

INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT  WATER SYSTEM

50 INVERNESS WAY NORTH • P.O. Box 469 • INVERNESS CA 94937 • (415) 669-1414

Board of Directors

Wednesday, June 24, 2020

AGENDA

9:00 a.m.

Regular Meeting

Teleconference

Video and Teleconference Meeting During COVID-19 Emergency: As a result of the COVID-19 emergency and the Governor's Executive Orders to protect public health by limiting public gatherings and requiring social distancing, this meeting will occur solely via remote presence. To participate you may do so by:

- **Teleconference: Dial: 707-203-0270 and make sure to keep your phone on "mute" unless you are participating**
- **Video: <https://www.uberconference.com/invernesspub>**

Opening (9:00 a.m.)

1. **Call to Order; Attendance Report**
2. **Public Expression:** Opportunity for members of the public to address the Board on matters under the Board's jurisdiction but not on the posted agenda. Directors or staff "**may briefly respond to statements made or questions posed**" during Public Expression, but "**no action or discussion shall be undertaken on any item not appearing on the posted agenda**" (Gov. Code §54954.2(a)(3)). Members of the public may comment on any item listed on the posted agenda at the time the item is considered by the Board.
3. **Approval of Minutes:** Regular meeting of May 27, 2020

The State of the District

4. **Management Report:** Shelley Redding, Jim Fox
 - May 2020 Financial Reports
 - Tenney Tank Project status update
 - New Service Connection Fee
 - West Marin Mutual Aid
5. **Water System Report, May 2020**
 - Mutual Aid Network for West Marin
6. **Fire Department Report, May 2020:** Chief J. Fox

The Business of the District

7. **Resolution 253–2020: Public Hearing on and Adoption of Appropriations Limit for FY 2020/21**
8. **Adopt Resolution 254-2020: Setting Reserve Fund Balances; Setting 2019/20 Beginning Fund Balances; Designating Interfund Allocations**
9. **Approval and Authorization of Capital Project for Rebuild of High Intake D4**

Material provided in the meeting packet is available on the District's website, www.invernesspub.org, or by contacting the District office.

Items may not be taken up in the order shown on this Agenda.

For assistance in participating in this event due to a disability as defined under the ADA, please call in advance to (415) 669-1414.

THE PUBLIC IS CORDIALLY INVITED TO ATTEND THIS MEETING

**BOARD OF DIRECTORS: KENNETH J. EMANUELS, PRESIDENT • DAKOTA WHITNEY, VICE PRESIDENT
KATHRYN DONOHUE, TREASURER • BRENT JOHNSON • DAVID PRESS**



**SHELLEY REDDING, ADMINISTRATOR/CLERK OF THE BOARD
JAMES K. FOX, CHIEF OF OPERATIONS (FIRE CHIEF, WATER SYSTEM SUPERINTENDENT)**

- 10. Approval and Authorization of Capital Project for Purchase of Water System Utility Vehicle**
- 11. Approval of Amendments to FY 2019/20 Operating Budget:** Accept budget amendments for items left off the current fiscal year budget.
- 12. Extension of 2019/20 Operating Budget into FY 2020/21:** Authorization to continue funding operations at the same level as under the current (2019/20) year's budget for up to 60 days of FY 2020/21.
- 13. Approval of Expenditures and Credit Card Charges:** May 2020

Closing

- 14. Committee Meetings/Reports**
- 15. Announcements, Next Meeting, Adjournment**

Posted: June 19,2020



Inverness Public Utility District Board
Meeting June 24, 2020

Agenda Item No. 1

Call to Order;

Attendance Report



Inverness Public Utility District Board
Meeting June 24, 2020

Agenda Item No. 2

Public Expression

Opportunity for members of the public to address the Board on matters under the Board’s jurisdiction but not on the posted agenda.

Directors or staff “*may briefly respond to statements made or questions posed*” during Public Expression, but “*no action or discussion shall be undertaken on any item not appearing on the posted agenda*” (Gov. Code §54954.2(a)(3)).

Members of the public may comment on any item listed on the posted agenda at the time the item is considered by the Board.



Inverness Public Utility District Board
Meeting June 24, 2020

Agenda Item No. 3

Regular Meeting May 27, 2020

Minutes Approval



Inverness Public Utility District

Fire Department & Water System
50 Inverness Way North, P.O. Box 469, Inverness CA 94937 • (415) 669-1414

Board of Directors Minutes, Regular Meeting Wednesday, May 27, 2020, 9:00 a.m. Teleconference

1. Call to Order

President Emanuels called the meeting to order on Teleconference at 9:01 a.m.

Attendance Report

Directors Present: Kenneth J. Emanuels, Dakota Whitney, Kathryn Donohue, Brent Johnson, David Press

Directors Absent: None

Staff Present: Shelley Redding, Clerk and Administrator; Jim Fox, Chief of Operations; Wade Holland, Customer Services Manager

2. Public Expression

None.

3. Approval of Minutes

- **Regular Meeting of April 22, 2020:** *M/S Donohue/Press to approve the minutes of the Regular Meeting of April 22, 2020, as submitted. Roll Call Taken AYES 5 NOES 0*

4. Management Report

- **April 2020 Financial Reports:** Administrator Redding presented the financial reports for April, noting anticipated funding from the TOT taxes for the period July thru December 2019 had been received in May and will be reported next month. Director Emanuels noted the amount charged for Bank Charges and the amount expensed to Supplies. Administrator Redding noted that there have been more than expected charges to supplies, but also there may be a misunderstanding as to what is charged to supplies instead of maintenance.
- **Tenney Tank Project Update:** A status report on the Tenney Tank project was summarized by Administrator Redding. The Deputy Zoning Administrator hearing was held May 14th for the Coastal Permit extension request submitted to the County of Marin. The extension was granted for 4 years. The Financing Agreement is being finalized by the State Waterboards and it is anticipated that we will receive the final financing agreement in June. Administrator Redding also reported that a meeting is scheduled **later today** with Tom & Sherry Baty to address their concerns relating to the Tenney Tank Project and repair and maintenance of the Trossach roadway.

BOARD OF DIRECTORS: **KENNETH J. EMANUELS**, PRESIDENT • **DAKOTA WHITNEY**, VICE PRESIDENT
KATHRYN DONOHUE, TREASURER • **BRENT JOHNSON** • **DAVID PRESS**



SHELLEY REDDING, ADMINISTRATOR • **JAMES K. FOX**, CHIEF OF OPERATIONS

5. **Water System Reports:** Superintendent Fox reported on the recent rainfall and recent activities on the water system. Discussion about the Ghilotti temporary water use for the construction project on Sir Francis Drake Blvd. and monitoring of the amount of water Ghilotti uses. Manager Holland reported on the Water Revenue for the most recent billing.
6. **Fire Department Reports:** Chief Fox briefly summarized the Fire Department reports for April. He noted that the department responded to a fire at the Foresters Hall in Point Reyes Station. He also noted that a training was held on May 26th on the grass area maintaining social distancing. The volunteers went over PPE and assessed their needs for replacements. Director Donohue summarized the Marin Wildfire Prevention Authority (MWPA) Teleconference Board Meeting held earlier in the month. Items discussed included public comments from stakeholder representatives, the officer elections, hiring of an Administrator and general structure of the JPA. Chief Fox also summarized MWPA operations committee discussion of shovel ready plans.
7. **Accept and Approve the 2018-2019 Audit:** *M/S Whitney/Johnson to accept and approve the 2018-2019 audit submitted by R. J. Ricciardi, Inc., of San Rafael. Roll Call Taken AYES 5, Noes 0*
8. **Accept and Approve the 2018-2019 Management Report Recommendations and Response Submitted by R. J. Ricciardi, Inc.:** Director Donohue suggested amending the response letter to note our policy of requiring two signatures on all checks. *M/S Donohue/Press to accept the management report and authorize the response letter as corrected. Roll Call Taken AYES 5, NOES 0*
9. **Approve Auditor Engagement for 6/30/2020:** *M/S Whitney/Johnson to approve the auditor engagement for 6/30/2020 with R. J. Ricciardi, Inc. Roll Call Taken AYES 5, NOES 0*
10. **Adopt Ordinance 94-2020: Revise Water System Regulation 104 (“Temporary Water Service”):** Manager Holland briefly reviewed the need for the ordinance to revise Reg. 104. *M/S Donohue/Press to Adopt Ordinance 94-2020. Roll Call Taken AYES 5, NOES 0*
11. **Adopt Ordinance 95-2020: Adding Regulation 305 (“Service Default, Suspension, and Abandonment”) to the Water System Regulations:** Manager Holland reviewed the state statutes that pertain to service suspension and the need for the District to have a regulation that addresses abandonment of a service connection. *M/S Whitney/Donohue to adopt Ordinance 95-2020. Roll Call Taken AYES 5, NOES 0*
12. **Amendment to 2019-2020 Retired Annuitant Work Agreement and Accept and Approve 2020-2021 Retired Annuitant Work Agreement, W. Holland:**
 - The existing contract for Customer Services Manager Holland, a retired annuitant, needs to be amended for the current fiscal year from up to 832 hours to up to 960 hours. *M/S Press/Emanuel to accept the amendment to the 2019-2020 Retired Annuitant contract with Wade Holland. Roll Call Taken AYES 5, NOES 0*
 - A contract for Customer Services Manager Holland, a retired annuitant, for the fiscal year 2020-2021 for up to 960 hours was submitted. *M/S Donohue/Johnson to*

approve the 2020-2021 Retired Annuitant Contract with Wade Holland for up to 960 hours. Roll Call Taken AYES 5, NOES 0

13. **Adopt Resolution 248–2020 for November Director Elections:** The resolution proposes an election be held in the District’s jurisdiction and requests the Board of Supervisors to consolidate the election with other elections to be held on November 3, 2020, and requests election services by the Registrar of Voters. *M/S Donohue/Whitney to adopt Resolution 248-2020. Roll Call Taken AYES 5, NOES 0*
14. **Accept and Approve Grand Jury Report Response:** The Marin County Civil Grand Jury released a report pertaining to website transparency. Based on recommendation 7 (R7), staff has reviewed the District’s website and confirmed that it is compliant with recommendations R1 – R6. *M/S Press/Donohue to approve the response letter to the Grand Jury. Roll Call Taken AYES 5, NOES 0*
15. **Approval of Expenditures and Credit Card Charges:** Administrator Redding presented the expenditures ledger and the credit card statements from April 2020. *M/S Donohue/Press to approve the listed expenditures for April 2020 and credit card charges invoiced in April 2020. Roll Call Taken AYES 5, NOES 0*

Meeting adjourned at 9:48 a.m. until 7:00 p.m.

Meeting reconvened at 7:01 p.m. by President Emanuels.

16. **Public Hearing on Proposal to Increase Water System Rates and Charges as of July 1, 2020:** Director Emanuels opened the public hearing at 7:02 p.m. for comments regarding the proposed rate increase for the Water System effective 7/1/2020. No one from the public expressed a desire to be heard. President Emanuels closed the public hearing at 7:03 p.m.
17. **Determination of Number of Protests Received to Proposed Increase in Water System Rates and Charges:** Administrator Redding reported that no protests have been received. Director Emanuels expressed thanks to staff for the confidence the community has in the District, demonstrated by acceptance of the proposed rate increase.
18. **Adopt Ordinance 93-2020: Amending Regulation 301, “Water Rates,” and Regulation 108, “Cross-Connection and Backflow Prevention”:** Director Emanuels called for a motion. *M/S Donohue/Press to adopt Ordinance 93-2020 Amending Water System Regulations 301 (“Water Rates”) and 108 (“Cross Connection and Backflow Prevention.”) Roll Call Taken AYES 5, NOES 0*
19. **Committee Meetings/Reports:** None.
20. **Announcements, Next Meeting, Adjournment:** The next regular meeting is scheduled for June 24, 2020 at 9 a.m. It is to be determined whether the meeting will be held in person or via Teleconference/Video.

President Emanuels adjourned the meeting at 7:10 p.m.

These minutes were approved by the Board of Directors at the regular meeting on June 24, 2020.

