

# 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**

**AGENDA (Revised)**

**Regular Meeting**

**Wednesday, January 23, 2019**

**9:00 a.m.**

**Inverness Firehouse**

## **Opening**

- 1. Call to Order and Roll Call**
- 2. Election of Officers for 2019; Committee Appointments:** The Directors will select the Board officers for calendar year 2019 (President, Vice President, Treasurer) and confirm ex officio officers (Clerk, Accountant, Administrator). The new president will announce appointments to standing committees (Personnel, Finance, Operations).
- 3. Public Expression:** Opportunity for members of the public to address the Board on matters under the Board's jurisdiction but not on the Agenda. Members of the public may comment on any item on the Agenda at the time the item is considered by the Board. Please note that, in general, the Brown Act precludes the Board members from responding to comments made by the public during Public Expression.
- 4. Approval of Minutes:** Regular meeting (rescheduled) of December 5, 2018.
- 5. Correction to Board Meeting Schedule for 2019:** The 2019 meeting schedule adopted at the last Board meeting contained a typographical error for the date of the September 2019 meeting; the adopted date is proposed to be changed to the intended date of Wednesday, September 25, 2019.

## **The State of the District**

- 6. Management Report:** Administrator W. Holland; Controller K. Gann
- 7. Water System Reports, November and December 2018:** Superintendent J. Fox
- 8a. Fire Department Reports, November and December 2018:** Chief J. Fox

## **The Business of the District**

- 8b. Acceptance of Memorandum of Understanding Concerning West Marin Measure W Transit Occupancy Tax:** Request for acceptance of and agreement to the MOU prepared by the West Marin Measure W Transit Occupancy Tax Ad Hoc Working Group for administration of the distribution of West Marin TOT Tax Area funds to fire districts and volunteer fire departments and acceptance of the proposed allocation of the funds.
- 9. Acknowledgement of Receipt of Management Letter Accompanying 2016/17 Audit and Actions on Recommendations:** The Management Letter was submitted by Doran & Associates on May 8, 2018; there was one item identified as a "significant deficiency," concerning which the Board may take action.
- 10. Resolution 235-2019: Calling an Appropriations Limit Override Election:** An election is proposed to be conducted on May 7, 2019, requesting voter approval of an increase in the District's appropriations limit for the fiscal years 2018/19 through 2021/22.

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Material provided in the meeting packet is available to the public by contacting the District Office or by visiting [www.invernesspud.org](http://www.invernesspud.org).

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**



**WADE B. HOLLAND, ADMINISTRATOR  
JAMES K. FOX, CHIEF OF OPERATIONS (FIRE CHIEF, WATER SYSTEM SUPERINTENDENT)**

11. **Banking Resolution:** Resolution from Bank of America to change signatories on District's checking account.
12. **Report from Recruitment Committee:** The *ad hoc* committee will report on progress on recruiting to fill vacant staffing position(s) (or positions anticipated to become vacant).
13. **Report on District's Cash and Customer Accounts Receivable Balances:** Bank of America, Local Agency Investment Fund, A/R journal
14. **Approval of Expenditures and Credit Card Charges:** November and December 2018.
15. **Closed Session:** Conference with legal counsel regarding Significant Exposure to Litigation pursuant to California Government Code Section 54956.9(d)(2). Number of potential cases: One.

### ***Closing***

16. **Committee Meetings/Reports**
17. **Announcements, Next Meeting, Adjournment**

Posted: January 19, 2019



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 1

**Call to Order;**

**Roll Call**



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 2

**Election of Officers;  
Committee  
Assignments**



## Board Agenda Item Staff Report

Subject: Board officer elections and committee appointments  
Meeting Date: January 23, 2019  
Date Prepared: January 7, 2019  
Prepared by: Wade Holland, Administrator  
Attachments: None

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**Recommended Action:** Select officers for calendar year 2019; appointments by Board president to standing committees.

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Sec. 16032 of the Public Utility District Act states that “The board of directors shall choose one of its members president.” Section 16035 states that “...the board...shall appoint the clerk, accountant, general manager, and treasurer.” The IPUD Board has customarily selected one of its own members to be the treasurer and has also selected a Board member to serve as vice president.

Staff recommends that your Board revert to the policy of beginning the first meeting of each calendar year by selecting Board officers (president, vice president, and treasurer), confirming the ex officio officers (clerk, accountant, and general manager<sup>1</sup>), and establishing the membership of the three standing committees (by way of appointments made by the president).

The traditional standing committees are Personnel, Finance, and Operations. Typically, each committee consists of two Board members plus the general manager (as an ex officio member). Traditionally, the treasurer has been one of the Board members on (and chair of) the finance committee; staff also recommends that the current interim management team’s controller be an ex officio member of the finance committee. Similarly, the chief of operations has been historically an ex officio member of the operations committee.

If any committee includes more than two directors, its meetings must be noticed and open to the public in compliance with the Brown Act. Similarly, if the Board authorizes a committee to make final decisions and/or to take actions, that committee’s meetings must be noticed and conducted in compliance with the Brown Act. In the absence of such authority having been granted, committees function in an advisory role to the full Board.

The current Board officers are Ken Emanuels as president, Dakota Whitney as vice president, and Kathryn Donohue as treasurer. The ex officio officers are Wade Holland as clerk, Kaaren Gann as accountant, and Wade Holland as the interim-period administrator (in lieu of general manager). Kaaren Gann also serves during the interim period as controller, and Shelley Redding serves during the interim period as deputy administrator. Jim Fox is the chief of operations.

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<sup>1</sup> During the current interim management period, the administrator serves in lieu of general manager.



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 3

**Public Expression**



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 4

**Approval of Minutes:  
Regular Meeting of  
Dec. 5, 2018**



# 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, December 5, 2018**

**DRAFT**

## 1. Call to Order

Director Emanuels called the meeting to order at the Inverness Firehouse at 9:00 a.m. He noted that the meeting had been duly noticed as rescheduled from November 28.

### Roll Call

Directors Present: Ken Emanuels, Brent Johnson, David Press, Dakota Whitney

Directors Absent: Kathryn Donohue

Staff Present: Administrator Wade Holland, Controller Kaaren Gann, Chief of Operations Jim Fox

## 2. Public Expression

Maureen Cornelia, Ann Gessert, Raul Gallyot, and Ken Eichstaedt addressed the Board about their concerns over the Board's process with respect to General Manager Ken Eichstaedt's separation from the District. Mr. Eichstaedt said that he had resigned under duress, that the process was horrible, that he had been shocked, and that he had no idea how it had happened. The speakers asked the Board to step back and reconsider the process. Ms. Cornelia submitted a letter. President Emanuels thanked the speakers for bringing their concerns to the Board's attention, and explained that the Board is precluded by the Brown Act from responding to comments made during Public Expression on a matter that is not on the meeting's published agenda.

## 3. Approval of Minutes: Regular Meeting of October 24, 2018, and Special Meeting of November 2, 2018

*M/S Press/Johnson to approve the Minutes of the Regular Meeting of October 24, 2018, as submitted. AYES 4, NOES 0.*

*M/S Press/Johnson to approve the Minutes of the Special Meeting of November 2, 2018, as submitted. AYES 4, NOES 0.*

## 4. Adoption of Board Meeting Schedule for 2019

*M/S Whitney/Johnson to approve the schedule for Regular Meetings of the Board of Directors during 2019 as proposed. AYES 4, NOES 0.*

## 5. Management Report

Administrator Holland reported that the transition was going well. Superintendent Fox reported on the status of the current (second) round of lead-at-the-tap testing, noting that the first 10 samples sent to the lab had come back with one exceedance. This was at a property that had had an exceedance during the previous round of testing, although

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**KATHRYN DONOHUE**, TREASURER • **BRENT JOHNSON** • **DAVID PRESS**

  
**KEN EICHSTAEDT, P.E.**, GENERAL MANAGER • **JAMES K. FOX**, CHIEF OF OPERATIONS  
P.O. Box 469, 50 INVERNESS WAY NORTH, INVERNESS CA 94937 • (415) 669-1414



the current results from the other two previous exceedance-level properties were below the action level. The second set of 10 samples is being tested at the lab currently. Fox also noted that some half-dozen customers have asked to have their water tested privately for lead (which we are doing at a charge to the customer of \$42).

Controller Gann reported on the status of the preparations for the June 30, 2018 audit; the auditors are scheduled for their field visit next week. She also submitted a written report on the difficulties encountered in preparing for the audit, issues with the District's payments to CalPERS, and other accounting and bookkeeping problems that have been encountered and are being addressed.

**6. Water System Report (October)**

A written report prepared by Senior Water Operator Ken Fox was submitted.

**7. Fire Department Report (October)**

A written report was submitted. Superintendent Jim Fox commented on the status of the SCADA system installation, which is partially operational, and the completion of the Camino del Mar main replacement project. In response to a question from Director Johnson, Fox reported that replacement of the iron main that serves three customers on Via de la Vista is on hold until we know the outcome of the loan application for the Tenney Tank replacement project (because that's a higher priority project).

**8. Acceptance and Approval of 2016/17 Audit and Management Report**

Administrator Holland noted that there had been no changes in the final audit from the draft that was presented by Lisa Doran of Doran & Associates at the Board meeting of April 25.

*M/S Whitney/Johnson to accept and approve the 2016/17 audit and management report as submitted by Doran & Associates on May 8, 2018. AYES 4, NOES 0.*

**9. Adoption of Overhead Rates for FY 2018/19**

Controller Gann explained how the overhead rates are applied to charges billed to customers for work performed by the District on behalf of customers (such as for installation of a new service connection or for upgrading the size of a service connection to support installation of fire sprinklers).

*M/S Johnson/Press to adopt the overhead rates for FY 2018/19 as submitted. AYES 4, NOES 0.*

**10. Acceptance of Administrator's Certification of New Service Connection Fee for 2017 (Amended) and 2018**

Administrator Holland explained that the fee is set pursuant to a formula established by the Board in 1993 and is based on data reported in the audit for the previous June 30. In preparing the fee for the current year (2018), it was discovered that the fee for 2017 had been calculated incorrectly (there were no applications for new services during 2017, so no one was charged the incorrect fee; also, the failure to set the fee for the current year (2018) has not affected anyone because no one has applied this year for a new service). He noted that the fee for 2019 will be calculated as soon as the audit for June 30, 2018, is completed.

*M/S Whitney/Press to accept the Administrator's certifications of the New Service Connection Fee for 2017 (amended) and for 2018. AYES 4, NOES 0.*

**11. Response to 2016/17 Civil Grand Jury Recommendation**

The Directors discussed and concurred with staff's recommended response to the Civil Grand Jury's recommendation that utility districts adopt waivers for hook-up fees for low-income housing projects and accessory dwelling units. Staff noted that the District has never charged a hook-up fee for an accessory dwelling unit (second unit) and that the likelihood of a proposal for a low-income housing project within the District is low.

*M/S Whitney/Johnson to approve the proposed response to the Civil Grand Jury and to direct the President to execute it and direct staff to send the executed response to the Foreperson of the Marin County Civil Grand Jury. AYES 4, NOES 0.*

**12. Acceptance of Completion of Camino del Mar Pipeline Replacement Project and Release of Retention**

Administrator Holland reported that the total of the contractor's invoices, including change orders and payment of the retention, came to \$94,057.82. The bid was for \$84,090, plus \$9,967.82 in change orders. The total charges on our books for the project amount to approx. \$111,300, but Holland stated that this total does not appear to capture some costs, such as for engineering, preparation of the bid packet, drawings, management time, administrative overhead, etc. Moreover, there does not appear to be any record of an adopted total budget for the project. Director Press commented that he felt strongly that work on capital projects be underpinned by detailed bid, work, and performance specifications; Director Johnson concurred.

*M/S Whitney/Johnson to accept the contractor's completion of the Camino del Mar Pipeline Replacement Project, to authorize payment of the invoice for \$9,967.82 for change orders, and to authorize release of the 5% retention of \$4,204.50. AYES 4, NOES 0.*

**13. Reversion from Biweekly to Semi-monthly Payroll**

Administrator Holland reported that the procedure for the change has been discussed with PayChex, the District's payroll service provider. They advise a short-period payroll on the last business day of December so that a semi-monthly payroll schedule can go into effect on January 1 without any unpaid time left over from December.

*M/S Johnson/Whitney to approve the change from a biweekly to a semi-monthly payroll, effective January 1, 2019. AYES 4, NOES 0.*

**14. Approval of Work Contractors for Annuitants**

President Emanuels asked for assurance that the annuitants will not come up against the threshold of 960 maximum hours per year that each can work for a PERS agency. Staff responded that they do not anticipate any problem, and noted that none of the contracts authorize work even up to the level of 960 hours.

