

ITEM #1

Review and Adopt Minutes:

- a. Regular Meeting January 5th, 2021*
- b. Special Meeting January 5th, 2021*

Agenda Item 1a

Meeting Minutes Del Paso Manor Water District Regular Meeting January 5th, 2021 6:30 PM

Teleconference Meeting due to Coronavirus Pandemic

The Board of Directors of the Del Paso Manor Water District convened a Regular Board Meeting using the “GoToMeeting” teleconference system on January 5th, 2021 at 6:30 p.m. The minutes are action only. The recording to the meeting is attached to the minutes as well the District website.

1/05/2021 Regular Board Meeting Recording

<https://transcripts.gotomeeting.com/#/s/c0feca9dc4f57c373cbd2e1ee02c89ecacbe271d76cd46ea58e9eca095273c0f>

Call to Order:

President Lenahan called the meeting to order at 6:31 p.m.

Roll Call:

Directors Present: Marissa Burt, John Lenahan, Robert Matteoli, Andrew Ping, and Osmar Macias

Directors Absent: None

Staff Present: Adam Coyan, General Manager

Legal Counsel Present: None

Guests: None

Public Present: Several members of the public were on the conference call.

Public Comment:

No public comment

Items for Discussion and/or Action:

1. Discussion and/or Action election of officers for President and Vice President.

Director Burt motioned Director Lenahan for President and Director Burt for Vice President. Director Ping seconded motion.

Public Comment: No public commented.

Motion Passed on a Roll Call Vote

Ayes	Burt, Lenahan, Matteoli, Ping, Macias, Bob Matteoli
Noes	0
Absent	0

2. Discussion and/or action Adopt and review 2019-2020 Audit.

Item has been pulled.

3. Review and Adopt Minutes Regular meeting December 1st, 2020.

Director Burt motioned to approve December 1st, 2020 meeting minutes. Director Ping seconded the motion.

Public Comment: No public commented.

Motion Passed on a Roll Call Vote

Ayes	Burt, Lenahan, Matteoli, Ping, Bob Matteoli
Noes	0
Recuse	Macias

4. Review and Approve Warrants

Director Burt moved to approve December 2020 warrants. Director Macias seconded the motion.

Motion Passed on a Roll Call Vote

Ayes	Burt, Lenahan, Ping, Macias, Matteoli
Noes	
Absent	0

Adjournment:

President Lenahan adjourned the meeting at 6:59 p.m.

Next scheduled meeting: February 2nd, 2021 Regular Board Meeting

John Lenahan, President

Victoria Hoppe, Secretary

Agenda Item 1b

**Meeting Minutes
Del Paso Manor Water District Special Meeting
January 5th, 2021 5:30 PM**

Teleconference Meeting due to Coronavirus Pandemic

The Board of Directors of the Del Paso Manor Water District convened a Special Board Meeting using the “GoToMeeting” teleconference system on January 5th, 2021 at 5:30 p.m. The minutes are action only. The recording to the meeting is attached to the minutes as well the District website.

1/05/2021 Special Board Meeting Recording

<https://transcripts.gotomeeting.com/#/s/6dfbf59f3f351e5a2efd847deccfa348c02119faf867c5f025535ddb48af68cf>

<https://transcripts.gotomeeting.com/#/s/bbc41f017f3572600690ebc802f5695c3f7f5ff88069da40e2f78707bed6875b>

Call to Order:

President Lenahan called the meeting to order at 5:30 p.m.

Roll Call:

Directors Present: Marissa Burt, John Lenahan, Robert Matteoli (joined in closed session), Andrew Ping, and Osmar Macias (joined in closed session)

Directors Absent: None

Staff Present: Adam Coyan, General Manager

Legal Counsel Present: None

Guests: None

Public Present: Members of the public were on the conference call.

Public Comment:

No public comment

Closed Session (Closed Session Items are not opened to the public)

1. CONFERENCE WITH LEGAL COUNSEL – existing litigation; Government Code sections 54954.5 (c) and 54956.9 (a) and (d)(1); Ingle vs. Del Paso Manor Water District, Sacramento County Superior Court case number:34-2020-00289375.
2. CONFERENCE WITH LEGAL COUNSEL –ANTICIPATED LITIGATION. Significant exposure to litigation pursuant GOVERNMENT CODE 54956.9 (d)(2). District Attorney Investigation.

Return to Open Session: The report out was no action was taken.

Adjournment:

President Lenahan adjourned the meeting at 6:22 p.m.

Next scheduled meeting: February 2nd, 2021 Regular Board Meeting

John Lenahan, President

Victoria Hoppe, Secretary

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ITEM #2

Review and Approve Warrants

**Del Paso Manor Water District
Vendors Paid - January 2021**

VENDORS NAME	DESCRIPTION	CIP	AMOUNT	CHECK #
ACWA JPIA	Health		\$569.03	9912
ACWA JPIA	Worker's Comp, Q2		\$1,289.76	9885
ADP	Payroll		\$18,581.64	EFT
ADP Taxes	Payroll Taxes		\$7,839.05	EFT
AT&T	Phone		\$69.55	9902
AT&T	Phone		\$186.88	9887
AT&T	Phone		\$208.45	9900
AT&T Mobility	Cell Phones; iPads		\$235.20	9916
Appletree Answers (Previously Stericycle Communication)	Answering service		\$441.70	9907
Aqua Sierra Controls, Inc.	Well 7 Final Billing	\$15,833.89	\$15,833.89	9883
Aqua -Tech Company	Hydro pneumatic tank cleaning & inspection		\$11,600.00	9906
BSK	Labs		\$162.00	9908
CalPers	Health		\$12,314.36	EFT
CalPers	Employee Cont. - Pepra		\$2,254.85	EFT
CalPers	Employee Cont. - Classic		\$1,858.98	EFT
DEX.YP	yellow pages		\$15.50	9893
Emigh Hardware			\$652.39	9918
Grainger	Well Supplies		\$267.26	9895
Grainger	Well Supplies		\$240.64	9895
Grainger	Well Supplies		\$267.26	9910
HydroScience Engineers, Inc.	Services Rendered Through 01/01/2021	\$9,065.00	\$9,065.00	9914
Inland Business Systems	Photocopy machine		\$169.13	9915
Legacy Cleaning Services	Maryal office		\$160.00	9888
Les Schwab Tires	Ford Service (Battery)		\$143.81	9899
Mike Jenner	Elliptical Gaskets (Well 2, 3, 5)		\$126.26	9909
Munibilling	Billing System (Q1 2021)		\$872.85	9884
Office Depot	Office Supplies		\$375.70	9911
PG&E	Gas		\$8.88	9896
Robert Merritt	Services Rendered Through December 2020		\$2,475.00	9919
Shirley Ziegler	COE Refund		\$27.01	9894
Sierra Chemical Company	Chemicals		\$1,017.90	9901
Sierra Chemical Company	Chemicals		\$156.60	9903
Smud	Power		\$1,963.25	9898
Smud	Power		\$5,187.93	9897
State Water Resource Control Board (SWRCB)	Water System annual Fees (07/2020-06/2021)		\$9,660.75	9892
Streamline	Website		\$200.00	9890
Terrapin Technology Group	Software / Computers		\$84.20	9913
The Bank of New York Mellon	Cost of Issuance Account Fee		\$500.00	Wire Txfr
Tony's Backflow Services	Backflow device Testing		\$671.00	9905
Umpqua Bank	District Credit Card		\$982.80	9917
USA BlueBook	Well Parts	\$43.64	\$43.64	9889
USA BlueBook	Well Parts	\$34.26	\$34.26	9889
USA BlueBook	Well Parts	\$1,677.60	\$1,677.60	9904
USA BlueBook	Well Parts	\$2,548.05	\$2,548.05	9904
USA BlueBook	Well Parts	\$631.43	\$631.43	9904
USA BlueBook	Well Parts	\$1,575.24	\$1,575.24	9904
USA BlueBook	Well Parts	\$917.52	\$917.52	9904
VOYA	December Emp. Contribution		\$400.00	9891
Wex Bank	Gas		\$196.93	9886

