & Training	
30160 · Personal Safety Equipment	778.06
<b>Total 30150 · Safety Equipment &amp; Training</b>	<b>778.06</b>
30170 · Supplies	13.41
30200 · WTP Repair & Maintenance O&M	13,274.52
30400 · Water Quality Analysis	1,123.66
30500 · Vehicle Maintenance & Expense	

# Clear Creek Community Services District

## Profit & Loss

### January 2024

	Jan 24
30505 · Fuel Expense	298.41
Total 30500 · Vehicle Maintenance & Expense	298.41
Total 30000 · Water Treatment Plant	19,619.32
40000 · Distribution	
40200 · Utilities	
40205 · Cloverdale Rd N.Boost- PGE 4189	219.55
40210 · Clear Crk/HV - PGE 9574	63.00
Total 40200 · Utilities	282.55
40300 · Safety Equipment & Training	
40305 · Safety Equipment - General	585.95
40310 · Personal Safety Equipment	883.27
Total 40300 · Safety Equipment & Training	1,469.22
40400 · Repair & Maintenance (O&M)	
40405 · Backflow Device Testing	130.00
40430 · Inventory/Tools	6,510.19
40440 · Water Quality Analysis - Dist	939.80
40400 · Repair & Maintenance (O&M) - Other	9,463.15
Total 40400 · Repair & Maintenance (O&M)	17,043.14
40500 · Vehicle Maintenance & Expense	
40505 · Fuel Expense	1,372.89
40540 · Chevy PU 2016 - Unit 11	50.62
Total 40500 · Vehicle Maintenance & Expense	1,423.51
Total 40000 · Distribution	20,218.42
41000 · Wells & Booster Station	
41100 · Utilities	
41105 · Wells 1 & 2 - PGE 2671	190.74
41110 · Well #3 - PGE 2838	256.72
41115 · So. Booster - AT&T 2121	5.00
41116 · So. Booster - AT&T 6708	324.33
41120 · So. Booster - Internet	30.00
Total 41100 · Utilities	806.79
Total 41000 · Wells & Booster Station	806.79
50000 · Adminstration/ General	
50100 · Utilities	
50105 · Oak St.- PGE 2838	943.12
50110 · 2 Outdoor Lights - PGE 3564	20.71
50120 · Verizon - On-call Cell Phone	52.02
50130 · Answering Service	378.18
50135 · Telephone - TDS	356.89
Total 50100 · Utilities	1,750.92
50200 · Office Supplies	158.67
50315 · Postage	118.72
50320 · Meal Reimbursements	172.60
50325 · Registration and Reimbursements	821.28
50330 · Bank Service Fee/Finance Charge	1,155.99
50500 · Special & Professional Services	
50510 · Director Fees	400.00
50515 · Server & Computer Maintenance	
50517 · Software Subscriptions	1,203.17
50515 · Server & Computer Maintenance - Other	540.68
Total 50515 · Server & Computer Maintenance	1,743.85
50520 · Legal	675.00

# Clear Creek Community Services District

## Profit & Loss

### January 2024

	Jan 24
50525 · Engineering	2,926.00
50530 · Equipment Maintenance & Lease	353.35
50535 · Building & Ground Maint.-Office	
50536 · Waste Management	192.20
50535 · Building & Ground Maint.-Office - Other	98.32
	<hr/>
Total 50535 · Building & Ground Maint.-Office	290.52
Total 50500 · Special & Professional Services	6,388.72
51400 · Employee Benefits	
50410 · JPIA - Workers Comp	7,762.85
51405 · Guardian - Vision, Dental, Life	1,207.81
51415 · UNUM-Disability, Life, Accident	2,290.15
51435 · CalPERS Health Insurance Exp	17,812.15
51440 · CalPERS Retirement Contribution	14,083.27
51450 · Boot Allowance	100.00
51455 · Uniform Service	289.16
	<hr/>
Total 51400 · Employee Benefits	43,545.39
51600 · Retiree Benefits	
51605 · Retiree Health Benefit - Direct	367.91
51610 · CalPERS Health Ins- Retiree	8,667.78
	<hr/>
Total 51600 · Retiree Benefits	9,035.69
51900 · License and Permits	1,664.83
52000 · Interest Expense	
52005 · RCAC Loan Interest (dump truck)	283.65
	<hr/>
Total 52000 · Interest Expense	283.65
53000 · Customer Accounts & Billing	
53015 · Supplies	
53025 · Billing Supplies & Materials	2,733.95
	<hr/>
Total 53015 · Supplies	2,733.95
53016 · Meter Reading/ License	103.32
53030 · Chargebacks, NSF, Acct Refunds	70.00
	<hr/>
Total 53000 · Customer Accounts & Billing	2,907.27
Total 50000 · Administration/ General	68,003.73
60000 · Payroll Expense -Salary & Wages	
60100 · Payroll Exp - Administration/GM	11,583.18
60200 · Payroll Exp - Distribution	30,603.99
60300 · Payroll Exp - Water Treatment	14,652.70
60500 · Payroll Exp - Customer Accts	8,666.34
60000 · Payroll Expense -Salary & Wages - Other	39.74
	<hr/>
Total 60000 · Payroll Expense -Salary & Wages	65,545.95
66900 · Reconciliation Discrepancies	-24,070.44
80000 · Grants	
80010 · Backwash Pond Grant D2202015	
80011 · Engineering	15,102.00
	<hr/>
Total 80010 · Backwash Pond Grant D2202015	15,102.00
80020 · SCADA Electrical Grant D2118158	
80021 · Engineering	38,365.57
80022 · Materials and Equipment	29,150.60
	<hr/>
Total 80020 · SCADA Electrical Grant D2118158	67,516.17
80030 · ARPA Grant-DIST00202401AMR	
80031 · Materials and Equipment	23,444.24
	<hr/>

Clear Creek Community Services District  
Profit & Loss  
January 2024

	Jan 24
Total 80030 · ARPA Grant-DIST00202401AMR	23,444.24
Total 80000 · Grants	106,062.41
Total Expense	258,726.79
Net Ordinary Income	150,526.39
Net Income	150,526.39



5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** 6 - Old business/New Business (Discussion/Action)

---

### Discussion:

#### 6.a – USBR Account Reconciliation (Discussion)

This item for discussion on Account Reconciliation update, and other USBR water related items

We received a letter (attached) from the Bureau that our WIIN act obligation to them has been satisfied!!  
We are waiting on other documentation from the Bureau.

If more, then reported at meeting.

### Recommendation:

Review, Discussion, provide direction to GM.

---

### Discussion/Action:

#### 6.b – Water Year 2024-25 (Discussion / Action)

The District is waiting to get our allocation letter – scheduled for February 20<sup>th</sup> 2024.

The water year is looking close to normal and we expect a good allocation, but won't know for sure. This item is for the update and the District may need to call a special meeting after the allocation.

The Rate sheet is also pending – and this would impact the water rates and once the rate sheet is received, the updated rates can be adopted and instituted in 30 days

See item memo for more background and discussion.

### Recommendation:

Review, Discussion, provide input or direction

---

#### **6.c – Update on Retiree Medical Plan Change actions and MOU approval (Discussion/Action)**

The changes require the board to make multiple actions:

- i. Resolution 2024-01: Rescinding Current Retiree Vesting (Discussion/Action)
- ii. Resolution 2024-02: Establishing Required Minimum as new Retiree Medical (Discussion/Action)
- iii. Amended Memorandum of Understanding (MOU) February 2, 2024 between the Clear Creek Community Services District and Local Union 792, United Public Employees of California (UPEC) for District employees (Discussion/Action)
- iv. Authorize GM to use Accounts to fund the employee OPEB funds return (Discussion/Action)
- v. Authorize GM to sign Agreement with Mid America Trust to implement new payments/reimbursement for retiree medical program for District Retirees (Discussion/Action)

See the more detailed memo for the item.