*M/S Johnson/Whitney to approve as submitted the 2019 work agreements for Gann and Holland and the amended work contract for Holland for 2018. AYES 4, NOES 0.*

**15. Job Description for the Position of Administrator**

The Directors discussed at length the proposed job description for an Administrator position, noting that hiring someone to fill such a position as outlined would limit the Board's flexibility in subsequently filling the positions of Fire Chief and Water System Superintendent at the time of Jim Fox's retirement. There was also concern that the suggested pay range of \$30-\$40 per hour for an administrator with a broad range of duties and responsibilities might not be realistic. The Directors agreed that any solici-

tation for an Administrator should note the desirability (if not the requirement) for experience with or knowledge of water system and/or fire department operations; at the least, they concluded, a successful applicant should demonstrate a willingness to learn about water system and fire department operations. The Directors agreed that the reference to knowledge of WordPress be replaced with capability to perform website maintenance. The Directors concurred with President Emanuels' proposal that he appoint himself and Director Press to constitute an ad hoc recruitment committee to work with staff to develop a solicitation for an Administrator employee, including consideration of the possibility of soliciting for a part-time position.

**16. Report on District's Cash Balances**

Controller Gann reported that the District's total cash as of this moment is \$1,098,228, of which \$38,228 is in the Bank of America checking account and the balance is at Local Agency Investment Fund at the State Treasurer's office.

**17. Approval of Expenditures and Credit Card Charges**

Controller Gann explained that expenditures were very high in October because a pat due amount of \$23,000 (plus interest) had to be disbursed to CalPERS for unpaid retirement premiums. Administrator Holland noted the new, more detailed and easier-to-read format for the list of expenditures, which was developed by Associate Administrator Shelley Redding. He also pointed out that the credit card charges being reported at this time are from August/September, and that a new, more informative format has been developed for reporting credit card charges in the future.

*M/S Johnson/Press to approve the listed expenditures for October 2018 and credit card charges invoiced on September 24, 2018. AYES 4, NOES 0.*

**18. Committee Meetings/Reports**

The *ad hoc* recruitment committee will meet at the call of the President.

**19. Announcements, Next Meeting. Adjournment**

The Board meeting scheduled for December 26, 2018, will be cancelled. The next regular meeting of the Board will be on January 23, 2019. President Emanuels adjourned the meeting at 11:17 a.m.

These minutes were approved by the Board of Directors at the regular meeting on \_\_\_\_\_, 2019.

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
 Wade B. Holland, Clerk of the Board

DRAFT



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 5

**Correction to 2019  
Meeting  
Schedule**



*Inverness Public Utility District*

## **Board Agenda Item Staff Report**

Subject: Correct 2019 Board Meeting Schedule  
Meeting Date: January 23, 2019  
Date Prepared: January 6, 2019  
Prepared by: Wade Holland, Administrator  
Attachments: Corrected 2019 Board Meeting Schedule

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**Recommended Action:** Motion to correct the 2019 board meeting schedule to set the September meeting for Wednesday, September 25, 2019.

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At your Board meeting on December 5, 2018, you adopted a Board meeting schedule for 2019 that contained a typographical error for the September 2019 Board meeting. The schedule you adopted set the September meeting for Thursday, September. 26; the intended date was Wednesday, September 25, 2019.

A simple motion to correct the September meeting date to September 25, 2019, will suffice.

Staff apologies for the error.



## 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 & ADMIN@INVERNESSPUD.ORG

### NOTICE OF 2019 MEETING SCHEDULE

Notice is hereby given that the Regular Meetings of the Board of Directors of the Inverness Public Utility District for the year 2019 are scheduled for the following dates:

January 23

February 27

March 27

April 24

May 22

June 26

July 24

August 28

September 25

October 23

November 20 (moved up one week for Thanksgiving)

December 18 (moved up one week for Christmas)

Note: All meetings are scheduled for the fourth Wednesday of the month, except for November and December. Meetings are held at the Inverness Firehouse, 50 Inverness Way North, Inverness, at 9:00 a.m. Any changes from this schedule will be duly noticed.

ATTEST:

\_\_\_\_\_  
Wade B. Holland, Clerk of the Board

Date: \_\_\_\_\_

Distribution:

Directors (5)

Staff (5)

Press (1)

Copies posted locally (3)

Copies available to the public (on request)

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



**WADE B. HOLLAND, ADMINISTRATOR**

**JAMES K. FOX, CHIEF OF OPERATIONS (FIRE CHIEF, WATER SYSTEM SUPERINTENDENT)**



Inverness Public Utility District  
Board Meeting January 23, 2019

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## Agenda Item No. 6

# **Management Reports**



## Wade Holland

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**From:** Felix Chamberlain <felixchamberlain@gmail.com>  
**Sent:** Tuesday, December 04, 2018 8:27 PM  
**To:** Ken Eichstaedt  
**Cc:** IPUD Info; kjemanuels@gmail.com; dakotawhitney@gmail.com; brent@sagerenew.com; dtpress@gmail.com; kathut1@aol.com; Chamberlain Bruce  
**Subject:** Mr. Eichstaedt's Exit

Dear IPUD Board Members -

I don't believe I have ever had the opportunity to write the Board of the IPUD before. So if I missed someone's email or forgotten to include a name or two, I apologize.

My name is Felix Chamberlain. My family built our house up in Sea Haven about 50 years ago. Over the years, it has become the gravitational hub of our multi-generational brood.

As you all know, for several reasons the double redwood water tanks across from our property recently had to be replaced. All things considered, this could have been one hell of a nasty proposition - change, especially imposed by some outside authority, is never welcome. But we had the good fortune of having Ken Eichstaedt be the Project Manager. Whether by phone or email, Ken was always available for any questions we had - and believe me, we had many! Soon our family felt well-informed and quickly came to realize both the need for the new, bigger, more efficient water tank and the fact that the installation process would take some time and might be slightly intrusive.

The new tank is in, the water is flowing, the landscaping is done. We all feel that a major project was successfully accomplished. We are immensely thankful for the remarkable upgrade the IPUD has provided our community. And extremely grateful for all of the time, energy and consideration Ken offered us throughout the many months it took to complete the project. He's a knowledgeable engineer with great people skills - not an easy combination to come by these days.

We are quite sorry to see him go.

Sincerely,

Felix Chamberlain  
818-601-2829  
590 Via de la Vista  
Inverness

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INVERNESS PUBLIC  
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Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 7

# **Water System Reports (Nov. & Dec. 2018)**



# 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

## WATER SYSTEM REPORT - November 2018

### Statistics

|   | <b>2018</b>   | <b>Streamflows</b> | <b>GPM</b> | <b>GPD</b>     |
|---|---------------|--------------------|------------|----------------|
| <b>RAINFALL (@ F1)</b>                  |               | D1                 | 20 (est.)  | 28,800         |
| Month (inches) 5.05                     | 5.05"         | D2                 | 30         | 43,200         |
| Year to date (7/1-11/30)                | 6.75"         | D3                 | 24         | 34,560         |
| Annual avg. since 1925 (inches)         | 37.26"        | D4                 | 20 (est.)  | 28,800         |
| <b>STREAMFLOWS (monthend)</b>           |               | D5                 | 50         | 72,000         |
| Streamflows (est.; gpd)                 | 322,560       | D6                 | 25         | 36,000         |
| Streamflows (est.; gpm)                 | 224           | D7                 | 40         | 57,600         |
| <b>PRODUCTION</b>                       |               | D8                 | 10 (est.)  | 14,400         |
| Month (gallons)                         | 2,131,400 gal | TOTAL              | <b>219</b> | <b>315,360</b> |
| Day (gpd)                               | 71,047 gal    |                    |            |                |
| Gallons per Minute                      | 49.34 gpm     |                    |            |                |
| <b>SOURCES</b>                          |               |                    |            |                |
| 1 <sup>st</sup> Valley High Intakes (3) | 32%           |                    |            |                |
| 2 <sup>nd</sup> Valley High Intakes (3) | 27%           |                    |            |                |
| 3 <sup>rd</sup> Valley High Intakes (2) | 20%           |                    |            |                |
| First Valley lower/ (L1 + W1)           | 17%           |                    |            |                |
| Second Valley lower (L2)                | 4%            |                    |            |                |
| TOTAL                                   | 100.0%        |                    |            |                |

\*gpd = gallons per day; gpm = gallons per minute

### Water Quality

All sources ultra and nano filtered; chlorine and turbidity correct continuously; no positive coliform bacteria samples from distribution sample grabs. Samples of both distribution water and influent raw water are being collected every two weeks for lab analysis of coliform content. RWQCB informed us that LT2 and biweekly sampling period has ended.

### Major Activities

1. L2 readied and turned in, shut after one week because of rain.
2. SCADA system hardware installed, programming continuing.
3. Apatow service relocation completed (Kehoe Way).
4. F3 UF turbidimeter-HMI problem solved.
5. UF turbidimeters calibrated .
6. Nano filter waste flow valve actuator failed at F3; replacements ordered for both F1 and F3 .
7. Service for Colby shed continuous CL analyzer installed and analyzer working.
8. Leak in L1-to-F1 line near F1 discovered and repaired.
9. Solar panels at remote sites adversely affected by smoke from N California wildfires.
10. F1 power lines and defensible space clearing.
11. F1 generator run during PG&E tree work.
12. Commenced yearly testing of customer backflow prevention devices (double check valves).
13. Customer leak reported on Pine Hill; repaired for customer.
14. Additional special tests for lead-at-tap delivered to lab.
15. Ongoing maintenance on watershed roads; 2<sup>nd</sup> Valley raw water transfer line trail cleared.

Ken Fox, T3, Senior Water Operator

Reported January, 2019



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FIRE DEPARTMENT • WATER SYSTEM

POST OFFICE BOX 469

INVERNESS, CA 94937

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

## WATER SYSTEM REPORT - December 2018

### Statistics

|  | <b><u>2018</u></b> | <b>Stream-flows</b> | <b>GPM</b> | <b>GPD</b>     |
|--|--------------------|---------------------|------------|----------------|
| <b>RAINFALL (@ F1)</b>                 |                    | D1                  | 30 (est.)  | 43,200         |
| Month (inches) ”                       | 3.53””             | D2                  | 50         | 72,000         |
| Year to date (inches)<br>7/01 to 12/31 | 10.28”             | D3                  | 60         | 86,400         |
| Avg. since 1925 (inches)               | 37.26”             | D4                  | 40         | 57,600         |
| <b>STREAMFLOWS (monthend)</b>          |                    | D5                  | 70         | 100,800        |
| Streamflows (est.; gpd)                | 550,080            | D6                  | 60         | 86,400         |
| Streamflows (est.; gpm)                | 382                | D7                  | 60         | 86,400         |
| <b>PRODUCTION:</b> Month               | 1,917,300 gal      | D8                  | 12 (est.)  | 17,280         |
| Day (gpd)                              | 61,848             | <b>TOTAL</b>        | <b>382</b> | <b>550,080</b> |
| Gallons per Minute                     | 42.95              |                     |            |                |
| <b>SOURCES USED</b>                    |                    |                     |            |                |
| 1st Valley High Intakes (3)            | 51%                |                     |            |                |
| 2nd Valley High Intakes (3)            | 25%                |                     |            |                |
| 3rd Valley High Intakes (2)            | 17%                |                     |            |                |
| 1st Valley lower (W1)                  | 7%                 |                     |            |                |
| Second Valley (L2, W4)                 | 0%                 |                     |            |                |
| <b>TOTAL</b>                           | <b>100.0%</b>      |                     |            |                |

\*gpd = gallons per day; gpm = gallons per minute

### Water Quality

All sources ultra and nano filtered; chlorine and turbidity correct continuously; no positive coliform bacteria samples from distribution sample grabs. Samples of both distribution water and influent raw water are being collected every two weeks for lab analysis of coliform content. (RWQCB informed us that LT2 and biweekly sampling period has ended)

### Major Activities

1. Leak on customer's plumbing on service line to meter (50 Madrone, blue polybutylene, replaced w/copper).
2. Leak reported 225 Camino del Mar, concrete truck vs. meter box; broke customer valve; replaced.
3. Nano filter waste flow valve actuator replaced at F3 and working correctly at both F1 and F3.
4. Water quality sample grabs taken from both filter plant effluents.
5. Additional customer lead-at-tap tap samples delivered to lab for testing.
6. DHS reports submitted by 10<sup>th</sup>.
7. SCADA work continuing. Equipment communication issues. First training session by Paul Smedshammer.
8. Voltage monitoring installed at Conner tank solar equipment.
9. Customer meters read.
10. 2<sup>nd</sup> Valley gathering line flushed.
11. Flushing Via de la Vista-Escondido loop continuing on approximately weekly basis.
12. Problems arose with telemetry between Tenney tank an F1.
13. Leak discovered on (blue poly) service line, 125 Perth way: temporarily repaired, will replace with copper soon.
14. Completed annual backflow prevention device testing.
15. Program malfunction of ultra filter unit pressure decay automatic tests at F1.
16. All IPUD turbidimeters recalibrated.