Attest: _____ Date: _____

Shelley Redding, Clerk of the Board

DRAFT



Inverness Public Utility District Board
Meeting June 24, 2020

Agenda Item No. 4

Management Report

Clerk S. Redding and J. Fox

- May 2020 Financial Reports
- Tenney Tank Project update
- New Service Connection Fee
- West Marin Mutual Aid

Inverness PUD
Profit & Loss Budget vs. Actual
July 2019 through May 2020

	<u>Jul '19 - May 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
N 600 · Property Tax Income	668,519.94	658,890.00	9,629.94	101.5%
N 700 · Water Charges	409,734.95	378,023.00	31,711.95	108.4%
N 710 · Misc. Income	34,989.49	36,946.00	-1,956.51	94.7%
Total Income	<u>1,113,244.38</u>	<u>1,073,859.00</u>	<u>39,385.38</u>	<u>103.7%</u>
Gross Profit	1,113,244.38	1,073,859.00	39,385.38	103.7%
Expense				
N 810 · Personnel Expenses	633,754.67	667,146.00	-33,391.33	95.0%
N 830 · Dispatch & Communications	25,977.26	24,968.00	1,009.26	104.0%
N 833 · Collection & Treatment	5,488.74	4,125.00	1,363.74	133.1%
N 835 · Lab & Monitoring	7,548.40	9,179.00	-1,630.60	82.2%
N 840 · Maintenance & Utilities	63,421.75	60,789.63	2,632.12	104.3%
N 843 · Fire Prevention	1,665.00	7,000.00	-5,335.00	23.8%
N 844 · Storage & Distribution	2,539.24	3,479.00	-939.76	73.0%
N 845 · Supplies & Inventory	18,400.80	12,356.63	6,044.17	148.9%
N 850 · Training	5,953.30			
N 860 · Vehicle Operations	17,187.01			
N 870 · Administration	94,133.07	99,328.74	-5,195.67	94.8%
Total Expense	<u>876,069.24</u>	<u>888,372.00</u>	<u>-12,302.76</u>	<u>98.6%</u>
Net Ordinary Income	<u>237,175.14</u>	<u>185,487.00</u>	<u>51,688.14</u>	<u>127.9%</u>
Net Income	<u>237,175.14</u>	<u>185,487.00</u>	<u>51,688.14</u>	<u>127.9%</u>

3:14 PM

06/18/20

Accrual Basis

Inverness PUD
Summary Balance Sheet
As of May 31, 2020

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	477,829.70
Accounts Receivable	23,689.74
Other Current Assets	1,062,785.36
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Total Current Assets	1,564,304.80
Fixed Assets	1,581,838.72
Other Assets	559,226.98
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TOTAL ASSETS	3,705,370.50
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	32,378.18
Credit Cards	-2,817.75
Other Current Liabilities	1,008,617.85
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Total Current Liabilities	1,038,178.28
Long Term Liabilities	116,081.00
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Total Liabilities	1,154,259.28
Equity	2,551,111.22
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TOTAL LIABILITIES & EQUITY	3,705,370.50
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Inverness PUD
Profit & Loss by Clas
July 2019 through May 2020

	DISTRICT	FIRE	WATER	TOTAL
Ordinary Income/Expense				
Income				
N 600 · Property Tax Income				
600-01 · Ad Valorem Property Taxes	538,839.45	0.00	0.00	538,839.45
600-02 · Special Fire Tax Assessment	0.00	72,571.49	0.00	72,571.49
600-03 · TOT Taxes	0.00	57,109.00	0.00	57,109.00
Total N 600 · Property Tax Income	538,839.45	129,680.49	0.00	668,519.94
N 700 · Water Charges				
700-01 · Basic Charges	0.00	0.00	311,121.25	311,121.25
700-02 · Usage Charges	0.00	0.00	97,108.70	97,108.70
700-03 · Cross Connection Fees	0.00	0.00	900.00	900.00
700-04 · Miscellaneous Charges	0.00	0.00	605.00	605.00
Total N 700 · Water Charges	0.00	0.00	409,734.95	409,734.95
N 710 · Misc. Income				
710-02 · Other Income	418.87	118.04	318.03	854.94
710-03 · WMES (Burton Funds)	0.00	7,490.00	0.00	7,490.00
710-04 · Merchandise Sales	0.00	3,144.00	0.00	3,144.00
710-05 · Chipper Day Income	0.00	2,910.00	0.00	2,910.00
710-06 · New Service Connection Fee	0.00	0.00	7,600.00	7,600.00
710-07 · Interest Income	12,990.54	0.00	0.00	12,990.54
N 710 · Misc. Income - Other	0.01	0.00	0.00	0.01
Total N 710 · Misc. Income	13,409.42	13,662.04	7,918.03	34,989.49
Total Income	552,248.87	143,342.53	417,652.98	1,113,244.38
Gross Profit	552,248.87	143,342.53	417,652.98	1,113,244.38
Expense				
N 810 · Personnel Expenses				
810-01 · Management	93,768.75	60,009.06	34,290.90	188,068.71
810-02 · Operations Personnel	8,721.00	38,801.50	167,639.04	215,161.54
810-03 · Administrative Personnel	3,060.00	0.00	0.00	3,060.00
810-04 · Employer Payroll Taxes	9,129.68	7,708.56	17,323.75	34,161.99
810-05 · Volunteer Wages	0.00	2,775.00	0.00	2,775.00
810-06 · Duty Officer	0.00	4,950.00	0.00	4,950.00
810-07 · Health Insurance Premiums	29,334.01	32,294.47	29,039.70	90,668.18
810-08 · Retirement Premiums	14,293.16	20,916.23	21,245.29	56,454.68
810-09 · Unfunded Accrued Liability	27,547.49	3,003.40	7,903.68	38,454.57
Total N 810 · Personnel Expenses	185,854.09	170,458.22	277,442.36	633,754.67

Inverness PUD
Profit & Loss by Clas
 July 2019 through May 2020

	DISTRICT	FIRE	WATER	TOTAL
N 830 · Dispatch & Communications				
830-01 · Radio/Pager Repair	0.00	1,060.18	0.00	1,060.18
830-02 · Commo Supplies	0.00	1,864.02	32.06	1,896.08
830-03 · MERA Operations	0.00	9,922.00	0.00	9,922.00
830-04 · MERA Bonds	0.00	11,978.00	0.00	11,978.00
830-05 · MERA New Financing	0.00	1,121.00	0.00	1,121.00
Total N 830 · Dispatch & Communications	0.00	25,945.20	32.06	25,977.26
N 833 · Collection & Treatment				
833-01 · Chemicals	0.00	0.00	5,488.74	5,488.74
Total N 833 · Collection & Treatment	0.00	0.00	5,488.74	5,488.74
N 835 · Lab & Monitoring				
835-01 · BacT & Raw Samples	0.00	0.00	3,200.40	3,200.40
835-02 · Periodic Samples	0.00	0.00	4,187.00	4,187.00
835-03 · Lead & Copper	0.00	0.00	161.00	161.00
Total N 835 · Lab & Monitoring	0.00	0.00	7,548.40	7,548.40
N 840 · Maintenance & Utilities				
840-01 · Equipment Maintenance	0.00	633.54	36.36	669.90
840-02 · Building Maintenance	49.98	3,392.50	308.81	3,751.29
840-03 · Grounds Maintenance	0.00	880.98	0.00	880.98
840-04 · Tank Maintenance	0.00	0.00	610.00	610.00
840-05 · Collection & Treatment Maint.	0.00	69.81	6,282.32	6,352.13
840-06 · Distribution System Maintenance	0.00	0.00	12,125.91	12,125.91
840-07 · Collection-Treatment Utilities	0.00	0.00	30,225.66	30,225.66
840-08 · Distribution System Utilities	0.00	0.00	3,953.28	3,953.28
840-09 · Firehouse Utilities	0.00	4,852.60	0.00	4,852.60
840-10 · SCADA Maintenance	0.00	0.00	1,660.00	1,660.00
Total N 840 · Maintenance & Utilities	49.98	9,829.43	55,202.34	65,081.75
N 843 · Fire Prevention				
843-01 · Chipper Day Expenses	0.00	1,665.00	0.00	1,665.00
Total N 843 · Fire Prevention	0.00	1,665.00	0.00	1,665.00
N 844 · Storage & Distribution				
844-01 · Telemetry	0.00	0.00	2,539.24	2,539.24
Total N 844 · Storage & Distribution	0.00	0.00	2,539.24	2,539.24

Inverness PUD
Profit & Loss by Clas
July 2019 through May 2020

	DISTRICT	FIRE	WATER	TOTAL
N 845 · Supplies & Inventory				
845-01 · Supplies and Inventory	1,905.74	3,050.67	9,057.05	14,013.46
845-02 · Personal Protective Equipment	155.52	1,445.59	358.26	1,959.37
845-03 · Resale Merchandise	0.00	2,341.32	0.00	2,341.32
N 845 · Supplies & Inventory - Other	0.00	86.65	0.00	86.65
Total N 845 · Supplies & Inventory	2,061.26	6,924.23	9,415.31	18,400.80
N 850 · Training				
850-01 · Volunteer Training	0.00	1,171.37	0.00	1,171.37
850-02 · Certification & Courses	220.00	250.00	600.00	1,070.00
850-03 · Volunteer Appreciation	22.14	3,689.79	0.00	3,711.93
Total N 850 · Training	242.14	5,111.16	600.00	5,953.30
N 860 · Vehicle Operations				
860-01 · Gas & Oil	0.00	4,004.30	4,033.93	8,038.23
860-02 · Repairs & Service	0.00	8,270.41	878.37	9,148.78
Total N 860 · Vehicle Operations	0.00	12,274.71	4,912.30	17,187.01
N 870 · Administration				
870-01 · Telephone, Internet, Cable	2,458.60	738.73	435.04	3,632.37
870-02 · Dues & Publications	3,990.24	258.00	676.10	4,924.34
870-03 · Insurance	0.00	12,531.85	11,401.83	23,933.68
870-04 · Financial Reporting/Audit	17,400.00	0.00	0.00	17,400.00
870-05 · Office Supplies, Postage, Fees	6,627.10	37.89	49.63	6,714.62
870-06 · Bank & Payroll Charges	7,483.93	0.00	837.40	8,321.33
870-07 · Legal Expenses and Attorneys	1,192.00	0.00	840.00	2,032.00
870-08 · Board & Election Expenses	329.86	0.00	0.00	329.86
870-09 · Travel & Meetings	1,569.17	136.61	0.00	1,705.78
870-10 · Public Relations & Outreach	2,600.14	928.31	2,019.20	5,547.65
870-11 · Office IT Support	5,520.00	0.00	0.00	5,520.00
870-12 · Billing & Collections	38.22	0.00	7,342.30	7,380.52
870-13 · Disaster Council	0.00	2,000.00	0.00	2,000.00
870-14 · Miscellaneous	-892.14	100.00	1,827.46	1,035.32
870-15 · Other Agency Assessments	-2,500.00	0.00	6,155.60	3,655.60
Total N 870 · Administration	45,817.12	16,731.39	31,584.56	94,133.07
Total Expense	234,024.59	248,939.34	394,765.31	877,729.24
Net Ordinary Income	318,224.28	-105,596.81	22,887.67	235,515.14
Net Income	318,224.28	-105,596.81	22,887.67	235,515.14

A request for restoration of Trossach Way at completion of the Tenny Tank project

Would the District Board consider a motion to recognize a responsibility to repair damages incurred to the surface and structure of Trossach Way with the increased wear and tear of moving equipment and materials for the probable construction of two new water tanks at the Tenny site?

The issue of repairs is complicated by the strong likelihood that the new owners of 20 Trossach Way (Spencer & Tori Stenmark) are planning on building a substantial house, potentially in an overlapping time frame with the Tenny Tank Project. It currently appears that the IPUD project will be the first to begin, although the Stenmarks seem intent a starting theirs as soon as they possibly can.

It would seem logical to repair the damages to Trossach after both projects are completed. If the projects do proceed simultaneously it will be nearly impossible to determine who is responsible for any given instance of damage, let alone general wear and tear. It appears that the Stenmark's project will require substantially more heavy vehicles than the District's. It also appears that most of the Stenmark's heavy traffic will only use the bottom 4/5s of the roadway, whereas the District's traffic will use the entire asphalt roadway and beyond.

I suggest that, barring any unforeseen circumstances, the District and the Stenmark's evenly split the cost of the repairs. Monitoring responsibilities for damages to the road seem untenable and the disparities of use and impacts seem to balance out. We won't know until the end of the two projects the extent of the damages and therefore what the repair costs will be. Looking for a simple ballpark estimate, I got a quote from a local asphalt contractor for \$40,000 to repave the roadway (715' X 10' X 2") with extra tonnage of asphalt for additional repairs to the current roadway. In good circumstances---with the assumption of significant damages incurred by both projects---an even split of the repair costs could well benefit both parties. I am requesting an initial pledge of up to \$40,000 from each party as neither one has fully approved/permitted their respective projects and there is always the possibility that either could be shelved for the foreseeable future.

I have an agreement in principle with the Stenmarks for an escrow account with \$40,000, with the understanding that this should be more than adequate for a shared restoration of the roadway and that the leftover balance would be returned.

I ask that the Board consider a motion to approve an expenditure of up to \$40,000 for repairs to the roadway with an intention---again, barring unforeseen circumstances---to evenly share the costs with the Stenmarks. This seems like a risk-free way of budgeting for the possible cost of restoring the road and providing assurance to the homeowners of Trossach that the roadway will be fully restored and functional for everyone.

Tom Baty

May 24, 2020

Dear IPUD,

As the construction phase of the Tenney Tank project comes closer to commencing, Sherry and I find ourselves in a bit of a bind. While we have a good working relationship with the present staff and board as well as a genuine pride and appreciation of Inverness water, we nonetheless have significant concerns regarding the disruption and diminished quality of our life that construction of the tanks will predictably entail.