Del Paso Manor Water District
BOD Compensation Expense Summary
JANUARY 2021

JANUARY 2021 MEETINGS		BURT	LENAHAN	MACIAS	MATTEOLI	PING
Board Meetings						
1/5/2021	DPMWD - Regular Board Meeting	1	1	1	1	1
1/5/2021	DPMWD - Special Board Meeting	1	1	1	1	1
	DPMWD - Emergency Board Meeting					
ADHOC Committee Meetings						
	Finance Standing Committee Meeting (Burt/Lenahan)					
Other Meetings						
	American Water Works Association (AWWA)					
	Association of California Water Agencies (ACWA)					
	Attorney Meeting					
	California Rural Water Authority (CRWA)					
	California Special District's Association (CSDA)					
	DPMWD - AB1234 Ethics Training	1	1	1		
	Regional Water Authority (RWA)					
	Sacramento Groundwater Authority (SGA)					
	Sacramento Suburban Water District (SSWD)					
	Sexual Harassment Prevention Training (AB1825)	1	1	1		
	Water Forum					
January Monthly Meeting Totals						
	TOTAL MEETINGS	4	4	4	2	2
	TOTAL COMPENSATED MEETINGS	3	3	3	1	1
	TOTAL COMPENSATION	\$300	\$300	\$300	\$100	\$100

ITEM #3

Review and Adopt 2019/2020 Audit

DEL PASO MANOR WATER DISTRICT
SUMMARY OF FISCAL YEAR 2019/20 AUDIT RESULTS

Reports issued

- Auditors opinion on the financial statements
- Report on internal control and compliance
- Governance letter
- Management letter with recommendations

Independent Auditor's Report (pages 1 to 2)

- Unmodified (clean) opinion

Highlights of financial statements

- Management discussion & analysis (pages 3 to 6)
- Statements of Net Position (pages 7 and 8)
 - Unrestricted net position of \$2.0 million (reserves available)
- Statement of Revenue/Expense (page 9)
 - Revenue exceeded expenses by \$181,496 (added to reserves)
 - Includes depreciation, pension and OPEB entries not affecting cash
- Advance refunding of debt – reduces debt service by \$449,365 (page 20)
- Pension Plan, Note E (pages 21 to 25)
 - Pension liability of \$760,047, based on 2019 CalPERS valuation
 - Increased \$71,617
- OPEB Plan, Note F (pages 25 to 30)
 - OPEB liability of \$167,643 based on 2019 actuarial valuation
 - Increased \$79,486
 - No contributions to trust in fiscal year 2019/20
- Operating/Maintenance Fund (page 36)
 - Operating fund balance of \$710,000
 - Maintenance fund balance of \$1.2 million

Internal Control and Compliance report (pages 41 to 44)

- Material weaknesses in internal control noted
 - Billing/cash receipt duties not segregated
 - Developer-constructed infrastructure not recorded
- Complied with laws, contracts material to financials

Governance Letter

- Areas where estimates are used
- Audit adjustments – none noted
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- Areas for improvement identified
 - Verify accuracy of receivables aging report and review by management
 - GM to review payroll register
 - Review of OPEB and pension valuations
 - Risk assessment process to be developed
 - Payroll files need to be maintained
 - Establish separate tracking of maintenance fund in general ledger

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DEL PASO MANOR WATER DISTRICT

Audited Financial Statements

June 30, 2020 and 2019

DEL PASO MANOR WATER DISTRICT

Audited Financial Statements

June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Del Paso Manor Water District
Sacramento, California

Report on Financial Statements

We have audited the accompanying financial statements of Del Paso Manor Water District (the District), which comprises the statements of net position as of June 30, 2020 and 2019, and the related statement of revenues, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

As discussed in Note A to the financial statements, the District has not recorded developer-constructed infrastructure and GASB Statement No. 34 requires all infrastructure capital assets be recorded, which

To the Board of Directors
Del Paso Manor Water District

would increase the assets, net assets and expense of the District. The amount by which this departure would affect the assets, net assets and expense, of the District is not reasonably determinable.

Qualified Opinion

In our opinion, except for the effects of the matter described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the District, as of June 30, 2020 and 2019, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note F to the financial statements, the District's actuary applied Section 3.7.7(c)4 of Actuarial Standard of Practice No. 6, as revised, and determined age adjusted health insurance premiums are not necessary in the calculation of the District's net other postemployment benefits (OPEB) liability, and therefore, the Implicit Rate Subsidy is not applicable in calculating the total projection of benefits payments. Had the actuary included age adjusted health insurance premiums in the calculation of the net OPEB liability, the OPEB liability may have been significantly larger in the amount. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 to 6 and other required supplementary information on pages 32 to 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplemental information listed in the table of contents are presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental information section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

_____, 2020

**Del Paso Manor Water District
Management's Discussion and Analysis
June 30, 2020**

This section of the Del Paso Manor Water District annual financial report presents an analysis of the District's financial performance during the fiscal year ending June 30, 2020. This information is presented in conjunction with the audited basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2019 /2020

- At the end of the current year, total net position (total assets less total liabilities) of the District was a positive \$2.2 million.
- During the year, the District's net position increased by approximately \$200,000.
- The District's capital asset balance before depreciation was \$7.3 million at the end of the year.
- The District has recognized a liability in the amount of \$760 thousand for a net pension obligation due to Governmental Accounting Standards Board Statement (GASB) 68. The liability increased approximately \$72 thousand from the prior year. See Note E of the basic financial statements.
- The District has recognized a liability in the amount of \$168 thousand for post-employment benefits. The liability increased approximately \$79 thousand from the prior year. See Note F of the basic financial statements.
- During the year, the District refinanced its 2018 installment loan into a new facility with a more favorable interest rate. The 2020 installment loan has a balance of \$4.7 million at the end of the current year and an interest rate of 3.25%. It is believed that the District will realize over \$449,000 in interest savings over the term of the 2020 installment loan compared to the interest expense over term of 2018 installment loan.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the following three parts: Management's Discussion and Analysis, Basic Financial Statements, and Other Required Supplementary Information. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information utilizing the full accrual basis of accounting. The Financial Statements conform to accounting principles which are generally accepted in the United States of America. The Statements of Net Position include information on the District's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). The Statements of Revenues, Expenses and Changes in Net Position identify the District's revenues and expenses for the fiscal years ending June 30, 2020 and 2019. These statements provide information on the District's operations over the past two fiscal years, and can be used to determine whether the District has recovered all if it's actual and projected costs through user fees and other charges. The third component of the financial statements is the Statement of Cash Flows. These statements provide information on the District's cash receipts, cash payments and changes in cash resulting from operating, investments and financing activities. From the Statements of Cash Flows, the reader can obtain comparative information on the sources and uses of cash and the changes in the cash and cash equivalent balances.

**Del Paso Manor Water District
Management's Discussion and Analysis
June 30, 2020**

FINANCIAL ANALYSIS OF THE DISTRICT

The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position provide an indication of the District's financial condition and also indicate if the financial condition of the District has improved during the last fiscal year. The District's Net Position reflects the difference between assets and liabilities.