#### **Recommendation:**

Review, Discussion, Provide input/direction and Approve by Motion budget adjustments if any.

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#### **6.d – Revised General Administrative Policy (Discussion/Action)**

During the review of the 6 months finances, the District staff reported that the petty cash amounts had been increased to \$650 for more flexibility, and fewer trips for change to the bank.

This is a modification to implement in the Gen. Administration Policy.

See the more detailed memo for the item.

#### **Recommendation:**

Review, Discussion, Provide input/direction & Approve by Motion the updated General Administrative Policy

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5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** **6a** – USBR Account Reconciliation

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### Discussion:

#### **6.a** –

This item for discussion on Account Reconciliation update, and other USBR water related items

We received a letter (attached) from the Bureau that our WIIN act obligation to them has been satisfied!!  
We are waiting on other documentation from the Bureau.

Water year discussion – preliminary and not much from Bureau to date – other than a “normal” year after 2023 should be sufficient.

If more, then reported at meeting.

### Recommendation:

Review, Discussion, provide direction to GM.

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## United States Department of the Interior

BUREAU OF RECLAMATION  
P.O. Box 25007  
Denver, CO 80225-0007



IN REPLY REFER TO:

84-55000  
2.2.4.23

Mr. Paul Kelly, Manager  
Clear Creek Community Services District  
5880 Oak Street  
Anderson, CA 96007

Subject: Exemption from the Ownership and Full-Cost Pricing Provisions of Federal Reclamation Law, Clear Creek Community Services District, Central Valley Project, California, Reclamation Reform Act of 1982 (RRA)

Dear Mr. Kelly:

This letter serves as official notification that Clear Creek Community Services District (District) is exempt from the ownership and full-cost pricing provisions of Federal reclamation law.<sup>1</sup> The exemption remains in effect until the requirements of Federal reclamation law, including Section 203(a) of the Reclamation Reform Act of 1982 (RRA), dictate otherwise.

The Bureau of Reclamation, as mandated in Section 4011 of the Water Infrastructure Improvement for the Nation Act (Public Law No. 114-322; WIIN Act), has acted on the District's request to prepay and convert the District's water service contract. The District paid its applicable construction cost in full as specified in contract 14-16-200-489-A-P.

All follow-up actions are complete concerning Reclamation's final RRA water district review. Due to this exemption, the RRA forms submittal requirements no longer apply to the District. Therefore, upon receipt of this letter, the District may discard all the landholder RRA forms in its files by burning, shredding, or pulping them per the Privacy Act of 1974 disposal requirements. This exemption does not relieve the District of any other existing or future obligations to the United States, and other relevant contract provisions (such as water conservation) are still in effect.

Congratulations to the District for completing repayment of its construction cost obligation to the United States and achieving exemption from Federal reclamation law's ownership and full-cost pricing provisions. If you have any questions, please contact the RRA team member assigned to the California-Great Basin Region, Ms. Angela Munson, at (303) 445-2042 or [amunson@usbr.gov](mailto:amunson@usbr.gov).

<sup>1</sup> Section 213 of the Reclamation Reform Act of 1982 and Section 426.16 of the Acreage Limitation Rules and Regulations (43 CFR part 426) provide that land owned in a district by an individual landowner will become exempt from the ownership and full-cost pricing provisions of Federal reclamation law if: (1) the district executed a contract prior to October 12, 1982, with the Bureau of Reclamation that permits individual landowners to accelerate repayment of their construction cost allocation; and (2) a landowner's construction cost allocation has been fully repaid.

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

Sincerely,

**CHRISTOPHE  
R BEARDSLEY**

Digitally signed by  
CHRISTOPHER BEARDSLEY  
Date: 2024.01.26 13:44:40  
-07'00'

Christopher J. Beardsley  
Director, Mission Assurance  
and Protection Organization



5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** 6b – Water Year 2024-25 Update (Discussion/Action)

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### Discussion/Action:

#### 6b – Water Year 2024-25 (Discussion / Action)

The District is waiting to get our allocation letter – scheduled for February 20<sup>th</sup> 2024. The water year is looking close to normal and we expect a good allocation, but won't know for sure. This item is for the update and the District may need to call a special meeting after the allocation.

This item on the agenda for when the Bureau releases preliminary allocation – for discussion and next steps.

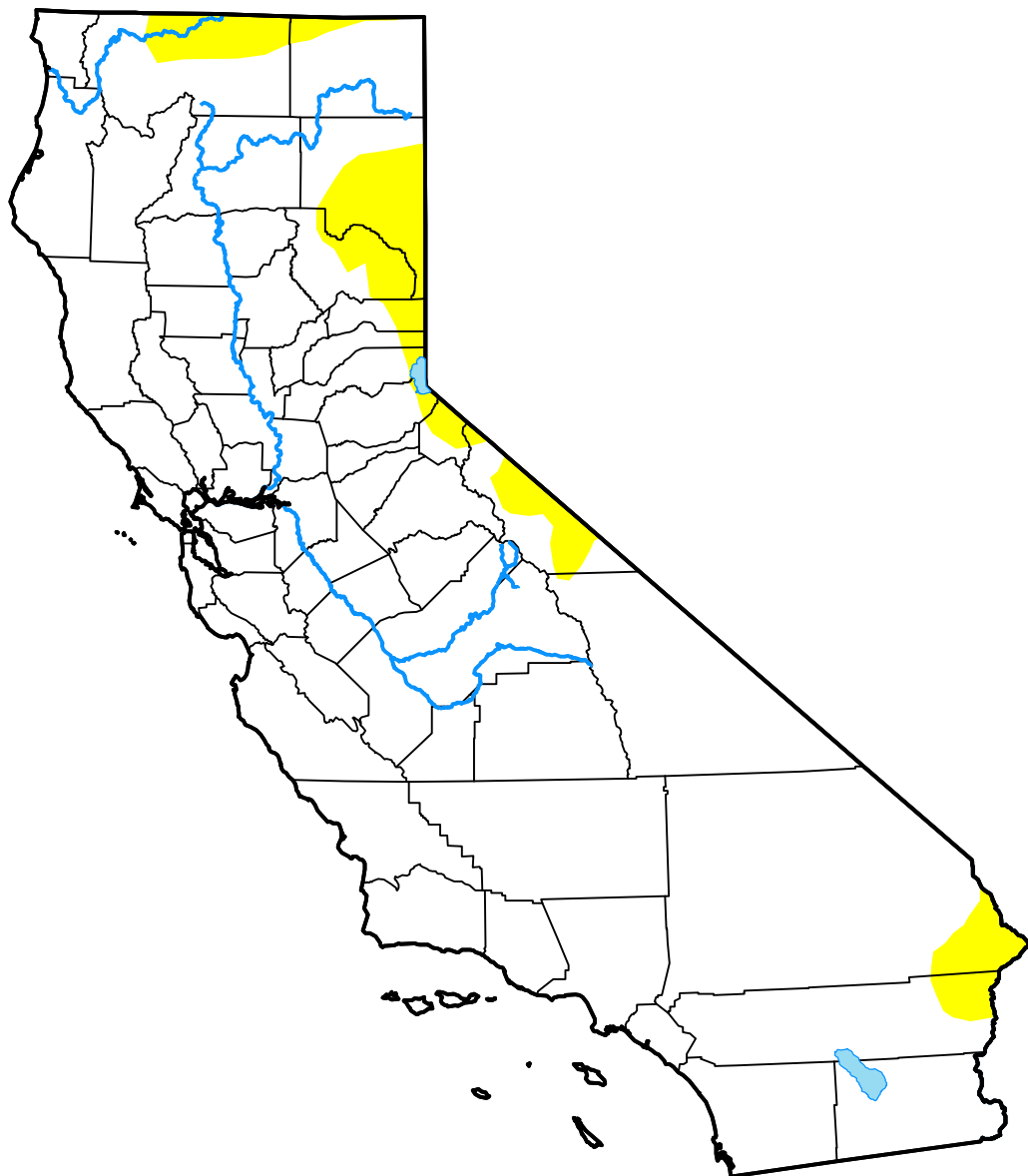
The Rate sheet is also pending – and this would impact the water rates and once the rate sheet is received, the updated rates can be adopted and instituted in 30 days