Though less than ideal, our negotiations with the General Manager and the Board two years ago yielded enough for the planning process to move forward with something resembling a working design. In recent months I have had a couple of discussions with Shelley Gann and Jim Fox regarding details of the management and timeline for construction. As the project goes out to bid and the final details are brought into focus, I would like greater degrees of assurance from the District that, to the extent possible, many of our concerns will be met and disruptions are minimized and damages are repaired.

When the District used eminent domain to take an easement across our property 32 years ago, the resultant settlement agreement was designed---at least from our point of view---to provide incentives for the District to be expedient in construction of the tanks and to minimize the use of the easement both during and after construction. I have suggested to Shelley Gann and Jim Fox that they include the per diem stipulation within the Settlement in the budget for the tanks, reflecting that Sherry and I have not charged the District anything to date, but recognize that this is our only leverage in the negotiations for how the project unfolds.

Sherry and I would still rather not go forward with exercising the per diem provision of the settlement. We truly don't want the headaches of monitoring usage and attendant billings, nor do we want the District to bear the significant costs that would be incurred in the current projected nineteen month construction timeframe. But we need a better effort by the District to meet our concerns and, to the degree possible, give us real assurances that steps will be taken to mitigate the negative impacts on our lives.

The issue of the Trossach roadway repairs has not gone well. Some of this is clearly my fault, first in defining the scope of the task by quoting the cost of new asphalt for the entire road and second by attempting to avoid duplicate repair costs by suggesting that the District split the costs with the proposed Stenmark development on 20 Trossach Way (which is still what should happen). We don't know what the damages will be, nor do we know if/when the Stenmarks will build. I do know that the "legal advise" you just received from County Counsel on the issue was not acceptable from my point of view. The request is for repairs done for damage caused by trucks and equipment accessing the tank site. The property owners on the road have never received anything from the District for the initial paving or subsequent repairs on the road. We simply want the District to repair the damage their construction project will cause. Trossach was not really built to handle large trucks and equipment. Having watched the significant damage that was done during a remodel on the lower house (Edwards) I still believe the tank project will cause major damage to the roadway.

And damages to Trossach are not part of our Settlement agreement----they are a District liability that should be considered in addition to the potential cost of using the easement across our property.

Though regrettably late in the process, I think the District might do well to consider improving the access to the tank site that it owns in fee that comes off of Perth Way. This might be much cheaper than the combined costs of the per diem and the Trossach repairs. While it represents a bit of an engineering challenge, it is probably not much different in steepness from Trossach. If utilized it would also represent significant benefits from a straight course up to the tank site rather

than the more difficult Kenneth-to Heather-to-Trossach route. It would also assure the District uninterrupted access to the tanks after construction. Given the once every five year intervals for maintenance stipulated in the settlement agreement it would seem that the District will need to restore some degree of access along your own property.

I hope that the District will seriously consider the feasibility of improving its own access. We would be open to considering utilization of our easement and more of our property (for parking, turnarounds, etc.) during construction.

We remain very concerned about the disruptions to our lives that the tank project will entail. We look at the County Counsel's response to a simple request for some sort of stronger assurance for Trossach roadway repairs as indicative of how the District may operate on a variety of choices in meeting responsibilities as the project goes forward. It is a frustrating repeat of the District's blunt denial of our request for sharing some of the costs of the original paving so many years ago.

The District needs to step up and demonstrate that it is serious about minimizing the impacts of the project both during construction and beyond. I believe our desires for the shortest possible construction timeframe, reductions of noises and visual disturbances, limitations on hours of access by District staff (in fairness this is a new request) and complete repairs of damages incurred are all within reason. We need something much more robust than the most recent responses from the District and County Counsel. The ball is currently in your court.

Sincerely,

Tom Baty

Inverness Public Utility District

NEW SERVICE CONNECTION FEE

Effective January 1, 2020 – December 31, 2020

Regulation 101 of the Regulations of the Inverness P.U.D. Water System, as amended by Ordinance 32-93 (March 15, 1993), provides the method of setting the New Service Connection Fee that is charged for a new service connection.

Subparagraph (4) of paragraph (r) of Regulation 101 provides that the New Service Connection Fee that shall be in effect during the calendar year shall be set to equal the

"Total value of the Fixed Assets of the Water System, excluding construction in progress and with deduction for accumulated depreciation, as of June 30 of the year preceding the year during which the New Service Connection Fee will be in effect, as reported in the General Purpose Financial Statements of the District prepared by the District's independent auditors."

divided by the

"Total number of customer connections (active and inactive) of the Water System, excluding connections owned by the District itself or by any District-owned entity, and excluding customer accounts for public owned fire hydrants, on June 30 of the year preceding the year during with the New Service Connection Fee will be in effect."

the resulting amount to be

"rounded up to the next even One Hundred Dollars (\$100.00)."

The following documents the amount of the New Service Connection fee to be in effect during the calendar year 2020 (January 1, 2020 through December 31, 2020):

<i>Total value of Fixed Assets, June 30, 2019</i>	<i>\$4,102,016</i>
<i>Less Construction in Progress</i>	<i><u>\$141,489</u></i>
<i>Net value of Fixed Assets, June 30, 2019</i>	<i>\$3,960,527</i>
<i>Total number of customer connections, June 30, 2019</i>	<i>516</i>

$$\mathbf{\$3,960,527 \div 516 = \$7,675 = \$7,700 (rounded up)}$$

I hereby certify that the foregoing data and calculations are correct to the best of my knowledge, and that the amount of the New Service Connection Fee for the period of January 1, 2020, through and including December 31, 2020, is correctly set and shall be *Seven Thousand Seven Hundred Dollars (\$7,700.00)*.

Attest: 
Shelley Redding, Administrator
June 3, 2020



Inverness Public Utility District Board
Meeting June 24, 2020

Agenda Item No. 5

Water System Report

- **May 2020 Water Production and System Reports**



INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT • WATER SYSTEM

POST OFFICE BOX 469

INVERNESS, CA 94937

(415) 669-1414 • FAX (415) 669-1010 • INFO@INVERNESSPUD.ORG

May – WATER SYSTEM REPORT – 2020

May Statistics	2020	End of May Stream-flow	GPM	GPD
RAINFALL (@ F1)		D1	8	11,520
Monthly total (in inches)	2.19"	D2	20	28,800
Year to date (inches) 7/1//2019 -> 5/31//2020	23.09"	D3	15	21,600
Avg. yearly since 1925 (inches)	37.72 "	D4	14	20,160
STREAMFLOWS *end April	for comparison	D5	21	30,240
*Compare to (approx. gpd)	208,800	D6	23	33,120
Compare to (approx. gpm)	145	D7	16	23,040
PRODUCTION: +27% Monthly	2,981,400 gal	D8	6	8,640
Average gallons per Day	96,174 gal	TOTAL	123	177,120
Average Gallons per Minute	66.8 gpm			
SOURCES USED		DISTRIBUTION (USE BY ZONE)		
1 st Valley High Intakes (2)	40%	Colby zone	836,500	36%
2 nd Valley High Intakes (1)	23%	Tenney zone	631,800+	39%
3 rd Valley High Intakes (1)	22%	Conner zone	42,900	3%
1 st Valley lower intake	12%	Stockstill zone	256,700	12%
Wells (W1 +W3)	3%	Lower SH zone	128,600	10%
2 nd Valley lower (L2 +W4)	0 %			
TOTAL	100.0%			

*gpd = gallons per day; gpm = gallons per minute;
ppm = parts per million

Water Quality

All sources ultra and nano filtered; chlorine and turbidity correct continuously; no positive coliform bacteria samples from distribution sample grabs. Samples of distribution water tested twice monthly and influent raw water are being collected once a month for lab analysis of coliform content. Average CL₂ dose at F1→ 0.55 parts per million (ppm); F3→ 0.57 ppm

Major Activities

- Monthly reports sent to CA RWQCB
- Regular Flushing of Via de la Vista/ Escondido main.
- Inverness School Small leak: leaking meter replaced and box reset
- D4 pipeline completed, D4 dam repaired, D4 on line: needs rehabilitation of streambed
- All upper intakes turned in, streamflows are dropping
- F1 CIP Nano and Ultra units-Both A & B units
- Conner Tanks solar replaced faulty equipment, panels mounted
- NPS SFD road work: metered water from our hydrants by provisional contract continues
- More leaks on customer service lines: Replaced blue-poly on Kenneth, clamped 15 Inverness way
- Telemetry malfunction on remote Tenney tank level following lightning storm: suspect phone line
- Glitch in F1 tank-level control still not resolved, waiting on PLC update to remedy
- Second valley lower intake being prepared for putting into service, cleared brush on road
- Defensible space clearing and chipping at F1
- Working with David Adams, logic systems consultant, to try to re-establish m-Guard access to PLC in order to fix tank level-control glitch at F1

Kenneth Fox, T3, Senior Water Operator.



Inverness Public Utility District Board
Meeting June 24, 2020

Agenda Item No. 6

Fire Department Report

- **May 2020**



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 7

**Resolution 253-2020: Public Hearing
on Adoption of Appropriations Limit
for FY 2020/21**



Board Agenda Item Staff Report

Subject: Resolution 253-2020 Setting the District’s Appropriations Limit for FY 2020/21

Meeting Date: June 24, 2020

Date Prepared: May 19, 2020

Prepared by: Wade Holland, Customer Services Manager

Attachments: Resolution 253-2020; Documentation used to set appropriations limit; Notice of Intention to Set Appropriations Limit

=====

Recommended Action: Adopt Resolution 253-2020.

=====

Article XIII B of the California State Constitution requires your Board to set for each fiscal year the maximum amount of tax proceeds the District is permitted to appropriate. This is pursuant to Prop. 4 (the so-called Gann initiative) adopted by the voters in November 1979.

The attached documentation shows how the District’s appropriations limit for the coming fiscal year (2020/21) was determined.

Each year’s appropriations limit is based on the prior year’s appropriations limit adjusted by changes in the cost of living and population. On May 1 each year, the State Department of Finance provides the cost-of-living and population change data needed to set the appropriations limit that will be applicable to the subsequent fiscal year.

The IPUD’s calculated appropriations limit is substantially smaller than the actual amount of tax proceeds to which the District is entitled pursuant to Prop. 13. In order to keep the difference, we must submit to the District’s voters every four years a measure authorizing our appropriations limit to be further adjusted to include the combined total of all applicable revenue sources.

Such a measure was placed on the May 7, 2019, ballot, and it was approved by the voters by a vote of 234 Yes to 4 No. That approval applied to the four fiscal years 2018/19 through 2021/22 (a similar measure will have to be placed on the ballot in November 2022 for the 2022/23 fiscal year and the three subsequent fiscal years).

Inverness Public Utility District

RESOLUTION 253-2020

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE INVERNESS PUBLIC UTILITY DISTRICT
ESTABLISHING THE TAX PROCEEDS
APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2020/2021**

BE IT RESOLVED by the Board of Directors of the Inverness Public Utility District, County of Marin, State of California, that the calculated maximum limit applicable to the appropriations of tax proceeds by the Inverness Public Utility District for the fiscal year 2020/2021 is **\$494,502.45**, in accordance with Article XIII B of the Constitution of the State of California and Sections 7900 through 7913 of Title 1, Division 9 of the Government Code, except that, pursuant to Measure A passed by the District’s voters at the Special Election on May 7, 2019, if this amount does not include the combined total of all applicable revenue sources, then the appropriations limit for the fiscal year 2020/2021 shall be set to be equal to the combined total of all applicable revenue sources.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 24th day of June, 2020, by the following vote, to wit:

AYES: Directors

NOES:

ABSTAINING:

ABSENT:

Kenneth J. Emanuels, President

ATTEST:

Shelley Redding, Clerk of the Board

I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 253-2020 on record in this office, and that subsequent to its adoption no provision of Resolution 253-2020 has been amended, modified, or revoked by the governing body.

_____, Clerk of the Board, Inverness Public Utility District, County of Marin, State of California.

By _____ Date _____

**SUPPORTING DOCUMENTATION FOR RESOLUTION 253-2020
ESTABLISHING CALCULATED MAXIMUM LIMIT
APPLICABLE TO APPROPRIATIONS OF TAX PROCEEDS
FOR FISCAL YEAR 2020/2021**

1. INTRODUCTION

In November 1979, California voters passed Proposition 4, which added Article XIII B to the State Constitution. Article XIII B restricts government spending by establishing limits on annual appropriations by local agencies of tax proceeds. Article XIII B became effective on July 1, 1980.

At the 1979/80 Regular Session of the State Legislature, legislation implementing Article XIII B was adopted. Chapter 1205, Paragraph 7910 of the Government Code pertains to the resolution by which a local jurisdiction establishes its tax proceeds appropriations limit for each fiscal year.

Pursuant to Paragraph 7910, such resolution shall be adopted at a regularly scheduled or a noticed special meeting of the entity's governing body. Fifteen days prior to such meeting, documentation used in determining the proposed appropriations limit shall be available to the public. Any judicial action or proceeding to attack, review, set aside, void, or annul the action of the governing body taken pursuant to Paragraph 7910 shall be commenced within 45 days of the effective date of the governing body's resolution.

