

INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT  WATER SYSTEM

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

Board of Directors
Wednesday, July 28, 2021

AGENDA
9:00 a.m.

Regular Meeting
Teleconference

Coronavirus (COVID-19) Advisory Notice

Video and Teleconference Meetings During COVID-19 Emergency: The health and safety of community members, public officials, and employees is a top priority for the IPUD. In compliance with local and state shelter-in-place orders, and as allowed by the Brown Act as currently in effect under the State Emergency Services Act, the Governor's Emergency Declaration related to COVID-19, and the Governor's Executive Order N-29-20 (March 17, 2020), the IPUD will not offer an in-person meeting location for the public to attend this meeting. The meeting is limited to essential district business items and will be conducted by the IPUD Board and staff via teleconference (see below). Members of the public are encouraged to participate remotely from a safe location as described below. On June 11th, 2021, the Governor responded to a coalition of local government entities in a letter confirming that the provisions of N-29-20 will remain in effect until further notice. The Governor has not set a new expiration date for N-29-20; however, the Governor committed to provide advance notice of rescission of the order to provide the agencies the time necessary to meet statutory and logistical requirements.

To participate by phone:

- **Dial: 669 900 6833**
- **Meeting ID: 924 4714 1987**
- **Passcode: 263055**
- **Keep your phone on "mute" except when you have been recognized as a speaker**

To participate by video: <https://zoom.us/j/92447141987?pwd=QmRDdXV0dFgyMGNWSWUvQWw5K3NpZz09>

Opening 9:00 a.m.

1. **Call to Order; Attendance Report**
2. **Public Expression:** Opportunity for members of the public to address the Board on matters under the Board's jurisdiction but not on the posted agenda. Directors or staff **"may briefly respond to statements made or questions posed"** during Public Expression, but **"no action or discussion shall be undertaken on any item not appearing on the posted agenda"** (Gov. Code §54954.2(a)(3)). Members of the public may comment on any item listed on the posted agenda at the time the item is considered by the Board.
3. **Approval of Minutes:** Regular meeting of June 23, 2021

The State of the District

4. **Management Report:** Shelley Redding, Jim Fox
 - **Financial Reports**
 - **Capital Projects Accounting to May 2021**
 - **Tenney Tank Project Update**
 - **MWPA Update**
 - **State of the Water Shortage Emergency**
 - **IA / IF Parcel Tax Committee**

Material provided in the meeting packet is available on the District's website, www.invernesspud.org, or by contacting the District office.
Items may not be taken up in the order shown on this Agenda.

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

THE PUBLIC IS CORDIALLY INVITED TO PARTICIPATE IN THIS MEETING

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



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

5. **Water System Report, June 2021:** Senior Water Operator Ken Fox
6. **Fire Department Report, June 2021:** Chief Jim Fox

The Business of the District

7. **Resolution 258-2021: Enabling the Deferred Landscaping Exception**
8. **Approve Flume Program Capital Project for \$21,000**
9. **Approve Integrated Accounting Software Capital Project for \$28,235.00**
10. **Adopt and Approve Fiscal Year 2021-2022 Operating Budget**
11. **Approve Actuarial Services Agreement with Actuarial Retirement Consulting, LLC.**
12. **Approve Expenditures and Credit Card Charges: June 2021**
13. **Committee Meetings/Reports**
 - **Water Superintendent Recruitment**
 - **Fire Chief Recruitment**

Closing

14. **Announcements, Next Meeting, Adjournment**

Posted: July 23, 2021



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 1

Call to Order;

Attendance Report



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 2

Public Expression

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

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

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



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 3

- **Regular Meeting June 23, 2021**



Inverness Public Utility District

Fire Department ~ Water System

50 Inverness Way No., P.O. Box 469, Inverness CA 94937 ~ (415) 669-1414

**Board of Directors
Minutes, Regular Meeting
Wednesday, June 23, 2021, 9:00 a.m.
Teleconference**

1. Call to Order; Attendance Report

President Emanuels called the meeting to order on Teleconference at 9:13 a.m.

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

Directors Absent: Dakota Whitney

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

Public Present: Nicole Bartolini, Joshua Garcia, Ann Elliott, Woody Elliott, Bridger Mitchell, Ike Allen, Leslie Mikkelsen, Camille Ptak, Eric Moeller

2. Public Expression

No member of the public asked to address the Board.

3. Approval of Minutes

- Regular Meeting of May 26, 2021

M/S Johnson/Press to approve the minutes of the Regular Meeting of May 26, 2021, as submitted.

AYES 3, NOES 0, ABSTAIN 1 (Donohue)

- Special Meeting of June 3, 2021

M/S Donohue/Johnson to approve the minutes of the Special Meeting of June 3, 2021, as submitted.

AYES 4, NOES 0

4. Management Report

Financial Reports: Administrator Redding presented the financial reports for May 2021. President Emanuels noted that the 11-month financials are close to budget and acknowledged the revised budget action item later in the meeting.

Capital Projects Accounting, May 2021: Administrator Redding presented the current capital projects report.

Tenney Tank Project Update: Superintendent Fox reported that the project is well underway but noted that due to the State Water Resources Control Board's sourcing requirements for materials for the project, receipt of parts for some components have been delayed, but the contractor has been able to stay on schedule by working on other aspects of the project while awaiting parts. Director Johnson asked if the first tank's construction was still scheduled for mid-July, Superintendent Fox confirmed that this is the case.

MWPA Update: Chief Fox reported that the MWPA has now hired an environmental consultant. Chief Fox presented a map of the District highlighting all non-County maintained roads, which will be the focus for the District's evacuation route clearing efforts. Director Donohue reported that there is increased focus in the County on evacuation routes and noted that she spoke with Supervisor Rodoni who agreed that

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



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

there is a need for a regional focus on evacuation routes. Chief Fox also noted that MWPA has invested in participating in Zone Haven, a GIS Software intended specifically for notifying the public about evacuation routes during incidents. He said that he is actively participating in evaluating the platform to ensure its accuracy. Chief Fox also reported meeting with a Marin County Fire Battalion Chief and Marin County Sheriff Supervising Sergeant for West Marin about evacuation issues.

Added Agenda Item – Fund Accounting Software: Request by Administrator Redding to have an item added to the agenda.

M/S Press/Donohue to add Agenda Item Fund Accounting Software to the Agenda. AYES 4, NOES 0

Administrator Redding presented proposals from vendors for replacing the current use of QuickBooks bookkeeping software with a more appropriate fund accounting software that better meets the needs of the District. Administrator Redding requested feedback on the presented proposals and suggestions for specific criteria. Directors Johnson and Donohue made suggestions about requesting details of technical support and the data conversion process. President Emanuels and Director Donohue suggested acquiring the added information, narrowing the providers, and bringing back a proposal for approval at the Board's next meeting.

5. **Water System Report, May 2021**

Senior Water Operator Ken Fox submitted the Water System report for May showing previous year comparisons. There has been a dramatic reduction in streamflows from the previous year. Although an increase in morning fog has helped somewhat, water availability in the watershed is very low. Superintendent Jim Fox noted that based on the June meter readings, customers with high usage are being contacted directly by staff to encourage them to increase their conservation effort. Director Donohue asked about availability of water that could be purchased and delivered to our system. Superintendent Fox responded that all water systems are facing the same drought conditions and that water haulers are not accepting new clients so delivery of water by truck does not seem to be a possibility at this time.

6. **Fire Department Reports, April and May 2021**

Chief Fox reported that there have been very few emergency dispatches over the past two months. He reported that Marin County Fire is conducting live fire training events and some of our volunteers are scheduled to participate in these trainings.

7. **Resolution 257-2021: Public Hearing on Adoption of Appropriations Limit for FY 2021/22**

President Emanuels noted that renewal of the District's appropriations limit override must be placed on the ballot every 4 years; the next time will be in 2023. Customer Services Manager Holland noted that the 2020 data provided by the State Department of Finance shows that the County's unincorporated-area population has decreased slightly while the cost of living has increased significantly, by 5.73%. This increase is reflected in the calculated appropriations limit being set for next Fiscal Year 2021/2022.

President Emanuels opened the public hearing. No one responded to the invitation to address the Board about the appropriations limit. President Emanuels closed the public hearing.

M/S Johnson/Press to approve and adopt Resolution 257-2021 setting the Appropriations Limit for Fiscal Year 2021-2022. AYES: 4, NOES 0

8. **Ordinance 100-2021: Mandatory Water Rationing**

Discussion: Customer Services Manager Holland noted that minor changes to Ordinance 100-2021 since it was last presented to the Board are shown in strikeouts and underlining, but that there have been no substantive changes to the draft presented at the May 26 meeting that were not discussed previously with the Board. Director Donohue asked about the definition of "base year." Holland said that the "base year" is the most recent "normal" year – that is, a year in which there were no water shortage restrictions in effect and, presumably, customers were using water according to their normal usage patterns and habits. Director Donohue asked how commercial accounts and short-term rentals would be handled under the five rationing tracks. Holland explained that the five tracks are applicable to residential users only;

rationing allocations for commercial accounts would always be based on a declared percentage of the customer's usage in each billing period during the declared base year. Residential customers using their property for short-term rentals would be handled in the same manner as any other residential customer.

M/S Donohue/Johnson to adopt Ordinance 100-2021 as submitted. AYES 4, NOES 0

9. Ordinance 101-2021: Replacing Water System Regulation 117 (Water Shortage Emergency (Water Conservation Program))

Discussion: President Emanuels noted the addition at the Board's request of the deferred landscaping exception to the moratorium on new service connections during a Water Shortage Emergency; this is the only change to Regulation 117 since it was last reviewed by the Board. This exception would require an applicant for a new service connection to sign an agreement to defer landscaping installation until the Water Shortage Emergency has ended. Director Donohue expressed concern about adding new service connections during a drought. Director Johnson asked about the number of buildable lots remaining in the District. Holland answered that there are more than 50 undeveloped lots that are theoretically developable, but whether they are all buildable is open to debate. He noted that the system was designed after the Flood of 1982 for a maximum of 525 service connections, so the system is still eight connections short of design capacity. Since IPUD acquired the system in 1980, it has grown from 447 customer connections to today's 517 connections, which represents an average growth of less than two new connections per year. Director Johnson noted that a 2% growth rate seems low risk for the District.

Kathy Hartzell asked if the District could require new service connections to install on-demand water heaters, water conserving fixtures, and low-usage water appliances. Customer Services Manager Holland noted that while those were all good ideas, it does not appear to be within the District's authority to impose building code requirements, which is a County function.

President Emanuels noted that the District's ordinances do not go into effect until 30 days after their adoption by the Board, which delay provides the public with the opportunity to initiate a referendum. He asked that staff prepare for the next Board meeting a resolution activating the deferred landscaping exception, as provided for in Regulation 117 as adopted by the adoption of Ordinance 101-2021.

M/S Press/Johnson to adopt Ordinance 101-2021 as submitted. AYES 4, NOES 0

10. Ordinance 102-2021: Withdrawing Ordinance 82-1 (Prohibition of Water Wastage, Prohibition of Nonessential Water Usage, Mandatory Rationing of Water Usage) and Ordinance 78-2009 (Mandatory Water Rationing)

Discussion: Director Donohue asked about this ordinance's purpose. President Emanuels and Customer Services Manager Holland described it a housekeeping ordinance that removes older, obsolete and outdated, versions of the subjects covered in Ordinances 100-2021 and 101-2021 which were presented for adoption today.

M/S Press/Johnson to adopt Ordinance 102-2021 as submitted. AYES 4, NOES 0

11. Decision on Proceeding with Development of a Program to Sponsor Installation of Usage Monitoring and Leak Detection Devices at Customer Services

Customer Services Manager Holland described the broad application of Flume smart water usage monitoring and leak detection devices which staff is proposing to offer to our customers in a program in which the District would share the cost. President Emanuels asked if the customer would own the device. Holland said that staff is leaning towards having the District retain ownership. A Flume device acquired by a homeowner under the District's program will work only if installed within the District and at the property for which it was issued. Staff noted that the devices are easy to install. However, Flume will not work on a handful of our older water meters, so those meters will have to be replaced if those customers are interested in participating in the Flume program.

Initial purchase from Flume is proposed at 150 devices but more could be ordered if demand for the devices warrants. Flume will provide the units to the District at a discount from the normal price of \$199 (plus tax and shipping). Flume will provide IPUD with a dashboard on which the District will be able to

monitor the usage of the participating customers. Flume has agreed to waive its normal \$5,000 utility program setup fee and its \$2,500 setup fee for the dashboard. Use of the dashboard will be free for six months; thereafter, there will be a monthly fee of 99¢ per customer. Kathy Hartzell commented that she has Flume devices installed at her properties in Inverness and Larkspur, and their use had raised her awareness of her water usage, prompting her to replace her washing machine. She also offered to add a water conservation message to the Inverness Foundation/Association's upcoming election emailer.

Each of the Directors expressed support for the program. President Emanuels directed staff to proceed with developing the program and implementing it as soon as possible and to publicize it so as to encourage participation.

12. Decision on Rationing Track to Be Used in the Imminent Event of Water Rationing

Customer Services Manager Holland described that Ordinance 100-2021 defines five rationing tracks that the Board can consider using in the event rationing becomes necessary, and he requested that the Board express its preference for the track to be used this year so that staff can adequately prepare in case it becomes necessary to implement rationing quickly during the coming months. President Emanuels asked which rationing track staff recommends. Holland responded that staff regards Track 5 as being the most equitable. Director Press asked how staff will manage the IT requirements of implementing a rationing protocol based in part on the number of people in residence at each service. Holland responded that staff is assuming that by means of the Flume program, it becomes reasonable to require customers to monitor their own usage, so that the District would continue to read the meters only bimonthly. Director Press asked about an appeal process for violations. Holland confirmed that there will be two stages of appeals, one for minor violations that can be handled by the District's Administrator and one for major violations and appeals of administrative decisions that would be handled by the Board of Directors. An occupancy survey will need to be sent out to determine the rationing allotment for each residential service. Full-time occupancy is defined as being in residence overnight for at least 30 consecutive days or for 30 days within a 60-day period. A property being used for short-term rentals would be allotted the basic per-household allotment but no per-person allocation. Based on the Board's consensus, President Emanuels directed staff to assume that Track 5 is most likely to be used as the rationing protocol in the near term.