A summary of the District's Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position are presented below:

Condensed Statements of Net Position as of June
30, 2020 and 2019

	2020	2019	Increase/(Decrease) from 2019	2018
Current and other assets	\$ 2,622,799	\$ 2,098,012	\$ 524,787	\$ 1,462,585
Capital assets, net	4,991,627	5,178,908	(187,281)	5,265,946
Total assets	<u>7,614,426</u>	<u>7,276,920</u>	<u>337,506</u>	<u>6,728,531</u>
Deferred outflows of resources	536,840	553,939	(17,099)	612,867
Current liabilities	345,200	296,140	49,060	162,445
Long-term liabilities	5,467,828	5,384,724	83,104	5,569,214
Total liabilities	<u>5,813,028</u>	<u>5,680,864</u>	<u>132,164</u>	<u>5,731,659</u>
Deferred inflows of resources	88,863	82,116	6,747	53,163
Net investment in capital assets	297,627	456,908	(159,281)	438,946
Unrestricted net position	<u>1,951,748</u>	<u>1,610,971</u>	<u>340,777</u>	<u>1,117,630</u>
Total net position	<u>\$ 2,249,375</u>	<u>\$ 2,067,879</u>	<u>\$ 181,496</u>	<u>\$ 1,556,576</u>

Condensed Statements of Revenue, Expenses and Changes in Net Position
Fiscal Years Ended June 30, 2020 and 2019

	2020	2019	Increase/(Decrease) from 2019	2018
Operating revenues	\$ 2,019,969	\$ 2,090,168	\$ (70,199)	\$ 1,403,722
Non-operating revenues	24,122	21,356	2,766	9,693
Total revenues	<u>2,044,091</u>	<u>2,111,524</u>	<u>(67,433)</u>	<u>1,413,415</u>
Depreciation expense	211,550	212,081	(531)	214,429
Operating expenses	1,279,127	1,101,500	177,627	1,082,468
Total expenses	<u>1,490,677</u>	<u>1,313,581</u>	<u>177,096</u>	<u>1,296,897</u>
Non-operating expenses	(371,918)	(286,640)	85,278	(263,038)
Changes in net position	181,496	511,303	(329,807)	(146,520)
Beginning net position	<u>2,067,879</u>	<u>1,556,576</u>	<u>511,303</u>	<u>1,703,096</u>
Ending net position	<u>\$ 2,249,375</u>	<u>\$ 2,067,879</u>	<u>\$ 181,496</u>	<u>\$ 1,556,576</u>

**Del Paso Manor Water District
Management's Discussion and Analysis
June 30, 2020**

CURRENT AND OTHER ASSETS

As of June 30, 2020, the District's current and other assets totaled \$2.6 million which was an increase of \$525,000 over the June 30, 2019 balances of approximately \$2.1 million. Much of the increase in current assets was a result of increases in cash and investments of \$544,000. Accounts receivable, interest receivable and the balances of prepaid expenses were comparable to the June 30, 2019 balances. The increase in cash and investments was the result of an improvement in net position, and a decrease in the use of cash for capital and related financing activities.

CAPITAL ASSETS

As of June 30, 2020, the District's investments in capital assets, including factoring accumulated depreciation, totaled \$5.0 million which was a decrease of \$188,000 over the capital asset balances at June 30, 2019 of \$5.2 million.

During the year, the District invested approximately \$24,000 into well 7 in order to extend its life; no additional capitalized costs were spent on the pumping and distribution system throughout 2020. Depreciation expense for the fiscal years 2020 and 2019 was \$211,550 and \$212,081, respectively.

CURRENT LIABILITIES

As of June 30, 2020 the District's current liabilities totaled approximately \$345,000 which was an increase of \$49,000 over the June 30, 2019 balances. Much of the increase in current liabilities was the result of higher accounts payable and interest payable balances, and higher balances in the current portion of notes payable.

LONG - TERM DEBT

As of June 30, 2020, the District had \$4,694,000 in outstanding business-type debt as reported in the statement of net position and in the notes to the financial statements. During the year, the District refinanced its 2018 installment loan with a new note with a more favorable interest rate. A principal payment of \$170,000 and an interest payment of \$165,268 are scheduled to be made on this note in the 2021 fiscal year. Refer to Note D in the notes to the basic financial statements for additional discussion on the District's long term debt.

OPERATING REVENUES AND EXPENSES

Water sales and other revenues decreased from \$2.1 million in 2019 to approximately \$2.0 million in 2020. Water sales increased \$52 thousand from 2019; however, other water sales decreased \$122 thousand from 2019 as a result of more outside project activity occurring in 2019 compared to 2020. Operating expenses during 2020 increased \$177,000 over the prior year. Much of the increase was from the maintenance of the transmission and distribution system and the affects of the increases in the pension and OPEB liabilities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District approved a rate increase in May 2018 with an effective date of June 16, 2018 for monthly billed accounts, and July 1, 2018 for bi-monthly billed accounts. This rate increase will cover the District's increased costs associated with daily operation and maintenance of the District along with rebuilding the reserves. The Board set a reserve fund goal of six months of operations and maintenance

**Del Paso Manor Water District
Management's Discussion and Analysis
June 30, 2020**

expenses with the goal of meeting this target in three to four years. Del Paso Manor Water District's rates continue to remain competitive with other water purveyors in the region.

The aging infrastructure of the District still needs to be addressed. The Board is currently updating the 2009 Master Plan in an effort to redefine the issues and develop a plan for replacement of the aging facilities. Once this update is completed they will look at the economics and develop a plan to finance the next phases of projects.

In addition, the District is staying engaged with legislative and regulatory requirements that may require fees and/or costs to the District, thus potentially affecting consumer rates. To meet California's Sustainability Groundwater Management Act requirements, the District participates in the Sacramento Groundwater Authority which is one of the recognized Groundwater Sustainability Agencies in the North American Sub-basin.

The fiscal 2021 approved budget was comparable to the 2020 budget. Total expenditures for employee related, administration, and operational expenses are budgeted for \$1,100,000 in 2021 compared to \$1,106,450 for 2020.

ADDITIONAL FINANCIAL INFORMATION

The financial report is designed to provide the District's customers and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or to request additional financial information, please contact the Del Paso Manor Water District's General Manager at 1817 Maryal Drive, Suite 300, Sacramento, CA 95864.

DEL PASO MANOR WATER DISTRICT

STATEMENTS OF NET POSITION

June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 1,213,280	\$ 694,273
Investments	1,182,555	1,157,911
Accounts receivable		
Current services	202,387	225,462
Accrued interest receivable	4,315	4,837
Prepaid expenses	20,262	15,529
Total Current Assets	<u>2,622,799</u>	<u>2,098,012</u>
Capital Assets:		
Nondepreciable	91,439	67,170
Depreciable, net of accumulated depreciation	4,900,188	5,111,738
Total Capital Assets, Net	<u>4,991,627</u>	<u>5,178,908</u>
TOTAL ASSETS	<u>7,614,426</u>	<u>7,276,920</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount on refunding	307,902	332,924
Pensions	175,866	194,702
Other postemployment benefits (OPEB)	53,072	26,313
TOTAL DEFERRED OUTFLOWS	<u>536,840</u>	<u>553,939</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 8,151,266</u>	<u>\$ 7,830,859</u>

Continued

DEL PASO MANOR WATER DISTRICT
STATEMENTS OF NET POSITION (Continued)

June 30, 2020 and 2019

	2020	2019
LIABILITIES		
Current Liabilities:		
Accounts payable	\$ 143,677	\$ 120,173
Accrued expenses and other liabilities	4,275	48,378
Unearned revenue	10,501	1,055
Accrued interest payable	12,713	
Current portion of noncurrent liabilities	174,034	126,534
Total Current Liabilities	345,200	296,140
Noncurrent Liabilities:		
Notes payable, net of current portion	4,524,000	4,598,000
Compensated absences, net of current portion	16,138	10,137
Net pension liability	760,047	688,430
Net OPEB liability	167,643	88,157
Total Noncurrent Liabilities	5,467,828	5,384,724
TOTAL LIABILITIES	5,813,028	5,680,864
DEFERRED INFLOWS OF RESOURCES		
Pensions	86,333	78,742
Other post-employment benefits (OPEB)	2,530	3,374
TOTAL DEFERRED INFLOWS	88,863	82,116
NET POSITION		
Net investment in capital assets	297,627	456,908
Unrestricted	1,951,748	1,610,971
TOTAL NET POSITION	2,249,375	2,067,879
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 8,151,266	\$ 7,830,859