2. ARTICLE XIII B

Section 1 of Article XIII B states that "the total annual appropriations subject to limitation of the state or each local government shall not exceed the appropriations limit of such entity of government for the prior year adjusted for changes in the cost of living and population."

Section 8, subsection (b) of Article XIII B states that "appropriations subject to limitation of an entity of local government shall mean any authorization to expend during a fiscal year the proceeds of taxes levied by or for that entity and the proceeds of state subventions to that entity."

3. BASE YEAR

It is further provided that for establishing the appropriations subject to limit, the base year shall be the 1978/79 year. Adjustments for changes in the cost of living and population shall be based on a factor provided by the Department of Finance, State of California, no later than May 1 of each year.

In June 1990, California voters passed Proposition 111, which amended Article XIII B of the State Constitution by changing the cost of living factors to be used (in conjunction with the population factor) to adjust the prior year's appropriations limit. The amendment provides that the change in cost of living shall be determined by either the percentage change in California per capita personal income or the percentage change in the local assessment roll due to local nonresidential construction; each jurisdiction shall select the cost of living factor to be used by the jurisdiction. On October 15, 1990, the Board of Directors of the Inverness Public Utility District adopted Resolution 53-90, by which it selected the percentage change in California per capita personal income as the cost of living factor to be used by the District.

The 1990 amendment to Article XIII B also provides that each local jurisdiction's 1990/91 appropriations limit shall be the jurisdiction's 1986/87 appropriations limit readjusted from that year forward by the new cost of living factor. On October 15, 1990, the Board of Directors of the Inverness Public

Utility District adopted Resolution 54-90, by which it revised the District's 1990/91 appropriations limit using the new cost of living factor from 1986/87 forward, pursuant to data provided on September 18, 1990, by the California State Department of Finance.

At the Special Election on May 7, 2019, the voters in the Inverness Public Utility District approved Measure A by 234 Yes votes to 4 No votes, which measure asked the question, "Shall the appropriations limit established for the Inverness Public Utility District pursuant to Article XIII B of the California Constitution be adjusted to include the combined total of all applicable revenue sources for the fiscal years 2018/2019 through 2021/2022 in order to ensure an adequate funding base for the Inverness Public Utility District?" In the event the District's calculated appropriations limit for any applicable year does not include the combined total of all applicable revenue sources, then the appropriations limit for that fiscal year shall be set to be equal to the combined total of all applicable revenue sources.

4. RATIO OF CHANGE APPLICABLE TO FISCAL YEAR 2020/2021

- a. Adjustment factor to be used for the 2020/2021 fiscal year, as provided by the Department of Finance, State of California:
- Change in cost of living: 3.73% **1.0373**
 - Change in population (Marin County unincorporated): -0.59% **0.9941**
 - Combined factor (cost of living x population): **1.0312**
- b. Adjustment factor converted to a percentage: **3.12%**
- c. The calculated tax proceeds of the Inverness Public Utility District subject to appropriations limit for the 2019/2020 fiscal year (the preceding fiscal year): **\$479,540.78.**

5. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020/2021

The tax proceeds of the Inverness Public Utility District subject to appropriations limitation for the 2020/2021 fiscal year shall be **\$494,502.45**, which is **1.0312** times the calculated tax proceeds appropriations limit for the 2019/2020 fiscal year (the preceding fiscal year), as noted in 4-c above:

$$1.0312 \times \$479,540.78 = \$494,502.45$$

except that if this amount does not include the combined total of all applicable revenue sources, then the appropriations limit for the 2020/2021 fiscal year shall be set to be equal to the combined total of all applicable revenue sources.

6. AVAILABILITY TO THE PUBLIC

These documentation data were made available to the public on May 28, 2020, at the offices of the Inverness Public Utility District, 50 Inverness Way, Inverness, CA, for public inspection and copies during normal office hours. Availability was duly noticed by posting in three public places in the District.

ATTEST:

Shelley Redding, Clerk of the Board
May 28, 2020



Inverness Public Utility District

Fire Department • Water System

Post Office Box 469

Inverness, CA 94937-0469

50 Inverness Way No. • (415) 669-1414 • Fax (415) 669-1010 • info@invernesspubd.org

NOTICE OF INTENTION TO ESTABLISH APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020/2021

NOTICE IS HEREBY GIVEN that it is the intention of the Board of Directors of the Inverness Public Utility District at a regular meeting to be held:

Wednesday, June 24, 2020, 9:00 a.m.

at the Inverness Firehouse, 50 Inverness Way North, Inverness, CA, to consider adoption of the District's appropriations limit for the fiscal 2020/2021, pursuant to Article XIII B of the Constitution of the State of California, and to Title 1, Division 9 of the Government Code of the State of California, comprising Sections 7900 through 7913 of said Code.

NOTICE IS HEREBY FURTHER GIVEN that any person desiring to be heard may, at or before said meeting, submit a written statement to the District or may appear at said meeting and be heard.

DOCUMENTATION used in determining the appropriations limit is available for inspection and copies at the District office at the Inverness Firehouse, 50 Inverness Way North, Inverness, CA, between the hours of 10:00 a.m. and 4:00 p.m. Monday – Friday.

Attest:

Shelley Redding
Clerk of the Board
Posted: May 28, 2020

Board of Directors: **Kenneth J. Emanuels**, President • **Dakota Whitney**, Vice President
Kathryn Donohue, Treasurer • **Brent Johnson** • **David Press**



Shelley Redding, Administrator

James K. Fox, Chief of Operations (Fire Chief, Water System Superintendent)



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 8

**Resolution 254-2020: Setting Reserve
Fund Balances; Setting 2019/20
Beginning Fund Balances; Designating
Interfund Allocations**



Board Agenda Item Staff Report

Subject: Resolution 254-2020: Setting Reserved Fund Balances, Setting Beginning Fund Balances, and Designating Interfund Allocations

Meeting Date: June 24, 2020

Date Prepared: June 15, 2020

Prepared by: Wade Holland, Customer Services Manager

Attachments: Draft Resolution 254-2020; Spreadsheets for Options A and B and for estimated revenue for FY 2019/20; Detail of revenue estimates for FY 2019/20

Background items: Copy of adopted June 19, 2019, "Accounting Guideposts"; Adopted Resolutions 250-2020 and 247-2020; Copy of page 8 from June 30, 2019, audit; Spreadsheet of end-of-year cash balances for 2013-2019

Recommended Action: Adopt Resolution 254-2020 with either the Option A or the Option B language for Sections 4 and 5 (the difference is in how the July 1, 2019, beginning balances for cash and investments are set for the three accounting funds).

The purpose of this somewhat omnibus resolution is to tie up some loose ends before the end of the 2019/20 fiscal year, especially with respect to the District's conversion last July 1 from a bookkeeping system based on two funds (the fire fund and the water fund) to a system of three funds (the general fund, the fire fund, and the water fund).

We also want to address the issue of what is reported in the audits on the "Interfund accounts" line. This is where, since 2015, each year's audit has noted a deficit in the Water System's cash and investments. The amount of this deficit is currently pegged at \$648,781, as shown in the audit for June 30, 2019, which your Board accepted and approved at last month's meeting (this deficit started at \$68,635 in 2015). The conversion to the three-funds' model, with recognition of the General Fund as a separate fund from the Fire Fund, provides us with an opportunity to resolve (or begin resolving) the "Interfund accounts" anomaly on the District's books. (We are helped in this by the legal analysis provided in the Ragghianti Freitas memorandum that was prepared on April 25, 2019, and which provides guidance for appropriating monies from the General Fund.)

Your Board has also dealt in recent months with issues of reserved funds. In February, you adopted Resolutions 247-2020 and 250-2020. With these resolutions, you resolved uncertainties about the Water System's tank replacement fund, conformed the District's reserved funds to the requirements of Statement No. 54 of the Government Accounting Standards Board (GASB), identified the District's reserved funds, and set parameters for determining the amounts of the operating reserves to be maintained for the District's operating entities and administrative section.

Resolution 254-2020 before you at this time memorializes various Board-level accounting decisions for purposes of year-end accounting and provides instructions and guidance to staff in implementing the Board's decisions.

Importantly, one critical issue of switching from two-fund to three-fund accounting was what amounts should be carried on the books for the beginning cash balances in the three funds on July 1, 2019. In particular, should the Fire fund's closing balance on June 30, 2019, the last day of two-fund accounting, be the Fire fund's beginning balance on July 1, 2019, the first day of three-fund accounting? If so, the Fire fund's beginning cash and investments balance on July 1, 2019, would be \$1,913,058, and the new General fund's beginning balance on July 1, 2019, would have to be \$0. This is what is identified as Option A on the proposed draft of Resolution 254-2020.

Alternatively, the Fire fund's closing balance on June 30, 2019, could be segmented on July 1, 2019, into those monies that were identifiably apportioned directly to and for the Fire Department (either by the IPUD Board or by the entity that distributed the monies), and the monies that came to the District as General fund-type revenue (what the County refers to generally as the "0 Levy"). Applying this scenario's parameters, we have identified the Fire fund's beginning cash and investments balance on July 1, 2019, at \$157,766,¹ leaving the remaining cash, in the amount of \$1,755,292, as the General fund's beginning balance on July 1, 2019. This is what is identified as Option B on the proposed draft of Resolution 254-2020.

In adopting Resolution 254-2020, your Board must select between Option A and Option B. The practical effect is this:

- With Option A, the Fire Department is projected to end the current 2019/20 fiscal year on June 30, 2020, with a large cash reserve of over \$1.8 million; this will leave the General Fund with an end-of-year balance on June 30 (next week) of approximately \$275,000, which should enable it to provide sufficient funding to the Water Fund to write down an estimated \$175,000 of the "Interfund accounts" deficit. We estimate that with Option A, it will likely take 3-4 years to wipe out the entire \$648,781 "Interfund accounts" deficit.
- With Option B, it is projected that the General Fund will end the current year on June 30 (next week) with a cash reserve of just over \$2 million, which will put it in a position to immediately write down the entire "Interfund accounts" deficit, plus provide a cushion that will exceed by a small amount the total of the Water System's reserved accounts. With this option, it is tentatively projected that all three funds will conclude the current 2019/20 fiscal year on June 30 in the black in terms of their cash and investments balances.

¹ Consisting of \$123,000 in Board-designated operating reserve, \$27,276 in Board-designated vehicle replacement reserve, and \$7,490 in unspent 2018/19 West Marin Emergency Services fund.

Inverness Public Utility District

D R A F T (with options)

RESOLUTION 254-2020

D R A F T (with options)

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE INVERNESS PUBLIC UTILITY DISTRICT
SETTING CURRENT BALANCES IN RESERVED FUNDS,
SETTING BEGINNING FUND BALANCES AS OF JULY 1, 2019,
AND DESIGNATING FISCAL YEAR 2019/20 INTERFUND ALLOCATIONS**

WHEREAS, on June 19, 2019, the Board of Directors of the Inverness Public Utility District approved and adopted a set of staff recommendations (referred to as “Accounting Guideposts”) for establishment beginning in the 2019/20 fiscal year of fund accounting for the Inverness Public Utility District, with three funds designated as the General Fund (governmental), the Fire Fund (governmental), and the Water Fund (enterprise); and,

WHEREAS, said accepted and adopted staff report of June 19, 2019, also provided guidance for the implementation and operation of the District’s fund accounting; and,

WHEREAS, on February 26, 2020, the Board of Directors of the Inverness Public Utility District adopted Resolution 250-2020, which resolution established and classified the District’s fund categories, established funds within the established fund categories, and determined the levels for operating reserve funds within the Assigned Funds category; and,

WHEREAS, on February 26, 2020, the Board of Directors of the Inverness Public Utility District adopted Resolution 247-2020, which resolution established the Water System Tank Replacement Fund as a Committed fund, determined that the Tank Replacement Fund’s balance was \$46,801, and declared an intent to add an additional \$9,300 to the Tank Replacement Fund for and during the 2019/20 fiscal year; and,

WHEREAS, on May 27, 2020, the Board of Directors of the Inverness Public Utility District received and accepted the report of Basic Financial Statements for June 30, 2019, prepared and submitted by the District’s independent auditor, which report notes on the line for “Interfund accounts” under “Assets” in the “Statement of Net Position” a balance of “\$648,781” for “Governmental Activities” and a balance of “(\$648,781)” for “Business-Type Activities”; and,

WHEREAS, on June 24, 2020, the Board of Directors of the Inverness Public Utility District received a staff analysis of estimated year-end fund balances, estimated year-end cash and investment balances, recommended operating reserve balances (pursuant to Resolution 250-2020), estimated operating revenue and expenditure totals for FY 2019/20, and scenarios for allocations from the General Fund into the Fire Fund and the Water Fund for two options for resolving the “Interfund accounts” line item; and,

WHEREAS, it is the desire of the Board of Directors of the Inverness Public Utility District to set balances in the reserved funds for the fiscal year ending on June 30, 2020; and,

WHEREAS, it is also the desire of the Board of Directors of the Inverness Public Utility District to declare and set the beginning cash and investments balances for the District’s three funds on July 1, 2019; and,

WHEREAS, it is also the desire of the Board of Directors of the Inverness Public Utility District to set interfund allocations for the fiscal year ending June 30, 2020, and in so doing to address resolving the “Interfund accounts” line item with the intent of eliminating the “Interfund accounts” line item,

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION 1: The Board of Directors directs that the sum of \$9,300 be transferred from Water System operating revenue into the Water System Tank Replacement Fund before the end of the 2019/20 fiscal year (on or before June 30, 2020).