13. Acceptance of Extra-Help Work Agreements with Annuitants: Agreements with Wade B. Holland and Kaaren S. Gann for extra-help employment during FY 2021/22

President Emanuels and Directors Donohue, Press, and Johnson all expressed their appreciation for the continued service of both retired annuitants Holland and Gann.

M/S Donohue/Johnson to accept and approve the Extra Help Work Agreement with Wade B. Holland for Fiscal Year 2021/2022. AYES 4, NOES 0

M/S Donohue/Johnson to accept and approve the Extra Help Work Agreement with Kaaren S. Gann for Fiscal Year 2021/2022. AYES 4, NOES 0

14. Employee Pay Rates for FY 2021/22

Administrator Redding explained that the proposed pay rates reflect a 2% reduction from the 5.28% annual change in the San Francisco Bay Area Consumer Price Index for All Urban Consumers (CPI-U).

M/S Donohue/Johnson to approve an increase of 3.3% in employee pay rates for FY 2021/22. AYES 4, NOES 0

15. Approve CalPERS CERBT Fund OPEB Reimbursement for Fiscal Year 2020-2021.

M/S Press/Johnson to approve the CalPERS CERBT Fund Reimbursement request as proposed. AYES 4, NOES 0

16. Adopt and Approve Amended Fiscal Year 2020/21 Budget

Administrator Redding presented a revised budget for the current fiscal year that addresses some unforeseen changes in both revenues and expenditures.

M/S Donohue/Press to approve the revised budget for the Fiscal Year 2020/21 as proposed. AYES 4, NOES 0

17. Adopt and Approve Fiscal Year 2021/22 Budget

Administrator Redding presented a draft operating budget for Fiscal Year 2021/22. Director Johnson noted that staff costs are projected to be less than for the current year. Administrator Redding said that the projected personnel costs are based on the current staffing and do not include potential future hires for the Fire Chief and Water Superintendent positions to replace Jim Fox. President Emanuels and Director Donohue expressed a reluctance to approve the budget at this time and asked to meet with Administrator Redding to discuss a budget that includes assumptions for total staffing costs.

M/S Donohue/Johnson to defer consideration of the 2021/22 operating budget and to extend the budget for the current fiscal year for 60 days. AYES 4, NOES 0

18. Approve Expenditures and Credit Card Charges: May 2021

President Emanuels asked about several expenditures made to a temporary employee. Administrator Redding explained that an anomaly in the journal entries erroneously assigned a series of separate expenditure lines to the payee named on the first line in the series; the books will be corrected to show the correct payees.

M/S Donohue/Johnson to approve the May 2021 expenditures as corrected and the May Cal Card statements for S. Redding and J. Fox. AYES 4, NOES 0

19. Committee Meetings/Reports

Closed Session – Public Employee Appointment (Fire Chief Position) pursuant to Gov. Code Section 54957.

Director Emanuels adjourned the meeting to a closed session at 11:11 a.m.

The Board reconvened from the closed session ended at 11:32 a.m. Director Emanuels reported that no actions were taken in the closed session and that there will continue to be developments in recruiting for the Fire Chief position.

Director Press departed the meeting at 11:33 a.m.

20. Announcements, Next Meeting, Adjournment

President Emanuels adjourned the meeting at 11:34 a.m. The next Board meeting is scheduled for July 28, 2021.

These minutes were approved by the Board of Directors at the regular meeting on July 28, 2021.

Attest: /s/
Shelley Redding, Clerk of the Board

Date: 7/28/2021



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 4

Management Report

Clerk S. Redding & J. Fox

- Financial Reports
- Capital Projects Accounting June 2021
- Tenney Tank Project Update
- MWPA Update
- State of the Water Shortage Emergency
- IA / IF Parcel Tax Committee

Inverness PUD
Profit & Loss
June 2021

	DISTRICT	FIRE	WATER	TOTAL
Ordinary Income/Expense				
Income				
Taxes Income				
2-601 · Current Property Taxes	0.00	-2,018.45	0.00	-2,018.45
2-680 · Special District Tax	0.00	-442.92	0.00	-442.92
Total Taxes Income	0.00	-2,461.37	0.00	-2,461.37
N 600 · Property Tax Income				
600-01 · Ad Valorem Property Taxes	23,155.40	0.00	0.00	23,155.40
Total N 600 · Property Tax Income	23,155.40	0.00	0.00	23,155.40
N 700 · Water Charges				
700-01 · Basic Charges	0.00	0.00	74,934.50	74,934.50
700-02 · Usage Charges	0.00	0.00	10,661.16	10,661.16
700-03 · Cross Connection Fees	0.00	0.00	216.00	216.00
700-04 · Miscellaneous Charges	0.00	0.00	175.00	175.00
Total N 700 · Water Charges	0.00	0.00	85,986.66	85,986.66
N 710 · Misc. Income				
710-02 · Other Income	419.08	0.00	0.00	419.08
710-04 · Merchandise Sales	0.00	20.00	0.00	20.00
N 710 · Misc. Income - Other	0.00	2,450.85	0.00	2,450.85
Total N 710 · Misc. Income	419.08	2,470.85	0.00	2,889.93
Total Income	23,574.48	9.48	85,986.66	109,570.62
Gross Profit	23,574.48	9.48	85,986.66	109,570.62
Expense				
N 810 · Personnel Expenses				
810-01 · Management	7,918.13	4,782.92	4,782.92	17,483.97
810-02 · Operations Personnel	0.00	0.00	16,764.28	16,764.28
810-03 · Administrative Personnel	990.00	0.00	2,703.63	3,693.63
810-04 · Employer Payroll Taxes	862.33	365.85	2,094.23	3,322.41
810-05 · Fire Wages - Staff	0.00	200.00	200.00	400.00
810-07 · Health Insurance Premiums	3,082.14	1,138.12	4,312.60	8,532.86
810-08 · Retirement Premiums	3,070.41	1,216.25	4,205.47	8,492.13
810-10 · Accrued Vacation	2,039.40	0.00	0.00	2,039.40
Total N 810 · Personnel Expenses	17,962.41	7,703.14	35,063.13	60,728.68
N 835 · Lab & Monitoring				
835-01 · BacT & Raw Samples	0.00	0.00	604.80	604.80
Total N 835 · Lab & Monitoring	0.00	0.00	604.80	604.80
N 840 · Maintenance & Utilities				
840-02 · Building Maintenance	0.00	220.00	1,465.62	1,685.62
840-03 · Grounds Maintenance	0.00	421.80	0.00	421.80
840-05 · Collection & Treatment Maint.	0.00	0.00	56.13	56.13
840-07 · Collection-Treatment Utilities	0.00	0.00	3,305.48	3,305.48
840-08 · Distribution System Utilities	0.00	0.00	88.53	88.53
840-09 · Firehouse Utilities	0.00	269.35	0.00	269.35
840-10 · SCADA Maintenance	0.00	0.00	60.00	60.00
Total N 840 · Maintenance & Utilities	0.00	911.15	4,975.76	5,886.91
N 844 · Storage & Distribution				
844-01 · Telemetry	0.00	0.00	188.62	188.62
Total N 844 · Storage & Distribution	0.00	0.00	188.62	188.62
N 845 · Supplies & Inventory				
845-01 · Supplies and Inventory	0.00	1,220.20	946.16	2,166.36
845-02 · Personal Protective Equipment	0.00	682.84	0.00	682.84
Total N 845 · Supplies & Inventory	0.00	1,903.04	946.16	2,849.20
N 850 · Training				
850-01 · Volunteer Training	0.00	118.62	0.00	118.62
Total N 850 · Training	0.00	118.62	0.00	118.62
N 860 · Vehicle Operations				
860-02 · Repairs & Service	0.00	0.00	15.11	15.11
Total N 860 · Vehicle Operations	0.00	0.00	15.11	15.11

11:28 AM

07/25/21

Accrual Basis

Inverness PUD
Profit & Loss
June 2021

	<u>DISTRICT</u>	<u>FIRE</u>	<u>WATER</u>	<u>TOTAL</u>
N 870 · Administration				
870-01 · Telephone, Internet, Cable	237.23	40.93	40.93	319.09
870-02 · Dues & Publications	24.99	0.00	0.00	24.99
870-05 · Office Supplies, Postage, Fees	1,650.58	0.00	96.70	1,747.28
870-06 · Bank & Payroll Charges	1,282.19	348.09	0.00	1,630.28
870-10 · Public Relations & Outreach	365.00	0.00	0.00	365.00
870-11 · Office IT Support	240.00	0.00	0.00	240.00
870-12 · Billing & Collections	0.00	0.00	695.44	695.44
870-13 · Disaster Council	2,495.00	709.81	0.00	3,204.81
870-14 · Miscellaneous	-150.43	0.08	0.00	-150.35
Total N 870 · Administration	<u>6,144.56</u>	<u>1,098.91</u>	<u>833.07</u>	<u>8,076.54</u>
Total Expense	<u>24,106.97</u>	<u>11,734.86</u>	<u>42,626.65</u>	<u>78,468.48</u>
Net Ordinary Income	<u>-532.49</u>	<u>-11,725.38</u>	<u>43,360.01</u>	<u>31,102.14</u>
Net Income	<u>-532.49</u>	<u>-11,725.38</u>	<u>43,360.01</u>	<u>31,102.14</u>

Inverness PUD
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
N 600 · Property Tax Income	553,654.63	516,495.00	37,159.63	107.2%
N 650 · Other Agency Income	26,656.95	35,000.00	-8,343.05	76.2%
N 700 · Water Charges	538,415.26	562,800.00	-24,384.74	95.7%
N 710 · Misc. Income	53,742.33	26,775.00	26,967.33	200.7%
Total Income	<u>1,172,469.17</u>	<u>1,141,070.00</u>	<u>31,399.17</u>	<u>102.8%</u>
Gross Profit	1,172,469.17	1,141,070.00	31,399.17	102.8%
Expense				
N 810 · Personnel Expenses	790,260.02	690,056.00	100,204.02	114.5%
N 830 · Dispatch & Communications	31,382.52	31,530.00	-147.48	99.5%
N 833 · Collection & Treatment	4,892.66	6,500.00	-1,607.34	75.3%
N 835 · Lab & Monitoring	7,919.10	10,800.00	-2,880.90	73.3%
N 840 · Maintenance & Utilities	72,568.60	74,900.00	-2,331.40	96.9%
N 843 · Fire Prevention	6,582.50	6,583.00	-0.50	100.0%
N 844 · Storage & Distribution	4,106.87	7,100.00	-2,993.13	57.8%
N 845 · Supplies & Inventory	18,749.39	21,300.00	-2,550.61	88.0%
N 850 · Training	6,246.55	8,650.00	-2,403.45	72.2%
N 860 · Vehicle Operations	14,535.97	18,000.00	-3,464.03	80.8%
N 870 · Administration	119,071.40	133,246.00	-14,174.60	89.4%
Total Expense	<u>1,076,315.58</u>	<u>1,008,665.00</u>	<u>67,650.58</u>	<u>106.7%</u>
Net Ordinary Income	<u>96,153.59</u>	<u>132,405.00</u>	<u>-36,251.41</u>	<u>72.6%</u>
Net Income	<u><u>96,153.59</u></u>	<u><u>132,405.00</u></u>	<u><u>-36,251.41</u></u>	<u><u>72.6%</u></u>

**Inverness Public Utility District
TENNEY TANK CAPITAL PROJECT REPORT**

		FY1617	FY1718	FY1819	FY1920	FY2021	Active Projects	Completed Projects	Capitalized		
No.	Project Name	Total Budget					Total Am't Spent	Amount Remaining	Total Spent	Total Unspent	Total
Water											
1-371-22	Tenney Tank Replacement Project	\$865,000	\$4,000	\$49,316	\$7,381	\$4,122	\$135,564	\$200,383	\$664,617		\$0
Totals		\$865,000	\$4,000	\$49,316	\$7,381	\$4,122	\$200,383	\$664,617	\$0	\$0	\$0
Grand Totals		\$865,000					\$200,383	\$664,617	\$0	\$0	\$0
Date	Description	Expense Amount	5% Retention	Invoiced Receivable	Balance	FY Total					
	Beginning Balance	0.00			0.00						
6/30/2017	End of year balance					4,000.00	FY1617				
6/30/2019	End of year balance					49,316.32	FY1718				
6/30/2019	End of year balance					7,381.38	FY1819				
6/30/2020	End of year balance					4,121.60	FY1920				
8/18/2020	Riley F. Hurd III - Legal Review Financ	1,000.00			(65,819.30)						
9/8/2020	Riley F. Hurd III - Legal Review Financ	22.88			(65,842.18)						
9/29/2020	Signs.Com - Project Sign	72.77			(65,914.95)						
10/15/2020	Brelje & Race Engineers - Sept 2020	10,934.75			(76,849.70)						
11/15/2020	Brelje & Race Engineers - Oct 2020	11,752.50			(88,602.20)						
11/24/2020	Bauer & Associates - Geotech	1,988.00			(90,590.20)						
12/15/2020	Brelje & Race Engineers - Nov 2020	1,817.50			(92,407.70)						
1/12/2021	Pt.Reyes Light	475.50			(92,883.20)						
1/15/2021	Brelje & Race Engineers - Dec 2020	1,680.00			(94,563.20)						
2/2/2021	Inverness Park Market	36.55			(94,599.75)						
2/5/2021	Bauer & Associates - Geotech	1,757.00			(96,356.75)						
4/1/2021	Bauer & Associates - Geotech	850.00			(97,206.75)						
4/14/2021	Signs.Com - Project Signs	85.67			(97,292.42)						
4/15/2021	Brelje & Race Engineers	1,712.50			(99,004.92)						
5/25/2021	Piazza Construction	34,038.44	1,701.92	32,336.52	(133,043.36)						
6/3/2021	Inverness Store	16.96			(133,060.32)						
6/15/2021	Brelje & Race Engineers	9,398.75			(142,459.07)						
6/30/2021	Piazza Construction	62,764.15	3,138.21	59,625.94	(205,223.22)						
6/30/2021	Current year balance	140,403.92	4,840.13	91,962.46		135,563.79	FY2021 to date				



TENNEY TANK PROJECT QUARTERLY PROGRESS REPORT

PROJECT SUMMARY

REPORT DATE	PROJECT NAME	PREPARED BY
6/30/2021	Inverness PUD SWRCB0000000000D1902046 / 2110001-001C	Shelley Redding, District Administrator

STATUS SUMMARY

The District issued the Notice of Award on March 31, 2021. The contractor, Piazza Construction, returned the signed Notice of Award April 2, 2021. On April 7, 2021, the completed and signed contract documents and the required documents of the Certificate of Insurance and the Faithful Performance Bond were returned to the District. After reviewing the requirements and completeness, a Notice to Proceed was issued May 6, 2021, at the pre-construction meeting. The contractor provided a baseline schedule on May 14, 2021 (Attachment 'A'). Construction commenced on May 17, 2021.