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

DEL PASO MANOR WATER DISTRICT

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Water sales	\$ 2,002,844	\$ 1,951,136
Other water sales	16,994	139,032
Other revenue	131	
TOTAL OPERATING REVENUES	<u>2,019,969</u>	<u>2,090,168</u>
OPERATING EXPENSES		
General and administrative	636,620	651,676
Transmission and distribution	360,646	265,398
Pumping	76,051	111,090
Water purchases	5,942	5,738
Depreciation	211,550	212,081
Pension expense adjustment	98,044	43,582
Other post-employment benefits (OPEB)	101,824	24,016
TOTAL OPERATING EXPENSES	<u>1,490,677</u>	<u>1,313,581</u>
NET INCOME FROM OPERATIONS	529,292	776,587
NON-OPERATING REVENUES (EXPENSES)		
Investment income earned	24,122	16,410
Reimbursements		4,946
Interest expense	(280,418)	(286,640)
Debt issuance costs	(91,500)	
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(347,796)</u>	<u>(265,284)</u>
CHANGE IN NET POSITION	181,496	511,303
Net position, beginning of year	<u>2,067,879</u>	<u>1,556,576</u>
NET POSITION AT END OF YEAR	<u><u>\$ 2,249,375</u></u>	<u><u>\$ 2,067,879</u></u>

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

DEL PASO MANOR WATER DISTRICT

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 2,052,490	\$ 1,967,557
Cash payments to suppliers for goods and services	(933,247)	(622,533)
Cash payments to employees for services	(213,784)	(318,360)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>905,459</u>	<u>1,026,664</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Reimbursements received		<u>4,946</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES		<u>4,946</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisitions and construction of capital assets	(24,269)	(125,043)
Proceeds from issuance of debt	5,000	
Principal paid on long-term debt	(124,500)	(105,000)
Interest paid on long-term debt	(242,683)	(260,330)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(386,452)</u>	<u>(490,373)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income received	<u>24,644</u>	<u>14,626</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>24,644</u>	<u>14,626</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	543,651	555,863
Cash and investments at beginning of year	<u>1,861,735</u>	<u>1,305,872</u>
CASH AND INVESTMENTS AT END OF YEAR	<u>\$ 2,405,386</u>	<u>\$ 1,861,735</u>

Continued

DEL PASO MANOR WATER DISTRICT

STATEMENTS OF CASH FLOWS (Continued)

For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash and investments - financial statement classification		
Cash and cash equivalents	\$ 1,213,280	\$ 694,273
Investments	<u>1,182,555</u>	<u>1,157,911</u>
TOTAL CASH AND INVESTMENTS	<u>\$ 2,395,835</u>	<u>\$ 1,852,184</u>
RECONCILIATION OF NET INCOME FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 529,292	\$ 776,587
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	211,550	212,081
(Increase) Decrease in:		
Accounts receivable	23,075	(94,987)
Prepaid expense	(4,733)	7,656
Deferred outflows for pensions and OPEB	(7,923)	32,618
Accounts payable	23,504	100,958
Accrued expenses and other liabilities	(44,103)	48,378
Unearned revenue	9,446	(27,624)
Compensated absences	7,501	(38,586)
Net pension liability	71,617	(15,930)
Net OPEB liability	79,486	(3,440)
Deferred inflows for pensions and OPEB	<u>6,747</u>	<u>28,953</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 905,459</u>	<u>\$ 1,026,664</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Amortization of deferred amortization on refunding	\$ 25,022	\$ 26,310

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

DEL PASO MANOR WATER DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Del Paso Manor Water District (District) have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity: The District was established in 1956 as a water district located in the central portion of Sacramento County northeast of the City of Sacramento and north of the lower American River. The District serves a population of approximately 1,800. The District is predominately residential in character, with interspersed commercial areas. The District is governed by a Board of Directors consisting of five directors elected by residents of the District.

Basis of Presentation: The District's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position for the enterprise fund represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Net position is segregated into amounts invested in capital assets, net of related debt, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

The District uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Earned but unbilled water services are accrued as revenue.

Water lines are constructed by private developers and then dedicated to the District, which is then responsible for their future maintenance. These lines are not being recorded as capital contributions.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for services. Non-operating revenues and expense consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or ancillary activities.

When both unrestricted and restricted resources are available for use, it is the District's policy to use unrestricted resources first, then restricted resources as they are needed.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net position by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earning process is complete. Deferred outflows and inflows of resources represent amounts deferred related to the District's pension and OPEB plan as described in Notes E and F, and for deferred amounts related to bond refunding.

Pensions: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they were reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash and cash equivalents held include bank deposits and investments in money market mutual funds and LAIF.

Capital Assets: Capital assets are recorded at historical cost. The District has not quantified and recorded the value of developer-constructed infrastructure that has been deeded to the District. Accordingly, amounts for these assets are not reflected in these financial statements. The amount by which the capital assets may be misstated cannot be determined. Self-constructed assets are recorded based on the amount of direct labor and materials charged to the asset construction. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets.

DEL PASO MANOR WATER DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
 (Continued)

Description	Estimated Life
Infrastructure (Wells)	5-45 years
Reservoir and tanks	40 years
Pumping equipment	5-45 years
Hydrants	45 years
Transmission and Distribution	30-45 years
Meters	10 years
Building, structures and improvements	15-35 years
Office equipment	5-7 years
Field equipment and vehicles	5-20 years

Maintenance and repairs are charged to operations when incurred. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the balance sheet in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

Depreciation expense aggregated \$211,550 and \$212,081 for the years ended June 30, 2020 and 2019, respectively.

Deferred Amount from Refunding Debt: The difference between the reacquisition price of refunded debt and the net carrying amount of the previously outstanding debt is deferred and reported as a deferred outflow on the balance sheet. These amounts are amortized over the term of the new debt.

Compensated Absences: The District’s policy allows employees to accumulate earned but unused vacation which will be paid to employees upon separation from the District’s service. The cost of vacation is recognized in the period earned.

New Pronouncements: In June 2017, the GASB issued Statement No. 87, Leases. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

The District is currently analyzing the impact of the required implementation of this new statement.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30 are classified in the accompanying financial statements as follows:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 1,213,280	\$ 694,273
Investments	<u>1,182,555</u>	<u>1,157,911</u>
Total cash and cash equivalents	<u>\$ 2,395,835</u>	<u>\$ 1,852,184</u>

Cash and cash equivalents as of June 30 consisted of the following:

	<u>2020</u>	<u>2019</u>
Cash on hand	\$ 293	\$ 300
Deposits with financial institutions	<u>1,207,873</u>	<u>693,859</u>
Total cash	<u>1,208,166</u>	<u>694,159</u>
Money market funds	5,114	114
Investments in Local Agency Investment Fund (LAIF)	<u>1,182,555</u>	<u>1,157,911</u>
Total investments	<u>1,187,669</u>	<u>1,158,025</u>
Total cash and cash equivalents	<u>\$ 2,395,835</u>	<u>\$ 1,852,184</u>

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by the bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District’s investment policy.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

During the year ended June 30, 2020 and 2019, the District’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations	5 years	None	None
California Local Agency Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	None
Money Market Mutual Funds	N/A	20%	10%
LAIF	N/A	\$4 million	None
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through Securities	5 years	20%	None
California Local Agency Investment Fund (LAIF)	N/A	None	None
County Pooled Investments	N/A	None	None
Time Deposits	5 years	None	None

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the District generally manages its interest rate risk by investing in the Local Agency Investment Fund (LAIF), which provides the necessary cash flow and liquidity needed for operations.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating agency.

Concentration of Credit Risk: The investment policy of the District limits the amount that can be invested in any one issuer to the amount stipulated by the California Government Code. There are no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

Custodial credit risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2020, the carrying amount of the District's deposits were \$1,207,873 and the balances in financial institutions were \$1,224,629 and of this amount \$974,629 was not insured by federal depository insurance. At June 30, 2019, the carrying amount of the District's deposits were \$693,859 and the balances in financial institutions were \$694,187 and of this amount \$444,187 was not insured by federal depository insurance.