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 8a

**Fire Department  
Reports  
(Nov. & Dec. 2018)**

***INVERNESS VOLUNTEER FIRE DEPARTMENT***

**P.O. Box 469, Inverness, CA 94937**

**FIRE DEPARTMENT REPORT  
November 2018**

**INCIDENTS:**

#18-107 11-02 **EMS @ 260 Laurel.** (Inverness Park)M-94 code 2 to MGH  
#18-108 11-09 **EMS @ 100 Stirling** for ALOC. M-94, release. No transport.  
#18-109 11-10 **EMS @ 12 Forres** for ALOC. M-94 release at scene.  
#18-110 11-12 **EMS @ 495 Aberdeen** for laceration. Cancelled.  
#18-111 11-17 **Public Assist @ 12938 SFD** for gas problem. No merit.  
#18-112 11-21 **EMS @ 49 Inverness Way** for fall victim. M-94 code 2 to MGH.  
#18-113 11-21 **Alarm Sounding @ 600 A St. Pt. Reyes.** False alarm, food on stove.  
#18-114 11-22 **Vehicle Accidnet @ SFD & Bear Valley Rd.** Cancelled enroute.  
#18-115 11-25 **Tree on road @ Vision Rd.** (Actually on NPS Vision Overlook).  
#18-116 11-26 **Lift Assist @ 155 Stirling.**

**TRAININGS:**

11-10 Drill. SCBA training in connection with initial fire attack.  
11-27 Drill. Vehicle Extrication. Videos of various methods and demonstration of air bag deploying.

**ACTIVITIES AND MAINTENANCE:**

1. MERA operations meeting.
2. Smog of Squad 330 and 333.
3. Monthly maintenance and inspections on vehicles.
4. MERA Board meeting.
5. West Marin Disaster Council meeting.

**PERSONNEL:** Mike Meszaros, Jim Fox, Ken Fox, Tom Fox, Burton Eubank, Brian Cassel, Jeff McBeth, Matt McClaskey, Dennis Holton, Brett Miller, Bill Wessner, John Roche, George Hope, Roy Pitts, Varian Bartolini, David Briggs, Scott Engler, Ken Eichstaedt, David Wright, Kai Heimpel

Jim Fox  
Chief

**INVERNESS VOLUNTEER FIRE DEPARTMENT**

**P.O. Box 469, Inverness, CA 94937**

**FIRE DEPARTMENT REPORT  
December 2018**

**INCIDENTS:**

#18-117 12-01 **EMS @ 25 Park Ave** for choking victim. No transport.  
#18-118 12-04 **EMS @ 11150 Shoreline Hwy** for fall victim. IFD cancelled enroute.  
#18-119 12-08 **Vehicle Accident @ Shoreline and Pt. Reyes Petaluma Rd.** Cancelled enroute.  
#18-120 12-13 **Vehicle Accident @ 12301 SFD.** No occupants in vehicle.  
#18-121 12-13 **EMS @ 80 Madrone** for broken hip. M-96 code 2 transport to KTL.  
#18-122 12-14 **EMS @ 103 Inverness Way** for chest pains. M-94 code 2 transport to MGH.  
#18-123 12-14 **EMS @ 37 Laurel View** for cardiac arrest. Declared at scene.  
#18-124 12-16 **Tree down @ Hawthorden & Inverness Way.**  
#18-125 12-16 **Tree blocking lane @ 14100 SFD.**  
#18-126 12-18 **Tree into wires @ 165 Vision Rd.**  
#18-127 12-19 **Alarm Sounding @ 315 Vision Rd.** Malfunctioning car alarm.  
#18-128 12-21 **EMS @ 20 Camino del Mar** for fall victim. No transport.  
#18-129 12-21 **Tree Blocking Road @ Tomales Bay State Park.**  
#18-130 12-22 **EMS assist to MCFD for helicopter landing zone @ Inverness Store.**  
#18-131 12-24 **Tree Blocking SFD @ Laurel St.**  
#18-132 12-24 **Wires Down @ Portola Ave.** Standby for PG&E.  
#18-133 12-28 **EMS @ 510 Via de la Vista.** M-94 code 2 transport to KTL.  
#18-134 12-28 **EMS @ SFD & Inverness Way** for ALOC in vehicle.

**TRAININGS:**

12-08 Drill. Structure Fire with forward lay and hydrant hookup.  
12-25 No Last Tuesday Drill. (Christmas)

**ACTIVITIES AND MAINTENANCE:**

1. MERA operations meeting.
2. Smog of Engine 381. A time consuming affair for Engine 381!
3. Defensible space inspections.
4. MERA Board meeting.

**PERSONNEL:** Mike Meszaros, Jim Fox, Ken Fox, Tom Fox, Burton Eubank, Brian Cassel, Jeff McBeth, Matt McClaskey, Dennis Holton, Brett Miller, Bill Wessner, John Roche, George Hope, Roy Pitts, Varian Bartolini, David Briggs, Scott Engler, , David Wright, Kai Heimpel

Jim Fox  
Chief



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 8b

**Transit Occupancy Tax  
Memorandum of  
Understanding**





## Board Agenda Item Staff Report

Subject: Memorandum of Understanding for administration and distribution of TOT funds generated in the West Marin TOT Tax Area

Meeting Date: January 23, 2019

Date Prepared: January 18, 2019

Prepared by: Wade Holland, Administrator

Attachments: Draft Memorandum of Understanding from *ad hoc* working group

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**Recommended Action:** Accept and agree to the proposed Memorandum of Understanding, and authorize and direct the Fire Chief to execute the MOU on behalf of the District.

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The Measure W increase in the Transit Occupancy Tax in (and for) West Marin that was approved by the voters at the November election will produce in the initial year an estimated \$650,000 to be divided among the seven fire districts and volunteer fire departments that operate in West Marin. Measure W did not provide for how the funds are to be divided amongst the eligible fire agencies, and could be interpreted to leave the distribution up to the discretion of the Marin County Fire Department.

A worry has been that at some point in the distant future a different Board of Supervisors or a different leadership at the county fire department could decide to sequester all the funds at the county level. Thanks to the leadership of current MCFD Fire Chief Jason Weber, a working group consisting of representatives from all six West Marin fire agencies plus the county fire department was convened to develop guidelines for the administration and distribution of the West Marin TOT funds. Structuring these guidelines as a binding Memorandum of Understanding to which all the agencies become signatories, including the county itself, should go a long ways in ensuring that distribution of the funds will be handled equitably and fairly in perpetuity.

The formula for the distribution, found in Section IV, was developed cooperatively by the members of the working group, and was intended principally to take into account the visitor impacts on each fire agency. Chief Fox participated in the discussions; he and your IPUD management staff are of the opinion that the distribution is fair and appropriate. On the basis of distributing \$650,000 per annum, the share to be allocated to the Inverness Volunteer Fire Department would be in excess of \$90,000.

Chief Weber would like to secure agreement to the MOU by the six local agencies by the end of January, so it can be submitted as soon thereafter to the Board of Supervisors for the County's concurrence.

**Memorandum of Understanding**

Between

*The Members of the West Marin Measure W Transit Occupancy Tax Ad Hoc Working Group*

**This Memorandum of Understanding (“MOU”)** is entered into as of the 29<sup>th</sup> day of January 2019 by and between the following fire districts and volunteer fire departments located in West Marin Transit Occupancy Tax Area:

Bolinas Fire Protection District  
Stinson Beach Fire Protection District  
Fire Department in the Inverness Public Utility District  
Nicasio Volunteer Fire Department  
Muir Beach Volunteer Fire Department  
Tomales Volunteer Fire Department  
Marin County Fire Department which includes stations in Tomales, Point Reyes, Hicks Valley, Woodacre and Throckmorton (on Mount Tamalpais)

This MOU has been created to define the expectations of the working group to fulfill the obligations of the Measure and to support a collaborative approach to doing so for the benefit of the community.

**I. Background**

On November 6, 2018 Measure W West Marin Transient Occupancy Tax was passed by the voters. The Measure states that the Marin County Fire Chief establish an ad hoc working group to inform the recommendation of the distribution of the funds.

The ad hoc working group first convened on December 11, 2018 at the Bolinas Fire Station. In attendance were:

Jason Weber, Fire Chief, Marin County Fire Department  
Chris Gove, Fire Chief, Muir Beach Volunteer Fire Department  
George Krakauer, Fire Captain, Bolinas Volunteer Fire Department  
Stephen Marcotte, Assistant Chief, Bolinas Volunteer Fire Department  
Jim Fox, Fire Chief, Fire Department in the Inverness Public Utility District  
Anita Tyrrell-Brown, Fire Chief, Bolinas Fire District  
Kenny Stevens, Fire Chief, Stinson Beach Fire Protection District  
Eric Cutler, Fire Chief, Tomales Volunteer Fire Department  
Lauren Houde, Administrative Services Manager, Marin County Fire Department

While the Nicasio Volunteer Fire Department was not in attendance, NAME, TITLE, was updated by Jason Weber and the Nicasio Volunteer Fire Department agrees with direction and decisions of the ad hoc working group’s first meeting.

The Ad Hoc Working Group reviewed the measure, established roles and responsibilities and made a recommendation of allocation of distribution of funds to be brought to the respective boards for approval.

**II. Roles and Responsibilities**

All members of the Ad Hoc Working Group each agree to be direct and proactive with each other in raising concerns relating to this MOU. The expectations, individually and mutually, are specified below:

- A. All agree to:
  - 1. Meet annually to review the current distribution of funds, collaborate on expenditures of funds in order to leverage resources, and review the measure to ensure compliance, alignment and accountability.
  - 2. Work in a collaborative and cohesive manner to support each other in carrying out the measure and the terms of the MOU.
  
- B. Marin County Fire Department agrees to:
  - 1. Fulfill its obligation to establish and maintain an ad hoc working group and administer the funds.

**III. Term of Agreement**

This MOU shall be considered effective January 29, 2019 and shall remain in effect for the life of Measure W, unless otherwise mutually agreed upon in writing by All Parties.

This MOU may be modified, as appropriate, such as in the case of changes to fire jurisdictions, mutually agreed upon changes to the recommendation of the distribution of funds, or other appropriate administrative parameters.

(ANY BOILERPLATE LANGUAGE ON CONFIDENTIALITY, LIABILITY. SEEMS LIKE THE SPIRIT OF THIS IS NOT TO INCLUDE LEGALESE. WE COULD ASK JACK)

**IV. Distribution of Funds**

The Ad Hoc Working Group has made a recommendation of allocation of funds.

Allocation of Funds:

|                                  |     |
|----------------------------------|-----|
| Bolinas Fire Protection District | 17% |
| County of Marin Fire Department  | 38% |
| Inverness Fire Department        | 14% |

|  |     |
|--|-----|
| Muir Beach Fire Department             | 8%  |
| Nicasio Fire Department                | 4%  |
| Stinson Beach Fire Protection District | 17% |
| Tomales Volunteer Fire Department      | 2%  |

This allocation was based on visitor impacts, where TOT is generated geographically, and the travel patterns of the visitors.

Acknowledged and agreed:

\_\_\_\_\_ Date \_\_\_\_\_  
 Jason Weber, Fire Chief, Marin County Fire Department

\_\_\_\_\_ Date \_\_\_\_\_  
 Chris Gove, Fire Chief, Muir Beach Volunteer Fire Department

\_\_\_\_\_ Date \_\_\_\_\_  
 George Krakauer, Fire Captain, Bolinas Volunteer Fire Department

\_\_\_\_\_ Date \_\_\_\_\_  
 Stephen Marcotte, Assistant Chief, Bolinas Volunteer Fire Department

\_\_\_\_\_ Date \_\_\_\_\_  
 Jim Fox, Fire Chief, Fire Department in the Inverness Public Utility District

\_\_\_\_\_ Date \_\_\_\_\_  
 Anita Tyrrell-Brown, Fire Chief, Bolinas Fire District

\_\_\_\_\_ Date \_\_\_\_\_  
 Kenny Stevens, Fire Chief, Stinson Beach Fire Protection District

\_\_\_\_\_ Date \_\_\_\_\_  
 Eric Cutler, Fire Chief, Tomales Volunteer Fire Department

\_\_\_\_\_ Date \_\_\_\_\_  
 XXXXXX, Fire Chief, Nicasio Volunteer Fire Department



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 9

**2016/17 Audit  
Management Letter**



## Board Agenda Item Staff Report

Subject: 2017 audit management letter  
Meeting Date: January 23, 2019  
Date Prepared: January 9, 2019  
Prepared by: Wade Holland, Administrator  
Attachments: Letter of transmittal for 2017 audit (from Doran & Associates, May 8, 2018)  
Management letter to Board of Directors pertaining to 2017 audit (from Doran & Associates, May 8, 2018)  
IPUD's management representations letter pertaining to 2017 audit (May 8, 2018)

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**Recommended Action:** Acknowledge receipt of management letter pertaining to 2017 audit. Determine what, if any, actions the Board intends to take to address stated "Significant Deficiencies." Determine what, if any, actions the Board intends to take to address stated prior year comments and recommendations.