### Recommendation:

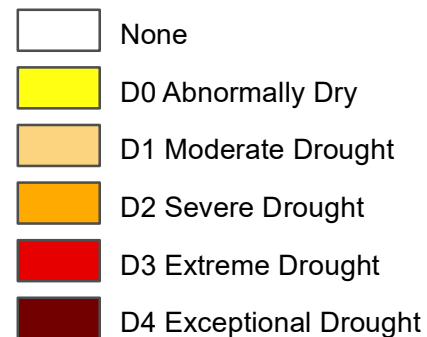
Review, Discussion, Provide input

# U.S. Drought Monitor California

**February 13, 2024**  
(Released Thursday, Feb. 15, 2024)  
Valid 7 a.m. EST



## Intensity:



*The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>*

## Author:

Deborah Bathke  
National Drought Mitigation Center



**droughtmonitor.unl.edu**

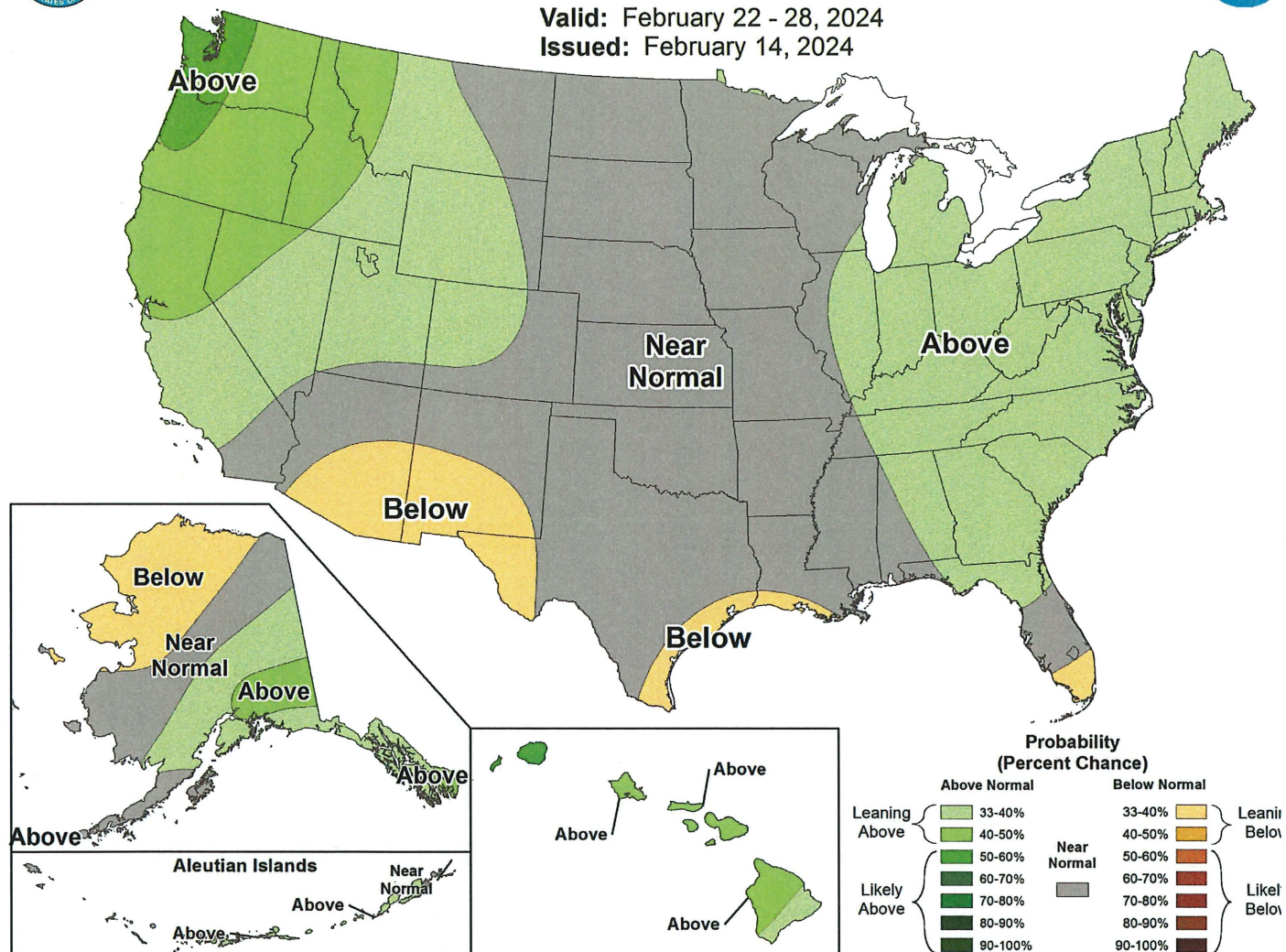




# 8-14 Day Precipitation Outlook

Valid: February 22 - 28, 2024

Issued: February 14, 2024



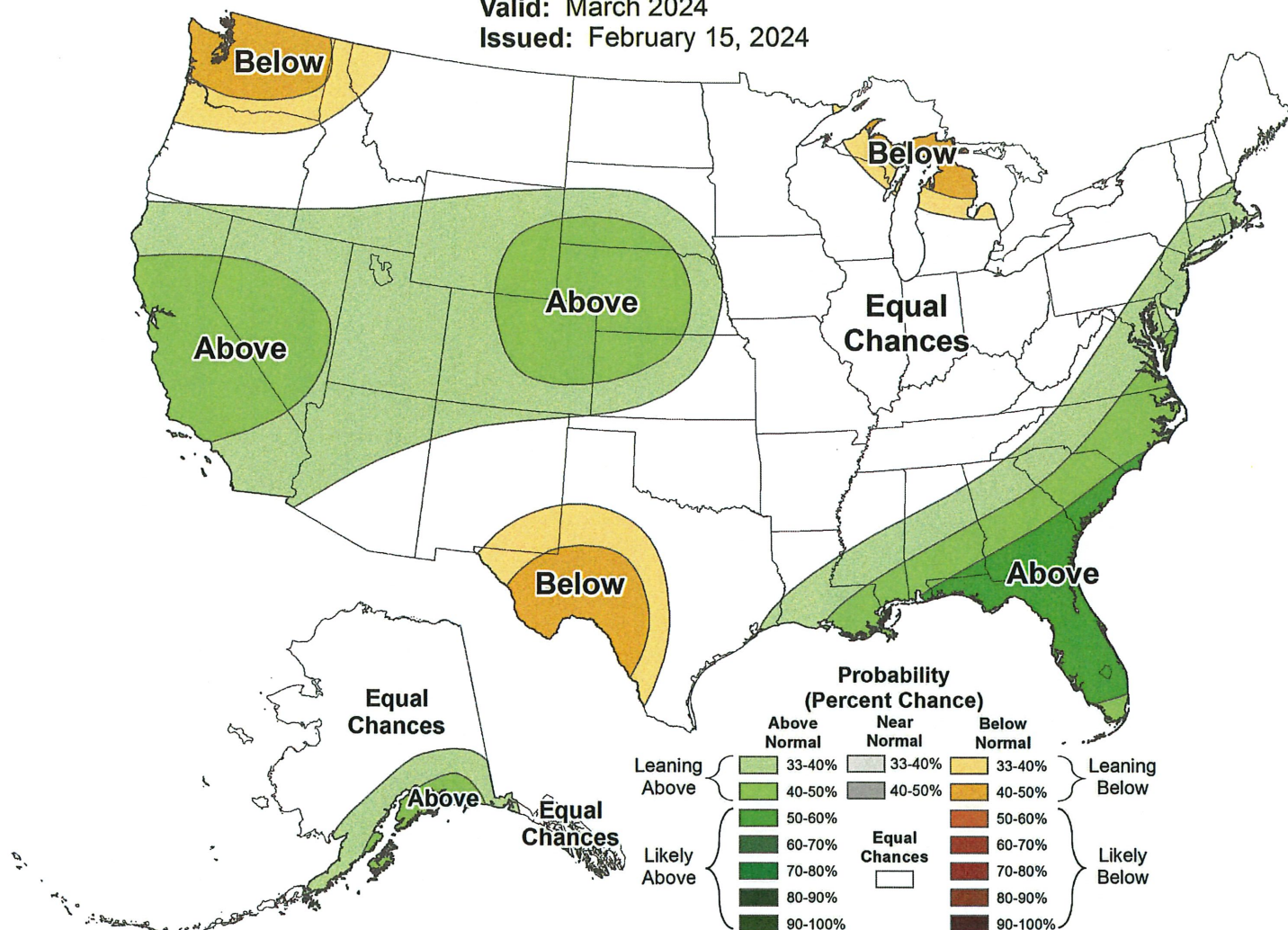


# Monthly Precipitation Outlook



Valid: March 2024

Issued: February 15, 2024







**Valid:** Mar-Apr-May 2024  
**Issued:** February 15, 2024



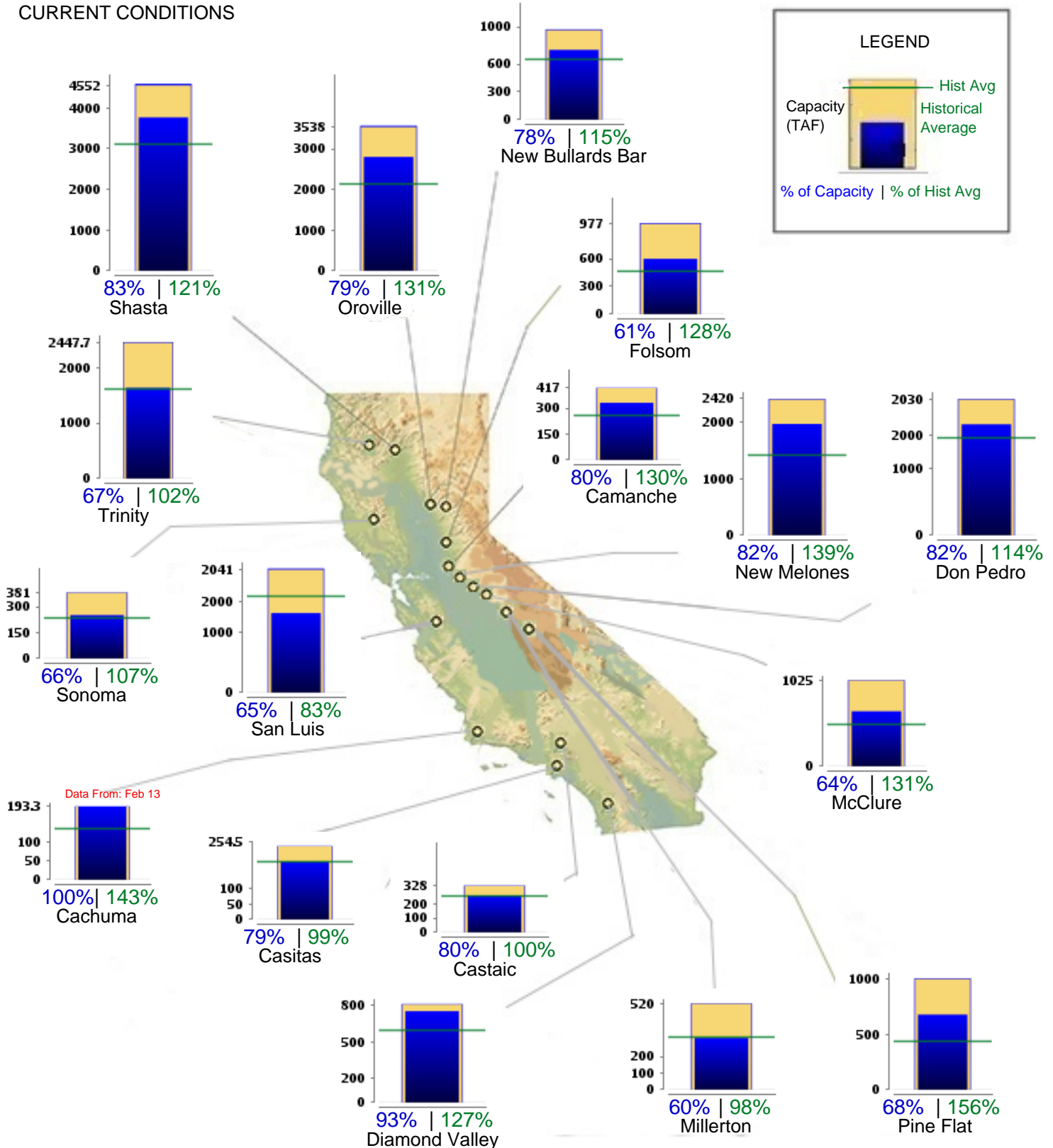


# CURRENT RESERVOIR CONDITIONS

## CALIFORNIA MAJOR WATER SUPPLY RESERVOIRS

Midnight - February 14, 2024

### CURRENT CONDITIONS







5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** **6c – Update on Retiree Medical Plan Change actions and MOU approval**  
(Discussion/Action)

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### **6.c – Update on Retiree Medical Plan Change actions and MOU approval** (Discussion/Action)

#### Discussion:

At the January meeting, the board took multiple actions to implement the new “Retiree medical plan changes”.

This item to report on those actions and update on the implementation.

The changes require the board to make multiple actions:

- i. Resolution 2024-01: Rescinding Current Retiree Vesting – Approved Unanimous  
The General Manager and Chair signed this CalPERS supplied resolution.  
This resolution was emailed to CalPERS and mailed.
- ii. Resolution 2024-02: Establishing Required Minimum as new Retiree Medical – Approved Unanimous  