Investment in LAIF: The District is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at amortized cost, which approximates fair value. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. The total fair value amount invested by all public agencies in LAIF as of June 30, 2020 is \$101,788,256,254 managed by the State Treasurer. The Local Investment Advisory Board (the Board) has oversight responsibility for LAIF. The Board consists of five members as designated by the State Statute. At June 30, 2020, these investments matured in an average of 191 days.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 and 2019 is as follows:

	Balance July 1, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Capital assets not being depreciated:					
Land	\$ 8,505				\$ 8,505
Construction in progress	58,665	\$ 24,269			82,934
	<u>67,170</u>	<u>24,269</u>			<u>91,439</u>
Capital assets being depreciated:					
Source of supply	2,459,603				2,459,603
Pumping plant	1,051,717				1,051,717
Transmission and distribution	2,393,203				2,393,203
General plant and administration	1,281,697				1,281,697
	<u>7,186,220</u>				<u>7,186,220</u>
Less accumulated depreciation:					
Source of supply	(461,593)	(53,922)			(515,515)
Pumping plant	(225,811)	(30,536)			(256,347)
Transmission and distribution	(893,716)	(61,888)			(955,604)
General plant and administration	(493,362)	(65,204)			(558,566)
	<u>(2,074,482)</u>	<u>(211,550)</u>			<u>(2,286,032)</u>
Net capital assets being depreciated	<u>5,111,738</u>	<u>(211,550)</u>			<u>4,900,188</u>
Net capital assets	<u>\$ 5,178,908</u>	<u>\$ (187,281)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,991,627</u>

	Balance July 1, 2018	Additions	Deletions	Transfers	Balance June 30, 2019
Capital assets not being depreciated:					
Land	\$ 8,505				\$ 8,505
Construction in progress	38,015	\$ 20,650			58,665
	<u>46,520</u>	<u>20,650</u>			<u>67,170</u>
Capital assets being depreciated:					
Source of supply	2,459,603				2,459,603
Pumping plant	1,036,177	15,540			1,051,717
Transmission and distribution	2,312,578	80,625			2,393,203
General plant and administration	1,276,836	8,228	\$ (3,367)		1,281,697
	<u>7,085,194</u>	<u>104,393</u>	<u>(3,367)</u>		<u>7,186,220</u>
Less accumulated depreciation:					
Source of supply	(407,060)	(54,533)			(461,593)
Pumping plant	(194,200)	(31,611)			(225,811)
Transmission and distribution	(833,171)	(60,545)			(893,716)
General plant and administration	(431,337)	(65,392)	3,367		(493,362)
	<u>(1,865,768)</u>	<u>(212,081)</u>	<u>3,367</u>		<u>(2,074,482)</u>
Net capital assets being depreciated	<u>5,219,426</u>	<u>(107,688)</u>			<u>5,111,738</u>
Net capital assets	<u>\$ 5,265,946</u>	<u>\$ (87,038)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,178,908</u>

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE D – LONG-TERM LIABILITIES

The activity of the District’s long-term liabilities during the year ended June 30, 2020 and 2019 was as follows:

	Balance July 1, 2019	Additions	(Reductions)	Balance June 30, 2020	Due Within One Year
2020 Installment loan		\$ 4,694,000		\$ 4,694,000	\$ 170,000
2018 Installment loan	\$ 4,722,000		\$ (4,722,000)		
Compensated absences	12,671	10,991	(3,490)	20,172	4,034
Net pension liability	688,430	71,617		760,047	
Net OPEB liability	88,157	79,486		167,643	
	<u>\$ 5,511,258</u>	<u>\$ 4,856,094</u>	<u>\$ (4,725,490)</u>	<u>\$ 5,641,862</u>	<u>\$ 174,034</u>

	Balance July 1, 2018	Additions	(Reductions)	Balance June 30, 2019	Due Within One Year
2018 Installment loan	\$ 4,827,000		\$ (105,000)	\$ 4,722,000	\$ 124,000
Compensated absences	60,808	\$ 11,420	(59,557)	12,671	2,534
Net pension liability	704,360		(15,930)	688,430	
Net OPEB liability	91,597		(3,440)	88,157	
	<u>\$ 5,683,765</u>	<u>\$ 11,420</u>	<u>\$ (183,927)</u>	<u>\$ 5,511,258</u>	<u>\$ 126,534</u>

The District’s long-term liabilities consist of the following:

2018 Advance Refunding: In June 2018, the District issued an installment loan in the amount of \$4,827,000 to advance refund the previously outstanding 2010 Certificate of Participation. The 2018 Installment Loan is payable in semiannual installments including interest of 5.15% and matures in July 2040. Interest payments range from \$9,244 to \$136,034 semi-annually. Principal payments range from \$105,000 to \$359,000 annually. As of June 30, 2020, the certificates of participation were refunded with the 2020 installment loan.

2020 Advance Refunding: In June 2020, the District issued an installment loan in the amount of \$4,694,000 to advance refund the previously outstanding 2018 Advance Refunding. The 2020 Installment Loan is payable in semiannual installments including interest of 3.25% and matures in July 2040. Interest payments range from \$5,070 to \$88,990 semi-annually. Principal payments range from \$170,000 to \$312,000 annually.

The refunding resulted in deferred amount on refunding of \$332,924 and \$359,234 at June 30, 2020 and 2019, respectively, which is being amortized over the remaining life of the refunded debt. Amortization expense totaled \$25,022 and \$26,310 for the years ended June 30, 2020 and 2019, respectively, and is included in interest expense. The deferred amount on refunding was \$307,902 and \$332,924 at June 30, 2020 and 2019, respectively.

The 2018 and 2020 Installment Loans are obligations of the CDSA Finance Corporation (Corporation) payable solely from payments received from the District pursuant to an Installment Purchase Contract between the Corporation and the District. The obligation of the District to make installment payments is payable solely from net revenues of the District’s water system and certain funds and accounts created

DEL PASO MANOR WATER DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE D – LONG-TERM LIABILITIES (Continued)

under the Installment Purchase Contract. The 2018 and 2020 Installment Purchase Contracts require the District to agree to fix, prescribe, and collect rates and charges for its water service which will be at least sufficient to yield each fiscal year net revenues equal to 120% of the annual debt service in such fiscal year. Should the District default on payments or any covenants of the agreement, all moneys and investments in the funds and accounts held under the agreement and all gross revenues thereafter received shall be applied to principal and accrued interest.

The following is a schedule of maturities for the long-term debt outstanding:

For the Year Ended June 30:	Principal	Interest
2021	\$ 170,000	\$ 165,268
2022	177,000	147,030
2023	183,000	141,278
2024	189,000	135,330
2025	194,000	129,187
2026-2030	1,067,000	547,235
2031-2035	1,249,000	362,408
2036-2040	1,465,000	145,827
	\$ 4,694,000	\$ 1,773,563

Pledged Revenue: The District pledged future water system revenues, net of specified expenses, to repay the 2018 Installment Loan in the original amount of \$4,827,000. Proceeds of the 2018 Installment Loan were used to refund the previously outstanding 2010 Revenue Certificates of Participation. The 2018 Installment Loan was payable solely from water customer net revenues and was fully refunded with the 2020 Installment Loan in June 2020. Total principal and interest remaining to be paid on the Installment Loan was \$7,852,119 at June 30, 2019. Total principal and interest paid was \$367,183 and \$365,330, and the total water net revenues were \$940,709 and \$1,056,266 for the years ended June 30, 2020 and 2019, respectively. At June 30, 2020 and 2019, the District’s net revenues were 256% and 289% of debt service payments.

The District pledged future water system revenues, net of specified expenses, to repay the 2020 Installment Loan in the original amount of \$4,694,000. Proceeds of the 2020 Installment Loan were used to refund the previously outstanding 2018 Installment Loan. The 2020 Installment Loan is payable solely from water customer net revenues and are payable through July 1, 2040. Total principal and interest remaining to be paid on the Installment Loan was \$6,467,563 at June 30, 2020. There were no payments made on principal and interest for the year ended June 30, 2020 on the 2020 Installment Loan.