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At your Board's meeting on December 5, 2018, staff brought to your attention that the final audit for the 2016/17 fiscal year ("2017 audit"), which was submitted to the District by Doran & Associates on May 8, 2018, had not yet been transmitted to or considered by the Board of Directors. Your Board then accepted and approved the 2017 audit.

At that time, staff had not yet determined the existence (or the whereabouts) of the so-called "management letter" that typically accompanies an audit.

Since the December 5 meeting, staff has located three documents provided by the auditor that also pertain to the 2017 audit, all three of which were also dated May 8, 2018. One was a letter of transmittal addressed to President Emanuels; the second, addressed to the Board of Directors, was the "management letter"; and the third was the "management representations" letter.

A management letter is required by auditing standards and is used to express to the client the auditor's opinion on the effectiveness of the client's internal controls over financial reporting.

The management representations letter, although on the client's letterhead and signed by the client's representative, is prepared by the auditor and states how the client represented its financial position to the auditor.

These are all official documents that must be considered by the District's Board of Directors.

In the management letter (the one addressed to "The Board of Directors"), we want especially to draw your attention on page 3 to the "Significant Deficiencies" (under "Current Year Comments and Recommendations"). The transition management team, under the leadership of Controller Gann, is already devoting significant effort on implementing the auditor's recommendation for resolving this deficiency, especially with respect to cleaning up surviving material misstatements in the District's 2015/16 and 2016/17 books and in correcting all misstatements in the 2017/18 books (the year that is currently under review by our new auditor). Staff's goal is to be able to state *accurately* the District's financial position by the time the 2018 audit is completed.



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San Rafael, CA 94903  
Phone (415) 491-1130 \* Fax (415) 524-4167  
[www.DoranAssociates.net](http://www.DoranAssociates.net)  
Member CalCPA and AICPA

May 8, 2018

Kenneth Emanuels  
Inverness Public Utility District  
P.O. Box 469  
Inverness, CA 94937-0469

Dear Mr. Emanuels:

We have audited the financial statements of Inverness Public Utility District as of and for the year ended June 30, 2017, and have issued our report thereon dated May 8, 2018. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated May 8, 2017. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant or sensitive estimates in the 2017 financial statements were fair value of receivables, fair value of pension assets/liabilities, and depreciation.

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

##### *Difficulties Encountered in Performing the Audit*

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

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Management has also been provided a list of uncorrected misstatements identified during the audit. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 8, 2018.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

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

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

Sincerely,



Lisa C. Doran, CPA





55 Mitchell Blvd., Ste. 3  
San Rafael, CA 94903  
Phone (415) 491-1130 \* Fax (415) 524-4167  
www.DoranAssociates.net  
Member CalCPA and AICPA

The Board of Directors  
Inverness Public Utility District  
Inverness, California

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Inverness Public Utility District (hereafter, the District) as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United State of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in the District's internal control identified as "Significant Deficiencies" to be significant deficiencies.

In addition, we noted other matters involving internal control and its operation, identified as "Other Matters".

We will review the status of these comments during our next audit engagement. We would like to thank the staff of the Inverness Public Utility District for their assistance and cooperation in completing the audit. We have already discussed these comments and suggestions with the District's General Manager, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations.

A handwritten signature in blue ink that reads "Doran &amp; Associates".

May 8, 2018

## INVERNESS PUBLIC UTILITY DISTRICT

### PRIOR YEAR COMMENTS AND RECOMMENDATIONS ADOPTED

#### **Segregation of Duties**

During a prior year we had noted that there was little segregation of duties, especially in the cash disbursements and cash receipts functions. A strong system of internal controls provides for sufficient oversight such that errors, omissions or fraud will be identified in a timely manner during the course of normal operations. During the year ended June 30, 2017, the District added outside bookkeeping and outside accounting services, allowing for segregation of certain accounting functions, as identified in the District's Accounting Policies and Procedures Manual. As a result, we consider this recommendation to have been adopted.

#### **CalPERS Pension Plan Reporting**

During the audits of the years ended June 30, 2016 and 2015, tests of the data underlying the CalPERS net pension liability calculations for the Safety and Miscellaneous Risk Pools revealed that one staff person's salary, which should be allocated 50% to each risk pool, was being captured 100% by each risk pool. As a result, the calculations of net pension liability and all other transactions associated with the CalPERS pension disclosures as of June 30, 2016 and 2015 were impacted and the CalPERS pension transactions reported in the audited financial statements had a disclaimer of opinion. We had recommended working with CalPERS to correct this mis-reporting of the employee's salary so that future pension plan values may be properly calculated and reported. During the audit of the year ended June 30, 2017, management staff indicated that this issue was resolved, therefore we consider this recommendation to have been adopted.

### PRIOR YEAR COMMENTS AND RECOMMENDATIONS NOT ADOPTED

#### ***Other Matters***

#### **Policies and Procedures**

During a prior year we noted that the District's existing Procedures Manual was missing some key internal control items, such as:

- Requiring original receipts/vendor invoices to support all expense reimbursements and credit card transactions
- A policy prohibiting authorized signers from signing checks payable to themselves
- Procedures to dispose of capital assets and perform regular physical inventories of capital assets
- Requiring documentation of approval for all bank transfers
- Detailing frequency of the Treasurer's review of bank reconciliations, so that the procedure has accountability
- Reviewing Section XVII, "IPUD Anti-Fraud Program" and determining how it will function, if retained, within the new internal control procedures

Because the Procedures Manual should serve as a current guideline for the performance of accounting procedures, we continue to recommend that the Manual be updated so that it reports the existing internal control procedures and existing staff.

*Management's Response: "[T]he District will be updating its Accounting Manual per the Audit recommendations."*

## INVERNESS PUBLIC UTILITY DISTRICT

### PRIOR YEAR COMMENTS AND RECOMMENDATIONS NOT ADOPTED (Continued)

#### **Accrued Vacation**

In a prior year we had noted that the value of accrued vacation has steadily increased for certain employees over the last few years. While an increase in accrued vacation is not necessarily indicative of a problem, it may result in a significant liability for the District. Additionally, having employees who do not take regular time off may need to be examined, as it does not allow for sufficient cross-training (and performance of that cross-training during absences) and may pose a risk of employee burn-out.

We had recommended that management consider adopting maximum limits on accrued vacations, taking care to comply with employment laws governing this area, and we continue to make this recommendation.

#### **Cash Disbursements**

During the testing of cash disbursements as part of the audit for the year ended June 30, 2017, we noted issues regarding missing documentation of approval of payments, and missing receipts and vendor payments. While the missing receipts and vendor invoices do not represent material transactions to the financial statements, the timely collection of supporting documentation is an important part of a strong system of internal controls over the cash disbursements function.

During the audit we also noted that checks were being manually held at fiscal year-end, rather than utilizing the accrual basis of accounting to properly capture the expenses incurred for the proper fiscal year. This practice degrades the ability to track check sequentially as part of the control over check stock. As a result of these issues, we continue to recommend that management review the existing cash disbursements policies and procedures and make changes, as needed, to ensure that all transactions conform to a strong system of internal controls.

### CURRENT YEAR COMMENTS AND RECOMMENDATIONS

#### ***Significant Deficiencies***

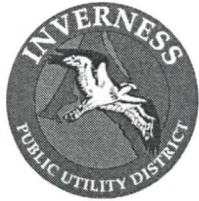
##### **Accounting Records**

###### **Finding:**

During the audit of the Inverness Public Utility District as of and for the year ended June 30, 2017, we recorded to the accounting records a significant number of adjusting journal entries, including corrections to the balances reported in customer receivables, capital assets, and accrued expenses. While some of these items were merely “clean up” entries to get the books and records audit-ready, others required long-term analysis that created audit delays and revealed that the overall maintenance of the accounting records could be improved to provide more accurate internal interim reporting.

###### **Recommendation:**

We recommend that management take steps, as needed, to ensure more accurate internal interim reporting, as well as year-end reporting for audit purposes.



## 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 8, 2018

Doran & Associates

This representation letter is provided in connection with your audits of the financial statements of the Inverness Public Utility District, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 8, 2018, the following representations made to you during your audits:

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 8, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

BOARD OF DIRECTORS: **KENNETH EMANUELS**, PRESIDENT • **DAKOTA WHITNEY**, VICE PRESIDENT  
**LAURA ALDERDICE**, TREASURER • **BRENT JOHNSON** • **DAVID PRESS**



**KEN EICHSTAEDT, P.E.**, GENERAL MANAGER • **JAMES K. FOX**, CHIEF OF OPERATIONS

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of non-compliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

**Information Provided**

11. We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
  - Management,

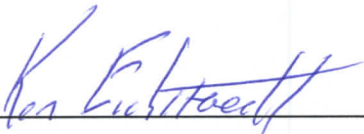
- Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
  16. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
  17. We have disclosed to you all known actual or possible litigations, claims, and assessments whose effects should be considered when preparing the financial statements.
  18. We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.

**Government - specific**

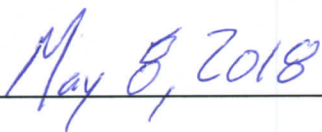
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The Inverness Public Utility District has no plans or intentions that may materially affect the carrying value or classifications of assets, liabilities, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of

- contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes
  28. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
  29. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
  30. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
  31. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
  32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
  33. Components of net position (net investment in capital assets; restricted; and unrestricted) , and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
  34. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
  35. Provisions for uncollectible receivables have been properly identified and recorded, if applicable.
  36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
  37. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
  38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported, if any.
  39. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed, if applicable.

40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
41. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
42. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes
43. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
44. With respect to the required supplementary information, schedule of revenues, expenditures, and changes in fund balances, budget and actual – general fund, schedule of District's proportionate share of the net pension liability, schedule of pension contributions, schedule of revenues, expenditures, and changes in equity, budget and actual – water enterprise fund, and schedule of funding status – other post-employment benefits obligation:
  - a) We acknowledge our responsibility for presenting the required supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.



Ken Eichstaedt



Date





Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 10

**Resolution 235-2019:  
Calling an Election on  
May 7, 2019**



## **Board Agenda Item Staff Report**

Subject: Resolution 235-2019: Calling an Appropriations Limit Override Election  
Meeting Date: January 23, 2019  
Date Prepared: January 4, 2019  
Prepared by: Wade Holland, Administrator  
Attachments: Resolution 235-2019

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**Recommended Action:** Adopt Resolution 235-2019 calling an election on May 7, 2019, for voter approval of an increase in the District's appropriations limit for the fiscal years 2018/19 through 2021/22.

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Article XIII B of the California Constitution (the "Gann Initiative"), requires that the District set each year its appropriations limit, which establishes a maximum on the amount of tax proceeds the District is permitted to receive and expend. A formula specified in the Constitution is used to determine the annual appropriations limit, based on data provided by the California Department of Finance.

The District's voters may approve an increase in the appropriations limit over the amount that would be set by strict application of the formula. To ensure that all tax proceeds to which the District is entitled are actually received by the District, it is necessary every four years to put such a measure on the ballot asking the voters to renew our long-existing appropriations limit override. The measure says simply that, notwithstanding the limit derived by application of the formula, the District's limit shall be set to match the total of all applicable revenues collected on behalf of the District.

Such a voter-approved measure can be in effect for up to four years, then must be renewed by the voters. The IPUD's last override measure expired at the end of the 2017/18 fiscal year, and a measure to renew the override for the next four years (beginning with the current 2018/19 year) should have been placed on last November's ballot. Because this did not happen, and because the Legislature has restricted the elections at which special districts are permitted to place measures on the ballot, it is necessary for us to renew our appropriations limit override at the only election available to us in time for the override to apply to the current 2018/19 fiscal year. That election is scheduled for May 7, and it will be conducted by mailed ballots only. In order to place our measure on that ballot, your Board's adopted Resolution 235-2019 calling the election must be submitted to the Registrar of Voters no later than Feb. 8.