The General Manager and Chair signed this CalPERS supplied resolution.  
This resolution was emailed to CalPERS and Mailed

For both of the resolutions, CalPERS confirmed receipt and started the process of changing retiree medical program for the Retiree’s and confirmed that the implementation was going to be on the March 1<sup>st</sup> Medical premium bill.

- iii. Amended Memorandum of Understanding (MOU) February 2, 2024 between the Clear Creek Community Services District and Local Union 792, United Public Employees of California (UPEC) for District employees – Approved Unanimous  
The Chair and General Manager signed the Amended MOU for the District, and the Union Representative and Shop steward signed for the Union and Employees.  
The Document was updated, sent to the Union, Printed and provided to all employees and posted on the Districts website. This MOU became effective February 2 2024.
- iv. Authorize GM to use Accounts to fund the employee OPEB funds return Approved Unanimously

This was to implement the District's commitment to return the OPEB funds contributed by current employees of the District.

The District calculated the amount for each employee through the last effective date/payroll (February 1<sup>st</sup>). Each employee received a document with the stated amount to be returned, a description of the new retiree medical benefit (as described in Article 25 of the MOU and the resolution 2024-02. They also had options on how to receive the returned funds and a signature and date. Reminder – each employee had already earned these funds in previously approved payroll runs, they had been withheld pre-tax previously and now returned.