The Engineering Contractor, Brelje & Race Engineering, conducted the final review of the Tank specifications and forwarded the reviewed documents May 17, 2021 to the District Project Manager for review and submission to Piazza Construction. After review, the District Project Manager forwarded the plans to the contractor for submission to the tank manufacturer, Superior Tanks, to initiate the order. At the tank site the contractors began the initial piping and the tank demolition process for the first of the two tanks, including the foundation. There have been some delays acquiring materials for piping. There have also been delays associated with the tank manufacturer review of specifications prior to manufacturing. The tasks of the baseline schedule have been adjusted to keep the project on schedule. The geotechnical consultant was present at the start of the foundation excavation to note conditions exposed and provide recommendations to the contractor.

PROJECT OVERVIEW

TASK	%	DUE DATE	NOTES
Construction Completion	7.76%	April 30, 2022	
Bid Process	100%	February 17, 2021	Completed
Final Budget Approval	100%	4/28/2021	Approval Received from SWRCB
Contractor Invoiced	12%	May 31, 2022	Billing received for May and June totaling \$62,764.15 including 5% retention costs
Schedule Elapsed	0.51%	April 30, 2022	Measured from 8/17/2020

BUDGET OVERVIEW

CATEGORY	SPENT	% OF TOTAL	EST. BUDGET	NOTES
Construction	\$59,625.94	12%	\$539,488	May and June Billing
Contingency	0.00	0%	\$107,792	
Soft Costs	\$18,235.62	12%	\$152,720	May and June Billing to date

ENVIRONMENTAL REQUIREMENTS COMPLIANCE

ENVIRONMENTAL REQUIREMENT	STATUS	DATE(S)
Spotted Owl Breeding Season	Inside of Season	Feb 1 – Aug 31

ENVIRONMENTAL REQUIREMENTS COMPLIANCE DESCRIPTIONS

The project commenced inside the Spotted Owl breeding season. There is no change to the special conditions at this time. We have reviewed the measures required to address the special conditions. We had a Wildlife Biologist conduct a pre-construction survey on May 14, 2021 (within one week of project commencement) for nesting birds within the project footprint. The report indicated there is no evidence of nesting birds within the Construction Project area. The report is attachment B to this report. If the project is delayed into February of 2022, we plan to conduct another survey prior to the nesting season that commences in February 2022. If there is evidence of nesting birds reported in the survey, we will implement the appropriate measures as outlined in **Exhibit D – Special Conditions**. Additionally, if there is a discovery of any archeological significance, we will notify the Project Manager at the State Water Board immediately.

CHANGE ORDERS

DESCRIPTION OF WORK	AMOUNT	CHANGE IN CONTRACT AMOUNT	SCHEDULE	NOTES
Wage Determination Document	0.00	0.00		Updated document from original bid document

PROBLEMS/RESOLUTIONS

Problems encountered:

- 1) Availability of piping supplies delayed

Proposed Resolution:

- 1) Shift scheduled tasks until parts become available.

Schedule for Resolution:

- 1) In progress

Status of Previous Problem Resolution: N/A



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SUBMITTAL

TO:
 Brent Beazor

 Brelje & Race Consulting Engineers

 475 Aviation Blvd, Suite 120

 Santa Rosa, CA 95403

Date	May 14, 2021
Submitted By	Joel Piazza
Submittal No	04
Copies	1

Project Name:	Tenney Tank Site Water Tank Replacements
Project Number:	2630.05
Material Description:	Schedule
Subcontractor:	

I hereby certify that all material submitted has been checked for completeness, for correctness, and compliance with the drawings and specifications, that field dimensions and conditions have been verified, and that exceptions, if any are clearly noted.

LEGEND: NET = No Exceptions Taken, MCN = Make Corrections Noted, R&R= Revise and Resubmit

Item No	Description	Spec Section	NET	MCN	R&R
1	Baseline schedule (2 pages)				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					

Comments:

ID	Task Name	Duration	Start	Finish	May 16, '21	May 30, '21	Jun 13, '21	Jun 27, '21	Jul 11, '21	Jul 25, '21	Aug 8, '21	Aug 22, '21	Sep 5, '21	Sep 19, '21	Oct 3, '21							
					16	21	26	31	5	10	15	20	25	30	4	9	14	19	24	29	3	8
0	Tenney Tanks_baseline_220 days	131 days	Wed 3/31/21	Fri 10/1/21																		
22	CONSTRUCTION PHASE	98 days	Mon 5/17/21	Fri 10/1/21																		
23	Mobilization	1 day	Mon 5/17/21	Mon 5/17/21																		
24	Phase 1 piping	9 days	Tue 5/18/21	Fri 5/28/21																		
25	Demo tank	2 days	Tue 6/1/21	Wed 6/2/21																		
26	Demo tank foundation	3 days	Thu 6/3/21	Mon 6/7/21																		
27	Tank 1	30 days	Tue 6/8/21	Mon 7/19/21																		
28	Excavate tank pad	4 days	Tue 6/8/21	Fri 6/11/21																		
29	Under tank piping	1 day	Mon 6/14/21	Mon 6/14/21																		
30	Tank foundation	7 days	Tue 6/15/21	Wed 6/23/21																		
31	Under tank fill	2 days	Thu 6/24/21	Fri 6/25/21																		
32	Install tank	10 days	Mon 6/28/21	Fri 7/9/21																		
33	Tank piping	6 days	Mon 7/12/21	Mon 7/19/21																		
34	Cathodic protection	3 days	Thu 7/15/21	Mon 7/19/21																		
35	Tank 1 in service	0 days	Mon 7/19/21	Mon 7/19/21																		
36	Demo tank 2	2 days	Tue 7/20/21	Wed 7/21/21																		
37	Demo tank 2 foundation	3 days	Thu 7/22/21	Mon 7/26/21																		
38	Install shed	3 days	Mon 8/2/21	Wed 8/4/21																		
39	Tank 2	37 days	Tue 7/27/21	Thu 9/16/21																		
40	Excavate tank pad	4 days	Tue 7/27/21	Fri 7/30/21																		
41	System piping	10 days	Mon 8/2/21	Fri 8/13/21																		
42	Under tank piping	1 day	Mon 8/16/21	Mon 8/16/21																		
43	Tank foundation	7 days	Tue 8/17/21	Wed 8/25/21																		
44	Under tank fill	2 days	Thu 8/26/21	Fri 8/27/21																		

ID	Task Name	Duration	Start	Finish	May 16, '21	May 30, '21	Jun 13, '21	Jun 27, '21	Jul 11, '21	Jul 25, '21	Aug 8, '21	Aug 22, '21	Sep 5, '21	Sep 19, '21	Oct 3, '21													
					16	21	26	31	5	10	15	20	25	30	5	10	15	20	25	30	4	9	14	19	24	29	3	8
45	Install tank	9 days	Mon 8/30/21	Fri 9/10/21																								
46	Piping tie in	3 days	Mon 9/13/21	Wed 9/15/21																								
47	Cathodic protection	3 days	Mon 9/13/21	Wed 9/15/21																								
48	Tank 2 in service	0 days	Thu 9/16/21	Thu 9/16/21																								
49	Electrical	2 days	Thu 9/16/21	Fri 9/17/21																								
50	Around tank grading	5 days	Mon 9/20/21	Fri 9/24/21																								
51	Substantial completion	0 days	Fri 9/24/21	Fri 9/24/21																								
52	Punchlist items	5 days	Mon 9/27/21	Fri 10/1/21																								
53	Site cleanup and demobilization	5 days	Mon 9/27/21	Fri 10/1/21																								
54	Final completion	0 days	Fri 10/1/21	Fri 10/1/21																								

TO: Shelley Redding, Administrator, Inverness Public Utilities District

SUBJECT: Nesting bird and northern spotted owl surveys in preparation for Tenney Tank Replacement Project, Marin County, California

FROM: David Press, Wildlife Ecologist

DATE: May 14, 2021

A nesting bird survey was conducted for the Tenney Tank Replacement Project from 0630 to 0700 on the morning on May 14, 2021. The entire project site, including the access route from Trossach Way, was surveyed with no nesting activity observed. Bird activity within the project area was very limited with only a passing winter wren and dark-eyed junco observed. Commonly occurring birds for this area were observed in the trees and shrubs surrounding the project site, including acorn woodpeckers, song sparrows, band-tailed pigeons, Steller's jay, scrub jay, and spotted towhee, but again no nesting activity was observed. The bird survey was conducting within one week of the start of the project on May 17, and as such, no impacts to nesting birds are anticipated as a result of the Tenney Tank Replacement Project.

In regards to northern spotted owls, the project site is located well over ¼ mile from previously known owl activity centers at Inverness Highland (MRN0003) and Vision Street (MRN0048). A pair of northern spotted owls was located at Inverness Highland and they were determined to be non-nesting per protocol on April 23. Surveys for owls at Vision Street have not detected owls this year which is not atypical for this unpredictable owl territory. As noted in the informal consultation from the USFWS on this project dated December 11, 2018, "the proposed project and its immediate vicinity provide only scattered suitable habitat owl habitat". No impacts to northern spotted owls are anticipated as a result of the Tenney Tank Replacement Project.

SUMMARY OF BUILDOUT SURVEY DATA, February 2015

Total parcels (Fire tax 2013/14 roll)	760	
Discontinued parcels (merged)	4	
Net number of parcels currently in existence	756	
Publically owned	47	
Privately owned		709
Privately owned, developed		537
Privately owned, undeveloped		172

172	Current total number of privately owned undeveloped lots
12	Additional lots if all subdividable lots were subdivided to maximum potential
184	Maximum potential number of privately owned undeveloped lots
69	Number of such lots that are not developable (or already have a water meter)
115	Total number of potentially developable lots
17	Potentially developable lots under 1/5 acre in size (8,712 sq ft)
98	Realistically developable lots
26	Realistically developable lots outside Water System's service area (+2 undevelopable)
72	Realistically developable lots within the Water System's service area
515	Current number of customer connections
587	Potential maximum number of customer connections at full buildout

Listing of all undeveloped parcels in IPUD that have subdivision potential							
APN	UC	Location	Acres	Zoning (Minimum Lot Size)	New Lots In*	New Lots Out*	Owner
109-320-92	30	Vision Rd	50.42	C-RSP-0.1 (10 acres)		4	J Cashew Corp
112-142-04	60	97 Vision Rd	2.68	C-RSP-1 (1 acre)	1		Inverness Foundation
112-210-05	10	Perth Way	35	C-RSP-0.1 (10 acres)	2		N Bertelsen
112-220-05	10	SFD Blvd	7.29	C-RSP-0.33 (3 acres)	1		E Serr
112-273-09	10	Laurel	4.43	C-RSP-1 (1 acre)	3		L Cohen
112-350-09	10	550 Vision Rd	20.4	C-RSP-0.1 (10 acres)		1	J Cashew Corp
Totals					7	5	

* Maximum number of additional lots that would be created inside ("In") and outside ("Out") of Water System's service area.

Water Usage (Production) vs. Streamflows, July 21, 2020 and 2021

This chart compares the differences between last year's and this year's production figures (water usage) and streamflows (water availability) at this time in the season (July 21).

Water Usage (production figures) (average gallons per day)	2020 (last year)	2021 (current year)	Change (percentage)
Period of 1 month : June 22 – July 21	110,837	75,251	↓32.1%
Period of 1 week : July 15 – July 21	108,757	68,174	↓37.3%

Streamflows (available water) (total gallons per day)	2020 (last year)	2021 (current year)	Change (percentage)
On June 30	135,600	79,200	↓41.5%
On July 21	125,140*	59,040	↓52.8%

* Estimated.

Demand for water is down considerably from the same period last year -- by 37.3%. Moreover, demand during the past week (July 15-21) fell by 9.4% from the average demand for the full month ending on July 21, which is trending in the desired direction.

However, that 37.3% reduction in demand is not keeping pace with the year-over-year reduction in the streamflows (water availability), which are down from the same period in 2020 by an even greater percentage – 52.8%. Also, the streamflows are dropping considerably from day to day this year, from 79,200 gallons per day on June 30 to 59,040 gallons per day just three weeks later on July 21, which was an average drop of almost 1,000 gallons per day. This is particularly worrisome because there were a number of days of heavy overcast and morning fog drip early in the month of July, and it is unlikely that we will see very many such days again this summer – which we assume means the daily reduction in streamflows is accelerating.

Most ominous at this moment is that current average daily demand is exceeding streamflow availability by about 9,000 gallons per day. Once we can no longer make up this difference by drawing down tank storage levels, we will be forced to take severe measures (outdoor usage restrictions, mandatory rationing) to prevent drying up the streams.

FULL TEXT OF MEASURE “*”

ORDINANCE NO. ****

FULL TEXT OF THE INVERNESS PUBLIC UTILITY DISTRICT INCREASED FIRE PREVENTION AND CONTROL AND WATER SUPPLY MEASURE THROUGH AN ORDINANCE SUBMITTED TO THE VOTERS IN THE INVERNESS PUBLIC UTILITY DISTRICT TO AUTHORIZE THE LEVY OF A SPECIAL PARCEL TAX

THE VOTERS OF THE INVERNESS PUBLIC UTILITY DISTRICT (hereinafter “District”) ORDAIN AS FOLLOWS:

SECTION 1. AUTHORIZATION, PURPOSE, AND INTENT.

It is the purpose and intent of this Ordinance to authorize the levy of a tax on parcels of real property on the secured property tax roll of Marin County that are within the jurisdiction of the District.