*Inverness Public Utility District*

**RESOLUTION 235-2019**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE INVERNESS PUBLIC UTILITY DISTRICT PROPOSING AN ADJUSTMENT IN THE APPROPRIATIONS LIMIT, ESTABLISHING A DATE FOR A SPECIAL ELECTION, ADOPTING INTENDED BALLOT LANGUAGE, REQUESTING CONSOLIDATION OF SAID ELECTION WITH THE MAIL BALLOT ELECTION CONDUCTED ON THE SAME DATE, REQUESTING ELECTION SERVICES OF THE REGISTRAR OF VOTERS, AND DIRECTING THAT REBUTTAL ARGUMENTS MAY BE RECEIVED

**WHEREAS**, an appropriations limit has been established for and by the Inverness Public Utility District pursuant to Article XIII B of the California Constitution; and

**WHEREAS**, it is the determination of the Board of Directors of the Inverness Public Utility District that the appropriations limit for the ensuing four fiscal years may be inadequate to meet the needs of the property owners and residents of this District; and

**WHEREAS**, pursuant to Section 4000 of the Elections Code a special election may be conducted wholly by mail provided that (a) the governing body of the local agency authorizes the use of mailed ballots for the election, (b) the election is held on an established mailed ballot election date pursuant to Elections Code Section 1500, and (c) the election is an election in which no more than 1,000 registered voters are eligible to participate and/or the election is on a measure restricted to an expenditure limitation override;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Inverness Public Utility District hereby calls a special election to be held on Tuesday, May 7, 2019, at which election the issue to be presented to the voters of the District shall be:

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?

**BE IT FURTHER RESOLVED** that the Board of Directors of the Inverness Public Utility District hereby authorizes the use of mailed ballots for said election, declares that said election will be held on an established mailed ballot election date, and declares that said election is one in which no more than 1,000 registered voters are eligible to participate and that said election is on an expenditure limitation override.

**BE IT FURTHER RESOLVED** that the Board of Directors of the Inverness Public Utility District hereby requests that said election be consolidated with the established mail ballot election to be held on the same date and requests the Registrar of Voters to provide all necessary election services and to canvass the results of said election.

**BE IT FURTHER RESOLVED** that rebuttals shall be received to ballot arguments.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 23rd day of January, 2019, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSTAINING:**

**ABSENT:**

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Kenneth Emanuels, President

ATTEST:

\_\_\_\_\_  
Wade B. Holland, Clerk of the Board

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*I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 235-2019 on record in the office of the Inverness Public Utility District, and that subsequent to its adoption no provision of Resolution 235-2019 has been amended, modified, or revoked by the governing body.*

*Wade B. Holland, Clerk of the Board, Inverness Public Utility District, County of Marin, State of California.*

By \_\_\_\_\_ Date \_\_\_\_\_



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 11

**Banking Resolution**



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 12

**Report from  
Recruitment  
Committee**

## HELP WANTED AD: AGENCY ADMINISTRATOR

The Inverness Public Utility District is seeking a motivated person to take responsibility for administration and supervision of the thriving district's operations, which encompass a modern municipal water system and a volunteer fire department serving a community of 800 fulltime residents in rural western Marin County, California. The successful applicant will be responsible for all administrative tasks, including providing support to the elected 5-member board of directors and a staff of 7 individuals (equivalent of 4.5 FTEs). The district has an operating budget of approx. \$1 million.

This individual must be a self-starter/quick-learner who can work responsibly and effectively with minimal supervision but a significant set of responsibilities. Success will depend on familiarity with budgeting, payroll, customer service, personnel supervision, accounts payable and receivable, capital projects accounting, community relations, task scheduling, etc. Must be a multi-tasker with knowledge of Word, Excel, database software (such as FileMaker Pro), QuickBooks, website maintenance, general accounting, and office and records management. Work experience with a water system, a fire department, or other local government agency would be helpful, as would familiarity with Brown Act requirements and public agency accountability.

This position includes CalPERS medical and retirement benefits; salary and employment conditions negotiable depending on experience and qualifications (we will also consider a part-time arrangement within a structure that includes other part-time help and/or service bureau outsourcing).

The position will remain open until filled. To apply, provide cover letter and resume; references also helpful. Send to IPUD, P.O. Box 469, Inverness CA 94937, or by email to [admin@invernesspud.org](mailto:admin@invernesspud.org).



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 13

**Report on Cash  
Balances**



## Water Customer Accounts Receivable Totals, Nov/Dec 2018

Beginning A/R balance (on 10/31/2018): **\$83,815.40**

Totals for the Nov/Dec 2018 period:

|                      |             |   |   |
|----------------------|-------------|---|---|
| Electronic payments: | - 48,232.57 | (60.6%)   | ( <input checked="" type="checkbox"/> Reconciled with BofA) |
| Payments by check:   | - 31,387.06 | (39.4%)   | ( <input checked="" type="checkbox"/> Reconciled with BofA) |
| Write-offs:          | - --        |   |   |
| Adjustments:         | --          |   |   |
| Basic charges:       | + 59,138.75 | (516 Basic chgs billed for Jan/Feb*)                    |   |
| X-C charges:         | + 180.00    | (18 X-C chgs billed for Jan/Feb)                        |   |
| Usage charges:       | + 8,725.40  | (Usage chgs for 10/23/2018 to 12/17/2018 <sup>†</sup> ) |   |
| Misc. charges:       | + 150.00    |   |   |
| Refused payments:    | + --        |   |   |
| Refunds:             | + 146.50    | (2 closed account credit balance refunds)               |   |

**Ending A/R balance (on 12/31/2018): \$72,536.42**

\* Basic Charges: 513 customers @ \$115.00; 2 Lifeline customers @ \$57.50;  
1 Lifeline customer at \$28.75

<sup>†</sup> Total billed usage was \$13,127.40, less credits of \$4,402.00 for 1 prior-period meter read error adjustment and 4 leak adjustments.

Reconciliation with BofA checking account:

There were no deposits in transit on 12/31/2018; thus, the A/R balance in the A/R system (\$72,536.42) should match the A/R balance on the district's books

**Scheduled ACH payments: \$29,032.70 on Jan. 11, 2019 (from 211 customers).**  
**A temporary security debit to IPUD's checking account in this amount will be made on or about Jan. 9, 2018.**

**Inverness PUD**  
**Profit & Loss - Water**  
 July through December 2018

|  | Jul - Dec 18 |
|--|--------------|
| <b>Ordinary Income/Expense</b>           |              |
| <b>Income</b>                            |              |
| Miscellaneous Income                     |              |
| 1-790 · Other Income (W)                 | 1,406.97     |
| <b>Total Miscellaneous Income</b>        | 1,406.97     |
| <b>Water Revenue</b>                     |              |
| 1-701 · Basic Charge                     | 177,416.25   |
| 1-710 · Usage Charges                    | 63,015.40    |
| 1-717 · Cross Connection Fees            | 540.00       |
| 1-720 · Misc Charges                     | 864.70       |
| <b>Total Water Revenue</b>               | 241,836.35   |
| <b>Total Income</b>                      | 243,243.32   |
| <b>Gross Profit</b>                      | 243,243.32   |
| <b>Expense</b>                           |              |
| <b>Office &amp; Administration</b>       |              |
| 1-870 · Billing & Collections            | 4,480.00     |
| 1-880 · Dues & Publications (W)          | 826.50       |
| 1-890 · Miscellaneous (W)                | 164.51       |
| 1-897 · Telephone (W)                    | 556.44       |
| 1-897 U · Internet F1                    | 194.25       |
| 1-915 · Insurance (W)                    | 1,954.26     |
| 1890-01 · DHS Annual Fee                 | 3,096.00     |
| 1890-02 · DHS Hourly Charges             | 352.00       |
| <b>Total Office &amp; Administration</b> | 11,623.96    |
| <b>Personnel Costs</b>                   |              |
| 1-810 · Payroll Taxes (W)                | 7,072.49     |
| 1-817 · Salary (Superintendent)          | 21,508.80    |
| 1-818 · Salary - Dept Opns (W)           | 66,857.76    |
| 1-825 · Worker Comp Insur (W)            | 4,494.39     |
| 1805-01 · Health Insurance (W)           | 24,048.99    |
| 1805-03 · Retirement (W)                 | 10,204.23    |
| 1805-04 · Unfunded Accrued Liability (W) | 7,131.39     |
| <b>Total Personnel Costs</b>             | 141,318.05   |
| <b>Physical Operations</b>               |              |
| <b>Collection &amp; Treatment</b>        |              |
| 1833-06 Treatment Sys Maint              | 8,248.30     |
| 1833-01 · Plant Power                    | 8,606.44     |
| 1833-02 · Chemicals                      | 2,268.38     |
| 1833-04 · Propane                        | 339.97       |
| 1833-05 · Collect Syst Maint             | 247.88       |
| 1833-09 · Bldg & Equip Maint             | 173.17       |
| 1833-10 · Miscellaneous                  | 697.61       |
| <b>Total Collection &amp; Treatment</b>  | 20,581.75    |
| <b>Lab &amp; Monitoring</b>              |              |
| 1835-01 · BacT & Raw Samples             | 2,333.20     |
| 1835-02 · Periodic Samples               | 3,440.00     |
| 1835-03 · Lead & Copper                  | 1,605.81     |
| <b>Total Lab &amp; Monitoring</b>        | 7,379.01     |

Inverness PUD  
Profit & Loss - Water  
July through December 2018

|                                 | <u>Jul - Dec 18</u>      |
|---------------------------------|--------------------------|
| Storage & Distribution          |                          |
| 1844-01 · Power, Miscellaneous  | 1,717.84                 |
| 1844-02 · Power, Pumping        | 3,344.26                 |
| 1844-03 · Telemetry             | 1,384.59                 |
| 1844-06 · Dist Syst Maintenance | 2,371.75                 |
| 1844-08 · Miscellaneous         | 660.00                   |
|                                 | <hr/>                    |
| Total Storage & Distribution    | 9,478.44                 |
| Supplies & Inventory            |                          |
| 1-845 · Supplies & Inventory    | 5,810.60                 |
|                                 | <hr/>                    |
| Total Supplies & Inventory      | 5,810.60                 |
| Vehicle Operations              |                          |
| 1860-01 · Gas & Oil (W)         | 2,015.31                 |
| 1860-02 · Repairs (W)           | 879.01                   |
|                                 | <hr/>                    |
| Total Vehicle Operations        | 2,894.32                 |
| Total Physical Operations       | 46,144.12                |
| Void Check                      | 0.00                     |
|                                 | <hr/>                    |
| Total Expense                   | 199,086.13               |
| Net Ordinary Income             | 44,157.19                |
| Net Income                      | <hr/> <u>44,157.19</u>   |
|                                 | <hr/>                    |
| Distribute District Expenses    | <u>&lt;69,336.86&gt;</u> |
| Adjusted Net Income (Water)     | <u>&lt;25,179.67&gt;</u> |