This information was taken and a mid-pay period payroll was run that returned the funds as requested.

The Board authorized the GM to use accounts at the Districts disposal to accomplish this action. The District had a reserve account with the past year's of OPEB contribution. The contributions prior to that had already been deposited in the District's OPEB trust fund account (CERBT). The District was able to use operating funds to cover the difference between the OPEB reserve account and the cost of this payroll run - instead of using its line of credit. The approximate amount was \$75,000.

The District will now create a reimbursement request (of approximately \$75,000) to the CERBT (District's trust fund) to cover the operating funds used.

- v. Authorize GM to sign Agreement with Mid America Trust to implement new payments/reimbursement for retiree medical program for District Retirees – Approved Unanimously

This item is all about implementing the new “retiree medical program” for the Districts' current retirees.

The District approved the above MOU language (and in its goal statement) that the previous commitments to the current retirees would be kept. The primary change would be how it would be implemented.

The District has sent 3 letters to its 8 (eight) retirees. The first letter was to provide a heads up that a change was probable and was on the Board's January Meeting agenda.

The Second letter was sent after the Board's action. It reiterated the Districts commitment to preserve the retiree medical premium benefit. It also described how this benefit will change in the way its paid. The District will get billed the Minimum Employer Contribution (MEC) of \$157 for 2024, then the difference between this and the District obligation would be directly deposited to the retiree via an HRA.

The Third letter was sent registered mail, and had the MidAmerica HRA form that the District and MidAmerica needs to make those direct deposits for the retiree.

The GM signed the agreements for MidAmerica, the District's accounts were set up all the retirees returned their HRA form. All forms have been provided to MidAmerica.

The District has met multiple times with MidAmerica and will met with them more this month to make sure this first month of the new program goes as smoothly as possible.

### **Recommendation:**

Review, Discussion, Provide input & direction



5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** 6d – Revised General Administrative Policy (Discussion/Action)

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### Discussion/Action:

#### 6b – Revised General Administrative Policy (Discussion / Action)

##### Discussion:

During the review of the 6 months finances, the District staff reported that the petty cash amounts had been increased to \$650 for more flexibility, and fewer trips for change to the bank.

Over the past few months it was clear that increasing the petty cash amount would reduce trips to the bank and make sure the District had sufficient funds to handle all of its cash paying customers.

The modification is on Page 6 of this policy.

This is a modification to implement in the Gen. Administration Policy.

### Recommendation:

Review, Discussion, Provide input/direction & Approve by Motion the updated General Administrative Policy



## **GENERAL ADMINISTRATIVE POLICY**

**Document Type:** District General Administrative Policy

**Administering Entity:** Board of Directors and General Manager

**Date Approved:** August 9, 2023

**Prior Amendment Date:** February 2022

**Approved By:** Paul Kelley, General Manager, Board of Directors

**Indicative Time for Review:** Biennial

**Responsibility for Review:** Board of Directors and General Manager,

### **ORGANIZATIONAL STRUCTURE**

#### **Board of Directors**

Clear Creek Community Services District, hereinafter referred to as "CCCSD" is governed by its five-member Board of Directors hereinafter referred to as "The Board", which is responsible for the oversight of the organization by:

1. Planning for the future and setting CCCSD goals
2. Establishing policies and procedures
3. Setting the budget
4. Identifying and proactively dealing with emerging issues
5. Establishing and maintaining programs and systems designed to ensure compliance with terms of contracts and grants
6. Contacting government officials regarding issues affecting CCCSD
7. Appointing a representative to ACWA/JPIA
8. Voting for LAFCO Special District Representative
9. Appointing an EAGSA representative

The Board does not act in an administrative capacity. That is the responsibility of the General Manager. The Board can act by enacting ordinances, adopting resolutions and passing motions by the affirmative vote of three (3) directors.

The Board is responsible for hiring, providing an Employment Agreement and evaluating annually the General Manager, who is responsible for the oversight and management of CCCSD. The Board may prescribe the authorities and duties of the General Manager.

Each Director must receive training every two years in the following:

- a) Brown Act
- b) Ethics
- c) Sexual Harassment

Each Director must file the Statement of Economic Interests (Form 700) as follows:

- Annually, due by April 1st of each year
- Assuming Office Statement
- Leaving Office Statement

### **Board Meetings**

The Board of Directors shall have regularly scheduled meetings on the third Wednesday of each month at 6 pm. The regular meetings schedule can be modified by an Ordinance of the Board. The regular meetings and special meetings are held in compliance with the Brown act.

- Typed Meeting Minutes will be action minutes, a record of those present to speak to the Board and motions and votes taken on items.
- The meetings will be recorded. The recordings of the meetings will be kept for seven (7) years.

### **COMMITTEE STRUCTURE**

#### **Standing Committees**

The Board of Directors shall form Standing Committees in order to assist the Board in fulfilling its responsibilities. These committees shall be composed of two Directors and one (1) or more Community Members and shall review issues for the purpose of making recommendations to the full Board. Officers of the Board may fill vacancies on a Standing Committee until the Committee vacancy is filled. Standing committees of CCCSD consist of the following:

1. Agricultural Committee
2. Financial Committee
3. Planning and Steering Committee

Every January the Board will call for applications from the Community for committee membership. They shall select one (1) or community members to serve for a term of one (1) year on each of the Standing Committees.

#### **Committee Responsibilities**

1. The Board's standing Agricultural Committee shall be concerned with promoting and preserving agricultural customers and assisting them with regulatory compliance, such as Annual Crop Reports. The Agricultural Committee shall meet a minimum of twice a year.

2. The Board's standing Financial Committee shall be concerned with the financial management of the CCCSD, including the preparation and oversight of an annual budget, and the Rates and Fee Schedule, quarterly General Ledger review and oversight of reserve accounts, review of the annual audit, major expenditures and customer water rates. The Financial Committee shall meet a minimum of once a quarter.
3. The Board's Standing Planning and Steering Committee shall be concerned with the formulation and oversight of plans, future capital planning and policies and updating and reviewing policies for arranging, realizing, and/or achieving CCCSD daily operations and goals. The Planning and Steering Committee shall meet a minimum of once a quarter.

### **Ad Hoc Committees**

In compliance with the Brown Act the Board may appoint an "Ad Hoc" committee when deemed necessary.

An Ad Hoc committee is established for a limited purpose and duration or given a specific task. When the work of the Ad Hoc committees is completed, the committee is dissolved.

Examples of an Ad Hoc committee could be:

- To recruit a new General Manager or to resolve a personnel issue
- MOU negotiations
- Dedicating a new facility
- Specific legislative issue

### **Roles of the General Manager and Staff**

The Board hires the General Manager. The Board has direct oversight of the General Manager. The General Manager reports directly to the Directors on all matters at the monthly Board meeting in the General Manager Report.

The General Manager is responsible for hiring and evaluating the employees who supervise the employees in the District's three departments, which consist of Administration, Distribution and Treatment.

The Water Treatment Chief Plant Operator (Supervisor of the Treatment Department) and the Distribution Supervisor (Supervisor of the Distribution Department) oversee the employees in those departments and are responsible for hiring with the General Manager, employees in that department. The Department Supervisors are responsible for evaluating employees. Each Department Supervisor shall report directly to the General Manager. The Department Supervisors are responsible for making budget requests and tracking the expenditure of that department.

The General Manager oversees and manages the Administration employees.

## **Ethics and Whistleblower**

Refer to the current Ethics policy on file.