Pursuant to the authority of Chapter 4 of Division 9 of the Election Code and other applicable law, following the certification of results of the *, * election, if two thirds of the voters vote “yes” to the ballot question authorized under Section 7 of this Ordinance, there shall hereby be levied and assessed a special parcel tax by the District on all parcels of real property in the District for each fiscal year. It is the purpose and intent of this ordinance to impose a special parcel tax for fire protection and prevention services and water supply improvement, including but not limited to improvements to the District water supply system to improve the ability of the system to fight fires, to improve district and customer efficiency to make more water available to fight fires and survive droughts, to reduce fuels, and partner with state and federal park agencies and Marin County to implement fuel reduction projects within and near the boundaries of the District, and to administer the implementation of this measure.

SECTION 2. DEFINITIONS.

The following definitions shall apply throughout this Ordinance.

A. “Parcel” means the land and any improvements thereon, designated by an assessor’s parcel map and parcel number and carried on the secured property tax roll inside the boundaries of the District. For the purposes of this Ordinance, parcel does not include any land or improvements owned by any governmental agency.

B. “Fiscal year” means the period of July 1 through the following June 30.

C. “Consumer Price Index” means the Consumer Price Index for all Urban Consumers (CPI-U) for the San Francisco-Oakland-San Jose Area (1982-84=100) as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, another similar government index or computation shall be utilized, as determined by the District.

D. “Use Code” means the two-digit number created by the Marin County Assessor’s Office to define classes of properties.

SECTION 3. SPECIAL PARCEL TAX IMPOSED.

(a) A special parcel tax for the purpose specified in Section 1 of this ordinance shall be imposed on all taxable parcels of real property within the jurisdictional boundaries of the District. The County of Marin defines certain classes of properties that appear on the assessment roll, which may be updated as necessary.

The maximum amount of the special parcel tax for each fiscal year from fiscal years 2021-2022 through fiscal year 2030-2031 shall be as follows, as adjusted annually by the change in the Consumer Price Index:

Agricultural Preserve Farmland Security Zone (Use Code 35) None in District

Commercial (Use Code 51). \$.20 per square foot

Historical Property (Mills Act) (Use Code 38) ???

Industrial (Use Code 41) None in District

Multiple Family Residential (Use Code 21) \$.20 per square foot

Open Space Contract (Use Code 37) None in district

Rural (Use Code 31) \$.20 per square foot only for developed property

Single Family Residential; Single Family Residential, one living unit; Single Family Residential, one living unit with second dwelling unit (Use Code 11) \$.20 per square foot

True Duplex (Use Code 21) \$.20 per square foot

Attached Single Family Residential (includes condominiums, townhouses, attached Planned Unit Developments, and co-ops) (Use Code 14) \$.20 per square foot

Manufactured Home (Use Code 12) \$.20 per square foot

Unimproved	All Non-Exempt vacant, less than or equal to 0.25 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 50)	\$40.00	Parcel
Unimproved	All Non-Exempt vacant, greater than 0.25 acres up to and including 0.50 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 50)	\$150.00	Parcel
Unimproved	All Non-Exempt vacant, greater than 0.50 acres (Use Codes 10, 20, 30, 32, 34, 36, 40, 50)	\$225.00	Parcel

(b) Before the beginning of each fiscal year, the Board of Directors of the District shall adjust the maximum parcel tax to be levied upon the parcels for the upcoming fiscal year as adjusted by inflation. The Board of Directors of the District shall set a parcel tax not to exceed the maximum parcel tax as adjusted by inflation.

The maximum tax per year for each property type shall be adjusted to reflect any change in the Consumer Price Index beyond the first fiscal year the parcel tax is levied. Change in the Consumer Price Index shall be calculated from February of the immediately preceding year to February of the current year, or 3%, whichever is less.

The records of the Marin County Tax Collector each year shall provide the basis for determining the calculation of the special parcel tax applicable to each parcel, with such corrections as deemed necessary by the Board of Directors for the District to reflect the actual use and improvement of any parcel.

The District may implement a parcel tax fee waiver or reduction program for low income households at its discretion.

SECTION 4. SPECIAL FUND, USE OF TAX PROCEEDS.

The proceeds of the special tax imposed by this ordinance shall be placed in a special fund to be used solely for the purposes of this measure, as set forth in Sections 1 and 7, for use within the District, and on public land adjacent to the District.

SECTION 5. TAXES AS LIENS AGAINST THE PROPERTY.

The amount of taxes for each parcel each fiscal year shall constitute a lien on such property in accordance with Revenue and Taxation Code Section 2187 and shall have the same effect as an ad valorem real property tax lien until fully paid. Said special parcel tax, together with all penalties and interest thereon, shall constitute until paid, to the extent authorized by law, a personal obligation to the District by the persons who own the parcel on the date the tax is due.

This tax is a special tax within the meaning of Section 4 of Article XIII A of the California Constitution. Because the burden of this tax falls upon property, this tax also is a property tax, but this tax is not determined according to nor in any manner based upon the value of property; this tax is levied on a parcel, class of improvement, and use of property basis. Insofar as not inconsistent with this Ordinance or with legislation authorizing special taxes, and insofar as applicable to a property tax that is not based on value, such provisions of the California Revenue and Taxation Code and of Article XIII of the California Constitution as relate to ad valorem property taxes apply to the collection and administration of this tax (Severability Clause of Section 10), except as stated below.

SECTION 6. COLLECTION.

The taxes on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes and shall be due to the District. Insofar as feasible and insofar as not inconsistent with this Ordinance, the taxes are to be collected in the same manner in which the County of Marin collects secured roll ad valorem property taxes. Insofar as feasible and insofar as not inconsistent with the Ordinance, the times and procedures regarding exemptions, due dates, installment payments, correction, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes shall be applicable to the collection of this tax. Notwithstanding anything to the contrary in the foregoing, as to this tax: (1) the secured roll tax bills shall be the only notices required for this tax; and (2) the homeowners and veterans' exemptions shall not be applicable to this tax because such exemptions are determined by dollar amount of value. The reasonable costs incurred by the County officers collecting this tax shall be deducted from the collected taxes.

SECTION 7. BALLOT LANGUAGE.

This measure shall appear on the ballot at the election held on *, *. The voters who placed this measure on the ballot request it reads as follows:

Measure *. **Inverness Public Utility District Fire Prevention and Control.** To improve the water supply of the Inverness Public Utility District in order to better fight fires and avoid water shortages, to implement water conservation measures by the District and its customers, and to control fuels and other fire hazards inside District boundaries and on state and federal lands adjoining the District to the extent permitted by law; shall the Inverness Public Utility District Fire Prevention and Control Parcel Tax Measure be adopted?

SECTION 8. USE OF FUNDS.

A) Funds generated by this measure may be used for all of the following purposes, and other programs to improve the water supply of the district, and to reduce the fire danger to residents

of the district: implementing consumer water conservation including leak detection, making irrigation systems more efficient, and replacing inefficient water using appliances with more efficient appliances; leak detection and elimination in District facilities; water capital outlay improvements which increase and improve the reliability of the water supply available to fight fire; extension of district water supply facilities to areas of the district not currently served by district water in order to place fire hydrants in those areas and to provide water service to properties in those areas who desire such service; construction of storage of rainwater and graywater for consumer use, including equipment to make the water available to firefighters; construction of water storage facilities; reduction of fuels on public and private property within the District and on state and federal park lands adjoining the district, including creation, restoration and maintenance of fuel breaks; reduction of the danger of trees and branches falling on electrical wires and causing fires where removal of such trees and branches is not the obligation of other companies or public agencies; removal of dead trees on private property including cost sharing with private property owners if the private property owner agrees to create and maintain defensible space in accordance with the requirements of Section 4290 et seq. of the California Public Resources Code; and removal of fuels which impair the utility of roads and trails needed for access by firefighters or for evacuation.

(B) All projects shall comply with the California Environmental Quality Act. Fuel reduction projects shall use the California Department of Forestry and Fire Protection Vegetation Treatment Plan as guidance for project implementation. No work shall be done on private property without the property owner's permission.

SECTION 9. ADMINISTRATION AND AMENDMENT.

The District by resolution may adopt procedures or definitions for the implementation or administration of the special parcel tax, with approval of the District Board of Directors. The District Board of Directors shall be empowered to amend this ordinance by an affirmative unanimous vote of its members to carry out the general purposes of this ordinance, to conform the provisions of this ordinance to applicable state law, to modify the methods of collection, or to assign the duties of public officials under this ordinance.

Except as provided in Section 3, the District Board of Directors shall not amend this ordinance to increase the maximum amount of the special parcel tax established in Section 3 of this ordinance, or to modify the purposes for which the tax proceeds were established in Section 8 of this ordinance, unless approved by a majority of the District's voters voting thereon.

SECTION 10. EXEMPTIONS.

The special parcel tax shall not be imposed upon any parcel that is exempt from the special parcel tax pursuant to any provision of the United States Constitution, California Constitution, California State law, or any paramount law. Additionally, parcels that are classified by County Assessor Use Codes 13, 15, and 53-90 are exempt from this special tax. These exemptions include churches, non-profits and local governments that meet the standards for exemption from ad valorem tax.

To the extent that the District Board of Directors determines that the parcel tax imposed by this measure places a severe and undue burden on commercial facilities, the Board may cap the total amount of the tax collected from the facility if the commercial facility agrees to implement water conservation and defensible space required by the District.

SECTION 11. SEVERABILITY.

If any provision, section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of the Ordinance. The voters hereby declare that they would have adopted the remainder of this Ordinance, including each

provision, section, subsection, sentence, phrase or clause, irrespective of the invalidity of any other provision, section, subsection, sentence, phrase or clause.

SECTION 12. EFFECTIVE DATE.

This Ordinance shall take effect immediately following the certification of results of the *, * election if a majority of the voters vote “yes” to the ballot question authorized under Section 7, and taxes shall first be levied hereunder for the fiscal year beginning *, *.

SECTION 13. AUDITS.

An independent audit of the accounts and records of the District shall be conducted annually to comply with all requirements of the State Controller’s office.



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 5

Water System Report

- **June 2021 Water Production and System Reports**
- **Historical Water Usage Graph**



INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT • WATER SYSTEM

POST OFFICE BOX 469

INVERNESS, CA 94937

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JUNE 2021 - WATER SYSTEM REPORT -

| End of June Stream-Flows |

End of June Statistics	June 2021	June 2020	DIVERSION	JUNE GPM	2021 GPD	Jun 2020 GPM
RAINFALL	Recorded at F1	(@ F1)	D1	2½	3,600	5
Monthly total (in inches)	0.18"	0.01"	D2	11½	16,560	17
Year 7/1/2020 -> end June 21	+15.52"	23.10"	D3	7½	10,800	14
Avg. yearly since 1925 (inches)	37.32"	37.57"	D4	4½	6,480	10
*Comparative EoM Streamflow	April 2021	May 2021	D5	9½	13,680	15
*Compare to (approx. gpd) ->	97,920	77,040	D6	10	14,400	16
Streamflows: 7/ 2020 thru 3/21 > 84; 64; 54; 119½; 72; 112; 155,110,102½	68 gpm	53½ gpm	D7	7½	10,800	14
MONTHLY PRODUCTION:	June 2021	May 2021	D8	2	2,880	3
(June daily use up from May)	2,215,200 gal	2,217,700	TOTALS--	55	79,200	94 gpm
Average gallons per day ->	73,840 gal	71,539gal	JUNE DISTRIBUTION			
Average gallons per minute ->	51.3 gpm	49.7 gpm	SYSTEM PATTERNS			
SOURCES USED	(June 2021)	(June 2020)	USE BY	ZONE	2021	2020
1 st Valley High Intakes (D 1,2,3)	25 %	35 %	Colby +	905,600	40 %	37 %
2 nd Valley High Intakes (D 4,5,6)	30 %	19 %	Tenney -	838,600	37 %	39%
3 rd Valley Intakes (2) (D 7,8)	9 %	18 %	Conner -	41,600	2 %	2 %
1st Valley lower intake	25 %	14 %	Stockstill -	258,300	11 %	13 %
2 nd Valley lower (L2)	8 %	9 %	Sea Haven	227,900+	10 %	9 %
Wells (W1, W3,W4)	3 %	5 %	TOTAL^	2,272,000+	100.0 %	100.0 %
TOTAL	100 %	100 %				

(* gpd = gallons per day; gpm = gallons per minute; ppm=parts per million) | **Distb^Total=June Production=>75.7gpd= 52.6 avg gpm**

Water Quality

All sources Ultra and Nano filtered; chlorine and turbidity correct continuously; no positive coliform bacteria samples from distribution sample grabs. Samples of distribution water tested twice monthly and influent raw water are being collected once a month for lab analysis of coliform content. Average CL₂ dose at F1→ 0.55 parts per million (ppm); F3→ > 0.5ppm

Major Activities (Jacob Levya recovered and back to regular duty)

- Monthly reports sent to CA RWQCB
- Watershed roads tree-clearing, chipping, and water-bar maintenance ongoing
- Clearing around fire hydrants, and exercising valves (no significant main flushing this year)
- Significant foggy days have added 0.18" precipitation at F1 and helped stream flows, hot days vice versa
- Filter Plants: F1: Compressor malfunctioned, replaced solenoid valve and performed regular service
Performed CIP cleaning on Ultra B unit and Ultra A unit.
Delivered new 55 gallon of NaOH to F1 for CIPs
F3: Power outages affected F3 production a little
- Colby stairs rebuilt
- Piazza continuing ground preparation for new Tenney tank
- All customer meters read / Posted water conservation signs around town again
- L2 temporary dam reconstructed, flushed L2 system and turned L2 in with W4, available water low
- Quarterly TOC grabs taken and delivered to lab
- Possible leak reported (confirmed by staff) on Woodhaven

Kenneth J. Fox

Water Customer Accounts Receivable Totals, May/June 2021

1. The Accounts Receivable balance on May 1, 2021, consisted of:

Current balances (from bills sent out on April 27)	85,117.50
Past-due balances (5.6%)	<u>5,073.64</u>
Total Accounts Receivable balance on May 1, 2021:	<u>90,191.14</u>

2. During May/June, we received the following **payments** from our customers:

Electronic payments:	60,483.05	(70.0%)
Payments by check:	25,969.55	(30.0%)
Total payments received:	- 86,452.60	

3. During May/June, we posted the following **charges** to our customers' accounts:

Write-offs:	--	
Adjustments:	--	
Basic charges (future):	74,934.50	(517 Basic charges billed 4/27 for Jul/Aug*)
X-C charges (future):	216.00	(18 Cross-Connection charges billed 4/27 for Jul/Aug)
Usage charges:	10,661.16	(Usage charges billed 6/25 for 4/44/21 to 6/21/21†)
Misc. charges:	175.00	
Refused payments:	--	
Refunds:	274.50	(3 closed account credit balance refunds)
Total charges posted:	+ 86,261.16	

4. Thus, the Accounts Receivable balance on June 30 (the end of the period) was: **89,999.70**
(of which 4.5%, or \$4,013.04, is past due)

* Bimonthly Basic Charges (for Jul/Aug): 512 customers @ \$146.00; 1 Lifeline customer @ \$73.00; 3 Lifeline customers at \$36.50; 1 suspended customer @ \$0.00

† Total billed usage was \$13,466.00, less four credits totaling \$2,804.84 (for three prior-period leak adjustments and one prior-period meter read error).