**Inverness PUD**  
**Profit & Loss - Fire 12.31.18**  
 July through December 2018

|  | Jul - Dec 18 |
|--|--------------|
| <b>Ordinary Income/Expense</b>             |              |
| <b>Income</b>                              |              |
| <b>Interest Income</b>                     |              |
| 2-762 · Other Interest Income (F)          | 150.48       |
| <b>Total Interest Income</b>               | 150.48       |
| <b>Miscellaneous Income</b>                |              |
| 2-790 · Other Income (F)                   | 566.39       |
| <b>Total Miscellaneous Income</b>          | 566.39       |
| <b>Non-Tax Revenue</b>                     |              |
| 2-785 · Merchandise Sales (F)              | 75.00        |
| 2-787 · Chipper Day Income (F)             | 3,800.00     |
| <b>Total Non-Tax Revenue</b>               | 3,875.00     |
| <b>Taxes Income</b>                        |              |
| 2-601 · Current Property Taxes             | 316,448.99   |
| 2-610 · Supplementals                      | 1,381.31     |
| 2-612 · Supplementals-Prior                | 257.03       |
| 2-670 · Misc Taxes                         | 3,085.88     |
| <b>Total Taxes Income</b>                  | 321,173.21   |
| <b>Total Income</b>                        | 325,765.08   |
| <b>Gross Profit</b>                        | 325,765.08   |
| <b>Expense</b>                             |              |
| <b>Office &amp; Administration</b>         |              |
| 2-842 · Professional Services (F)          | 2,020.00     |
| 2-880 · Dues & Publications (F)            | 867.00       |
| 2-897 · Telephone (F)                      | 514.64       |
| 2-915 · Insurance (F)                      | 7,837.20     |
| <b>Total Office &amp; Administration</b>   | 11,238.84    |
| <b>Personnel Costs</b>                     |              |
| 2-810 · Payroll Taxes (F)                  | 6,132.38     |
| 2-817 · Salary (Fire Chief)                | 21,508.80    |
| 2-818 · Salary - Dept Opns (F)             | 47,984.96    |
| 2-820 · Volunteers Compensation            | 1,910.00     |
| 2-822 · Pay-Duty Officer/Night (F)         | 4,950.00     |
| 2-825 · Worker Comp Ins (F)                | 6,043.40     |
| 2805-01 · Health Insurance (F)             | 15,626.79    |
| 2805-03 · Retirement (F)                   | 4,055.73     |
| 2805-04 · Unfunded Accrued Liability (F)   | 3,633.86     |
| <b>Total Personnel Costs</b>               | 111,845.92   |
| <b>Physical Operations</b>                 |              |
| <b>Dispatch &amp; Communications</b>       |              |
| 2830-02 · Radio/Pager Repair               | 664.06       |
| 2830-05 · MERA Operations                  | 9,626.00     |
| 2830-06 · MERA Bonds                       | 12,009.64    |
| 2830-07 · MERA New Financing               | 1,121.00     |
| <b>Total Dispatch &amp; Communications</b> | 23,420.70    |
| <b>Maintenance &amp; Repair</b>            |              |
| 2840-01 · Equipment Maint                  | 542.72       |
| 2840-02 · Building Maint                   | 796.63       |
| 2840-03 · Grounds Maint                    | 335.83       |
| <b>Total Maintenance &amp; Repair</b>      | 1,675.18     |
| <b>Supplies &amp; Inventory</b>            |              |
| 1-845 · Supplies & Inventory               | 0.00         |

Inverness PUD  
Profit & Loss - Fire 12.31.18  
July through December 2018

|  | <u>Jul - Dec 18</u>      |
|--|--------------------------|
| 2845-01 · Operations & General               | 3,131.53                 |
| 2845-02 · Medical                            | 35.29                    |
| 2845-03 · Disaster Preparedness              | 216.24                   |
| 2845-06 · Personal Equipment                 | 3,556.92                 |
| <b>Total Supplies &amp; Inventory</b>        | <u>6,939.98</u>          |
| <b>Training &amp; Public Education</b>       |                          |
| 2850-03 · Public Education                   | 1,160.14                 |
| 2850-04 · Drill Refreshments                 | 647.58                   |
| 2850-10 · Chipper Days- Chipping             | 5,485.00                 |
| <b>Total Training &amp; Public Education</b> | <u>7,292.72</u>          |
| <b>Utilities</b>                             |                          |
| 2855-02 · P. G. & E. (F)                     | 869.45                   |
| 2855-04 · Propane (F)                        | 799.36                   |
| <b>Total Utilities</b>                       | <u>1,668.81</u>          |
| <b>Vehicle Operations</b>                    |                          |
| 2860-01 · Gas & Oil (F)                      | 2,120.87                 |
| 2860-02 · Repairs (F)                        | 2,239.82                 |
| <b>Total Vehicle Operations</b>              | <u>4,360.69</u>          |
| <b>Total Physical Operations</b>             | <u>45,358.08</u>         |
| <b>Total Expense</b>                         | <u>168,442.84</u>        |
| <b>Net Ordinary Income</b>                   | <u>157,322.24</u>        |
| <b>Net Income</b>                            | <u><u>157,322.24</u></u> |
| <hr/>  |                          |
| Distribute District Expenses                 | <u>&lt;69,336.86&gt;</u> |
| <b>Adjusted Net Income (Fire)</b>            | <b>87,985.38</b>         |



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 14

**Approval of  
Expenditures and  
Credit Card Charges**

Inverness PUD  
Custom Transaction Detail Report

| November 2018 |       |                                      |  |            |             |
|---------------|-------|--------------------------------------|--|------------|-------------|
| Date          | Num   | Name                                 | Memo   | Amount     | Balance     |
| Nov 18        |       |                                      |  |            |             |
| 11/02/2018    | Auto  | Paychex                              | Payroll Processing Fees- 10/29/18-11/11/18 Payroll   | -102.53    | -102.53     |
| 11/06/2018    | 13107 | Anne Sands                           | 2845-03/ WMDC General Communications/ Octobe         | -235.00    | -337.53     |
| 11/06/2018    | 13119 | Anne Sands-reimburse                 | 2845-03/ Expenses/ October 2018                      | -16.24     | -353.77     |
| 11/06/2018    | 13118 | AT&T U-verse                         | 1-897/ Internet/ 139584573                           | -65.00     | -418.77     |
| 11/06/2018    | 13117 | Brelje and Race Laboratories, Inc.   | 1835-01/ Bacteriological Examniations/ 115605        | -604.80    | -1,023.57   |
| 11/06/2018    | 13116 | Building Supply Center               | 1845-05/ Supplies                                    | -471.43    | -1,495.00   |
| 11/06/2018    | 13115 | Cheda's Garage                       | 1860-02 / 2000 Chevy K3500 Ignition Repair           | -323.31    | -1,818.31   |
| 11/06/2018    | 13114 | Hach Company                         |  | -634.30    | -2,452.61   |
| 11/06/2018    | 13113 | Horizon Cable TV Inc.                | 005-003907   | -85.04     | -2,537.65   |
| 11/06/2018    | 13112 | Jairemarie Pomo                      | 2842-03/ IDC General Communications/ October 20      | -200.00    | -2,737.65   |
| 11/06/2018    | 13111 | John Roche Services                  | 1-430 / Meter Install 105 Kehoe / 2018-10            | -250.00    | -2,987.65   |
| 11/06/2018    | 13110 | PG&E                                 | 1833-01, 1844-01, 1844-02, 2855-02/ Electric Bill/9- | -2,857.76  | -5,845.41   |
| 11/06/2018    | 13109 | Point Reyes Light Publishing Co., LC | 3890-03/ Classified Ad/ 47686                        | -57.20     | -5,902.61   |
| 11/06/2018    | 13108 | Quill Corporation                    |  | -157.52    | -6,060.13   |
| 11/08/2018    | 13120 | Marin County Assessor                | Secured Assessment Roll                              | -112.00    | -6,172.13   |
| 11/09/2018    | EFT   | Diversified Technology               | Billing Service 510 Customers                        | -640.00    | -6,812.13   |
| 11/10/2018    | Auto  | Diversified Technology               | Billing Service                                      | -640.00    | -7,452.13   |
| 11/14/2018    | EFT   |                                      |  | -30,729.70 | -38,181.83  |
| 11/15/2018    | 13122 | U. S. Bank Corporate Payment Systems |  | -1,208.28  | -39,390.11  |
| 11/15/2018    | 13123 | AT&T Teleconference Services         | 3-897/ Teleconference Service/ 25902017-00001        | -8.75      | -39,398.86  |
| 11/15/2018    | 13124 | California Rural Water Association   | 1-880/ Member Dues/ 01/01/18 to 01/01/19             | -612.00    | -40,010.86  |
| 11/15/2018    | 13125 | CORE                                 | 1371-25/ Consulting Services/ 41379                  | -4,530.00  | -44,540.86  |
| 11/15/2018    | 13126 | Marin County Tax Collector           |  | -1,143.41  | -45,684.27  |
| 11/15/2018    | 13127 | Pace Supply Corp.                    |  | -3,094.42  | -48,778.69  |
| 11/15/2018    | 13128 | Petaluma Auto Parts                  | 2860-02/ Auto Parts/ 832569                          | -102.86    | -48,881.55  |
| 11/15/2018    | 13129 | United Parcel Service                | 2-840-02/ Shipping/ 0000476W0F448 / IPUD outdo       | -38.36     | -48,919.91  |
| 11/15/2018    | EFT   | CalPERS                              | Receivable ID 15496604                               | -8,549.18  | -57,469.09  |
| 11/15/2018    | EFT   | CalPERS                              | Receivable ID 15496615                               | -781.65    | -58,250.74  |
| 11/15/2018    | EFT   | CalPERS                              | Receivable ID 15466633                               | -782.47    | -59,033.21  |
| 11/15/2018    | EFT   | CalPERS                              | Receivable ID 15466624                               | -8,558.11  | -67,591.32  |
| 11/15/2018    | 13130 | Piazza Construction                  | VOID:  | 0.00       | -67,591.32  |
| 11/15/2018    | 13131 | Piazza Construction                  |  | -79,885.50 | -147,476.82 |
| 11/15/2018    | 13121 | Void                                 |  |            | -147,476.82 |
| 11/15/2018    | EFT   | CPS DES                              | Bank ACH Fees  | -2.34      | -147,479.16 |
| 11/15/2018    | EFT   | BB & T- CPS Operations               | 10/01-10/31/18 AR Box                                | -2.34      | -147,481.50 |
| 11/16/2018    | Auto  | Paychex                              | Payroll Processing Fees- 10/29/18-11/11/18 Payroll   | -114.05    | -147,595.55 |
| 11/20/2018    | 13133 | Michael Durrie                       | Wax myrtle project                                   | -2,447.08  | -150,042.63 |
| 11/20/2018    | 13132 | AT&T U-verse                         | Internet (2 months + late payment fee)               | -139.25    | -150,181.88 |
| 11/21/2018    | EFT   | CalPERS                              | Plan 3055 Unfunded Accrued Liability                 | -2,318.32  | -152,500.20 |
| 11/21/2018    | EFT   | CalPERS                              | Plan 26451 Unfunded Accrued Liability                | -87.41     | -152,587.61 |
| 11/21/2018    | EFT   | CalPERS                              | Plan 3056 Unfunded Accrued Liability                 | -598.09    | -153,185.70 |
| 11/21/2018    | EFT   | CalPERS                              | Delinquent payroll                                   | -200.00    | -153,385.70 |
| 11/21/2018    | 13134 | Void                                 |  | 0.00       | -153,385.70 |
| 11/27/2018    | 13135 | AT&T                                 |  | -511.50    | -153,897.20 |
| 11/27/2018    | 13136 | California Controls LLC              | 1833-06 / 7 days support for PLC/HMI Systems on l    | -5,600.00  | -159,497.20 |
| 11/27/2018    | 13137 | Frey's Automotive, Inc.              | 1860-02/ Frey's Automotive/ 18675                    | -46.75     | -159,543.95 |
| 11/27/2018    | 13138 | Grainger                             | 2845-06 / Disposable Respirator / 9010372028         | -122.00    | -159,665.95 |
| 11/27/2018    | 13139 | Jonathan Van Bourg                   | 1372-05 Review SCADA Operations Manual               | -880.00    | -160,545.95 |
| 11/27/2018    | 13140 | Petaluma Auto Parts                  | 2860-02/ Auto Parts/ 838383                          | -108.17    | -160,654.12 |
| 11/27/2018    | 13141 | Piazza Construction                  |  | -8,654.31  | -169,308.43 |
| 11/27/2018    | 13142 | Uline                                |  | -258.86    | -169,567.29 |
| 11/27/2018    | 13143 | California Controls, LLC             | VOID: Reimb ursement for Expenses - Not 1099 Re      | 0.00       | -169,567.29 |
| 11/27/2018    | 13144 | Cindy Ohama                          | 1-130 / Credit Balance Refund                        | -112.40    | -169,679.69 |
| 11/27/2018    | 13147 | Piazza Construction                  |  | -5,518.01  | -175,197.70 |

Inverness PUD  
Custom Transaction Detail Report

November 2018

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u>             | <u>Amount</u>      | <u>Balance</u>     |
|-------------|------------|-------------|-------------------------|--------------------|--------------------|
| 11/27/2018  | 13145      | Void        |                         | 0.00               | -175,197.70        |
| 11/27/2018  | 13146      | Void        |                         | 0.00               | -175,197.70        |
| 11/30/2018  | Auto       | Paychex     | Payroll Processing Fees | -110.21            | -175,307.91        |
| 11/30/2018  |            |             | Service Charge          | -138.26            | -175,446.17        |
| 11/30/2018  |            |             | Service Charge          | -138.26            | -175,584.43        |
|             |            |             |                         | <b>-175,584.43</b> | <b>-175,584.43</b> |

Nov 18





P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER [REDACTED] 2670  
STATEMENT DATE 11-23-2018  
AMOUNT DUE \$2,940.89  
NEW BALANCE \$2,940.89

PAYMENT DUE ON RECEIPT



000001322 01 SP 0.510 106481808296298 P

INVERNESS PUD  
KEN EICHSTAEDT  
PO BOX 469  
INVERNESS CA 94937-0469

AMOUNT ENCLOSED  
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

4246044555652670 000294089 000294089

Please tear payment coupon at perforation.