SECTION 2: The Board of Directors confirms that the following amounts shall constitute the current operating reserve funds within the Assigned Funds category, and directs that such sums be transferred from operating revenue into the respective Operating Reserve Funds before the end of the 2019/20 fiscal year (on or before June 30, 2020), and declares that such balances shall constitute the operating reserve funds for the 2020/22 fiscal year:

- \$80,500 into the Operating Reserve Fund for General Fund operations
- \$69,000 into the Operating Reserve Fund for Water System operations
- \$123,000 into the Operating Reserve Fund for Fire Department operations

SECTION 3: The Board of Directors confirms and approves the following as the balances in reserved funds as of the end of the 2019/20 fiscal year (June 30, 2020):

Nonspendable Funds	None
Restricted Funds	
WMES Fund (Fire)	\$14,980
TOT Fund	\$0
Committed Funds	
Tank Replacement Fund (Water)	\$56,101
Vehicle Replacement Fund (Water)	\$0
Vehicle Replacement Fund (Fire)	\$27,276
Trossach Road Rehabilitation Fund	\$40,000
Assigned Funds	
Operating Reserve Fund (General operations)	\$80,500
Operating Reserve Fund (Water operations)	\$69,000
Operating Reserve Fund (Fire operations)	\$123,000

OPTION A: SECTION 4: In recognition of the conversion, effective on July 1, 2019, of the Inverness Public Utility District from an accounting system based on two funds (Water Fund and Fire Fund) to an accounting system based on three funds (General Fund, Fire Fund, and Water Fund), the Board of Directors declares the following to be the beginning cash and investments balances for the three funds on July 1, 2019, as determined by the Board of Directors on the basis of Option A in the staff analysis presented to the Board of Directors on June 24, 2020, and cited above:

General Fund	\$0
Fire Fund	\$1,913,058
Water Fund	<u>(648,781)</u>

Total Cash and Investments \$1,264,277

OPTION B: SECTION 4: In recognition of the conversion, effective on July 1, 2019, of the Inverness Public Utility District from an accounting system based on two funds (Water Fund and Fire Fund) to an accounting system based on three funds (General Fund, Fire Fund, and Water Fund), the Board of Directors declares the following to be the beginning cash and investments balances for the three funds on July 1, 2019, as determined by the Board of Directors on the basis of Option B in the staff analysis presented to the Board of Directors on June 24, 2020, and cited above:

General Fund	\$1,755,292
Fire Fund	\$157,766
Water Fund	<u>(648,781)</u>
Total Cash and Investments	\$1,264,277

OPTION A: SECTION 5: The Board of Directors directs that the sum of \$175,000 be allocated from the General fund to the Water Fund before the end of the 2019/20 fiscal year (on or before June 30, 2020).

OPTION B: SECTION 5: The Board of Directors directs that the following sums be allocated from the General fund to the indicated funds before the end of the 2019/20 fiscal year (on or before June 30, 2020):

- \$720,000 into the Water Fund
- \$100,000 into the Fire Fund

ACCEPTED AND ADOPTED at a Regular Meeting of the Board of Directors of the Inverness Public Utility District on the 24th day of June, 2020, by the following vote, to wit:

- AYES: Directors**
- NOES:**
- ABSTAINING:**
- ABSENT**

Kenneth J. Emanuels, President

ATTEST:

Shelley Redding, Clerk of the Board
Copy of June

I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 254-2020 on record in this office, and that subsequent to its adoption no provisions of Resolution 254-2020 have been amended, modified, or revoked by the governing body.

_____, Clerk of the Board, Inverness Public Utility District, County of Marin, State of California.

By _____ Date _____

DRAFT

Option A: Resolve the \$648,781 "Interfund Accounts" Item Incrementally Over Several Years†

STATEMENT OF RESERVES AS OF 6/30/2020 (as estimated on 6/5/2020)

	Water fund	Fire fund	General fund	Total
Operating reserves (per Res. 250, based on 6/30/2019 audit)	69,000	123,000	80,500	272,500
Water System Tank fund (Res. 247: \$46,801 + \$9,300)	56,101			56,101
Vehicle replacement fund (Water's fund spent in May 2020)		27,276		27,276
West Marin Emergency Svs Fund (2 years' worth unspent)		14,980		14,980
Measure W TOT taxes (nothing received that is unspent*)				0
Trossach Road rehabilitation fund	40,000			40,000
TOTAL (estimated reserve balances on 6/30/2020)	165,101	165,256	80,500	410,857

* July-December TOT allocation of \$57,000 received and spent. January-June allocation of estimated \$24,000 expected in August; will be recorded as a receivable on 6/30/2020.

ESTIMATED CASH BALANCES ON 6/30/2020 (end of fiscal year)

	Water fund	Fire fund	General fund	Total
Beginning cash , 7/1/2019 (from 6/30/2019 audit)	(648,781)	1,913,058	0	1,264,277
Add Total receipts during FY 2019/20 (blue = estimated)	501,200	170,000	539,700	1,210,900
Subtract Total expenditures during FY 2019/20 (blue = estimated)	403,300	256,600	264,000	923,900
Preliminary Ending cash , 6/30/2020	(550,881)	1,826,458	275,700	1,551,277

OPTION A ALLOCATION FROM GENERAL FUND‡

Ending cash 6/30/2020, after allocation	(375,881)	1,826,458	100,700	1,551,277
Reserves	165,101	165,256	80,500	410,857
Available cash (Unassigned funds)	(540,982)	1,661,202	20,200	1,140,420

NOTE: **Blue** indicates estimates based on actual data for July-April and projected data for May-June.

† Pursuant to Res. 254, this is assumed to be earmarked for Tanks.

‡ Resolves this year an estimated \$107,799 of the total \$648,781 (leaving an estimated \$540,982 to be addressed in future years). Assumes General Fund begins the year with no cash balance (assumes entire \$1,913,058 on the "Government" side belongs to the Fire Fund; in contrast, Option B assumes that what is not explicitly designated for Fire belongs to the General Fund).

Option B: Resolve the Entire \$648,781 "Interfund Accounts" Item Immediately‡

STATEMENT OF RESERVES AS OF 6/30/2020 (as estimated on 6/5/2020)

	Water fund	Fire fund	General fund	Total
Operating reserves (per Res. 250, based on 6/30/2019 audit)	69,000	123,000	80,500	272,500
Water System Tank fund (Res. 247: \$46,801 + \$9,300)	56,101			56,101
Vehicle replacement fund (Water's fund spent in May 2020)		27,276		27,276
West Marin Emergency Svs Fund (2 years' worth unspent)		14,980		14,980
Measure W TOT taxes (nothing received that is unspent*)				0
Trossach Road rehabilitation fund	40,000			40,000
TOTAL (estimated reserve balances on 6/30/2020)	165,101	165,256	80,500	410,857

* July-December TOT allocation of \$57,000 received and spent. January-June allocation of estimated \$24,000 expected in August; will be recorded as a receivable on 6/30/2020.

ESTIMATED CASH BALANCES ON 6/30/2020 (end of fiscal year)

	Water fund	Fire fund	General fund	Total
Beginning cash , 7/1/2019 (from 6/30/2019 audit)	(648,781)	157,766	1,755,292	1,264,277
Add Total receipts during FY 2019/20 (blue = estimated)	501,200	170,000	539,700	1,210,900
Subtract Total expenditures during FY 2019/20 (blue = estimated)	403,300	256,600	264,000	923,900
Preliminary Ending cash , 6/30/2020	(550,881)	71,166	2,030,992	1,551,277
OPTION B ALLOCATIONS FROM GENERAL FUND†	720,000	100,000	(820,000)	

Ending cash 6/30/2020, after allocations	169,119	171,166	1,210,992	1,551,277
Reserves	165,101	165,256	80,500	410,857
Available cash (Unassigned funds)	4,018	5,910	1,130,492	1,140,420

NOTE: **Blue** indicates estimates based on actual data for July-April and projected data for May-June.

† 550,881 (Water's ending cash deficit) + 157,766 (Water reserves) + 10,000 to Water + 100,000 to Fire = \$818,647, rounded up to \$820,000

‡ Restates Fire Fund's Beginning Cash to be \$157,766 (\$123,000 op reserve + 27,276 vehicle fund + 7,490 2018/19 WMES fund), and sets balance of \$1,755,292 (1,913,058 - 157,766) as General Fund's Beginning Cash.

DETAIL FOR ESTIMATED TOTAL REVENUE DURING FY 2019/20

FIRE

2-710-02	Other income	118	July 2019 - April 2020 P&L
2-710-04	Merchandise	3,144	July 2019 - April 2020 P&L
2-710-05	Chipper Day	2,910	July 2019 - April 2020 P&L
2-600-02	Special Fire Tax	75,371	SPAS Full Report 7/31/2019
2-???	WMES	7,490	Fixed amount
			\$57,000 received for July-Dec 2019; \$24,000 receivable estimated for
TOT	TOT	81,000	Jan-June 2020 (to be received in August)
		170,033	

DISTRICT

600-01	Ad Valorem taxes	610,736	July 2019 - April 2020 P&L
		-75,371	Less Sp. Fire Tax (which is presumed to be included in the \$610,736)
		535,365	
		4,335	Estimate of receipts of ad valorem taxes in May-June
		539,700	

WATER

1-710-06	NSC	7,600	
1-700	Water Charges	409,700	July 2019 - April 2020 P&L
1-700	Water Charges	83,900	Estimate for May/June 2020
		501,200	

IPUD: Accounting Guideposts for Preparation of the 2019/20 Budget
(After Transitioning from Departmentalized Accounting to General Fund Accounting)

(Notes from Transition Staff's meeting of June 10, 2019)

1. Recognize three funds on the District's books: **General Fund** (governmental), **Fire Fund** (governmental), **Water Fund** (enterprise).
2. All revenues will flow directly into a specific fund (General Fund, Fire Fund, or Water Fund), as noted below; the default fund for booking unspecified revenues will be the General Fund (or as directed by the Board of Directors).
3. Allocate source-restricted monies to the Fund for which the monies were intended by the funding source (examples include West Marin TOT, District's Special Fire Tax, and WMES, all of which are to be allocated directly into the Fire Fund, as are receipts from merchandise sales, chipper day copays, and miscellaneous fees and inspection fees charged by the Fire Department).
4. Allocate enterprise activity customer revenue directly to the Water Fund (applicable in particular to Water System revenues covered by Prop. 218).
5. In general, allocate all other monies received to the General Fund. This includes all *ad valorem* tax revenue and revenues from miscellaneous taxes related to *ad valorem* taxation and/or distributed by the County by the same procedure as for distributing *ad valorem* tax revenues.
6. Allocate investment interest income (LAIF) directly to the General Fund.
7. The Board can *allocate* interfund transfers, especially transfers from the General Fund to the Fire Fund (for Fire Department operations and capital projects) and from the General Fund to the Water fund (primarily for Water System capital projects).
8. The Board has an obligation each year to allocate to the Fire Fund sufficient monies from the General Fund to ensure that the Fire Department's operations are fully funded (whatever amount is needed to fully fund the Fire Department's budget after monies from the Fire Department's restricted and miscellaneous funds have been budgeted/expended).
9. The Board has an obligation each year to ensure that sufficient monies are retained in the General Fund to fully fund the District's overhead budget/expenditures.
10. The Board can allocate funds, as available, to restricted funds (pursuant to GASB 54) that are earmarked for a specific, declared purpose (such as for a future capital project).
11. Any interfund allocations by the Board from the General Fund to the Fire Fund and/or the Water Fund, or to restricted funds, should be made secondarily to the transfers noted in Nos. 8 and 9 above.
12. The Board should set customer water rates and charges so that the revenues therefrom fully fund the Water System's operating budget expenses (in accordance with the Legislature's "intention" stated in Public Utilities Code §16467 that the utility "shall be self-sustaining").
13. Convert the Fire Chief position from a half-time (50%) employee to a three-quarters-time (75%) employee (reduce the Water System Superintendent position from 50% to 25%). Fund the resulting increase in the Fire Department's costs from the West Marin TOT fund. (Does not require amendment of the job description for the Chief of Operations; does require a change in the PERS split between Safety and Miscellaneous).