Reconciliation with BofA checking account:

There were no deposits in transit on 6/30/2021. Thus, the A/R balance on the District's books as of 6/30 should also be \$89,999.70.

Scheduled ACH receipts: \$43,199.42 on July 16, 2021 (from 265 customers, which is 51.3% of the total of 517 customers).

A temporary security debit to IPUD's checking account in the amount of \$43,199.42 will be made on or about July 14, 2021 (subject to adjustments).

Report on Number of Discontinuations of Residential Service (pursuant to paragraph (g) of IPUD Water System Regulation 303 and in compliance with Chapter 6, "Discontinuation of Residential Water Service," of Part 12, Division 104, of the Health and Safety Code (HSC) of the State of California)

Period covered: May/June 2021

Number of residential services discontinued for inability to pay during the covered period: 0

Number of residential services discontinued for inability to pay during a previous period and still on discontinued status at the close of the covered period: 1

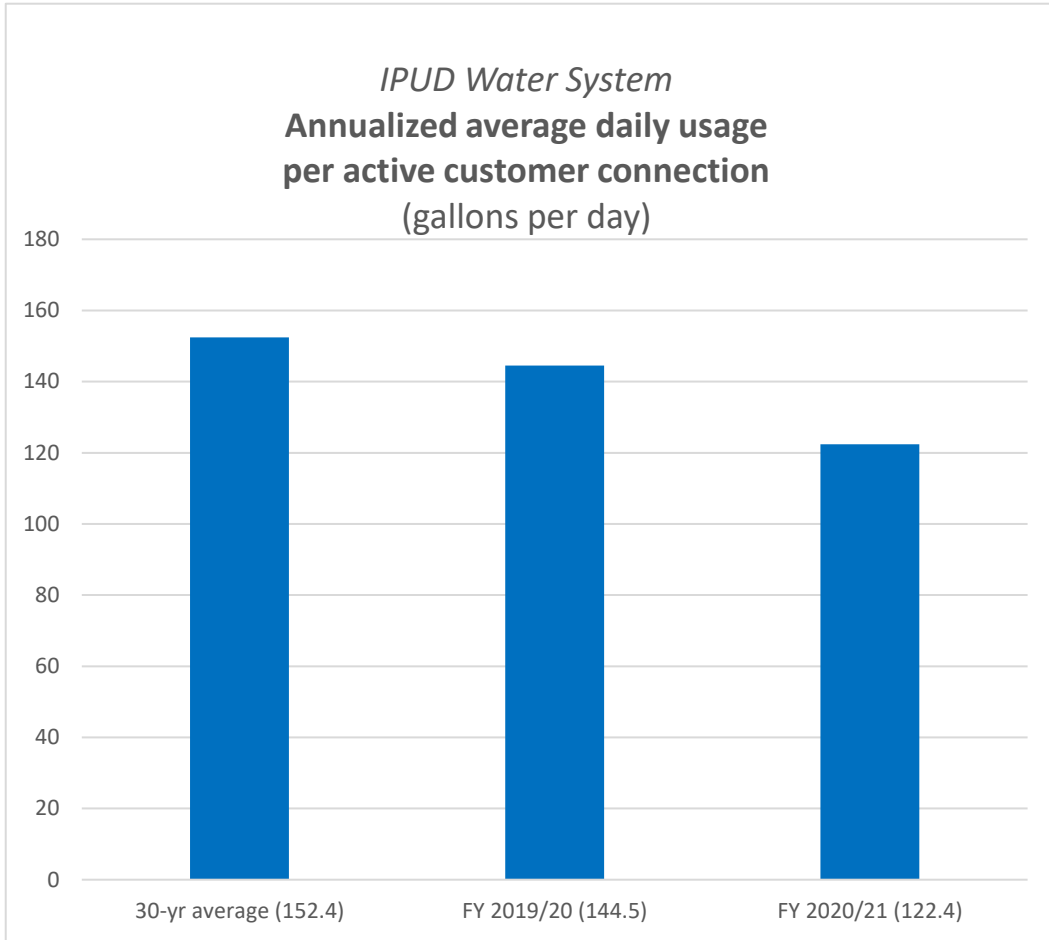
Inverness Public Utility District Water System

ACCOUNTS RECEIVABLE SUMMARY, FY 2020/21

Beginning-of-Year A/R Balance (6/30/2020)			\$106,559.23
Payments received			
ACH & AR Box payments	369,177.44	(66.4%)	
Payments by check/cash	<u>186,442.63</u>	(33.6%)	
Total payments			555,620.07
Writeoffs			0.00
Adjustments			0.00
Charges posted			
Basic charges	449,607.00	(83.5%)	
Cross-connection charges	1,296.00	(0.3%)	
Water usage charges	86,787.26	(16.1%)	
Miscellaneous charges	<u>725.00</u>	(0.1%)	
Total charges			538,415.26
Refused payments			0.00
Overpayment refunds			<u>645.28</u>
End-of-Year A/R Balance (6/30/2021)			\$89,999.70

Submitted by: Wade B. Holland
 Wade B. Holland, Customer Services Manager

Date: July 6, 2021

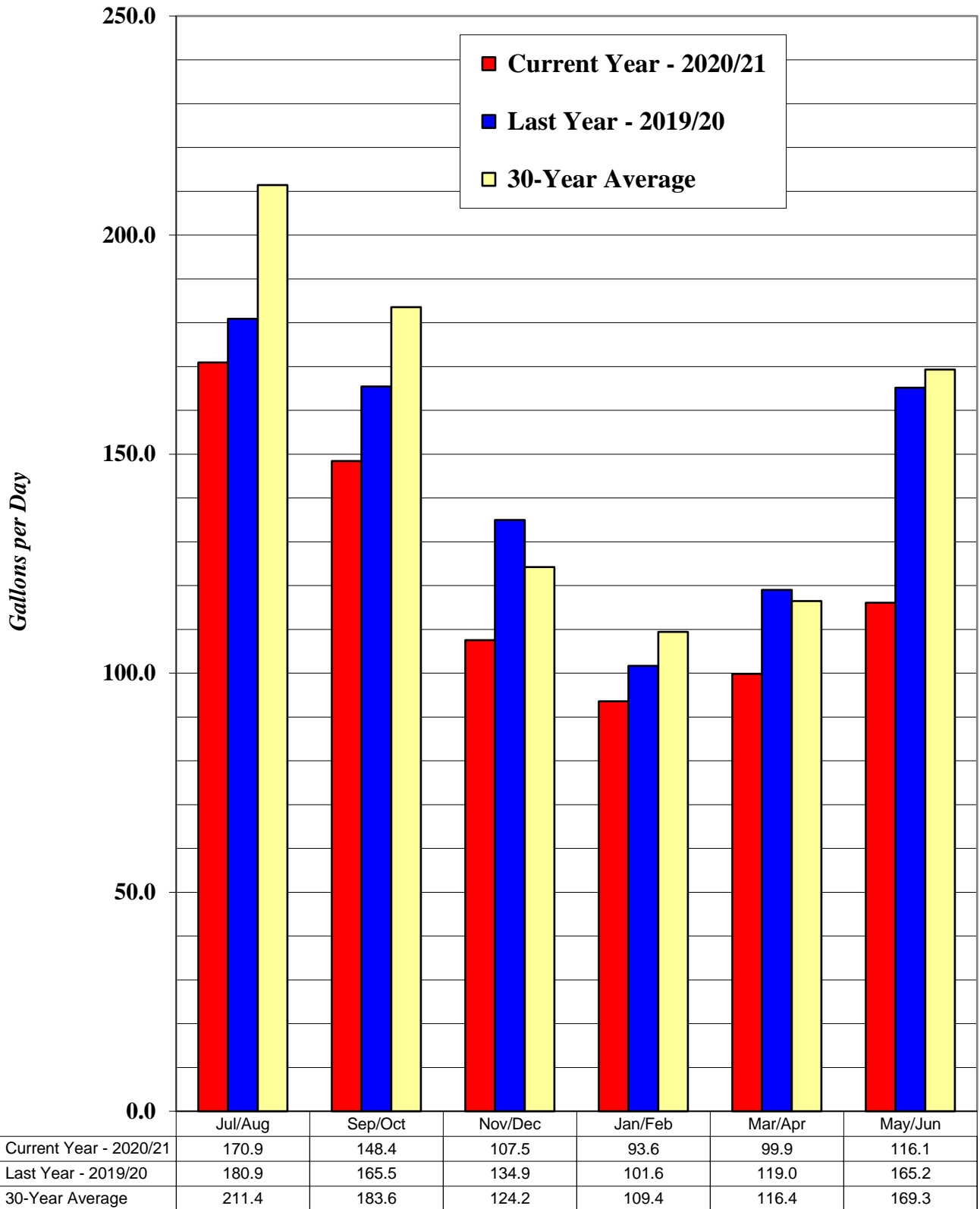


Water usage during the just completed 2020/21 year was 19.7% below the 30-year average. The previous year, 2019/20 (the first drought year), usage dropped by 5.2% from the 30-year average. This chart reports the usage of all active customer connections, both residential and non-residential customers.

7/3/2021

Inverness Public Utility District Water System

Average Daily Water Usage per Active Customer





Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 6
Fire Department Report
• **June 2021**

FIRE DEPARTMENT REPORT

June 2021

INCIDENTS:

<i>#</i>	<i>Date</i>	
#21-056	06-03	EMS Assist to MCFD for cardiac arrest on Sir Francis Drake. M-94 transport.
#21-057	06-04	EMS @ Sir Francis Drake for a sick person. Private transport.
#21-058	06-04	EMS @ Sir Francis Drake for back pain. M-94 Code 2 transport.
#21-059	06-06	Wires Down @ 55 Inverness Way. Phone lines only and moved from street.
#21-060	06-07	EMS @ Vison Rd. for cardiac arrest. No transport.
#21-061	06-09	Vehicle Accident @ 10184 Shoreline Hwy. Power lines down. M-9 transport.
#21-062	06-13	EMS @ Kenneth for nosebleed. No transport.
#21-063	06-16	Vehicle Accident @ 8100 Pierce Pt. Rd. H-32 helicopter transport.
#21-064	06-16	Blown transformer, Camino del Mar & SFD. Same time as above accident.
#21-065	06-20	Possible Water Rescue. Cancelled
#21-066	06-22	Fire Alarm @ Inverness School. No merit. Accidental from construction work.
#21-067	06-22	EMS @ Aberdeen for fall victim. Lift assist only. No transport.
#21-068	06-28	EMS @ Rannoch for fall victim. M-94 transport.
#21-069	06-28	EMS @ Via de la Vista for fall victim. M-94 transport.
#21-070	06-30	EMS @ Park Ave for bleeding. Private transport.

TRAININGS:

06-13 Drill: Progressive wildland hose lay training at Limantour. 12 Personnel.

06-23,24,25 **Live fire training burns in Novato.** 4 volunteers from Inverness.

06-29 Drill: Review of training burns, Operation of new portable radios, Status Boards set up.

New volunteer trainings every Tuesday afternoon. 3 new female volunteers!

ACTIVITIES AND MAINTENANCE:

1. MERA operations committee zoom meeting.
2. MERA board meeting.
3. Meeting with MCFD and Sheriff re: Zonehaven program
4. Zonehaven training meeting.
5. Defensible Space inspections.
6. RACES radio drill at Inverness Fire.

PERSONNEL:

Mike Meszaros, Jim Fox, Ken Fox, Tom Fox, Burton Eubank, Brian Cassel, Jeff McBeth, Tim Olson, Dennis Holton, Brett Miller, Roy Pitts, David Briggs, John Roche, David Wright, Kai Heimpel, Tim Olson, Sabrina Meyerson, Nikki Spencer, Michael Duncan, Ian Duncan, Greg Eastman, Celine Bennett, Jay Borodic, Fiona Pettigrew, Ruby Fisher-Smith.

Jim Fox, Chief



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 7

Resolution 258-2021:
Enabling the Deferred Landscaping Exception



Board Agenda Item Staff Report

Subject: Resolution 258-2021: Enabling the Deferred Landscaping Exception
Meeting Date: July 28, 2021
Date Prepared: July 21, 2021
Prepared by: Wade B. Holland, Customer Services Manager
Attachments: Draft of Resolution 258-2021

Recommended Action: Defer consideration of enabling the Deferred Landscaping Exception until 2022 (i.e., take no action at this time on adoption of Resolution 258-2021)

The Water Shortage Emergency that was declared by the Board one year ago (in July 2020) triggered a moratorium on accepting new Water System customers; this moratorium is defined in the Water System’s Regulation 117. The Board at its meeting last month (on June 23) adopted a revised version of Regulation 117, which includes a new provision for an exception to the moratorium. The exception, called the “deferred landscaping exception,” enables the District to connect new services to the Water System during a moratorium if the applicant for a new service agrees to defer landscaping installation until after the Water Shortage Emergency has been cancelled.

The deferred landscaping exception goes into effect during a Water Shortage Emergency only if it is enabled explicitly by a resolution of the Board of Directors. The draft Resolution 258-2021 provides that enabling action for the Water Shortage Emergency that is currently in effect.

Four applications for New Service Connections have been received since the Water Shortage Emergency was declared one year ago, and all four are currently on hold because of the moratorium on installing new services. Adoption of Resolution 258-2021 would entitle the applicants for those four new services to immediately request installation of a meter and activation of a water user account (provided that they comply with the requirements spelled out in Regulation 117, which include having a completed application for service on file, paying the New Service Connection Fee, and accepting the terms of the deferred landscaping exception).