| CORPORATE ACCOUNT SUMMARY        |                  |                                     |                      |                           |                            |           |            |                  |  |
|----------------------------------|------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-----------|------------|------------------|--|
| INVERNESS PUD<br>[REDACTED] 2670 | Previous Balance | Purchases<br>And Other<br>+ Charges | + Cash<br>Advances + | Cash<br>Advance<br>Fees + | Late<br>Payment<br>Charges | - Credits | - Payments | = New<br>Balance |  |
| Company Total                    | \$1,208.28       | \$2,029.03                          | \$0.00               | \$0.00                    | \$0.00                     | \$296.42  | \$0.00     | \$2,940.89       |  |

| NEW ACTIVITY                          |           |                         |  |                    |                              |
|---------------------------------------|-----------|-------------------------|--|--------------------|------------------------------|
| JAMES K FOX<br>[REDACTED] 5018        |           | CREDITS<br>\$0.00       | PURCHASES<br>\$1,160.72  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$1,160.72 |
| Post Date                             | Tran Date | Reference Number        | Transaction Description  | Amount             |                              |
| 10-31                                 | 10-30     | 24224438304103004143506 | PALACE MARKET POINT REYES S CA   | 52.35              |                              |
| 11-01                                 | 10-31     | 24430998304083307008924 | CDW GOVT #PTT5830 800-808-4239 IL  | 426.50             |                              |
| 11-07                                 | 11-06     | 24431068310081674689592 | AUTOMATIONDIRECT.COM 770-889-7588 GA                                     | 315.00             |                              |
| 11-12                                 | 11-10     | 24224438315101018038669 | PALACE MARKET POINT REYES S CA   | 60.87              |                              |
| 11-16                                 | 11-15     | 24492158319894457107384 | BRIGHTGUY BRIGHTGUY.COM 888-881-1908 OH                                  | 306.00 ✓           |                              |
| KENNETH EICHSTAEDT<br>[REDACTED] 6477 |           | CREDITS<br>\$296.42     | PURCHASES<br>\$868.31  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$571.89   |
| Post Date                             | Tran Date | Reference Number        | Transaction Description  | Amount             |                              |
| 10-24                                 | 10-22     | 24202988296030025819352 | CALIFORNIA SPECIAL DISTRI SACRAMENTO CA                                  | 46.00              |                              |
| 10-24                                 | 10-23     | 24224438297104005368331 | PALACE MARKET POINT REYES S CA   | 20.52              |                              |
| 10-25                                 | 10-23     | 24755428297162977798800 | LAKE TAHOE RESORT HOTEL SOUTH LAKE TA CA<br>0000428369 ARRIVAL: 10-22-18 | 192.44             |                              |

pay: \$1,732.61

| CUSTOMER SERVICE CALL   | ACCOUNT NUMBER          | ACCOUNT SUMMARY                    |
|---|-------------------------|------------------------------------|
| 800-344-5696  | [REDACTED] 2670         | PREVIOUS BALANCE 1,208.28          |
|   |                         | PURCHASES & OTHER CHARGES 2,029.03 |
|   | STATEMENT DATE 11/23/18 | CASH ADVANCES .00                  |
|   | DISPUTED AMOUNT .00     | CASH ADVANCE FEES .00              |
|   |                         | LATE PAYMENT CHARGES .00           |
| SEND BILLING INQUIRIES TO:<br>U.S. Bank National Association                      |                         | CREDITS 296.42                     |
| C/O U.S. Bancorp Purchasing Card Program<br>P.O. Box 6335<br>Fargo, ND 58125-6335 | AMOUNT DUE 2,940.89     | PAYMENTS .00                       |
|   |                         | ACCOUNT BALANCE 2,940.89           |

DEC - 4 2018

INVERNESS PUBLIC  
UTILITY DISTRICT



|   |
|---|
| Company Name: INVERNESS PUD               |
| Corporate Account Number: [REDACTED] 2670 |
| Statement Date: 11-23-2018                |

| NEW ACTIVITY |           |                         |                                       |           |
|--------------|-----------|-------------------------|---------------------------------------|-----------|
| Post Date    | Tran Date | Reference Number        | Transaction Description               | Amount    |
| 11-05        | 11-03     | 24692168307100618664375 | AMAZON WEB SERVICES AWS.AMAZON.CO WA  | 0.20      |
| 11-12        | 11-11     | 24445008316600053041200 | USPS.COM POSTAL STORE 800-782-6724 MO | 609.15    |
| 11-14        | 11-09     | 74798268318091261000012 | MICROSOFT *OFFICE 365 MSBILL.INFO WA  | 296.42 CR |

Department: 00000 Total: \$1,732.61  
 Division: 00000 Total: \$1,732.61

1-372-05 315.00 SCAAA  
 2-845-06 306.00 Head lamps  
 2-850-04 113.22 Drill food  
 3-885 130.08 Computer licenses  
 3-895 609.15 Franked return-address eps  
 3-893 20.52 Board refreshments  
 3-897 .20 Web services  
 3-899 238.44 Board clerk training  
1,732.61



U.S. BANCORP SERVICE CENTER  
 P. O. Box 6343  
 Fargo, ND 58125-6343



INVERNESS PUD

**ACCOUNT NUMBER** [REDACTED] 6477  
**STATEMENT DATE** 11-23-18  
**TOTAL ACTIVITY** \$ 571.89

000017335 01 SP 0.510 106481808394655 P

**KENNETH EICHSTAEDT**  
**CALCRD**  
**PO BOX 469**  
**INVERNESS CA 94937-0469**

**"MEMO STATEMENT ONLY"**  
**DO NOT REMIT PAYMENT**

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder \_\_\_\_\_ Date \_\_\_\_\_ Approver \_\_\_\_\_ Date \_\_\_\_\_

| NEW ACCOUNT ACTIVITY |           |  |                           |      |          |   |
|----------------------|-----------|--|---------------------------|------|----------|---|
| POST DATE            | TRAN DATE | TRANSACTION DESCRIPTION  | REFERENCE NUMBER          | MCC  | AMOUNT   |   |
| 10-24                | 10-22     | CALIFORNIA SPECIAL DISTRI SACRAMENTO CA                                      | 24202988296030025819352   | 8641 | 46.00    |   |
| 10-24                | 10-23     | PALACE MARKET POINT REYES S CA<br>PUR ID: TAX: 0.00                          | 24224438297104005368331   | 5411 | 20.52    |   |
| 10-25                | 10-23     | LAKE TAHOE RESORT HOTEL SOUTH LAKE TA CA<br>0000428369 ARRIVAL: 10-22-18     | CA24755428297162977798800 | 7011 | 192.44   | ✓ |
| 11-05                | 11-03     | AMAZON WEB SERVICES AWS.AMAZON.CO WA<br>PUR ID: 161515880 TAX: 0.00          | 24692168307100618664375   | 7399 | 0.20     | ✓ |
| 11-12                | 11-11     | USPS.COM POSTAL STORE 800-782-6724 MO<br>PUR ID: o1113824114p15419 TAX: 0.00 | 24445008316600053041200   | 9402 | 609.15   |   |
| 11-14                | 11-09     | MICROSOFT *OFFICE 365 MSBILL.INFO WA   | 74798268318091261000012   | 5045 | 296.42CR |   |

3-899 238.44 CSDA Clerk of Board training (K-Eichstaedt)  
 3-897 .20 Web Services  
 3-893 20.52 Board refreshments  
 3-895 609.15 Franked return address envelopes (1,000)  
 868.31 - 296.42 (3-885) = 571.89

|  |   |                                  |   |
|--|---|----------------------------------|---|
| Default Accounting Code: 3000  |   |                                  |   |
| <b>CUSTOMER SERVICE CALL</b><br><br><b>800-344-5696</b>  | <b>ACCOUNT NUMBER</b><br>[REDACTED] 6477            |                                  | <b>ACCOUNT SUMMARY</b><br>PREVIOUS BALANCE \$ .00       |
|  | <b>STATEMENT DATE</b><br>11-23-18                   | <b>DISPUTED AMOUNT</b><br>\$ .00 | <b>PURCHASES &amp; OTHER CHARGES</b><br><b>\$868.31</b> |
| <b>SEND BILLING INQUIRIES TO:</b><br><br>C/O U.S. BANCORP SERVICE CENTER, INC<br>U.S. BANK NATIONAL ASSOCIATION<br>P.O. BOX 6335<br>FARGO, ND 58125-6335 | <b>AMOUNT DUE</b><br>\$ 0.00<br><b>DO NOT REMIT</b> |                                  | CASH ADVANCES \$ .00<br>CASH ADVANCE FEE \$ .00         |
|  |   |                                  | <b>CREDITS</b><br><b>\$296.42</b>                       |
|  |   |                                  | <b>TOTAL ACTIVITY</b><br><b>\$571.89</b>                |



U.S. BANCORP SERVICE CENTER  
 P. O. Box 6343  
 Fargo, ND 58125-6343



INVERNESS PUD

**ACCOUNT NUMBER** [REDACTED] 5018  
**STATEMENT DATE** 11-23-18  
**TOTAL ACTIVITY** \$ 1,160.72

000017334 01 SP 0.510 106481808394654 P

JAMES K FOX  
 INVERNESS PUD  
 INVERNESS PUBLIC UTILITY DIST  
 PO BOX 469  
 INVERNESS CA 94937-0469

"MEMO STATEMENT ONLY"  
 DO NOT REMIT PAYMENT

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder Date Approver Date

| NEW ACCOUNT ACTIVITY |           |  |                         |      |          |
|----------------------|-----------|--|-------------------------|------|----------|
| POST DATE            | TRAN DATE | TRANSACTION DESCRIPTION  | REFERENCE NUMBER        | MCC  | AMOUNT   |
| 10-31                | 10-30     | PALACE MARKET POINT REYES S CA<br>PUR ID: TAX: 0.00                      | 24224438304103004143506 | 5411 | 52.35 ✓  |
| 11-01                | 10-31     | CDW GOVT #PTT5830 800-808-4239 IL<br>PUR ID: RMT DESKTOP USER TAX: 0.00  | 24430998304083307008924 | 5045 | 426.50   |
| 11-07                | 11-06     | AUTOMATIONDIRECT.COM 770-889-7588 GA<br>PUR ID: CC061118120547 TAX: 0.00 | 24431068310081674689592 | 5065 | 315.00   |
| 11-12                | 11-10     | PALACE MARKET POINT REYES S CA<br>PUR ID: TAX: 0.00                      | 24224438315101018038669 | 5411 | 60.87 ✓  |
| 11-16                | 11-15     | BRIGHTGUY BRIGHTGUY.COM 888-881-1908 OH<br>PUR ID: 45710738 TAX: 0.00    | 24492158319894457107384 | 5251 | 306.00 ✓ |

2-850-04 F.D. drill food 113.22  
 2-845-06 F.D. headlamps (6) 306.00  
 3-885 Remote Desktop license 426.50  
 1-372-05 SCADA components 315.00

Default Accounting Code:

1,160.72

| CUSTOMER SERVICE CALL   | ACCOUNT NUMBER  |                 | ACCOUNT SUMMARY           |                   |
|---|-----------------|-----------------|---------------------------|-------------------|
| 800-344-5696  | [REDACTED] 5018 |                 | PREVIOUS BALANCE          | \$ .00            |
|   | STATEMENT DATE  | DISPUTED AMOUNT | PURCHASES & OTHER CHARGES | \$1,160.72        |
| SEND BILLING INQUIRIES TO:<br><br>C/O U.S. BANCORP SERVICE CENTER, INC<br>U.S. BANK NATIONAL ASSOCIATION<br>P.O. BOX 6335<br>FARGO, ND 58125-6335 | AMOUNT DUE      |                 | CASH ADVANCES             | \$ .00            |
|   | \$ 0.00         |                 | CASH ADVANCE FEE          | \$ .00            |
|   | DO NOT REMIT    |                 | CREDITS                   | \$ .00            |
|   |                 |                 | <b>TOTAL ACTIVITY</b>     | <b>\$1,160.72</b> |