Debt Refunding: In June 2020, the District issued an installment loan of \$4,694,000 with an average interest rate of 3.25 percent to advance refund \$4,597,000 of the outstanding 2018 installment loan with an average interest rate of 4.25 percent. The District completed the advance refunding to reduce its total debt service payments over the next 20 years by \$449,365 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$323,868.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – PENSION PLANS

Plan Descriptions: All qualified employees are eligible to participate in the District’s cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. The District participates in the Miscellaneous and PEPRA Miscellaneous rate plans.

Benefit provisions under the Plans are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the following: the 1957 Survivor Benefit or the Optional Settlement 2W Death Benefit. The cost of living adjustments are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect at June 30, 2020 and 2019 are summarized as follows:

	Classic Miscellaneous Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Plan (On or after January 1, 2013)
Hire date		
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.5% to 2%	1.0% to 2%
Required employee contribution rates - 2018/19	7.00%	-
Required employer contribution rates - 2018/19	9.409%	6.84%
Required employee contribution rates - 2019/20	7.00%	-
Required employer contribution rates - 2019/20	10.221%	-

In addition to the contribution rates above, the District was also required to make payments of \$45,360 and \$36,572 towards its unfunded actuarial liability during the years ended June 30, 2020 and 2019, respectively.

The Classic Miscellaneous Plan is closed to new members that are not already CalPERS eligible participants.

Contributions: Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – PENSION PLANS (Continued)

Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The employer contributions for the Plans were \$59,861 and \$67,069 for the years ended June 30, 2020 and 2019, respectively.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: As of June 30, 2020 and 2019, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$760,047 and \$688,430, respectively.

The District’s net pension liability is measured as the proportionate share of the net pension liability. The net pension liability as of June 30, 2020 and 2019 is measured as of June 30, 2019 and 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 and 2017 rolled forward to June 30, 2019 and 2018 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2019 was as follows:

Proportion - June 30, 2018	0.01784%
Proportion - June 30, 2019	<u>0.01827%</u>
Change - Increase	0.00043%
Proportion - June 30, 2019	0.01827%
Proportion - June 30, 2020	<u>0.01898%</u>
Change - Increase	0.00071%

For the year ended June 30, 2020 and 2019, the District had pension expense of \$157,905 and \$55,407 at June 30, 2020 and 2019, respectively. The District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 59,861		\$ 67,069	
Differences between actual and expected experience	52,788	\$ (4,090)	26,414	\$ (8,988)
Changes in assumptions	36,243	(12,848)	78,484	(19,236)
Change in employer's proportion	26,974	(1,117)	19,332	(2,513)
Differences between the employer's contribution and the employer's proportionate share of contributions		(54,990)		(48,005)
Net differences between projected and actual earnings on plan investments		<u>(13,288)</u>	<u>3,403</u>	
Total	<u>\$ 175,866</u>	<u>\$ (86,333)</u>	<u>\$ 194,702</u>	<u>\$ (78,742)</u>

DEL PASO MANOR WATER DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – PENSION PLANS (Continued)

The \$59,861 and \$67,069 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021 and 2020, respectively. Other amounts reported as net deferred outflows of resources related to pensions at June 30, 2020 will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	
2021	\$ 38,821
2022	(14,207)
2023	2,373
2024	<u>2,685</u>
	<u>\$ 29,672</u>

Actuarial Assumptions: The total pension liabilities in the actuarial valuations for each of the Plans were determined using the following actuarial assumptions:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Valuation Date	June 30, 2018	June 30, 2017
Measurement Date	June 30, 2019	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.15% (1)	7.15% (1)
Inflation	2.50%	2.50%
Salary Increases	Varies by entry age and service	Varies by entry age and service
Mortality	Derived using CalPERS Membership Data for all Funds	Derived using CalPERS Membership Data for all Funds

(1) Net of pension plan investment expenses, including inflation

The mortality table used was developed based on CalPERS-specific data. The table for June 30, 2020 includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015). Further details of the Experience Study can be found on the CalPERS website.

Discount Rate: The discount rates used to measure the total pension liability were 7.15% as of June 30, 2020 and 2019. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is appropriate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each Fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class for the Plan as of the measurement dates of June 30. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	2020			2019		
	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
	Global Equity	50.0%	4.80%	5.98%	50.0%	4.80%
Fixed Income	28.0%	1.00%	2.62%	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%	1.0%	0.00%	-0.92%
Total	<u>100.0%</u>			<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – PENSION PLANS (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>2020</u>	<u>2019</u>
1% Decrease	6.15%	6.15%
Net Pension Liability	\$ 1,217,466	\$ 1,144,562
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 760,047	\$ 688,430
1% Increase	8.15%	8.15%
Net Pension Liability	\$ 382,480	\$ 336,666

Pension Plan Fiduciary Net Position: Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE F – OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The District's defined benefit OPEB plan (the Plan) is a single employer OPEB plan administered by CalPERS through participation in California Employers’ Retiree Benefit Trust (CERBT) Fund. On June 1, 2005 the Board of Directors passed a resolution to establish health benefit vesting requirements for future retirees under the public employees’ medical and hospital care act, whereas an employee who is employed by the District for 5 years or longer and who has met other vesting requirements as defined by Government Code 20079, shall receive up to a maximum 100% of the health benefit for the employee premium plus 90% of the additional premium required for enrollment of family members in selected plans. The retiree benefits for employees hired prior to August 1, 2005 are entitled to receive the same benefits as active employees noted above. Those hired after August 1, 2005 are entitled to receive medical only lifetime benefits with required service of 20 years and the plan paying 50% of premiums after 10 years of service and an additional 5% for each additional year of service with a maximum District contribution of 100%. The minimum age for receiving benefits is 50 and there is no District cap. The plan also provides coverage for dependents. For employees who are eligible to participate in the plan, the District will contribute health benefit costs for the retiree and family members at an amount approved by resolution and accepted by CalPERS based on the average amount of the HMO plans offered by CalPERS. A retiree with less than the required years of service with the District will receive no benefit, unless they have previous employment qualifying them for CalPERS retirement, in which case they are eligible to receive the CalPERS minimum at the time of retirement. The CalPERS minimum is set by law. The Board of Directors grants the authority to establish and amend the benefit terms to the CalPERS Board of Trustees (CalPERS Board). CalPERS issues a publicly available financial report for the CERBT that can be obtained at www.calpers.ca.gov under Forms and Publications.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE F – OTHER POST-EMPLOYMENT BENEFITS (Continued)

Benefits Provided: The Plan provides healthcare benefits for retirees, surviving spouses and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits are covered by the Plan.

Employees Covered by Benefit Terms: As of the June 30, 2019 and 2017 actuarial valuations, the following current and former employees were covered by the benefit terms:

	<u>2020</u>	<u>2019</u>
Inactive employees or beneficiaries currently receiving benefit payments	4	1
Active employees	1	4
Total	<u>5</u>	<u>5</u>

Contributions: The Board of Directors grants the authority to establish and amend the contribution requirements of the District and employees. Employees are not required to contribute to the Plan. No cash contributions were made to the trust during the year ended June 30, 2020. During the fiscal year ended June 30, 2019, the District’s contributions to the trust were \$25,000. In addition, during the years ended June 30, 2020 and 2019, the District paid retiree premiums of \$49,941 and \$7,580, respectively.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2019 and 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and 2017.

Actuarial Assumptions: The total OPEB liability in the June 30, 2019 and 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	<u>2020</u>	<u>2019</u>
Valuation date	June 30, 2019	June 30, 2017
Measurement date	June 30, 2019	June 30, 2018
Actuarial cost method	Entry-age normal cost method	Entry-age normal cost method
Actuarial assumptions:		
Discount rate	7.0%	7.0%
Inflation	2.75%	2.75%
Salary increases	2.75% per year	2.75% per year
Investment rate of return	7.0%	7.0%
Mortality rate	Derived using CalPERS membership data	Derived using CalPERS membership data
Pre-retirement turnover	Derived using CalPERS membership data	Derived using CalPERS membership data
Healthcare trend rate	4% annually	4% annually

Mortality information for active and retired employees was based on the 2017 and 2014 CalPERS tables, for the years ended June 30, 2020 and 2019, respectively. The pre-retirement turnover information was developed based on the 2017 and 2009 CalPERS Turnover for Miscellaneous Employees tables created by CalPERS, for the years ended June 30, 2020 and 2019, respectively.