Until Resolution 258-2021 is withdrawn by the Board of Directors (or the Water Shortage Emergency is canceled), there would be no limit on other applicants for new service connections also availing themselves of the deferred landscaping exception.

Staff recommendation. Staff does not recommend that Resolution 258-2021 be adopted at this time. The key provision of Resolution 2021 is in the final “Whereas” clause, by which the Board declares a finding that the “Water System currently has sufficient water availability...to support installation of New Service Connections” and that the Board “projects that it will continue to have sufficient water availability” for such purpose. Staff does not support this finding at this critical and uncertain time during the current drought.

As staff is reporting under a different item on today’s agenda, there is currently very little margin between source availability and customer demand (notwithstanding that customer demand is very low for this time of year). Moreover, source availability will without doubt decline as the year wears on, until winter rains arrive – an eventuality that could be anywhere from three to five months away (assuming we get winter rains at all).

It is staff’s perception that the “optics” of enabling exceptions to the moratorium on new hookups at this moment of great uncertainty would be highly unfavorable, even if the actual amount of water that might be used during the coming months by new connections would be negligible.

Especially after having had a moratorium on new connections in effect for a full year, it seems ill-advised and to send a counterintuitive message to our customers to do away with that moratorium at the very moment when we appear to be on the cusp of instituting rationing.¹

Moreover, there do not appear to be any downsides to waiting until after the first of the year to consider whether enabling the deferred landscaping exception is appropriate. By that time, we should have a better idea as to whether the drought is waning or we will be heading into a potentially disastrous third consecutive year of a drought crisis. Adding new customer connections at the present time is gambling on what the weather is going to be like over the next 3-5 months; staff feels it would be better to wait until we are better able to assess the Water System’s prospects with respect to the drought.

To the best of our knowledge, none of the applications for the four New Service Connections that are currently on hold because of the moratorium would be affected adversely by the proposed delay until after the first of the year. Only one of the applicants is even in the planning/permitting stage at the County and that applicant has stated that they do not anticipate needing their building permits before sometime next year. Moreover, that applicant does not yet have a completed application for a water meter on file with us, so they are not at this time even eligible to take advantage of the deferred landscaping exception.

Staff recommends that Resolution 258-2020 be tabled for future consideration.



Please be aware of the following two policies in the IPUD Water System’s Basic Policies (Regulation 100):

(a) General

It shall be the policy of the Inverness Public Utility District and the IPUD Water System to provide service connections to all qualifying and legally-entitled applicants for service within the System’s service area, as provided for by and within the provisions of these Regulations, and insofar as the System’s capacity and capability to obtain, store, treat and deliver water is adequate without depleting the water supply to the extent that there would be insufficient water for essential human consumption, sanitation, and fire protection.

(b) Priority

It shall be the policy of District and System that their primary responsibility shall be to satisfy the normal demands and requirements for water of existing customers.

¹ Marin Municipal Water District put a deferred landscaping exception into effect just two weeks ago, but already a majority of their Directors have signaled that they intend to cancel the deferred landscaping exception at their upcoming meeting in August.

RESOLUTION 258-2021

**A RESOLUTION ENABLING THE DEFERRED LANDSCAPING
EXCEPTION TO THE MORATORIUM ON NEW SERVICE
CONNECTIONS IN WATER SYSTEM REGULATION 117 DURING THE
WATER SHORTAGE EMERGENCY DECLARED ON JULY 22, 2020, BY
ADOPTION OF RESOLUTION 255-2020**

WHEREAS, on July 22, 2020, the Board of Directors of the Inverness Public Utility District adopted Resolution 255-2020 declaring a Water Shortage Emergency to be in effect within the area served by the District's Water System, pursuant to Division 1, Chapter 3 of the Water Code of the State of California; and

WHEREAS, adoption of said Resolution 255-2020 placed Regulation 117 in effect with the full force of law until said Water Shortage Emergency is declared ended by the Board of Directors; and

WHEREAS, said Water Shortage Emergency remains in effect as of the date of adoption of this Resolution 258-2021; and

WHEREAS, the Inverness Public Utility District's Water System Regulation 117, as adopted on June 23, 2021, by enactment of Inverness Public Utility District Ordinance 101-2021, establishes the Water Conservation Program that is in effect during a declared Water Shortage Emergency; and

WHEREAS, said Regulation 117 provides in subparagraph (1) of paragraph (e) that there shall be a moratorium on connecting to the District's Water System and providing a meter for any new service the application for which is submitted to the District while the duly declared Water Shortage Emergency is in effect; and

WHEREAS, subparagraph (4) of paragraph (e) of Regulation 117 provides that an exception, called the "deferred landscaping exception," to the moratorium on connecting new services while a Water Shortage Emergency is in effect may be enabled by resolution of the Board of Directors, and that said exception provides that a New Service Connection shall be eligible for installation during a Water Shortage Emergency if the application for the New Service Connection is deemed complete, the applicable New Service Connection fee has been paid, and the applicant agrees to defer landscape installation until after the Water Shortage Emergency has been cancelled; and

WHEREAS, the Board of Directors hereby finds that the District's Water System currently has sufficient water availability, and projects that it will continue to have sufficient water availability, to support installation of New Service Connections at properties for which applications for a New Service Connection have been filed with the District since the July 22, 2020, date on which the Water Shortage Emergency was declared, provided the applicants for such new services will accept in writing the terms and conditions of the deferred landscaping exception,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Inverness Public Utility District as follows:

SECTION 1. The "deferred landscaping exception" provided for in subparagraph (4) of paragraph (e) of Water System Regulation 117 shall be and is now enabled.

SECTION 2. Staff is authorized and directed to accept signed acceptances of the terms of the deferred landscaping exception from applicants for New Service Connections and to recognize the

eligibility for installation of service connections at the properties to which said acceptances apply, provided that each such application for a New Service Connection has been deemed complete, that all applicable provisions of Water System Regulation 101 ("New Service Connection") have been satisfied, and, if applicable, that the provisions of subparagraph (5) of paragraph (e) of Regulation 117 concerning extension of Water System facilities have been satisfied.

SECTION 3. This enabling of the deferred landscaping exception shall expire and become no longer applicable whenever the Board of Directors adopts a resolution withdrawing the applicability of the deferred landscaping exception or the Board of Directors declares by resolution the end of the Water Shortage Emergency declared on July 22, 2020.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 28th day of July, 2021, by the following vote, to wit:

AYES: Directors

NOES:

ABSTAINING:

ABSENT:

Kenneth J. Emanuels, President

ATTEST:

Shelley Redding, Clerk of the Board



I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 258-2021 on record in this office and that subsequent to its adoption no declaration contained in Resolution 258-2021 has been amended, modified, or revoked by the governing body.

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

By _____ Date _____



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 8

**Approve Flume Program
Capital Project**



Inverness Public Utility District

Board Agenda Item Staff Report

Subject: **Capital Project: Water System's Share of Flume Program**
Meeting Date: July 28, 2021
Date Prepared: July 21, 2021
Prepared by: Shelley Redding, Administrator
Attachments: None

RECOMMENDED ACTION: *Approve Capital Project in the amount of \$21,000 for the District's share of the cost of purchasing up to 200 Flume devices for Water System customers and authorize expenditure of the full amount budgeted for the project.*

With the Water Shortage Emergency comes the need for more focused monitoring of customer usage and of leaks on the customer side of water meters. North Marin Water District and Marin Municipal Water District have both initiated programs that enable customers to attach a water usage sensor to their water meters so that both the customer and the utility can monitor usage and quickly detect leaks and other water usage anomalies that occur. This data is available to the customer by means of an app on their cell phone and to the utility by means of a dashboard provided and supported by Flume, which manufactures the sensors.

Staff was directed by your Board to arrange a similar program with Flume Water for our customers. Staff contacted Flume, described our system, and it was determined that the Flume system would work for most of our residential connections. An agreement was negotiated with Flume that allows the District to provide our customers with the opportunity to purchase Flume devices directly from Flume for less than half price after a Flume-provided discount and a subsidy from IPUD. Once customers receive and install the devices, the District will be able to monitor each registered device on the dashboard provided by Flume (use of the dashboard is free for six months and thereafter will cost 99¢ per month per participating customer). Flume waived a \$5,000 utility participation fee as well as a \$2,500 dashboard setup charge.

The project's total maximum cost is estimated at \$21,000. This is based on a District subsidy of \$95 (plus tax) for each unit (x 200 units), for a total of approx. \$103 per unit. The customer will pay \$85 per unit (plus tax and shipping), for a total of approx. \$105 per unit.¹ The District's cost will be amortized (not depreciated) over five years (at about \$4,200 a year if all 200 are sold).

¹ The retail price of a Flume system is \$199 plus tax and shipping (for a total of around \$230).



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 9

**Approve Integrated Accounting Software
Capital Project**



Board Agenda Item Staff Report

Subject: **Capital Project: Integrated Accounting Software to Replace QuickBooks, Paychex and VUB**
 Meeting Date: July 28, 2021
 Date Prepared: July 20, 2021
 Prepared by: Shelley Redding, Administrator
 Attachment: Bid Proposal from Black Mountain Software

Recommended Action: Approve Capital Project in the amount of \$28,235.00 for the purchase and one-time conversion costs of accounting software that includes integrated payroll and utility billing for the District and authorize expenditure of the full amount budgeted for the project of \$28,235.00

At a previous Board meeting, staff presented three product quotes for accounting software that had varying capabilities. Currently, the District uses a desktop version of Intuit QuickBooks bookkeeping software, Paychex payroll service and a separate Utility Billing Service.

Staff was directed to determine the added costs associated with training, technical service calls, software upgrades and then determine the most appropriate application for the needs of the District. Staff reviewed the proposals and determined that Black Mountain Software provides fund accounting, asset management, budgeting, payroll and utility billing. Black Mountain Software can be installed in phases. The first phase would be scheduled to start the process in September/October and the start date to use the new software would occur January 1, 2022. The second phase of the software installation would start on July 1, 2022.

Training is included with the installation of each product and is done online. The annual fees include free training at any time after the initial training for anyone by appointment, software updates and unlimited phone, email, and internet support. The Cloud hosting option provides an additional security and includes automatic database maintenance, software updates, nightly backups, and the ability to access the software remotely.

The total cost is shown below. If the Board approves the purchase of Black Mountain Software, staff recommends implementing this software in two (2) phases, as follows:

Fiscal Year 2021-2022

		Purchase Price	Conversion Cost	Annual Fee	
Phase 1.	Accounting	5,250.00	945.00	1,050.00	
	Budget Prep	2,100.00		420.00	
	Asset Mgr.	2,625.00	525.00	525.00	
	Cloud Hosting			950.00	
	Payroll	3,675.00	665.00	735.00	
	Direct Deposit	1,000.00		100.00	
	Totals	14,650.00	2,135.00	3,780.00	\$20,565.00

Fiscal Year 2022-2023

Phase 2.	Utility Billing	7,090.00	2,835.00	1,420.00	
	ACH Payment	1,000.00		100.00	
	Printing Interface	525.00		135.00	
	Totals	8,615.00	2,835.00	1,655.00	\$13,105.00

The current costs for the Paychex payroll service is approximately \$4,800 per year. The utility billing service costs \$8,200 per year. Once implemented, Black Mountain Software annual costs for accounting including payroll is \$3,708 and the utility billing costs would be \$1,655.00.

Staff recommends this investment to enhance the District capabilities and enable staff to thoroughly manage significant financial components that affect the annual administrative functions of the District.

Quote

07/06/2021



Inverness Public Utility District
 Shelley Redding
 PO Box 469
 Inverness, CA 94937
 Shelley.redding@invernesspud.org

110 Main Street, Suite 3
 Polson, MT 59860

Teresa Van Buren
 800.353.8829 Option: 3

Product Description	Purchase Price	Annual Fees	One-Time Conversion	Total
Utility Billing	7,090.00	1,420.00	2,835.00	11,345.00
UB ACH	1,000.00	100.00		1,100.00
UB Processing Interface BDS	525.00	135.00		660.00
Accounting	5,250.00	1,050.00	945.00	7,245.00
Payroll	3,675.00	735.00	665.00	5,075.00
ACH Direct Deposit	1,000.00	100.00		1,100.00
Budget Preparation	2,100.00	420.00		2,520.00
Asset Manager	2,625.00	525.00	525.00	3,675.00
Cloud Hosting		950.00		950.00
Subtotals:	\$23,265.00	\$5,435.00	\$4,970.00	
Grand Total:				\$33,670.00

Terms

1. Black Mountain Software (BMS) has made every effort to ensure the information contained within this quote is complete and accurate. However, we reserve the right to correct any error or omission related to price, product description or availability. Please remember that to completely understand this quote, you must consider, in addition to product and prices, the terms and conditions that follow either on this or separate pages.
2. Prices quoted herein do not reflect sale or use taxes imposed by any state or local government, or any unit or subdivision thereof; such taxes are the responsibility of the buyer. Buyer agrees to be responsible for the documentation relating to the payment of such taxes to the maximum extent legally permitted. Black Mountain Software will be responsible for the collection of such taxes and/or the documentation related thereto, only to the extent required by law.
3. Training is included with the installation of each software product. Unless specifically arranged, initial training will be conducted online. After initial training, free online training is always available for you and your staff as part of the annual service and support fee. Advanced scheduling is required. Except for initial training, hourly charges apply for training physically provided onsite (your offices) or in house (our offices).
4. All costs are based on prices in effect for 60 days from the date of this bid.
5. Annual service and support includes software updates and unlimited phone, email and internet support. The service is renewed annually and is non-refundable. Annual fees are subject to change.
6. If travel is required, actual expenses are billed as follows: When flying, charges include airfare, travel time at \$35 per hour per person, meals at \$42 per day, lodging at local rates, and rental car. When driving, charges include mileage at 56¢ per mile, travel time at 45¢ per mile per person, meals at \$42 per day, and lodging at local rates. Alaska and North Dakota may have higher rates.
7. BMS Cloud Hosting is required for the software products quoted. The service is renewed annually and is non-refundable. Annual fees are subject to change. BMS Cloud Hosting service provides automatic database maintenance, software updates, nightly data backups, and the ability to access your BMS applications from anywhere with internet connection. Annual Software Maintenance Fees must be current on all products hosted on the BMS Cloud. If software maintenance is discontinued for a software application, it will be removed from the BMS Cloud. It can be relocated to your local workstation/server, if desired.
8. UB Conversion Fees may be waived if you opt to have your personnel manually enter data.