## Inverness PUD Custom Transaction Detail Report December 2018

| Date       | Num   | Name                                 | Memo  | Amount    | Balance    |
|------------|-------|--------------------------------------|---|-----------|------------|
| Dec 18     |       |                                      |   |           |            |
| 12/04/2018 | 13149 | Building Supply Center               | 2-845-01 / 1-845 / 1-372-05 Supplies                    | -343.08   | -343.08    |
| 12/04/2018 | 13150 | Frey's Automotive, Inc.              | 1860-02/ Frey's Automotive/ 18719                       | -61.75    | -404.83    |
| 12/04/2018 | 13151 | Gann, Kaaren                         | 3-842/ Accounting Services/ November 2018               | -3,498.20 | -3,903.03  |
| 12/04/2018 | 13152 | Lunny Grading & Paving, Inc.         | 1844-06/Rock Purchases/ 6110                            | -82.32    | -3,985.35  |
| 12/04/2018 | 13153 | PG&E                                 | 1844-01, 1844-02, 2855-02/ Electric Bill/9408018479-2   | -2,625.59 | -6,610.94  |
| 12/04/2018 | 13154 | Quill Corporation                    |   | -969.66   | -7,580.60  |
| 12/04/2018 | 13155 | U. S. Postmaster                     | 3-895/ PO Box Fee/ 469                                  | -144.00   | -7,724.60  |
| 12/04/2018 | 13156 | United Parcel Service                | 1-844-06 / Shipper No 476W0F                            | -44.87    | -7,769.47  |
| 12/04/2018 | 13157 | Matt McClaskey                       | 2-845-06 / Safety Boots Reimbursement                   | -288.00   | -8,057.47  |
| 12/04/2018 | 13158 | Anne Sands                           | 2845-03/ WMDC General Communications/ November 2018     | -155.00   | -8,212.47  |
| 12/04/2018 | 13159 | Pace Supply Corp.                    | 1-716   | -207.84   | -8,420.31  |
| 12/04/2018 | 13160 | Horizon Cable TV Inc.                | 005-003907  | -85.04    | -8,505.35  |
| 12/04/2018 | 13161 | Sabrina Page                         | 1-130 / Account 847-030-19 - Credit reimbursement       | -34.10    | -8,539.45  |
| 12/04/2018 | 13162 | Alpha Analytical Laboratories, Inc.  | 1835-03/ Lead & Copper Analysis/ 8121367-INVPUD         | -380.00   | -8,919.45  |
| 12/04/2018 | 13163 | U. S. Bank Corporate Payment Systems | Managing Acct 4246-0445-5565-2670                       | -1,732.61 | -10,652.06 |
| 12/04/2018 | 13148 | Void                                 |   | 0.00      | -10,652.06 |
| 12/10/2018 | Auto  | Diversified Technology               | Billing Service   | -640.00   | -11,292.06 |
| 12/12/2018 | 13165 | California Controls, LLC             | Reissue for lost ck - Reimbursement for travel expenses | -800.00   | -12,092.06 |
| 12/12/2018 | 13166 | Brelje and Race Engineers            | VOID: 1-835-01/ Professional Services / 116090          | 0.00      | -12,092.06 |
| 12/12/2018 | 13167 | CORE                                 | 1371-25/ Consulting Services/ 41418                     | -720.00   | -12,812.06 |
| 12/12/2018 | 13168 | Jairemarie Pomo                      | 2842-03/ IDC General Communications/ November 2018      | -200.00   | -13,012.06 |
| 12/12/2018 | 13169 | Point Reyes Light Publishing Co., LC | 3890-03/ Classified Ad/ 47686                           | -14.30    | -13,026.36 |
| 12/12/2018 | 13164 | Void                                 |   | 0.00      | -13,026.36 |
| 12/12/2018 | 13170 | Void                                 |   | 0.00      | -13,026.36 |
| 12/12/2018 | 13171 | Void                                 |   | 0.00      | -13,026.36 |
| 12/12/2018 | 13172 | Void                                 |   | 0.00      | -13,026.36 |
| 12/14/2018 | Auto  | Paychex                              | Payroll Processing Fees                                 | -110.21   | -13,136.57 |
| 12/18/2018 | 13173 | AT&T                                 |   | -511.30   | -13,647.87 |
| 12/18/2018 | 13174 | DeCarli's                            | Account # 2-45217                                       | -799.36   | -14,447.23 |
| 12/18/2018 | 13175 | Grainger                             |   | -427.04   | -14,874.27 |
| 12/18/2018 | 13176 | Hach Company                         |   | -225.90   | -15,100.17 |
| 12/18/2018 | 13177 | Marin County Tax Collector           | 10-18 fuel charges                                      | -875.45   | -15,975.62 |

Inverness PUD  
Custom Transaction Detail Report  
December 2018

| <u>Date</u>   | <u>Num</u> | <u>Name</u>         | <u>Memo</u>                               | <u>Amount</u>            | <u>Balance</u>           |
|---------------|------------|---------------------|---|--------------------------|--------------------------|
| 12/18/2018    | 13178      | Quill Corporation   |   | -204.50                  | -16,180.12               |
| 12/18/2018    | EFT        | CalPERS             | January Health Insurance                  | -8,817.54                | -24,997.66               |
| 12/18/2018    | EFT        | CalPERS             | January Non-PERS Health Insurance         | -770.02                  | -25,767.68               |
| 12/28/2018    | 13180      | Jeff McBeth         | VOID: To replace DD Ck #s 13434 and 10435 | 0.00                     | -25,767.68               |
| 12/28/2018    | 13179      | Void                |   | 0.00                     | -25,767.68               |
| 12/28/2018    | 13207      | Jeff McBeth         | To replace DD Ck #s 13434 and 10435       | -2,234.85                | -28,002.53               |
| 12/31/2018    | 13198      | Petaluma Auto Parts | 2860-02/ Auto Parts/ 838383               | -43.73                   | -28,046.26               |
| <b>Dec 18</b> |            |                     |   | <b><u>-28,046.26</u></b> | <b><u>-28,046.26</u></b> |



U.S. BANCORP SERVICE CENTER  
P. O. Box 6343  
Fargo, ND 58125-6343



INVERNESS PUD

**ACCOUNT NUMBER** [REDACTED] 6477  
**STATEMENT DATE** 12-24-18  
**TOTAL ACTIVITY** \$ 110.20

000016555 01 SP 0.510 106481848187853 P

KENNETH EICHSTAEDT  
CALCRD  
PO BOX 469  
INVERNESS CA 94937-0469

"MEMO STATEMENT ONLY"  
DO NOT REMIT PAYMENT

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder \_\_\_\_\_ Date \_\_\_\_\_ Approver \_\_\_\_\_ Date \_\_\_\_\_

| NEW ACCOUNT ACTIVITY |           |   |                         |      |        |   |
|----------------------|-----------|---|-------------------------|------|--------|---|
| POST DATE            | TRAN DATE | TRANSACTION DESCRIPTION   | REFERENCE NUMBER        | MCC  | AMOUNT |   |
| 12-04                | 12-03     | AMAZON WEB SERVICES AWS.AMAZON.CO WA<br>PUR ID: 166372048 TAX: 0.00         | 24692168337100203489851 | 7399 | 0.20   | ① |
| 12-13                | 12-12     | QUILL CORPORATION 800-982-3400 SC<br>PUR ID: 00000000000000000000 TAX: 8.39 | 24164078346105105613176 | 5111 | 110.00 | ② |

① Web service/access 3-897 .20  
② office supplies 3-895 110.00  
110.20

|  |   |                           |   |
|--|---|---------------------------|---|
| Default Accounting Code: 3000  |   |                           |   |
| <b>CUSTOMER SERVICE CALL</b><br><br><b>800-344-5696</b>  | <b>ACCOUNT NUMBER</b><br>[REDACTED]-6477            |                           | <b>ACCOUNT SUMMARY</b><br>PREVIOUS BALANCE \$ .00 |
|  | STATEMENT DATE<br>12-24-18                          | DISPUTED AMOUNT<br>\$ .00 | PURCHASES &<br>OTHER CHARGES \$110.20             |
| <b>SEND BILLING INQUIRIES TO:</b><br><br>C/O U.S. BANCORP SERVICE CENTER, INC<br>U.S. BANK NATIONAL ASSOCIATION<br>P.O. BOX 6335<br>FARGO, ND 58125-6335 | <b>AMOUNT DUE</b><br>\$ 0.00<br><b>DO NOT REMIT</b> |                           | CASH ADVANCES \$ .00                              |
|  |   |                           | CASH ADVANCE FEE \$ .00                           |
|  |   |                           | CREDITS \$ .00                                    |
|  |   |                           | <b>TOTAL ACTIVITY \$110.20</b>                    |



U.S. BANCORP SERVICE CENTER  
 P. O. Box 6343  
 Fargo, ND 58125-6343

INVERNESS PUD

**ACCOUNT NUMBER** [REDACTED] 5018  
**STATEMENT DATE** 12-24-18  
**TOTAL ACTIVITY** \$ 215.74

000016554 01 SP 0.510 106481848187852 P

JAMES K FOX  
 INVERNESS PUD  
 INVERNESS PUBLIC UTILITY DIST  
 PO BOX 469  
 INVERNESS CA 94937-0469

**"MEMO STATEMENT ONLY"**  
**DO NOT REMIT PAYMENT**

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder \_\_\_\_\_ Date \_\_\_\_\_ Approver \_\_\_\_\_ Date \_\_\_\_\_

| NEW ACCOUNT ACTIVITY |           |  |                         |      |           |
|----------------------|-----------|--|-------------------------|------|-----------|
| POST DATE            | TRAN DATE | TRANSACTION DESCRIPTION  | REFERENCE NUMBER        | MCC  | AMOUNT    |
| 11-28                | 11-27     | PALACE MARKET POINT REYES S CA<br>PUR ID: TAX: 0.00                      | 24224438332103003819029 | 5411 | 64.85 (3) |
| 12-07                | 12-06     | SUMMIT SIGN AND SAFETY 800-786-4035 FL<br>PUR ID: 100171794 TAX: 0.00    | 24323008341200537002617 | 5999 | 59.94 (4) |
| 12-10                | 12-08     | PALACE MARKET POINT REYES S CA<br>PUR ID: TAX: 0.00                      | 24224438343101016897047 | 5411 | 43.67 (3) |
| 12-17                | 12-16     | SCRIBD INC 415-2336230 CA<br>PUR ID: order-453488238 user-4353 TAX: 0.00 | 24483478350000143894830 | 5815 | 8.99 (5)  |
| 12-21                | 12-20     | INVERNESS PARK MAR INVERNESS CA<br>PUR ID: TAX: 0.00                     | 24224438355102011420160 | 5812 | 38.29 (3) |

(3) Fire Dept Drill food 2-850-04 146.81  
 (4) Safety vest 2-845-06 59.94  
 (5) Access to pump manual 2-840-01 8.99  
 215.74

| Default Accounting Code:  |   |                                    |
|---|---|------------------------------------|
| CUSTOMER SERVICE CALL   | ACCOUNT NUMBER                                | ACCOUNT SUMMARY                    |
| 800-344-5696  | [REDACTED] 5018                               | PREVIOUS BALANCE \$ .00            |
|   | STATEMENT DATE 12-24-18                       | DISPUTED AMOUNT \$ .00             |
| SEND BILLING INQUIRIES TO:<br><br>C/O U.S. BANCORP SERVICE CENTER, INC<br>U.S. BANK NATIONAL ASSOCIATION<br>P.O. BOX 6335<br>FARGO, ND 58125-6335 | AMOUNT DUE<br><br>\$ 0.00<br><br>DO NOT REMIT | PURCHASES & OTHER CHARGES \$215.74 |
|   |   | CASH ADVANCES \$ .00               |
|   |   | CASH ADVANCE FEE \$ .00            |
|   |   | CREDITS \$ .00                     |
|   |   | <b>TOTAL ACTIVITY \$215.74</b>     |



|       |                         |               |          |
|-------|-------------------------|---------------|----------|
| 12/03 | Amazon Web Svc.         | 0.20          | 3-897    |
| 12/12 | Quill (office supplies) | 110.00        | 3-895    |
| 11/27 | Palace Mkt (drill)      | 64.85         | 2-850-04 |
| 12/6  | Summit Sign (Vest)      | 59.94         | 2-845-06 |
| 12/8  | Palace Mkt (drill)      | 43.67         | 2-850-04 |
| 12/10 | Scribd Inc. (manual)    | 8.99          | 2-840-01 |
| 12/20 | Inv. Park Mkt (drill)   | 38.29         | 2-850-04 |
|       |                         | <u>325.94</u> |          |

|               |        |
|---------------|--------|
| 2-840-01      | 8.99   |
| 2-845-06      | 59.94  |
| 2-850-04      | 146.81 |
| 3-895         | 110.00 |
| 3-897         | -20    |
| <u>325.94</u> |        |



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 15

**Closed Session**



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 16

**Committee Meetings,  
Reports**



Inverness Public Utility District  
Board Meeting January 23, 2019

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Agenda Item No. 17

**Announcements,  
Next Meeting,  
Adjournment**