14. Stop charging payroll costs of Water System hourly employee directly to the Fire Department (risks PERS problems; if necessary, procedures can be set up for the Fire Department to contract with the Water System for services, but all wages of the Water System's Miscellaneous PERS category employees are to be paid exclusively on the Water System's payroll).
15. Convert John Roche to an exclusively Fire Department employee as Fire Operations Officer (24 hrs/wk; Safety category for PERS), with duties to be specified in a Job Description (including, for example, responsibilities for training, new-volunteer orientation, maintenance, fire safety inspections, disaster response, evacuation planning and coordination, etc.).
16. Charge the first 11 hours/wk of Wade Holland's time to the Water System (for customer accounts receivable work), and charge his hours above 11/week to the General Fund (for administrative assistance and oversight; it is expected that the hours charged to the General Fund will decline as the 2019/20 year progresses, approaching zero by the end of the year).
17. In general, charge all expenses not directly related to the Fire Department or the Water System to the General Fund (as District overhead costs), except as noted specifically otherwise. As a rule of thumb, all costs incurred for activities performed in the office (other than those directly related to departmental capital projects, chargeable Water System customer work, and Water System customer accounts receivable work) are to be considered as District overhead costs, chargeable to the General Fund.
18. All insurance costs (work comp, property, and liability) are to be charged directly to the fund of the department to which the premiums are assigned, as determined by payroll records (for Work Comp) and the breakdown by department that is provided by SDRMA (for property and liability).
19. Split the costs of the annual audit into one-third to the Fire Fund, one-third to the Water Fund, and one-third to the General Fund.
20. The General Fund will charge to the Water Fund a fee of \$250/month for administrative services performed by District overhead personnel on behalf of the Water System and for use of District facilities and equipment.
21. The past practice of aggregating the District overhead costs and back charging the total annual amount to the Fire Department and the Water System on a 50/50 basis is discontinued. Instead, overhead costs are to be charged directly to the General Fund as described above.
22. Revenue sources by fund:
 - a) General Fund
 - *Ad valorem* (and related) taxes (from County) (principal revenue stream)
 - Investment interest income (LAIF)
 - Administrative services fee charged to Water System
 - Fire Department and Water System one-third shares of audit expenses
 - Sales of assets
 - Miscellaneous other income
 - b) Fire Fund
 - Interfund allocation from General Fund (principal income stream)
 - District's Special Fire Tax
 - West Marin TOT fund
 - West Marin Emergency Services fund

- Chipper Day copays
 - Merchandise sales
 - Sales of assets
 - Miscellaneous other income
- c) Water Fund
- Customer billing revenue (Basic, Cross Connection, Usage, and Miscellaneous charges) (principal income stream)
 - Overhead charges on customer-paid work
 - Interfund allocation from General Fund
 - Sales of assets
 - Miscellaneous other income

Note: Interfund allocations from the General Fund must be approved and authorized by the Board of Directors.

23. Look into funding current retiree health care premiums from the District's CERBT fund (?).

Inverness Public Utility District

RESOLUTION 250 - 2020

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE INVERNESS PUBLIC UTILITY DISTRICT
ESTABLISHING AND CLASSIFYING THE DISTRICT'S FUND CATEGORIES
IN ACCORDANCE WITH STATEMENT NO. 54 OF THE
GOVERNMENTAL ACCOUNTING STANDARDS BOARD,
THEREBY REVOKING AND REPLACING RESOLUTION 194-2011**

WHEREAS, the Governmental Accounting Standards Board has issued Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions"; and

WHEREAS, the Board of Directors of the Inverness Public Utility District desires to revise, re-establish, and reclassify the various types of funds reported by the Inverness Public Utility District as previously set by Inverness Public Utility District Resolution 194-2011 in a manner that is consistent with the standards of Governmental Accounting Standards Board Statement No. 54,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Inverness Public Utility District hereby withdraws and revokes Resolution 194-2011 and declares all of its provisions and contents to be no longer applicable; and

BE IT FURTHER RESOLVED that the Board of Directors of the Inverness Public Utility District hereby establishes and classifies the funds reported by the District as follows:

FUND CATEGORIES

Nonspendable Funds

The "Nonspendable Funds" category shall consist of resources that are not in spendable form (such as inventories) or are legally required to be maintained intact (such as endowments); the District does not currently maintain funds in this category.

Restricted Funds

The "Restricted Funds" category shall consist of amounts that can be spent only for specific purposes stipulated by the California Constitution, by external resource providers, or through enabling legislation; these fund amounts are constrained externally by a third party (such as a grantor or contributor), which constraints are legally enforceable by the external parties.

Committed Funds

The "Committed Funds" category shall consist of amounts that can be used only for specific purposes determined by formal action of the District's Board of Directors; maintenance of these funds, and use of the amounts in these funds, are at the discretion of the Board of Directors as it shall determine from time to time.

Assigned Funds

The "Assigned Funds" category shall consist of amounts that are intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed; in general, these fund amounts are intended to constitute the District's, and its departments', operating reserves.

Unassigned Funds

The "Unassigned Funds" category shall constitute the residual balance of the District's funds and shall include all spendable amounts not contained in the other categories.

FUNDS ESTABLISHED

Nonspendable Funds

No funds are established as Nonspendable Funds.

Restricted Funds

- 1. West Marin Emergency Services Fund (WMES Fund) (Fire Department)
- 2. Transient Occupancy Tax Fund (TOT Fund) (Fire Department)
- 3. [Placeholder for any fund required by Drinking Water State Revolving Fund loan] (Water System)

Committed Funds

- 1. Water System Tank Replacement Fund
- 2. Fire Department Vehicle Replacement Fund
- 3. Water System Vehicle Replacement Fund

Assigned Funds

- 1. Operating reserve for General Fund
- 2. Operating reserve for Water System
- 3. Operating reserve for Fire Department

Unassigned Funds

- 1. Operating fund

BE IT FURTHER RESOLVED THAT the fund categories and the funds set forth herein shall be and are effective beginning with the 2019/2020 fiscal year, and that any previously established fund categories and funds are hereby replaced by the fund categories and the funds stated herein or established subsequently by Board action;

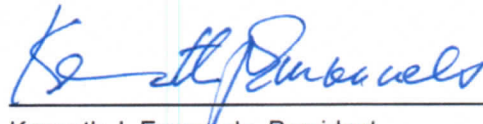
BE IT FURTHER RESOLVED THAT existing fund balances as of June 30, 2019, shall be restated, by Board action, to one or more of the above defined or subsequently established funds;

BE IT FURTHER RESOLVED THAT the operating reserves in the Assigned funds category shall be established as follows:

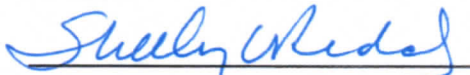
- Operating reserve for General Fund:** 3 months' worth of average monthly General Fund operating expenses
- Operating reserve for Water System:** 2 months' worth of average monthly Water System operating expenses
- Operating reserve for Fire Department:** 4 months' worth of average monthly Fire Department operating expenses

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 26th day of February, 2020, by the following vote, to wit:

AYES: Directors Kenneth Emanuels, Dakota Whitney, Kathryn Donohue, David Press
NOES: None
ABSTAINING: None
ABSENT: Director Brent Johnson



 Kenneth J. Emanuels, President

ATTEST:

 Shelley Redding, Clerk of the Board

Inverness Public Utility District

RESOLUTION 247-2020

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE INVERNESS PUBLIC UTILITY DISTRICT
DESIGNATING THE WATER SYSTEM TANK REPLACEMENT FUND AS A COMMITTED FUND AND
DECLARING ITS INTENT TO TRANSFER SPECIFIED CUSTOMER REVENUE INTO
THE WATER SYSTEM TANK REPLACEMENT FUND**

WHEREAS, a Water System Tank Replacement Fund was established by Inverness Public Utility District Resolution 194-2011, pursuant to Governmental Accounting Standards Board (GASB) Statement No. 54; and,

WHEREAS, the existing Water System Tank Replacement Fund is an "Assigned" fund, as defined by GASB Statement No. 54, in which there is currently a balance of \$46,801; and,

WHEREAS, on October 25, 2017, in accordance with Article XIII D, Section 6, of the Constitution of the State of California, the Board of Directors conducted a public hearing to consider a proposed increase in water rates for the customers of the Inverness Public Utility District Water System and then enacted Ordinance No. 87-2017 setting new water rates as proposed; and,

WHEREAS, noticing of the public hearing and of the proposed increases in the water rates was conducted in accordance with the requirements of Article XIII D, Section 6, of the Constitution of the State of California (commonly referred to as "Prop. 218"); and,

WHEREAS, the new water rates increased the amount of the Basic Charge and the amounts of the usage tiers by an average of fifteen percent (15%) to become effective on January 1, 2018, and increased the amount of the Basic Charge and the amounts of the usage tiers by an average of five percent (5%) to become effective on July 1, 2019 (for cumulative twenty-one percent (21%) average increases in both the Basic Charge and the usage tier rates); and,

WHEREAS, it was stated in said public noticing that "It is the District's intention that nearly all of the revenue generated by these rate increases (estimated at \$84,000 annually) will be dedicated primarily to tank replacement"; and,

WHEREAS, as of December 31, 2019, the two increases in the water rates had accrued \$101,822 in Basic Charge revenue and a calculated \$31,824 in Usage Charge revenue over what would have been raised without the two rate increases, for a total of \$133,646 in additional revenue attributable to the increase in water rates as a result of enactment of Ordinance No. 87-2017; and,

WHEREAS, the two-page document "Analysis of Increase in Revenue in 2018-2020 from 1/1/2018 and 7/1/2019 Rate Increases," dated February 15, 2020, and attached hereto, has determined that during the period of January 1 through June 30, 2020, an additional \$32,761 in Basic Charge revenue and \$8,072 in Usage Charge revenue will accrue (for a total of \$40,833); and,

WHEREAS, it is the desire of the Board of Directors as follows: (1) That the Water System Tank Replacement Fund be categorized as a "Committed" fund as defined by GASB Statement No. 54; (2) That the total incremental revenue accruing between January 1, 2018 and June 30, 2020, as a result of enactment of Ordinance No. 87-2017 be accounted for in the committed Water System

Tank Replacement Fund, in the total amount of \$174,480; and (3) That the Board will state explicitly its sunset intentions for setting aside into a defined fund the incremental customer revenue from enactment of Ordinance No. 87-2017,

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION 1: The Board of Directors approves and accepts the document "Analysis of Increase in Revenue in 2018-2020 from 1/1/2018 and 7/1/2019 Rate Increases," dated February 15, 2020, as the basis for determining the total amount of revenues accruing between January 1, 2018 and June 30, 2020, as a result of enactment of Ordinance No. 87-2017.

SECTION 2: The Board of Directors directs that the existing balance of \$46,801 in the assigned Water System Tank Replacement Fund be transferred to a new committed Water System Tank Replacement Fund, thereby discontinuing the assigned Water System Tank Replacement Fund.

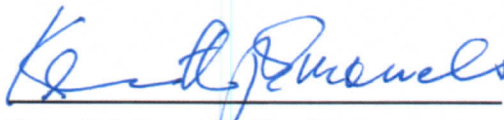
SECTION 3: The Board of Directors declares its intent to transfer from operating funds into the Water System Tank Replacement Fund the total amount of \$174,480 over a period of four fiscal years, as follows:

For and during the 2019/20 fiscal year	\$9,300
For and during the 2020/21 fiscal year	\$55,060
For and during the 2021/22 fiscal year	\$55,060
For and during the 2022/23 fiscal year	\$55,060


SECTION 4: The Board of Directors finds that the rate increases placed in effect by enactment of Ordinance 87-2017, and the conditions appurtenant thereto, shall be cancelled and discontinued in the event of enactment by the Board of Directors of any subsequent ordinance setting new customer water rates.

ACCEPTED AND ADOPTED at a Regular Meeting of the Board of Directors of the Inverness Public Utility District on the 26th day of February, 2020, by the following vote, to wit:

AYES: Directors Kenneth Emanuels, Dakota Whitney, Kathryn Donohue, David Press
NOES: None
ABSTAINING: None
ABSENT: Director Brent Johnson


Kenneth J. Emanuels, President

ATTEST:


Shelley Redding, Clerk of the Board

Inverness Public Utility District
STATEMENT OF NET POSITION
June 30, 2019

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and investments	\$ 1,264,277	\$ -	\$ 1,264,277
Accounts receivable	35,033	92,611	127,644
Interfund accounts	648,781	(648,781)	-
Prepaid items	11,007	9,470	20,477
Non-depreciable capital assets	-	164,334	164,334
Depreciable capital assets, net	18,572	1,505,923	1,524,495
Total assets	<u>1,977,670</u>	<u>1,123,557</u>	<u>3,101,227</u>
<u>DEFERRED OUTFLOWS</u>			
Deferred outflows related to pensions	<u>37,267</u>	<u>86,957</u>	<u>124,224</u>
<u>LIABILITIES</u>			
Accounts payable	55,292	1,717	57,009
Deposits	-	9,089	9,089
Unearned income	-	63,877	63,877
Compensated absences	18,058	28,517	46,575
Long-term liabilities			
OPEB Liability	170,484	397,795	568,279
Net pension liability	116,081	270,855	386,936
Total liabilities	<u>359,915</u>	<u>771,850</u>	<u>1,131,765</u>
<u>DEFERRED INFLOWS</u>			
Deferred inflows related to pensions	<u>14,199</u>	<u>33,130</u>	<u>47,329</u>
<u>NET POSITION</u>			
Investment in capital assets, net of related debt	18,572	1,670,257	1,688,829
Unrestricted net position	<u>1,622,251</u>	<u>(1,264,723)</u>	<u>357,528</u>
Total net position	<u>\$ 1,640,823</u>	<u>\$ 405,534</u>	<u>\$ 2,046,357</u>

The accompanying notes are an integral part of these financial statements.