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE F – OTHER POST-EMPLOYMENT BENEFITS (Continued)

The assumed gross return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	2020		2019	
	Percentage of Portfolio	Assumed Gross Return	Percentage of Portfolio	Assumed Gross Return
Global Equity	59.0%	7.80%	57.0%	4.82%
Fixed Income	25.0%	4.50%	27.0%	1.47%
Tresaurry Inflation Protected Securities	5.0%	3.25%	5.0%	1.29%
Real Estate Investment Trusts	8.0%	7.50%	8.0%	3.76%
Commodities	3.0%	7.80%	3.0%	0.84%
	<u>100.0%</u>		<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019	\$ 653,869	\$ 565,712	\$ 88,157
Changes in the year:			
Service cost	19,157		19,157
Interest	46,030		46,030
Differences between expected and actual experience	94,801		94,801
Changes in assumptions	(18,338)		(18,338)
Contributions - employer		25,000	(25,000)
Net investment income		37,288	(37,288)
Administrative expenses		(124)	124
Benefit payments	(7,185)	(7,185)	-
Net changes	<u>134,465</u>	<u>54,979</u>	<u>79,486</u>
Balance at June 30, 2020 (measurement date June 30, 2019)	<u>\$ 788,334</u>	<u>\$ 620,691</u>	<u>\$ 167,643</u>

DEL PASO MANOR WATER DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE F – OTHER POST-EMPLOYMENT BENEFITS (Continued)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2018	\$ 600,661	\$ 509,064	\$ 91,597
Changes in the year:			
Service cost	18,644		18,644
Interest	42,424		42,424
Contributions - employer		25,000	(25,000)
Net investment income		40,420	(40,420)
Administrative expenses		(912)	912
Benefit payments	(7,860)	(7,860)	
Net changes	<u>53,208</u>	<u>56,648</u>	<u>(3,440)</u>
Balance at June 30, 2019 (measurement date June 30, 2018)	<u>\$ 653,869</u>	<u>\$ 565,712</u>	<u>\$ 88,157</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	2020		
	Current		
	1% Decrease 6%	Discount Rate 7%	1% Increase 8%
Net OPEB liability	\$ 254,104	\$ 167,643	\$ 95,780

	2019		
	Current		
	1% Decrease 6%	Discount Rate 7%	1% Increase 8%
Net OPEB liability	\$ 169,606	\$ 88,157	\$ 20,132

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	2020		
	Current		
	Healthcare Cost		
	1% Decrease 3%	Trend Rates 4%	1% Increase 5%
Net OPEB liability	\$ 90,666	\$ 167,643	\$ 259,350

DEL PASO MANOR WATER DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
June 30, 2020 and 2019

NOTE F – OTHER POST-EMPLOYMENT BENEFITS (Continued)

	2019		
	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	3%	4%	5%
Net OPEB liability	\$ 14,443	\$ 88,157	\$ 173,921

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued CERBT financial report at www.calpers.ca.gov.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2020 and 2019 the District recognized OPEB expense of \$101,824 and \$24,016, respectively. At June 30, 2020 and 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 49,941		\$ 25,000	
Difference between expected and actual experience	787		1,313	
Net differences between projected and actual earnings on plan investments	2,344	\$ (2,530)		\$ (3,374)
Total	\$ 53,072	\$ (2,530)	\$ 26,313	\$ (3,374)

The \$49,941 and \$25,000 reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the OPEB liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	
2021	\$ 269
2022	4
2023	(255)
2024	583
	\$ 601

DEL PASO MANOR WATER DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE F – OTHER POST-EMPLOYMENT BENEFITS (Continued)

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in the total OPEB liability and the fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. The net difference between expected and actual experience are recognized over the expected average remaining service lifetime (EARS�), which was 3.5 years at the June 30, 2019 valuation date.

Age-Adjusted Premiums Not Used: As a general rule, Actuarial Standard of Practice 6 (ASOP 6) indicates retiree costs should be based on actual claim costs or age-adjusted premiums. However, the Plan’s net OPEB liability was not computed using age-adjusted premiums because the District’s actuary applied Section 3.7.7(c)4 for the ASOP 6 and determined age-adjusted premiums are not necessary and therefore, the Implicit Rate Subsidy is not applicable in calculating the total projection of benefit payments. This is due to the District participating in the CalPERS health insurance plan, PEMHCA. PEMHCA uses blended premiums for active and retired participants and is expected to continue this practice into the future. Contributions based on age-adjusted premiums would be larger than contributions based on actual premiums charged by PEMHCA. The actuary believes this would overstate contributions to the CERBT that would not be able to be recovered by the District. Many other actuaries believe it is appropriate to use age-adjusted premiums when computing net OPEB liabilities under GASB Statement No. 75. The District’s net OPEB liability would have been significantly larger had it been computed using age-adjusted premiums.

NOTE G – INSURANCE

The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) a public entity risk pool of California water agencies, for general and auto liability, public official’s liability, property damage, fidelity insurance and workers compensation liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group purchased commercial excess insurance is obtained.

The District pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the ACWA/JPIA. The District’s deductibles and maximum coverage are as follows:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible
General and Auto Liability (includes public officials liability)	\$5,000,000	\$55,000,000	None
Property Damage	100,000	500,000,000	\$500 to \$25,000
Fidelity	100,000		\$1,000
Workers Compensation liability	2,000,000	excess of \$2 million	None
Cyber Liability		\$3,000,000 occurrence/ \$5,000,000 aggregate	\$10,000

DEL PASO MANOR WATER DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE G – INSURANCE (Continued)

The District continues to carry commercial insurance for all other risks of loss to cover all claims for risk of loss to which the District is exposed. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE H – LEASE OBLIGATION

The District leases office space under an operating lease ending in December 2021. There is a provision to extend the lease for another 5 years after the end of the lease. Monthly rent is adjusted by 3% annually. Rent expense amounted to \$22,675 and \$23,545 for the years ended June 30, 2020 and 2019, respectively. Future minimum lease payments are as follows:

Year Ended June 30	
2021	\$ 24,960
2022	<u>10,525</u>
	<u>\$ 35,485</u>

NOTE I – CONTINGENCIES

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal council, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition as of June 30, 2020.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, and the impact on customers, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations is uncertain.

REQUIRED SUPPLEMENTARY INFORMATION

DEL PASO MANOR WATER DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY (UNAUDITED)
Last 10 Years**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension liability	0.01898%	0.01827%	0.01787%	0.01727%	0.01607%	0.01719%
Proportionate share of the net pension liability	\$ 760,047	\$ 688,430	\$ 704,360	\$ 587,867	\$ 440,960	\$ 420,396
Covered payroll - measurement period	\$ 324,130	\$ 338,501	\$ 323,644	\$ 312,320	\$ 303,257	\$ 295,442
Proportionate share of the net pension liability as a percentage of covered payroll	234.49%	203.38%	217.63%	188.23%	145.41%	142.29%
Plan fiduciary net position as a percentage of the total pension liability	77.65%	78.15%	75.05%	81.02%	84.93%	82.11%

Notes to Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014 as they have minimal cost impact.

Changes in assumptions: The discount rate was changed from 7.50% in 2015 to 7.65% in 2016 and 2017 and to 7.15% in 2018.