## **ACCOUNTS PAYABLE MANAGEMENT**

### **Overview**

CCCSD strives to maintain efficient business practices and good cost control. It is the policy of the District that the employee recording the assets or expenses and the related liability is independent of ordering and receiving. The amounts recorded are based on the original vendor invoice for the goods or services. The vendor invoice should be supported by an approved purchase order, where necessary and should be approved by the Department Supervisor of the department responsible for the purchase. Invoices and related general ledger account numbers are reviewed by the Bookkeeper and General Manager prior to posting to the A/P system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly reviewed and approved
2. Invoices are processed in a timely manner to take advantage of any cash discounts
3. Manage vendor credit terms and operating cash for maximum benefits

### **Recording Accounts Payable**

All payables, properly supported with the required documentation shall be recorded as a payable in a timely manner.

Payables are processed on a semi-monthly basis. Information is entered in the system directly from the approved invoices with appropriate documentation attached. Only original invoices will be processed for payment, unless duplicated copies have been verified as unpaid by researching vendor records. Vendor statements shall not be processed for payments.

### **Timely Receipt/Approval/Payment**

All vendor invoices received, approved and supported by adequate documentation by the 5<sup>th</sup> of the month shall be paid by the 10<sup>th</sup> of that month. Invoices received, approved and supported by adequate documentation by the 20<sup>th</sup> of the month shall be paid by the 25<sup>th</sup> of that month. Except for payroll related expenses, all other invoices shall not be processed until the 10<sup>th</sup> of the following month. These timelines make preparation of the monthly financial statements by the 10<sup>th</sup> of the following month possible for presentation at the monthly board meeting.

Approval by Department Supervisors indicates their acknowledgement of satisfactory receipt of the goods and/or services, agree with the contents of the invoice, the general ledger coding and approval to pay in full. The invoices are initialed by the approving party.

### **Vendor Discounts**

To the extent practical, it is the policy of CCCSD to take advantage of all prompt payment discounts offered by vendors. When the availability of such discounts is noted and all required documentation is available, payments will be scheduled to take full advantage of the discounts.

## **Expense Reimbursement/Travel and Entertainment**

Refer to the current Employee Travel Guidelines and Reimbursement Policy on file and the CCCSD Directors Compensation and Expense Reimbursement Policy on file.

## **CASH DISBURSEMENTS**

### **Payment Preparation**

Vendor checks and expense reimbursement checks shall be prepared on a semi-monthly basis. Checks shall be prepared by the Bookkeeper or Administrative Assistant and approved by the General Manager or the Department Supervisors. The entire payable package shall be reviewed and approved by a Board Director and the checks signed by two (2) authorized check signers.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with the applicable sections described in this policy.
2. Timing of disbursements shall be timed to take advantage of all discounts offered by vendors.
3. Generally, all vendors shall be paid within thirty (30) days of submitting a proper invoice upon delivery of goods or services.
4. Total cash requirements associated with each A/P run is monitored in conjunction with available cash in the general bank account prior to release of any checks.
5. Supporting documentation is attached to invoice and corresponding check to allow the authorized check signer final approval and signature.
6. Checks shall be used in numerical order. Unused checks are to be secured in a locked office. Voided checks are to be marked through with red ink and kept with monthly payable information for review by the auditor.
7. Checks shall never be made payable to "bearer" or "cash."
8. Checks shall never be signed prior to proper preparation.
9. Upon preparation of checks, vendor invoices and supporting documentation shall be stamped and filed to prevent being paid again.
10. All Electronic Funds Transfers (EFT's) must be approved prior to processing the payment.

### **Check Signing**

All checks, regardless of amount shall require two signatures by authorized signers. Checks shall never be signed prior to complete preparation (no signing blank checks).

Ideally, an individual other than the one who approved the transaction for payment shall sign each check. In any event, a Board Director shall review and approve all disbursements.

Check signers shall examine all original documentation to ensure that each item has been properly reviewed prior to signing the check. Checks should not be signed, if supporting documentation appears to be missing or if there are any questions about the disbursement.



### **Mailing Checks**

After checks are signed, they should be returned to the individual who prepared them, who then mails them immediately. Individuals who authorized expenditures shall not mail checks.

### **Voided Checks and Stop Payments**

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it "void" in red ink. All void checks shall be retained to aid in preparation of bank reconciliation and available for auditor review upon request.

Stop payment orders may be made for checks lost in the mail or for other valid reasons. Stop payments are processed on-line or by telephone instruction and written authorization to the bank by accounting personnel with this authority. A journal entry is made to record the stop payment and any related bank fees.

### **Petty Cash**

*(UPDATED AMOUNT FOR 2024)*

It is District policy to maintain a petty cash fund for valid transactions and to periodically replenish these funds up to the authorized balance of \$650. It is the responsibility of the Administrative Assistant or Bookkeeper to ensure that the petty cash fund is always secure.

All disbursements from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts are required for all disbursements from petty cash.

There should be a separate General Ledger account number for petty cash. Petty cash should be balanced at the end of the month and the cash physically counted to make sure that it balances to the General Ledger.

### **Record Keeping Associated with Independent Contractors**

CCCSO shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made. A record shall be maintained of all vendors for whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accrued over the course of the calendar year.

## **PAYROLL AND RELATED POLICIES**

### **Classification of Workers as Independent Contractors or Employees**

An independent contractor is in business for themselves and not an employee of the District. They control the way they perform their work, and they operate under very limited oversight. Independent Contractors set their own schedules. They have their own hours. They typically have their own tools and equipment, and they can work for more than one (1) company at a time.

If an individual qualifies for independent contractor status, the individual will be sent a Form 1099, if total compensation paid to that individual for any calendar year, on the cash basis is \$600 or more. The amount reported on a Form 1099 is equal to the compensation paid to that person during the calendar year (on a cash basis). Excluded from "compensation" are reimbursements of business expenses that have been accounted for by the contractor by supplying receipts and business explanations.

## **Payroll Administration**

CCCSD produces a bi-weekly payroll. All employees have an established personnel file that is maintained with current documentation as described throughout this section. The District pays bi-weekly as described in the MOU.

The following forms, documents and information shall be obtained and included in personnel files for all new employees:

1. Employment application and resume
2. Interview questions and notes
3. Signed Offer of Employment
4. Signed Job Description
5. Signed Acknowledgment of MOU
6. Signed Acknowledgement of Employee Handbook
7. W-4 Federal Withholding Certificate
8. State Withholding Certificate
9. I-9 Employment Eligibility Verification (Filed in a separate binder)
10. Copy of valid driver's license
11. Copy of Social Security Number or Passport
12. Signed Benefit Enrollment Application
13. Signed Union Dues Enrollment/Waiver
14. Signed Acknowledgement of Social Security Windfall Elimination Provisions
15. Authorization for voluntary withholdings, direct deposit, etc.
16. Evaluations
17. Write-ups/Disciplinary Actions
18. Training Records

Documentation of all changes in payroll status shall be maintained in each employee's personnel file and in the information for the individual employee in the payroll software.

## **Changes In Payroll Data**

All changes in payroll data shall be authorized in writing before implementation:

1. New hires
2. Terminations
3. Changes in compensation
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court ordered payroll deductions

The appropriate Department Supervisor shall authorize new hires, terminations and changes in compensation and these changes shall be authorized in writing by the General Manager prior to implementation and will be reported in the General Manager Memo.

The individual employee shall authorize voluntary payroll deductions and changes in income tax withholding status in writing.

## **Payroll Taxes**

It is the responsibility of the Bookkeeper/Accountant or Administrative Assistant, who processes payroll, to ensure all required tax forms are properly completed and submitted and all required taxes are withheld and paid in the required timeline. Each employee shall submit a new W-4 in January of each year. Withholding of federal income taxes shall be based on the most current W-4 prepared by each employee.