9. Our Utility Billing software product requires the use of specific bill layouts, options, and laser compatible billing forms for either postcard or full page bills. To ensure bill form quality and accuracy, we recommend Rocky Mountain Print Solutions (RMPS) of Missoula, Montana. RMPS offers these billing forms with the correct paper and the proper format. To order online visit: www.nationsprint.com/clients/rmps-bms. Any additional work to edit or modify form layouts will be considered custom and billed at our current hourly rate.
10. With Automated Bank Drafting (ACH), there are setup and transaction fees charged by the banking institution (normally, your local bank) that processes these payments.
11. UB - Processing Interface - BDS: Setup and on-going transaction processing fees charged by Billing Document Specialists (BDS) are NOT included in this quote. Pricing for BDS services may be obtained by contacting BDS at 800.627.3283.
12. Normal billing procedures for new clients or stand alone applications for current clients require a 25% down payment, billed at commitment, and 75% final payment billed upon completion of installation and initial training of the core products, i.e., Accounting, Payroll or Utility Billing. Add on applications for current clients are billed for full purchase price only at commitment and maintenance begins upon completion of installation and/or training. All billing will commence in full for all products after one year from commitment unless other arrangements have been made.
13. All of our software products are multi-user, with an unlimited number of licenses (seats). In addition, 'Read Only' access is available to limit data changes for specified users, while still providing lookup and printing capabilities.



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 10

**Adopt and Approve Fiscal Year 2021-2022
Budget**



Inverness Public Utility District

Board Agenda Item Staff Report

Subject: Revised Proposed Budget for FY 2021/2022
Meeting Date: July 28, 2021
Date Prepared: July 21, 2021
Prepared by Shelley Redding, Administrator
Attachments: Proposed Budget FY 2021/2022 DRAFT

Recommended Action: Approve Proposed Budget for FY 2021/2022

Staff presented the initial draft budget for FY 2021/2022 at the June 23, 2021, Board meeting. The initial draft included current personnel projections for the next year and did not reflect potential staffing changes for a new Fire Chief, Water Superintendent, Water Operator, or office assistant. Staff was directed to meet with the Finance Committee to review personnel cost projections that took these additions into consideration.

Staff met with the Finance Committee and reviewed the personnel projections that included the potential staffing changes and the associated costs. Also discussed was the need for overlapping staff for orientation and training for new hires. Note: These added positions are necessary to manage the increased demands on the District, allow for training to replace the Chief of Operations, Fire Chief, and the Customer Services Manager/bookkeeper (all of whom are interested in reducing their workload and ultimately retiring).

The attached revised 2021/2022 budget includes the revised personnel costs as discussed in the Finance Committee meeting, which include current staffing costs, adds a new Fire Chief, Water Superintendent, a new Water Operator, and Customer Services Manager (to be trained in customer billing and bookkeeping).

Inverness PUD

				21/22 Budget Draft				Budget Notes
				Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves
Income								
600 Taxes Income								
	600-01	Ad Valorem Property Taxes	494,502	494,502				Based on Approp Limit
	600-02	Special Fire Assessment (Restrict	76,000		76,000			Based on 20/21 Amount
	600-06	Excess ERAF	100,000	100,000				Conservative with unclear impacts
Total Taxes Income				670,502	594,502	76,000	0	
650 Restricted Revenue								
	650-01	TOT Taxes (Meas. W) Restricted	75,000		75,000			Estimate for Jan - June 2021, Jul-Dec 2021
	600-02	MWPA	20,000		20,000			Estimate for 2021/2022 Disbursement
	600-03	MWPA	20,000		20,000			Estimate for 2021/2022 Disbursement
Total Restricted Revenue				115,000	0	115,000	0	
700 - Water Charges								
	700-01	Basic Charge	452,100			452,100		Rate remains the same
	700-02	Usage Charges	68,126			68,126		20% decrease for conservation
	700-03	Cross Connection Fees	1,300			1,300		Rate remains the same
	700-04	Misc Charges	2,000			2,000		
	700-05	Uncollectibles						
Total Water Revenue				523,526	0	0	523,526	0
710 Miscellaneous Income								
	710-01	Customer Work Overhead	500			500		
	710-02	Other Income	3,200	2,000	700	500		
	710-03	WMES (Burton Funds) (Restrict	7,490		7,490			Annual amount unchanged
	710-04	Merchandise Sales	500		500			After distribution of T-shirts to volunteers
	710-05	Chipper Day Income	0		0			Covered under MWPA Expenses
	710-06	New Service Connection Fee	7,800			7,800		
	710-07	Interest Income	5,000	5,000				Estimate
	710-08	CERBT OPEB Reimbursement	44,032	44,032				To be booked as an A/R at year end
Total Miscellaneous Income				68,522	51,032	8,690	8,800	
Total Income				1,377,550	645,534	199,690	532,326	

Inverness PUD

					Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves	
Expense										
810 Personnel Costs										
	810-01	Management			362,175	99,590	132,446	130,139		J.Fox & New Fire Chief & Water Super
	810-02	Operations Personnel			268,454			268,454		Ops. Projections with 3 Water Staff
	810-03	Administrative Personnel			89,756	83,532	0	6,224		RA Bookkeeper 8 hrs/wk, Office Asst 32 Hrs
	810-04	Employer Payroll Taxes			54,633	14,009	10,132	30,492		Based on payroll
	810-05	Staff Volunteer Wages			1,000		1,000			For staff response to Fire Emergency
	810-06	Duty Officer			5,000		5,000			Expanding role to Volunteers
	810-07	Health Insurance Premiums			139,604	15,310	29,877	94,417		Estimated with increase Jan -June 2022
	810-08	Retirement Premiums			75,417	7,141	10,015	58,261		Estimated based on payroll
	810-09	Unfunded Accrued Liability			2,784	52	1,036	1,696		Actuals
	810-10	Accrued Vacation			24,000	4,500	4,500	15,000		Estimated
	810-11	Workers Comp Insurance			17,151	764	4,127	12,260		Actuals for 21/22 (not incl Volunteers)
	810-12	Retiree Health Benefits			44,046	44,046				To be reimbursed from CERBT for OPEB
	Total Personnel Costs				1,084,021	268,944	198,133	616,943		
830 Dispatch & Communications										
	830-01	Radio/Pager Repair			500		500			
	830-02	Commo Supplies			7,000		7,000			
	830-03	MERA Operations			10,431		10,431			Actuals
	830-04	MERA Bonds			11,978		11,978			Actuals
	830-05	MERA New Financing			1,121		1,121			Actuals
	Total Dispatch & Communications				31,030	0	31,030	0		
833 Collection & Treatment										
	833-01	Chemicals			5,000			5,000		
	Total Collection & Treatment				5,000	0	0	5,000		
835 Lab & Monitoring										
	835-01	BacT & Raw Samples			4,500			4,500		Estimated with increased costs
	835-02	Periodic Samples			4,000			4,000		Estimated with increased costs/schedule
	835-03	Lead & Copper			1,000			1,000		Estimated with increased costs
	Total Lab & Monitoring				9,500	0	0	9,500		

Inverness PUD

					Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves	
840 Maintenance & Utilities										
		840-01	Equipment Maint		2,500	1,000	1,000	500		
		840-02	Building Maint		7,000	500	5,000	1,500		Firehouse Maintenance/Storage Bldgs
		840-03	Grounds Maint		1,000		1,000			Gardening
		840-04	Tank Maintenance		5,700			5,700		Incl Seahaven Cathodic Protection \$5k
		840-05	Collection & Treatment Mainte		10,000			10,000		Inc. new Chlorinator for Ultra B unit
		840-06	Distribution System Maintenanc		7,000			7,000		
		840-07	Collection & Treatment Utilities		37,000			37,000		Increased PG&E Costs, Propane
		840-08	Distribution System Utilities		1,500			1,500		Increased PG&E Costs, Propane
		840-09	Firehouse Utilities		5,200		5,200			Increased PG&E Costs, Propane
		84-0-10	SCADA Maintenance		4,000			4,000		
		Total Maintenance & Utilities			80,900	1,500	12,200	67,200		
843 Fire Prevention										
		843-01	Public Education and Awareness		500	0	500			For Emergency preparedness
		843-02	Chipper Day Expenses		0	0	0			To be expensed under MWPA Projects
		843-03	MWPA Defensible Space		15,000		15,000			MWPA Inspections by Contracted Personnel
		843-04	MWPA Local Projects		15,000		15,000			For evacuation route clearing, signage
		Total Fire Prevention			30,500	-	30,500	-		
844 Storage & Distribution										
		844-01	Telemetry		2,900			2,900		Increased for cell phone notifications
		844-02	Cross Connect Maintenance		1,200			1,200		
		844-03	Miscellaneous		3,000			3,000		
		Total Storage & Distribution			7,100	0	0	7,100		
845 Supplies and Inventory										
		845-01	Supplies and Inventory		15,500	1,500	4,000	10,000		Incl Utility crane for Water Vehicle
		845-02	Personal Protective Equipment		8,290	300	7,490	500		
		845-03	Resale Merchandise		3,000		3,000			
		845-04	Uniforms		1,500		500	1,000		For Staff uniforms
		Total Supplies and Inventory			28,290	1,800	14,990	11,500		

Inverness PUD

						Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves	
		850 Training									
		850-01	Volunteer Training			2,500		2,500			Increased with resuming in person trngs
		850-02	Certification and Courses			4,000		3,000	1,000		Continue with courses for staff certification
		850-03	Volunteer Appreciation			2,000		2,000			
		840-04	Volunteer Stipends			3,000		3,000			for training, drills and fire response
		840-05	Volunteer Insurance			4,623		4,623			Actual charge for Workers Comp Ins.
		Total Training				11,500		10,500	1,000		
		860 Vehicle Operations									
		860-01	Gas & Oil			10,000		5,000	5,000		Increased gas prices
		860-02	Repairs and Service			6,000		5,000	1,000		Estimates
		Total Vehicle Operations				16,000		10,000	6,000		
		870 Administration									
		870-01	Telephone, Internet, Cable			4,800	3,100	1,100	600		Inc. Ops Staff Cell phones
		870-02	Dues & Publications			5,800	4,000	500	1,300		Memberships (CSDA,AWWA etc.)
		870-03	Insurance			28,327		15,580	12,747		Prop.&Liability for 21/22
		870-04	Financial Reporting/Audit			16,300	8,300	4,000	4,000		Audit, Actuarial
		870-05	Office Supplies, Postage			5,000	5000				Postage increase
		870-06	Banking/Payroll Charges			11,000	11,000				Anticipated increases in fees
		870-07	Legal and Attorneys			14,000	14,000				Prop 218, rationing, ongoing legal review
		870-08	Board & Election Expenses			800	800				
		870-09	Travel, Meetings, Training			2,500	1,000	1,000	500		
		870-10	Public Relations & Outreach			5,000	5,000				Website/Email outreach,
		870-11	IT Support			2,200	2,200				
		870-12	Billing & Collections			9,000	0	0	9,000		Anticipate increase in fees
		870-13	Disaster Council			3,600		3,600			Expanded role of IDC Coordinator?
		870-14	Miscellaneous			125	75	25	25		
		870-15	Other Agency Assessments			6,784		378	6,406		SWRCB, MC Fire Chiefs
		870-16	County Tax Admin Fees			8,000	7,000	1,000			Cost charged for admin by County
		Total Administration				123,236	61,475	27,183	34,578		

Inverness PUD

						Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves		
			Debt Service									
				Interest					33,000		Estimate for 1st payment Tenney Tank	
				Principal								
			Total Debt Service			-	-	-	33,000			
			Total Expenses			1,427,077	333,719	334,536	791,821			
			Ordinary Net Income/Loss			-49,526	311,815	-134,846	-259,495			
			Interfund Allocation									
			997-01	Allocation from District to Water		-259,495			259,495			
			997-02	Allocation from Water to District								
			997-03	Allocation from District to Fire		-134,846	134,846					
			997-04	Allocation from Fire to District								
			998-01	From Water to Reserves								
			998-02	From Fire to Reserves								
			998-03	From District to Reserves								
			Net			-82,526	0	0	0	0		



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 11

**Approve Actuarial Services Agreement
with Actuarial Retirement Consulting,
LLC**



Inverness Public Utility District

Board Agenda Item Staff Report

Subject: Fiscal Year 2021-2022 Proposed Budget
Meeting Date: July 28, 2021
Date Prepared: July 21, 2021
Prepared by: Shelley Redding, Administrator
Attachments: Actuarial Retirement Services LLC Agreements: GASB 68 Cost Sharing Scope and Fees; GASB 75 Scope and Fees

Recommended Action: Approve Actuarial Agreements for GASB 68 and GASB 75 Reporting for Audit

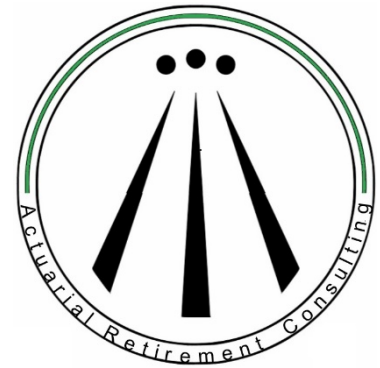
The State of California requires annual reporting by Public Agencies that provide defined benefit pensions and post-employment benefits other than pensions to recognize their long-term obligation as a liability and to measure the annual costs of these pension benefits more comprehensively and comparably. The GASB 68 reporting requires the valuation for the defined pension benefits. During the last Audit, the Auditor recommended contacting an actuarial to perform the work as it requires a higher level of calculations than staff can provide. The GASB 75 reporting is for future other post-retirement benefits.

Staff learned that the California Special District Association (CSDA) had secured a discounted offer for actuarial services for CSDA members. Staff contacted Actuarial Retirement Services, LLC to discuss their services and requested a quote for both GASB 68 and GASB 75.

The GASB 68 has been done by staff in the past, but recently the Auditor suggested we contact an actuarial to complete the GASB 68 statement. The GASB 75 report has been done in the past by staff but reported through an actuarial service online at the cost of \$2,800.00.