END-OF-YEAR CASH BALANCES (from audited financial statements)					
<i>Date</i>	<i>FY</i>	<i>Fire Dept. (Government Fund)</i>	<i>Water System (Enterprise Fund)</i>	<i>Total (actual cash balance)</i>	<i>Principal Reason for Deficit</i>
June 30, 2013	2012/13	1,446,877	258,855	1,705,732	
June 30, 2014	2013/14	1,599,780	222,303	1,822,083	
June 30, 2015	2014/15	1,711,560	(68,635)	1,642,925	Nano system capital project
June 30, 2016	2015/16	1,857,940	(142,290)	1,715,650	
June 30, 2017	2016/17	1,902,131	(177,802)	1,724,329	
June 30, 2018	2017/18	1,944,837	(586,939)	1,357,898	Stockstill, Tenney, and Camino del Mar capital projects; operations deficit
June 30, 2019	2018/19	1,913,058	(648,781)	1,264,277	Personnel

Note: "Total" is the actual cash on deposit at Bank of America and Local Agency Investment Fund on June 30.



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 9

Approval and Authorization of Capital Project for rebuild of High Intake D4

Inverness Public Utility District

Board Agenda Item Staff Report

Subject: **Capital Project: D4 High Intake Rebuild**
Meeting Date: June 24, 2020
Date Prepared: June 5, 2020
Prepared by: Shelley Redding, Administrator
Attachments: None

RECOMMENDED ACTION: *Approve Capital Project to repair and rebuild the Water System's D4 High Intake in the amount of \$23,000.00 and authorize expenditure of the full amount budgeted for the project.*

Background: In the winter of 2018, excessive rainfall resulted in the loss of the Water System's D4 High Intake collection pond when the entire area washed out.

The extent of the damage was such that it required a complete rebuild of the intake facilities, beginning with clearing debris from above the area that slid, rebuilding the collection dam and pond, and replacing the transmission line from the intake. Use of our own staff to do the work represents a significant cost savings to the District.

Following are the estimated project costs:

Labor costs (force account)	\$8,700.00
Pipes and fittings	\$3,200.00
Machinery rental and engineering	\$5,600.00
Supplies	\$3,500.00
Contingency	<u>\$2,000.00</u>
Total	\$23,000.00



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 10

Approval and Authorization of Capital Project for Purchase of Water System Utility Vehicle

Inverness Public Utility District

Board Agenda Item Staff Report

Subject: **Capital Project: Water System Utility Vehicle Replacement**
Meeting Date: June 24, 2020
Date Prepared: June 11, 2020
Prepared by: Shelley Redding, Administrator
Attachments: None

RECOMMENDED ACTION: *Approve Capital Project in the amount of \$40,000.00 for the purchase of a replacement utility vehicle for the Water System and authorize expenditure of the full amount budgeted for the project.*

Background: The Water System currently has two dedicated utility vehicles (pickup trucks). While both these vehicles are well past needing to be replaced, the older one, a 1986 Ford F350 one-ton truck, has gotten to the point where it is no longer economically feasible to invest in the repairs needed to keep it in service. Superintendent Fox has been looking for a replacement that would serve the water system's needs.

Recently, a used truck was listed on Craigslist that appeared fit our requirements. It was a 2015 GMC diesel truck with an appropriate utility body. It has 4-wheel drive and towing capability. After some initial discussions about the vehicle with its owner and an opportunity to inspect the vehicle in person, staff decided to take advantage of the opportunity to purchase the vehicle before it was sold to another party who was prepared to purchase it if we declined.

The project's total cost is estimated at \$40,000, as shown in the breakdown below. The Water System's Vehicle Replacement Fund is available to fund \$27,276 of the total cost, leaving \$12,724 to be funded from current operating income.

Following are the estimated project costs:

Used 2015 GMC truck	\$34,500.00
Communications	\$1,000.00
Service lights	\$1,000.00
Signage	\$500.00
Tools and equipment	<u>\$3,000.00</u>
Total	\$40,000.00



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 11

Approval of Amendments to FY 2019/20 Operating Budget

Inverness Public Utility District

Board Agenda Item Staff Report

Subject: Approval for Amendments to FY2019/20 Operating Budget
Meeting Date: June 24, 2020
Date Prepared: June 17, 2020
Prepared by: Shelley Redding, Administrator
Attachments: Current Budget & Proposed Budget with Amendments

RECOMMENDED ACTION: *Approve amendments to the current fiscal year operating budget to include operating items that should have been included in the budget.*

Background: During the process of creating the current fiscal year budget, and the re-organization of the new Chart of Accounts, some items were mistakenly left out of the budget.

During a review of the summary of the year's expenditures with staff, it was identified as a necessity to amend the current budget to include these items for an amendment.

Following are the budget items to be added:

Resale Merchandise	\$2,400.00
Volunteer Training and Supplies	\$6,000.00
Vehicle Operations	\$18,000.00
Other Agency Assessments	\$5,000.00
Total:	\$31,400.00

Inverness PUD
Approved 2019/2020 Budget

Approved Budget FY1920	District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
Income					
600 Taxes Income					
600-01 Ad Valorem Property Taxes	583,100			583,100	
600-02 Special Fire Assessment (Restricted)		74,000		74,000	
600-03 TOT Taxes (Meas. W) Restricted		90,000		90,000	
Total Taxes Income	583,100	164,000	0	747,100	
700 - Water Charges					
700-01 Basic Charge			374,070	374,070	
700-02 Usage Charges			81,200	81,200	
700-03 Cross Connection Fees			1,080	1,080	
700-04 Misc Charges			1,500	1,500	
700-05 Uncollectibles				0	
Total Water Revenue	0	0	457,850	457,850	
710 Miscellaneous Income					
710-01 Customer Work Overhead			500	500	
710-02 Other Income		700	4,150	4,850	
710-03 WMES (Burton Funds) (Restricted)		7,490		7,490	
710-04 Merchandise Sales		2,350		2,350	
710-05 Chipper Day Income		2,600		2,600	
710-06 New Service Connection Fee		7,600		7,600	
710-07 Interest Income	16,000			16,000	
Total Miscellaneous Income	16,000	20,740	4,650	41,390	
Total Income	599,100	184,740	462,500	1,246,340	
Expense					
810 Personnel Costs					
810-01 Management	74,880	79,915	26,639	181,434	
810-02 Operations Personnel	0	53,248	154,257	207,505	
810-03 Administrative Personnel	39,008	0	12,472	51,480	
810-04 Employer Payroll Taxes	8,712	10,187	14,793	33,692	
810-05 Volunteer Wages		1,000		1,000	
810-06 Duty Officer		6,000		6,000	
810-07 Health Insurance Premiums	35,179	25,781	32,634	93,595	
810-08 Retirement Premiums	10,365	26,430	22,779	59,575	

**Inverness PUD
Approved 2019/2020 Budget**

Approved Budget FY1920	District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
810-09 Unfunded Accrued Liability	663	9,010	32,278	41,951	
810-10 Accrued Vacation	3,186	5,540	15,677	24,403	
810-11 Workers Comp Insurance	612	11,934	9,547	22,092	
Total Personnel Costs	172,605	229,045	321,076	722,726	
830 Dispatch & Communications					
830-01 Radio/Pager Repair		1,920		1,920	
830-02 Commo Supplies		200		200	
830-03 MERA Operations		9,922		9,922	
830-04 MERA Bonds		11,978		11,978	
830-05 MERA New Financing		1,121		1,121	
Total Dispatch & Communications	0	25,141	0	25,141	
833 Collection & Treatment					
833-01 Chemicals			4,500	4,500	
Total Collection & Treatment	0	0	4,500	4,500	
835 Lab & Monitoring					
835-01 BacT & Raw Samples			4,356	4,356	
835-02 Periodic Samples			5,112	5,112	
835-03 Lead & Copper			500	500	
Total Lab & Monitoring	0	0	9,968	9,968	
840 Maintenance & Utilities					
840-01 Equipment Maint	1,000	250	1,000	2,250	
840-02 Building Maint	4,000		1,000	5,000	
840-03 Grounds Maint		500		500	
840-04 Tank Maintenance			672	672	
840-05 Collection & Treatment Maintenance			9,000	9,000	
840-06 Distribution System Maintenance			10,000	10,000	
840-07 Collection & Treatment Utilities			30,000	30,000	
840-08 Distribution System Utilities			6,900	6,900	
840-09 Firehouse Utilities		2,000		2,000	
Total Maintenance & Utilities	5,000	2,750	58,572	66,322	0
843 Fire Prevention					
843-01 Chipper Day Expenses			7,000	7,000	
Total Fire Prevention	0	0	7,000	7,000	0

**Inverness PUD
Approved 2019/2020 Budget**

Approved Budget FY1920

	District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
844 Storage & Distribution					
844-01 Telemetry			2,772	2,772	
844-02 Cross Connect Maintenance			300	300	
844-03 Miscellaneous			700	700	
Total Storage & Distribution	0	0	3,772	3,772	0
850 Supplies and Inventory					
850-01 Supplies and Inventory	4,000	1,000	1,000	6,000	
850-02 Personal Protective Equipment			7,490	7,490	
Total Supplies and Inventory	4,000	1,000	8,490	13,490	0
870 Administration					
870-01 Telephone, Internet, Cable	2,712	1,032	1,518	5,262	
870-02 Dues & Publications	3,200	900	1,000	5,100	
870-03 Insurance		12,545	8,700	21,245	
870-04 Financial Reporting/Audit	3,166	3,167	3,167	9,500	
870-05 Water System Fees			3,500	3,500	
870-06 Banking Charges	4,800			4,800	
870-07 Legal and Attorneys	17,000			17,000	
870-08 Board & Election Expenses	1,000			1,000	
870-09 Travel, Meetings, Training	5,000	1,500	1,000	7,500	
870-10 Public Relations & Outreach		500	500	1,000	
870-11 IT Support	9,350		9,350	18,700	
870-12 Billing & Collections	0	0	8,600	8,600	
870-13 Disaster Council		2,400		2,400	
870-14 Miscellaneous		500	500	1,000	
Total Administration	46,228	22,544	37,835	106,607	0
Total Expenses	227,833	280,480	451,213	959,527	0
Ordinary Net Income/Loss	371,267	-95,740	11,287	286,813	0

**Inverness PUD
Proposed Amended
2019/2020 Budget**

Approved Budget FY1920	District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
Income					
600 Taxes Income					
600-01 Ad Valorem Property Taxes	583,100			583,100	
600-02 Special Fire Assessment (Restricted)		74,000		74,000	
600-03 TOT Taxes (Meas. W) Restricted		90,000		90,000	
Total Taxes Income	583,100	164,000	0	747,100	
700 - Water Charges					
700-01 Basic Charge			374,070	374,070	
700-02 Usage Charges			81,200	81,200	
700-03 Cross Connection Fees			1,080	1,080	
700-04 Misc Charges			1,500	1,500	
700-05 Uncollectibles				0	
Total Water Revenue	0	0	457,850	457,850	
710 Miscellaneous Income					
710-01 Customer Work Overhead			500	500	
710-02 Other Income		700	4,150	4,850	
710-03 WMES (Burton Funds) (Restricted)		7,490		7,490	
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710-07 Interest Income	16,000			16,000	
Total Miscellaneous Income	16,000	20,740	4,650	41,390	
Total Income	599,100	184,740	462,500	1,246,340	
Expense					
810 Personnel Costs					
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810-03 Administrative Personnel	39,008	0	12,472	51,480	
810-04 Employer Payroll Taxes	8,712	10,187	14,793	33,692	
810-05 Volunteer Wages		1,000		1,000	
810-06 Duty Officer		6,000		6,000	
810-07 Health Insurance Premiums	35,179	25,781	32,634	93,595	
810-08 Retirement Premiums	10,365	26,430	22,779	59,575	

Inverness PUD
Approved 2019/2020 Budget

Approved Budget FY1920	District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
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810-10 Accrued Vacation	3,186	5,540	15,677	24,403	
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Total Personnel Costs	172,605	229,045	321,076	722,726	
830 Dispatch & Communications					
830-01 Radio/Pager Repair		1,920		1,920	
830-02 Commo Supplies		200		200	
830-03 MERA Operations		9,922		9,922	
830-04 MERA Bonds		11,978		11,978	
830-05 MERA New Financing		1,121		1,121	
Total Dispatch & Communications	0	25,141	0	25,141	
833 Collection & Treatment					
833-01 Chemicals			4,500	4,500	
Total Collection & Treatment	0	0	4,500	4,500	
835 Lab & Monitoring					
835-01 BacT & Raw Samples			4,356	4,356	
835-02 Periodic Samples			5,112	5,112	
835-03 Lead & Copper			500	500	
Total Lab & Monitoring	0	0	9,968	9,968	
840 Maintenance & Utilities					
840-01 Equipment Maint	1,000	250	1,000	2,250	
840-02 Building Maint	4,000		1,000	5,000	
840-03 Grounds Maint		500		500	
840-04 Tank Maintenance			672	672	
840-05 Collection & Treatment Maintenance			9,000	9,000	
840-06 Distribution System Maintenance			10,000	10,000	
840-07 Collection & Treatment Utilities			30,000	30,000	
840-08 Distribution System Utilities			6,900	6,900	
840-09 Firehouse Utilities		2,000		2,000	
Total Maintenance & Utilities	5,000	2,750	58,572	66,322	0
843 Fire Prevention					
843-01 Chipper Day Expenses			7,000	7,000	
Total Fire Prevention	0	0	7,000	7,000	0