## **Preparation of Timecards**

Each employee must submit signed, approved timecards no later than 9:00 am in the morning following the end of the pay period. Timecards will be prepared in accordance with the following:

1. Timecards shall reflect all hours worked and compensated hours during the pay period. The timecard should generally reflect 80 hours. The pay period runs from Friday through Thursday for a two (2) week period and is paid on the following Thursday one (1) week after the end of the pay period.
2. Both employees and Department Supervisor prior to submission must sign timecards.
3. The timecards will be reviewed by the Administrative Assistant for accuracy and confirming hours recorded, prior to entry into the system for processing payroll.
4. Timecards with corrections will be returned to the Department Supervisor to review and discuss with the employee.
5. Any changes made to the timecards after submission must be initialed by the Department Supervisor and the employee.
6. Errors corrected by the person preparing payroll shall make changes in ink by crossing out entries and writing new entries in.
7. Department, or job number coding must identify all hours worked.
8. Compensated absences such as vacation, holidays and sick leave should be clearly identified as such.

Employees who are on leave or ill on the day that timecards are due may phone or email information to the Department Supervisor or designated alternate. Immediately upon return to work the employee must sign the timecard.

Tampering with, altering, falsifying timecards or willfully violating any other timesheet policy or procedure may result in disciplinary action.

## **Payroll Distribution**

Per the MOU the Payroll Checks will be distributed by the Thursday following the end of the pay period.

In 2023 CCCSD implemented direct deposit and strongly encourage the employees to use it, due to the efficiencies created.

## **SPECIFIC ASSET AND LIABILITY ACCOUNTS**

### **Cash Accounts**

#### **General Checking Account:**

The primary operating account provides for routine business cash disbursements, including payroll. All cash payments received either at the office or by mail are deposited to this account. Excess funds in this account are to be used as per the CCCSD Investment Policy on file.

Cash transfers are done on an “as needed” basis to cover disbursements, capital expenditures or payment on assessment district debt.

#### **Bank Accounts Reconciliation**

Bank account statements are received by the 10<sup>th</sup> of the month for the preceding month. The accounts are to be reconciled by the 25<sup>th</sup> of the month. Any unusual or unexplained items should be immediately investigated and if necessary, reported to the General Manager and the Financial Committee.

Bank account reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations are reviewed by two directors on an annual basis.

The bank account reconciliations should be reviewed by a person other than the employee entering the invoices and processing the checks. This applies to payroll also.

#### **Stale Checks**

The District writes off uncashed checks in the amount of \$500 or less that have not cleared the bank after a six-month period. Uncashed checks in excess of \$500 and over six months old will be investigated by contacting the payee to determine the best course of action.

All stale checks written off within the same fiscal year of issue will be credited back to the expense account originally charged. Checks written off in the fiscal year subsequent to the year the check was written will be credited to the miscellaneous income account.

## **DISTRICT EQUIPMENT AND FACILITIES**

To eliminate the District’s liability for non-work-related injuries and/or accidents and to protect the public’s investment in public property the District has the following policy:

1. The utilization of District equipment and materials is authorized only for paid work-related activities.
2. District facilities may not be used for unauthorized activities by employees without the approval of the General Manager.
3. Any violations of this policy are to be reported to the General Manager.

## **RECORD RETENTION**

CCCSD retains records as required by law and will destroy according to the following Records Retention Schedule. The destruction of records must be approved by the General Manager or the Finance Committee and logged into the “Purged Records Log”. The record retention policy of CCCSD is by years, (\*) indicates the records are to be kept permanently. Any records not specifically mentioned in this policy shall be retained for a period of not less than two (2) years.

## **CCCSO RECORDS RETENTION SCHEDULE**

<b><u>TITLE</u></b>	<b><u>RETENTION PERIOD IN YEARS</u></b>
Accident Reports/Claims (Settled)	7
Accounts Payable Ledgers/Schedules	7
Accounts Receivable/Schedules	7
Audit Reports	*
Bank Reconciliations	3
Bank Statements	3
Board of Directors Records	5
Chart of Accounts	*
Cancelled Checks	7
Contracts, Mortgages, Notes and Leases:	
Expired	7
Current	*
Correspondence:	
General	2
Legal and important matters only	*
Routine with customers and/or vendors	2
Deeds, Mortgages and Bills of Sale	*
Depreciation Schedules	*
Duplicate Deposit Slips	3
Employment application	3
Expense Analyses/Expense Distribution Schedule	7
Financial Statements:	
Year End	*
Other	7
Garnishments	7
General Ledgers/Year End Trial Balance	*
Insurance Policies (Expired)	*
Insurance Records (Policies, Claims etc.)	*
Internal Audit Reports	3
Internal Reports	3
Inventories of products, materials, supplies	7
Invoices (To Customers/From Vendors)	7
Journals	*
Minutes, Bylaws and Charters	*
Recorded Meeting Minutes	7
Notes Receivable Ledgers and Schedules	7
Payroll Records and Summaries	7
Personnel Records (Terminated)	7
Petty Cash Vouchers	3
Physical Inventory Tag	3
Property Records	*

## **CCCSD RECORDS RETENTION SCHEDULE CONTINUED**

<b><u>TITLE</u></b>	<b><u>RETENTION PERIOD IN YEARS</u></b>
Purchase Orders:	
District Copies	7
Other	2
Receiving Sheets	2
Retirement and Pension Records	*
Requisitions	2
Sales Records	7
Subsidiary Ledgers	7
Tax Returns and Worksheets, Examination Records and other	*
Documentations related to determinations of Income Tax Liability	*
Timecards	*
Training Manuals	7
Vehicle Mileage and Maintenance Records	3
Withholding Tax Statements	7

### **POLICIES**

All policies for CCCSD will be compiled into one document with an index.

Currently CCCSD has the following policies:

- Board of Directors Compensation and Expense Reimbursement Policy and Required Ethics Training
- Delinquencies and Water Service Disconnect
- District Vehicle
- Drought Planning and Water Shortage
- Employee Travel Guidelines and Reimbursement
- Ethics
- Fraud Prevention
- General Administration
- General Manager's Reimbursement Policy
- Investment of District Funds
- Procurement, Competitive Bidding and Emergency Contracting
- Reserve Fund
- Surplus Property Disposal
- Tools and Equipment Inventory Control
- Trespassers on CCCSD Property
- Water Theft
- Will Serve Letter



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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager Paul Kelley  
**Re:** 7 – General Manager Report

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### Report:

A quick activity report, more by the General Manager verbally at the meeting:

Starting the week of January 15, 2024

- The CUSI – new customer database software has completed their conversion, we are running parallel in February. New bills printed and sent March 1<sup>st</sup> and new system live that day.
- We interviewed Account clerk candidates and offered the position – starting by March 1<sup>st</sup>.
- The WTP assessment (Train 2,4 and 6) was done by staff & Media has been put in one Train this month
- Implemented the District's new retiree medical program:
  - Amended MOU in place, Resolutions sent to CalPERS
  - OPEB funds returned to employees. And updated Retiree interaction.
  - Agreement with MidAmerica and much more - proceeding
- Worked on the three grant projects: -
  - Backwash ponds – Gill Construction is working schedule. I met with PACE eng/CalOES and State on funding and timing. Looking like the District will need bridge financing to make this project work because of timing of State reimbursement and the “retention” of 10% till end.
  - Emergency Electrical/SCADA – Project in final stages and testing/live end of February.
  - ARPA – Agreement with County Signed, We received the first installment of meter registers and transponders for installation. This has been submitted to County for reimbursement.
  - Prospective grant – EPA Water Infrastructure Resiliency grant – applied for study money to accomplish a “Wildfire and Drought Resiliency Assessment”. Still Pending and under review
- New equipment for the District – update – looking at vac-trailer. Sending Requests in February
  - I received contacts for the primary vac-trailer suppliers. And sending our specs.
- Continuing to work on the “water loss” project – still gathering leak loss information and tracking
- No update on the Fire Hydrant at Igo school – County still assessing & I did attend Igo-Ono CSD
- The Bureau's “Mid-Pacific Water Users” conference was good and some highlights:
  - Director Fickes has provided some other highlights on this agenda as well
  - Bureau Area managers reported and so far water year “looking” ok
  - Trinity lake has been raising in level and finally catching up to State levels
  - There was a report on impacts of water supply from regulations
  - A report of the next regulation – Voluntary agreements vs “natural flow”
  - Informational report on Klamath dam removal
  - The Technical Assistance workshop was on Canal maintenance – not how to get funding for projects.
  - Friday's water supply outlook was fairly generic with some hopeful signs.
- The District Auditor reports FY 22 completion in March and then FY 23 work starts.
- Other/More – Verbal