The attached agreements for \$1,000 for the GASB 68 and \$2,500 for GASB 75 for the current fiscal year.

Staff recommends approval of the Services Agreements for both GASB 68 and GASB 75 allowing the efficacy that is required for the Audit.



July 21, 2021

Shelley Redding
Administrator
Inverness Public Utility District

Dear Ms. Redding:

Actuarial Retirement Consulting (ARC) has prepared the following scope and fees for the Inverness Public Utility District (District). We appreciate the opportunity to provide our services and are available to discuss any questions you may have.

GASB 68 Pension Plan for Cost-Sharing Employers

Government Accounting Standards Board (GASB) Statement 68 applies to accounting and financial reporting for pensions. Under GASB 68, a full actuarial report is required at least once every two years. Further, annual disclosure reports are prepared to reflect the discount rate, contributions, payroll, and funding levels as of the measurement period. These annual disclosure reports comply with the requirements, under GASB 68, for fiscal year end reporting in the District's notes to financial statements.

Scope of Work

ARC will prepare a disclosure report for the fiscal year ending June 30, 2021.

The annual fiscal year end disclosure report will include the following:

- Summary of general information about the pension plan.
- Pension liabilities and pension expense.
- Deferred outflows/inflows of resources related to pension.
- Sensitivity of the proportionate share of the net pension liability with a +/-1% change in discount rate.
- Actuarial assumptions and certification.
- Schedule of the proportionate share of the net pension liability.
- Schedule of contributions.

Fees

Our flat fee, for the scope of work detailed above, is listed below. All fees are billed upon delivery of a report.

Disclosure Report for the fiscal year ending June 30, 2021: \$1,000

Process and Timeline

ARC will send an email of requested data items with the prior year values shown for reference.

Once complete data is received, disclosure reports are typically completed within two weeks. If the District needs a shorter timeline, we will do our best to accommodate.



Additional Information

ARC is available, upon request, to provide:

- A sample report of a full actuarial valuation or a disclosure report.
- Proof of insurance.
- List of references.
- Review and signature of any District contract for the scope of work.

Please feel free to contact us with any questions about this proposal.

Sincerely,
Molly



Molly McGee, ASA, EA, MAAA
Actuary
Actuarial Retirement Consulting, LLC

7/21/2021

Date

Shelley Redding
Administrator
Inverness Public Utility District

Date





July 21, 2021

Shelley Redding
Administrator
Inverness Public Utility District

Dear Ms. Redding:

Actuarial Retirement Consulting (ARC) has prepared the following scope and fees for the Inverness Public Utility District (District). We appreciate the opportunity to provide our services and are available to discuss any questions you may have.

GASB 75

Government Accounting Standards Board (GASB) Statement 75 applies to accounting and financial reporting for postemployment benefits other than pensions. Under GASB 75, a full actuarial report is required at least once every two years. Further, annual disclosure reports are prepared to reflect the discount rate, contributions, payroll, and funding levels as of the measurement period. These annual disclosure reports comply with the requirements, under GASB 75, for fiscal year end reporting in the District's notes to financial statements.

Scope of Work

ARC will prepare a full actuarial valuation report as of June 30, 2020 as well as two disclosure reports for the fiscal years ending June 30, 2021 and June 30, 2022.

The full actuarial valuation will include the following:

- Summary of plan provisions and census data.
- Postemployment benefit liabilities including the Present Value of Projected Benefits, Total OPEB Liability, and the Actuarially Determined Contribution.
- Reconciliation of Total OPEB Liability with the prior actuarial report.
- Sensitivity of the Net OPEB Liability with a +/-1% change in discount rate and trend rate.
- Projected explicit and implicit benefit payments.
- Actuarial assumptions and certification.

The annual fiscal year end disclosure reports will include the following:

- Summary of plan provisions and census data.
- Determination of changes in the Total OPEB Liability.
- Sensitivity of the Net OPEB Liability with a +/-1% change in discount rate and trend rate.
- OPEB Expense and deferred outflows/inflows of resources related to OPEB.
- Actuarial assumptions and certification.

Fees

Our flat fees, for the scope of work detailed above, are listed below. All fees are billed upon delivery of a report.

Full Actuarial Valuation as of June 30, 2020:	\$2,000
Disclosure Report for the fiscal year ending June 30, 2021:	\$500
Disclosure Report for the fiscal year ending June 30, 2022:	\$500



Process and Timeline

For disclosure reports, ARC will send an email of requested data items with the prior year values shown for reference.

For a full valuation, ARC will send an Excel spreadsheet containing a checklist of requested data as well as a template for collecting individual participant data, for reference.

Once complete data is received, full actuarial valuations are typically completed within three to four weeks while disclosure reports take approximately one to two weeks. If the District needs a shorter timeline, we will do our best to accommodate.

Additional Information

ARC is available, upon request, to provide:

- Proof of insurance.
- Proof of actuarial certification in good standing.
- Review and signature of any District contract for the scope of work.

Please feel free to contact us with any questions about this proposal.

Sincerely,
Molly



Molly McGee, ASA, EA, MAAA
Actuary
Actuarial Retirement Consulting, LLC

7/21/2021

Date

Shelley Redding
Administrator
Inverness Public Utility District

Date





Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 12

Review and Approve Expenditures

- **June 2021 Expenditures**
- **June 2021 Credit Card Charges**

Inverness PUD
Monthly Expense Ledger Report
June 2021

Date	Num	Name	Memo	Amount
Jun 21				
06/01/2021	14152	James Vecchi	Closed account credit refund 100-521-30	-108.32
06/02/2021	14149	Brelje and Race Laboratories, Inc.	April 2021 sampling	-302.40
06/02/2021	EFT	Paychex	Section 125	-40.00
06/03/2021	EFT	PG&E	Paid online	-2,847.76
06/04/2021	14150	Felix Ejeckam	Closed account credit balance refund	-124.81
06/04/2021	14151	Void		0.00
06/04/2021	14153	Barcomm Communications	Radio install on 360	-250.00
06/04/2021	14154	Hach Company	Water Treatment Supplies	-473.80
06/04/2021	14155	Horizon Cable TV Inc.	005-003907	-90.79
06/04/2021	14156	Streamline	June 2021 Website w/Engage	-260.00
06/04/2021	14157	U. S. Bank Corporate Payment Systems	Managing Account XX-0662	-1,028.57
06/08/2021	124965	Marin County Fire Department		7,490.00
06/09/2021	EFT	CalPERS Health	June 2021 Health	-8,553.34
06/10/2021	Auto	Diversified Technology	Billing Service	-684.00
06/11/2021	14158	AT&T CalNet		-464.64
06/11/2021	14159	Brelje and Race Laboratories, Inc.	May 2021 sampling	-302.40
06/11/2021	14160	Building Supply Center	Inverness PUD Account 155	-242.84
06/11/2021	14161	Cheda's Garage	2000 Chevy	-40.00
06/11/2021	14162	CORE	May services	-180.00
06/11/2021	14163	John's Dairy Equipment & Supply, Inc.	Liquid Chlorine	-80.10
06/11/2021	14164	McPhail Fuel Co.	Account INVPUID 143814	-676.48
06/11/2021	14165	Pace Supply Corp.	Customer# 09035-00	-834.82
06/11/2021	14166	Point Reyes Light Publishing Co., LC	Classified 5/13 & 5/20	-20.00
06/11/2021	14167	Special District Risk Management Authorit	Member 6853 FY 2022 G/L, A/L and E&O insura...	-28,114.70
06/11/2021	14168	West Coast Compressor	Repair supplies	-862.29
06/11/2021	EFT	CalPERS - Retirement		-337.46
06/15/2021	EFT	BB & T- CPS Operations	2/01-2/28/2021 AR Box	-11.44
06/15/2021			To record 5/26/21 - 6/10/21 payroll	-6,861.12
06/15/2021			To record 5/26/21 - 6/10/21 payroll	-15,868.75
06/15/2021	EFT	Paychex	Payroll Processing Fee	-184.65
06/15/2021	EFT	Bank of America	Mayl 2021 Analysis Charge	-758.85
06/18/2021	14169	David Kent	Closed account credit balance return	-41.37
06/18/2021	14170	Holland, Wade B.	Reimbursement	-13.95
06/23/2021	EFT	CalPERS - Retirement	May 2021 premium 26451	-2,358.89
06/23/2021	EFT	CalPERS - Retirement	May 2021 premium 3055	-1,427.36
06/23/2021	EFT	CalPERS - Retirement	3056	-348.09
06/25/2021	14171	Amazon Business	Account A10CPJEGJNVN6Y	-42.04
06/25/2021	14172	Brelje & Race Engineers	Professional Services Tenney Tank	-9,398.75
06/25/2021	14173	Cascade Fire Equipment	1151	-1,060.86
06/25/2021	14174	Cottage Gardens	January 17, 2021 - June 13, 2021	-300.00
06/25/2021	14175	Internal Revenue Service	Tax Period June 30, 2020 941 Employer ID 94-2...	-233.26
06/25/2021	14176	Kroner, Pamela-reimbursement	IPUD Gradening Supplies - reimbursement	-121.80
06/25/2021	14177	Marin Emergency Radio Authority	VOID: Annual Operating Fund Member Agency (2...	0.00
06/25/2021	14178	Mello School Calendar Co.	Tomales High School Spring Sports Poster	-105.00
06/25/2021	14179	Pace Supply Corp.	Customer# 09035-00	-25.76
06/25/2021	14180	Petaluma Minuteman, Inc.	IDC Helmet Labels	-322.70
06/25/2021	14181	Quill Corporation	Account # 645751	-88.75
06/25/2021	14182	Marin Emergency Radio Authority	VOID: Annual Payment for New Project Financing...	0.00
06/25/2021	14183	Verizon Wireless	Account 942336110-00001	-433.99
06/30/2021	14184	Marin Emergency Radio Authority	Annual Fees	-13,036.00
06/30/2021			To record 6/11/21 - 6/25/21 payroll	-6,161.06
06/30/2021			To record 6/11/21 - 6/25/21 payroll	-14,579.50
06/30/2021	EFT	Paychex	Payroll processing fees	-184.65
06/30/2021	EFT	CalPERS - Retirement	June 2021 Retirement	-4,368.42
06/30/2021	EFT	Bank of America	June 2021 analysis charge	-114.04
Jun 21				-117,880.57

12:24 PM

07/09/21

Inverness PUD
Reconciliation Summary
XX-6591 · Fox, Jim - Cal Card, Period Ending 06/22/2021

	<u>Jun 22, 21</u>
Beginning Balance	296.55
Cleared Transactions	
Charges and Cash Advances - 13 items	-875.66
Payments and Credits - 1 item	296.55
	<hr/>
Total Cleared Transactions	-579.11
	<hr/>
Cleared Balance	875.66
	<hr/> <hr/>
Register Balance as of 06/22/2021	875.66
Ending Balance	875.66

Inverness PUD
Reconciliation Detail
 XX-6591 · Fox, Jim - Cal Card, Period Ending 06/22/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						296.55
Cleared Transactions						
Charges and Cash Advances - 13 items						
Credit Card Charge	05/24/2021		Amazon	X	-20.47	-20.47
Credit Card Charge	05/25/2021		Inverness Park Market	X	-60.61	-81.08
Credit Card Charge	05/25/2021		Inverness Store	X	-11.46	-92.54
Credit Card Charge	06/03/2021		Inverness Store	X	-16.96	-109.50
Credit Card Charge	06/04/2021		Olema Campground	X	-56.13	-165.63
Credit Card Charge	06/08/2021		Amazon	X	-245.40	-411.03
Credit Card Charge	06/09/2021		Curtis, Jackie	X	-275.06	-686.09
Credit Card Charge	06/10/2021		Amazon	X	-30.85	-716.94
Credit Card Charge	06/11/2021		Amazon	X	-15.11	-732.05
Credit Card Charge	06/13/2021		Palace Market	X	-80.84	-812.89
Credit Card Charge	06/13/2021		Bovine Bakery	X	-25.80	-838.69
Credit Card Charge	06/13/2021		Adobe	X	-24.99	-863.68
Credit Card Charge	06/15/2021		Inverness Store	X	-11.98	-875.66
Total Charges and Cash Advances					-875.66	-875.66
Payments and Credits - 1 item						
Bill	06/04/2021		U. S. Bank Corporat...	X	296.55	296.55
Total Cleared Transactions					-579.11	-579.11
Cleared Balance					579.11	875.66
Register Balance as of 06/22/2021					579.11	875.66
Ending Balance					579.11	875.66

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Inverness PUD
Reconciliation Summary
XX-7757 · Redding, Shelley - Cal Card, Period Ending 06/22/2021

	<u>Jun 22, 21</u>
Beginning Balance	732.02
Cleared Transactions	
Charges and Cash Advances - 6 items	-1,461.72
Payments and Credits - 1 item	732.02
Total Cleared Transactions	<u>-729.70</u>
Cleared Balance	<u>1,461.72</u>
Register Balance as of 06/22/2021	1,461.72
Ending Balance	1,461.72

Inverness PUD Reconciliation Detail

XX-7757 · Redding, Shelley - Cal Card, Period Ending 06/22/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						732.02
Cleared Transactions						
Charges and Cash Advances - 6 items						
Credit Card Charge	05/24/2021		Signs.com	X	-522.64	-522.64
Credit Card Charge	05/26/2021		Canva	X	-12.95	-535.59
Credit Card Charge	06/01/2021		U. S. Postmaster	X	-667.95	-1,203.54
Credit Card Charge	06/01/2021		U. S. Postmaster	X	-165.00	-1,368.54
Credit Card Charge	06/02/2021		FedEx Office	X	-80.23	-1,448.77
Credit Card Charge	06/10/2021		Canva	X	-12.95	-1,461.72
Total Charges and Cash Advances					-1,461.72	-1,461.72
Payments and Credits - 1 item						
Bill	06/04/2021		U. S. Bank Corporat...	X	732.02	732.02
Total Cleared Transactions					-729.70	-729.70
Cleared Balance					729.70	1,461.72
Register Balance as of 06/22/2021					729.70	1,461.72
Ending Balance					729.70	1,461.72



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No. 13

Committee Meetings/Reports

- **Water Superintendent Recruitment**
 - **Fire Chief Recruitment**



Inverness Public Utility District
Board Meeting July 28, 2021

Agenda Item No.14

Announcements,

Next Meeting,

Adjournment