**Inverness PUD
Approved 2019/2020 Budget**

Approved Budget FY1920

District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
844 Storage & Distribution				
844-01 Telemetry		2,772	2,772	
844-02 Cross Connect Maintenance		300	300	
844-03 Miscellaneous		700	700	
Total Storage & Distribution	0	0	3,772	3,772
845 Supplies and Inventory				
845-01 Supplies and Inventory	4,000	1,000	1,000	6,000
845-02 Personal Protective Equipment			7,490	7,490
845-03 Resale Merchandise		2,400	2,400	
Total Supplies and Inventory	4,000	3,400	8,490	15,890
850 - Training				
850-01 Volunteer Training		1,200		1,200
850-02 Certification and Courses	300	300	600	1,200
850-03 Volunteer Appreciation		3,600		3,600
Total Training	300	5,100	600	6,000
860 - Vehicle Operations				
860-01 Gas & Oil		4,500	4,500	9,000
860-02 Repairs & Service		8,000	1,000	9,000
		12,500	5,500	18,000
870 Administration				
870-01 Telephone, Internet, Cable	2,712	1,032	1,518	5,262
870-02 Dues & Publications	3,200	900	1,000	5,100
870-03 Insurance		12,545	8,700	21,245
870-04 Financial Reporting/Audit	3,166	3,167	3,167	9,500
870-05 Water System Fees			3,500	3,500
870-06 Banking Charges	4,800			4,800
870-07 Legal and Attorneys	17,000			17,000
870-08 Board & Election Expenses	1,000			1,000
870-09 Travel, Meetings, Training	5,000	1,500	1,000	7,500
870-10 Public Relations & Outreach		500	500	1,000
870-11 IT Support	9,350		9,350	18,700
870-12 Billing & Collections	0	0	8,600	8,600
870-13 Disaster Council		2,400		2,400

**Inverness PUD
Approved 2019/2020 Budget**

Approved Budget FY1920	District (General Fund)	Fire	Water (Enterprise Fund)	Combined	Reserves
870-14 Miscellaneous		500	500	1,000	
870-15 Other Agency Assessments	500	500	4,000	5,000	
Total Administration	46,728	23,044	41,835	111,607	0
Total Expenses	228,633	300,980	461,313	990,927	0
Ordinary Net Income/Loss	370,467	-116,240	1,187	255,413	0



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 12

**Extension of 2019/20 Operating
Budget into FY2020/21**



Inverness Public Utility District

Board Agenda Item Staff Report

Subject: Extend 2019/20 Budget for up to 60 Days into FY 2020/21
Meeting Date: June 24, 2020
Date Prepared: June 17, 2020
Prepared by: Shelley Redding
Attachments: None

Recommended Action: Authorize IPUD's operations to continue for up to 60 days into fiscal year 2020/21 based on a prorata extension of the District's 2019/20 operating budget.

Staff expects to have an operating budget proposal for fiscal year 2020/21 ready for submission to your Board in July. However, this budget will be greatly affected by specific impacts to revenues as a result of the COVID-19 pandemic and funding that are currently under State Legislative Review. These impacts will affect staffing decisions for the next fiscal year.

To keep the District functioning after June 30, we need an authorization from your Board to continue funding operations at the same level as under the current (2018/19) year's budget (except that any changes for 2019/20 in employee pay rates that have been approved by your Board would go into effect on July 1). While we expect to have a budget proposal ready for your consideration and adoption in July, we are asking for a 60-day extension (into August) to be on the safe side in the event of delays for unforeseen reasons.



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 13

May 2020 Expenditures and Credit Card Charges

Inverness PUD
Monthly Expense Ledger Report
May 2020

Date	Num	Name	Memo	Amount
May 20				
05/01/2020	EFT	AT&T U-verse	139584573 Apr 20	-69.55
05/07/2020	13709	Brelje and Race Laboratories, Inc.	April 2020 sampling	-336.00
05/07/2020	13710	Building Supply Center	April 2020	-737.19
05/07/2020	13711	DeCarli's	Account # 2-45217	-1.00
05/07/2020	13712	Emergency Medical Products, Inc.	Account # 104	-152.07
05/07/2020	13713	Grainger	Supplies	-268.91
05/07/2020	13714	Hach Company	Water Treatment Supplies	-464.45
05/07/2020	13715	Horizon Cable TV Inc.	005-003907	-90.79
05/07/2020	13716	Jairemarie Pomo	IDC General Communications/ April 2020	-200.00
05/07/2020	13717	Marin County Central Collections	February 2020 Fuel Charges	-796.46
05/07/2020	13718	Pace Supply Corp.	Repair & Maintenance Supplies	-994.34
05/07/2020	13719	Quill Corporation	Account # 645751	-400.50
05/07/2020	13720	R.J. Ricciardi, Inc., CPAs	Audit Charges	-1,500.00
05/07/2020	13721	Streamline	May 2020 Website	-200.00
05/07/2020	13722	YP	Marin Co Directory Listing	-28.00
05/07/2020	13723	U. S. Bank Corporate Payment Systems	Managing Account 4246 0445 5565 2670	-4,168.71
05/07/2020	EFT	Bank of America	April 2020 Analysis Charge	-89.93
05/08/2020	EFT	CalPERS Health	April Health	-12,698.81
05/10/2020	Auto	Diversified Technology	Billing Service	-665.00
05/13/2020	EFT	H2O Customers	Returned Check - F. Schultz	-139.90
05/15/2020	Payroll		Tax Payment	-5,854.67
05/15/2020	Payroll		Direct Deposit	-15,132.67
05/15/2020	EFT	Paychex	Payroll Processing Fees	-179.60
05/15/2020	EFT	CPS DES	AR BOX	-1.17
05/19/2020	EFT	H2O Customers	Autopay refused payment	-137.20
05/20/2020	EFT	Clifford Neal	2015 GMC Truck	-17,250.00
05/20/2020	EFT	H2O Customers	Closed Account - Autopay refused payment	-129.10
05/22/2020	EFT	Clifford Neal	2015 GMC Truck	-17,250.00
05/27/2020	13727	AT&T	Telemetry & Phone	-496.16
05/27/2020	13728	Cheda's Garage	Chevy 2000 Repairs	-765.30
05/27/2020	13729	CORE	April services	-60.00
05/27/2020	13730	Fox, Thomas	Engine Bay Light Fixture Replacement 6.5 Hours	-400.00
05/27/2020	13731	Harrington Industrial Plastics	042985	-933.13
05/27/2020	13732	Hi-Tech E V S Inc./Crimson Fire	Alternator Replacement Kit	-194.43
05/27/2020	13733	Marin County Central Collections	March 2020 Fuel Charges	-620.64
05/27/2020	13734	McPhail Fuel Co.	Account INVPUD 143814	-505.11
05/27/2020	13735	Pace Supply Corp.	Repair & Maintenance Supplies	-565.98
05/27/2020	13736	UPS	Returned Equipment	-42.78
05/27/2020	13737	Verizon Wireless	Account 942336110-00001	-186.86
05/29/2020	Payroll		Tax Payment	-6,216.46
05/29/2020	Payroll		Direct Deposit	-15,721.71
05/29/2020	PG&E	PG&E	Account 9408018479-2	-2,952.44
05/29/2020	EFT	CalPERS - Retirement	April 2020 Retirement	-5,704.96
05/29/2020	EFT	Paychex	Payroll Processing Fees	-179.60
05/30/2020		AT&T U-verse	139584573 May 20	-69.55
05/30/2020	EFT	CalPERS UAL	UAL 3055 MISC	-2,634.56
05/30/2020	EFT	CalPERS UAL	UAL 3056 SAFETY	-750.85

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06/18/20

Accrual Basis

Inverness PUD
Monthly Expense Ledger Report
May 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
05/30/2020	EFT	CalPERS UAL	UAL 26451 PEPRA MISC	-110.46
05/31/2020	0520-02		Balance Adjustment	0.01
May 20				<u><u>-119,046.99</u></u>

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06/18/20

Inverness PUD
Reconciliation Summary
XX-5018 · Cal Card - J Fox, Period Ending 05/22/2020

	<u>May 22, 20</u>
Beginning Balance	3,021.57
Cleared Transactions	
Charges and Cash Advances - 7 items	-723.44
Payments and Credits - 1 item	3,021.57
Total Cleared Transactions	<u>2,298.13</u>
Cleared Balance	<u><u>723.44</u></u>
Uncleared Transactions	
Payments and Credits - 1 item	723.44
Total Uncleared Transactions	<u>723.44</u>
Register Balance as of 05/22/2020	<u><u>0.00</u></u>
Ending Balance	0.00

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06/18/20

Inverness PUD Reconciliation Detail

XX-5018 · Cal Card - J Fox, Period Ending 05/22/2020

Type	Date	Num	Name	Clr	Split	Amount	Balance
Beginning Balance							3,021.57
Cleared Transactions							
Charges and Cash Advances - 7 items							
Credit Card Charge	04/29/2020	10003...	Summit Sign and Saf...	X	845-02 · Personal Protective Equ...	-135.94	-135.94
Credit Card Charge	04/29/2020	E1961...	The Firestore	X	845-01 · Supplies and Inventory	-92.98	-228.92
Credit Card Charge	05/07/2020	113-83...	Amazon	X	840-02 · Building Maintenance	-240.01	-468.93
Credit Card Charge	05/07/2020	113-83...	Amazon	X	840-02 · Building Maintenance	-143.27	-612.20
Credit Card Charge	05/14/2020	090893	Inverness Store	X	850-01 · Volunteer Training	-24.05	-636.25
Credit Card Charge	05/19/2020	113-67...	Amazon	X	833-01 · Chemicals	-64.40	-700.65
Credit Card Charge	05/21/2020		Bovine Bakery	X	850-03 · Volunteer Appreciation	-22.79	-723.44
Total Charges and Cash Advances						-723.44	-723.44
Payments and Credits - 1 item							
Bill	04/20/2020		U. S. Bank Corporate ...	X	20000 · Accounts Payable	3,021.57	3,021.57
Total Cleared Transactions						2,298.13	2,298.13
Cleared Balance						-2,298.13	723.44
Register Balance as of 05/22/2020						-2,298.13	723.44
Ending Balance						-2,298.13	723.44

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06/18/20

Inverness PUD
Reconciliation Summary
XX-7642 · Cal Card - Redding, Period Ending 05/22/2020

	<u>May 22, 20</u>
Beginning Balance	1,147.14
Cleared Transactions	
Charges and Cash Advances - 4 items	-1,199.87
Payments and Credits - 1 item	1,147.14
	<u> </u>
Total Cleared Transactions	-52.73
Cleared Balance	<u><u>1,199.87</u></u>
Register Balance as of 05/22/2020	1,199.87
Ending Balance	1,199.87

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06/18/20

Inverness PUD Reconciliation Detail

XX-7642 · Cal Card - Redding, Period Ending 05/22/2020

Type	Date	Num	Name	Clr	Split	Amount	Balance
Beginning Balance							1,147.14
Cleared Transactions							
Charges and Cash Advances - 4 items							
Credit Card Charge	04/22/2020	75963	Garment Decor	X	845-02 · Personal Protective Equi...	-155.52	-155.52
Credit Card Charge	05/13/2020	3101001	Costco	X	-SPLIT- 1	-204.35	-359.87
Credit Card Charge	05/14/2020	E0200A...	Microsoft	X	870-05 · Office Supplies, Postage...	-600.00	-959.87
Credit Card Charge	05/14/2020	E0200A...	Microsoft	X	870-05 · Office Supplies, Postage...	-240.00	-1,199.87
Total Charges and Cash Advances						-1,199.87	-1,199.87
Payments and Credits - 1 item							
Bill	03/25/2020		U. S. Bank Corporate...	X	20000 · Accounts Payable	1,147.14	1,147.14
Total Cleared Transactions						-52.73	-52.73
Cleared Balance						52.73	1,199.87
Register Balance as of 05/22/2020						52.73	1,199.87
Ending Balance						52.73	1,199.87

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06/18/20

Inverness PUD
Reconciliation Detail

XX-7642 · Cal Card - Redding, Period Ending 05/22/2020

1. 870-05 Office Supplies



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 14

Committee Meetings/Reports



Inverness Public Utility District
Board Meeting June 24, 2020

Agenda Item No. 15

Announcements,

Next Meeting,

Adjournment