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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** Chief Plant Operator: Bill Palmaymesa & Distribution Field Supervisor: Roberto Chacon  
General Manager Paul Kelley  
**Re:** 8 – Operation Report

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### **Administration**

There were 144 Accounts that are 90+ days delinquent totaling \$38,494.40.  
There were 177 Accounts that are 60 Days delinquent totaling \$12,703.50.  
There were 343 Accounts that are 30 Days delinquent totaling \$27,215.36.

Delinquency Progress: In total for the month of January, \$15,533.37 was collected on 60+ day delinquent accounts. \$1,644.00 of that total collected was from LIHWAP payment assistance program. There were 15 twenty-four-hour notices sent out and we shut off 1 customer due to non-payment. We have a total of 10 customer accounts on an alternative payment plan agreement which total outstanding balance for those accounts is \$4,435.65.

**WTP OPERATIONS** - The WTP produced 144af of SW; Clear Creek CSD used 100AF of SW in January and 2204AF total SW for WY23/24. Well Water Production- 0 af . - (Palmaymesa)

- Staff has been busy with routine maintenance, monitoring and operation of the WTP. There has been rapid swings in turbidity, due to the recent storms. WTP Staff is continuously monitoring these events and making necessary coagulant feed adjustments to prevent over/under feeding chemicals.
- WTP Staff has been performing annual chlorine gas feed equipment maintenance and trainings.
- The new WTP computer is running in parallel with the old system. Several small issues are being worked out before we rely solely on the new system.
- Train #5(Filter#7) was removed from service and inspected. Approximately 50% of the anthracite coal and 30% of the silica sand was missing from the media bed. WTP Staff added 230 cubic feet of anthracite media in hopes to squeeze some life out of this filter. Train #5 is going through a disinfection process and then a series of backwashes to get the new media rinsed out.
- Train#6 (Filter#8) remains offline and the valves locked out. This is due to the damaged media bed, sand in the underdrain system and leaking control valves. This filter does not produce water that meets the current drinking water requirements and will be offline until these issues can be resolved. All of the media in the filters at the WTP are past the life expectancy of 15years to 20 years and eventually will need to be replaced.

### **DISTRIBUTION OPERATIONS REPORT** - (Chacon)

- The distribution crew has received the first order of endpoints; we will be replacing them as soon as we get the new CUSI program up and running.
- We had a leak on Lassen Av on 2/12/2024 a 3" lateral started leaking, it took the crew until around 1:00 am to get the repair done.
- We have a couple of clean ups to do Happy Valley Rd and Lassen Av, we also have a couple of roads that we need to add some road base as soon as the weather allows us to do so, since it's



been raining, the road base we have is extremely wet and it would not hold in place, so we are waiting till its dry.

- The Distribution crew has completed the Flushing, during the flushing we found some rocks in the lines that were flushed out and of course silt that settles on the bottom of the water mains, there will be some air in the lines air makes water look milky white but is safe to drink, this is normal, and air will eventually go away as customers use more water.
- All the water samples are negative.



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## MEMO

**Date:** February 21<sup>st</sup> 2024  
**To:** Board of Directors  
**From:** General Manager – Paul Kelley  
**Re:** **9 – Standing Committee Report**

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**Report:** From members of the Committees listed:

**Note:**

9.a – Agriculture – **Meeting Scheduled: March 6<sup>th</sup> 6pm**

9.b – Finance –

9.c – Planning / Steering –

Day 1 - Notes and information. As information was being given quickly, I may not have written everything down factually. GM Kelley will be able to correct any inconsistency I report.

This and That: Approximately 340 in attendance. We started the water year at 162% of snow pack. End of December we were sitting at 26%, currently at 55%. Bureau of Reclamation has over \$1Billion in projects to awards. 71 projects have been selected for California.

Bureau of Reclamation Deputies and Area Managers Roundtable: Managers discussed items of importance in each of their areas. Don Bader stated Shasta was in good shape being only 40 feet from top. Trinity is 72 feet higher than last year which is key. Since Shasta was full, it wasn't an issue last year. Discussion on costs for CVP being reduced. Discussion on 215 water and 3F water (Paul will have to explain). Tier costs with lower prices to encourage diversion. This possibly passing within a week. I didn't understand discussion on this.

Our area had 4 projects last year and 8 more proposals for this year. One last year was a temperature Control Device installed at Shasta \$10 Million project. Bader did not report on any other projects. City of Redding wants to move their pump station upstream because of ACID dam. It's 30% in process right now.

Bureau of Reclamation has \$12 Billion available but not much has been allocated. Legislative group talked about Farm Bill and passing of water bill. RAIN Act (Repair Aging Infrastructure Now). Not much time to pass because of election year.

Attended Ethics Training. Can't accept any gifts over \$590. Must refuse, return, or donate within 30 days. Must be tracked and reported on Form 700.

Day 2 - Endangered Species Act, Biological Opinions, Klamath Project Report, Dam Removal, Floodplains:

Day 2 discussion and panel discussion was on managing ESA projects, life cycle of salmon, water temperature data. It was good discussion on how water groups are working with environmental groups to track issues with salmon from rivers to oceans and back to river. Water temperature data is 20 years old. Water and environmental go hand in hand. Groups should band together to find answers. The science must look at a more reasonable impact to agricultural. The Partner Program is Fish and Wildlife working with ranchers and farmers for best practices. The National Marine Fisheries Services run by the Dept of Commerce and controls issues in the ocean.

The Squeeze of Regulations - The panel discussed regulation increases over the years and trying to protect Delta since 1969. One of the proposed actions is minimum in stream flows and pulse flows for Clear Creek and American River. Different water authority speakers spoke on the future of water and how we should work together offensively as regulation history puts all of us on the defense.

There was a great report and presentation on the Klamath Project and how extensive preparation was necessary while removing the dams. There was quite a bit of damage due to truck activity on the roads while removing one of the dams. Grasshoppers have also plagued the area.

Floodplains and Flyways - The groups are finding that 80% of available food for water fowl relies heavily on annual deliveries of water. The Central Valley has the highest density of winter flood rice. Flooded irrigated private land is more important now that 20 years ago. They are finding a successful blend of agriculture and wetlands.

One of the workshops was on Technical Assistance for Modernization Options. Unfortunately, it was about weed control in canals and didn't pertain to any of our needs.

Friday, Day 3 - Several scholarships were awarded to individuals in the agricultural and water management field. The last topic was the 2024 Water Supply Outlook. Most of the Bureau of Reclamation speakers were not as optimistic of the coming water as I would have hoped for. They each gave a power point presentation for their respective areas. Our current rain patterns have actually made a big improvement on the overall outlook with rain and snowpack.

In closing, this Mid-Pacific Water Users' Conference was exceptionally inspiring, full of information, and well worth my time to attend. I recommend next year other board members attend this Conference. I tried to give an explanation on each item but was really unable to capture the depth of the information provided.

Director Fickes