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)
Last 10 Years**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution (actuarially determined)	\$ 59,861	\$ 67,069	\$ 58,501	\$ 51,598	\$ 45,788	\$ 37,674
Contributions in relation to the actuarially determined contributions	(59,861)	(67,069)	(58,501)	(51,598)	(45,788)	(37,674)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - fiscal year	\$ 150,650	\$ 324,130	\$ 338,501	\$ 323,644	\$ 312,320	\$ 309,257
Contributions as a percentage of covered payroll	39.74%	20.69%	17.28%	15.94%	14.66%	12.18%

Notes to Schedule:

Valuation date: June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014 June 30, 2013 June 30, 2012

Methods and assumptions used to determine contribution rates:

	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Valuation cost method						
Amortization method						
Remaining amortization period						
Asset valuation method						
Inflation	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases						
Payroll growth	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	(3)	(3)	(3)	(2)	(2)	(2)

Notes to Schedule:

(1) Net of administrative expenses, includes inflation.

(2) Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study for the period from 1997 to 2007.

(3) Probabilities of retirement and mortality are based on CalPERS' 2014 Experience Study for the period from 1997 to 2011.

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015, thus information prior to this date was not presented.

DEL PASO MANOR WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)

	2020	2019	2018
Total OPEB liability:			
Service cost	\$ 19,157	\$ 18,644	\$ 18,145
Interest	46,030	42,424	38,939
Differences between expected and actual experience	94,801		
Changes in assumptions	(18,338)		
Benefit payments	(7,185)	(7,860)	(7,742)
Net change in total OPEB liability	134,465	53,208	49,342
Total OPEB liability - beginning	653,869	600,661	551,319
Total OPEB liability - ending (a)	<u>\$ 788,334</u>	<u>\$ 653,869</u>	<u>\$ 600,661</u>
Plan fiduciary net position:			
Contributions - employer	\$ 25,000	\$ 25,000	\$ 23,112
Net investment income	37,288	40,420	47,627
Benefit payments	(7,185)	(7,860)	(7,742)
Administrative expenses	(124)	(912)	(239)
Net change in plan fiduciary net position	54,979	56,648	62,758
Plan fiduciary net position - beginning	565,712	509,064	446,306
Plan fiduciary net position - ending (b)	<u>\$ 620,691</u>	<u>\$ 565,712</u>	<u>\$ 509,064</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 167,643</u>	<u>\$ 88,157</u>	<u>\$ 91,597</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>78.73%</u>	<u>86.52%</u>	<u>84.75%</u>
Covered-employee payroll - measurement period	<u>\$ 324,130</u>	<u>\$ 338,501</u>	<u>\$ 323,644</u>
Net OPEB liability as percentage of covered-employee payroll	<u>51.72%</u>	<u>26.04%</u>	<u>28.30%</u>
Notes to schedule:			
Valuation date	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2019	June 30, 2018	June 30, 2017

Benefit changes. None.

Changes in assumptions. During 2018, the discount rate was changed from 7.5% to 7.0%.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

DEL PASO MANOR WATER DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	2020	2019	2018
Statutorily required contribution - employer fiscal year	\$ 49,941	\$ 7,185	\$ 7,860
Contributions in relation to the statutorily required contributions	(49,941)	(32,185)	(32,860)
Contribution deficiency (excess)	\$ -	\$ (25,000)	\$ (25,000)
Covered-employee payroll - employer fiscal year	\$ 150,650	\$ 324,130	\$ 338,501
Contributions as a percentage of covered-employee payroll	33.15%	2.22%	2.32%

Notes to Schedule:

An actuarially determined contribution rate was not calculated. The required contributions reported represent retiree premium payments.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

SUPPLEMENTAL INFORMATION

DEL PASO MANOR WATER DISTRICT
 COMBINING STATEMENT OF NET POSITION

June 30, 2020

ASSETS	Operating Fund	Maintenance Fund	Total
Current Assets:			
Cash and cash equivalents	\$ 593,619	\$ 619,661	\$ 1,213,280
Investments	575,883	606,672	1,182,555
Accounts receivable			
Current services	152,593	49,794	202,387
Accrued interest receivable	4,315		4,315
Prepaid expenses	20,262		20,262
Total Current Assets	1,346,672	1,276,127	2,622,799
Capital Assets:			
Nondepreciable	91,439		91,439
Depreciable, net of accumulated depreciation	4,900,188		4,900,188
Total Capital Assets, Net	4,991,627	-	4,991,627
TOTAL ASSETS	6,338,299	1,276,127	7,614,426
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	307,902		307,902
Pensions	175,866		175,866
Other postemployment benefits (OPEB)	53,072		53,072
TOTAL DEFERRED OUTFLOWS	536,840	-	536,840
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 6,875,139	\$ 1,276,127	\$ 8,151,266

Continued

DEL PASO MANOR WATER DISTRICT

COMBINING STATEMENT OF NET POSITION (Continued)

June 30, 2020

LIABILITIES	Operating Fund	Maintenance Fund	Total
Current Liabilities:			
Accounts payable	\$ 108,769	\$ 34,908	\$ 143,677
Accrued expenses and other liabilities	4,275		4,275
Unearned revenue	10,501		10,501
Accrued interest payable	12,713		12,713
Current portion of noncurrent liabilities	174,034		174,034
Total Current Liabilities	<u>310,292</u>	<u>34,908</u>	<u>345,200</u>
Noncurrent Liabilities:			
Notes payable, net of current portion	4,524,000		4,524,000
Compensated absences	16,138		16,138
Net pension liability	760,047		760,047
Net OPEB liability	167,643		167,643
Total Noncurrent Liabilities	<u>5,467,828</u>	<u>-</u>	<u>5,467,828</u>
TOTAL LIABILITIES	<u>5,778,120</u>	<u>34,908</u>	<u>5,813,028</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	86,333		86,333
Other post-employment benefits (OPEB)	2,530		2,530
TOTAL DEFERRED INFLOWS	<u>2,530</u>	<u>-</u>	<u>2,530</u>
NET POSITION			
Net investment in capital assets	297,627		297,627
Unrestricted	710,529	1,241,219	1,951,748
TOTAL NET POSITION	<u>1,008,156</u>	<u>1,241,219</u>	<u>2,249,375</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 6,788,806</u>	<u>\$ 1,276,127</u>	<u>\$ 8,064,933</u>

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

DEL PASO MANOR WATER DISTRICT
 COMBINING STATEMENT OF NET POSITION

June 30, 2019

ASSETS	<u>Operating Fund</u>	<u>Maintenance Fund</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents	\$ 281,992	\$ 412,281	\$ 694,273
Investments	470,306	687,605	1,157,911
Accounts receivable			
Current services	175,887	49,575	225,462
Accrued interest receivable	4,837		4,837
Prepaid expenses	15,529		15,529
Total Current Assets	<u>948,551</u>	<u>1,149,461</u>	<u>2,098,012</u>
Capital Assets:			
Nondepreciable	67,170		67,170
Depreciable, net of accumulated depreciation	5,111,738		5,111,738
Total Capital Assets, Net	<u>5,178,908</u>		<u>5,178,908</u>
TOTAL ASSETS	<u>6,127,459</u>	<u>1,149,461</u>	<u>7,276,920</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	332,924		332,924
Pensions	194,702		194,702
Other postemployment benefits (OPEB)	26,313		26,313
TOTAL DEFERRED OUTFLOWS	<u>553,939</u>		<u>553,939</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 6,681,398</u>	<u>\$ 1,149,461</u>	<u>\$ 7,830,859</u>

Continued

DEL PASO MANOR WATER DISTRICT

COMBINING STATEMENT OF NET POSITION (Continued)

June 30, 2019

LIABILITIES	Operating Fund	Maintenance Fund	Total
Current Liabilities:			
Accounts payable	\$ 98,248	\$ 21,925	\$ 120,173
Accrued expenses and other liabilities	48,378		48,378
Unearned revenue	1,055		1,055
Current portion of noncurrent liabilities	126,534		126,534
Total Current Liabilities	<u>274,215</u>	<u>21,925</u>	<u>296,140</u>
Noncurrent Liabilities:			
Notes payable, net of current portion	4,598,000		4,598,000
Compensated absences	10,137		10,137
Net pension liability	688,430		688,430
Net OPEB liability	88,157		88,157
Total Noncurrent Liabilities	<u>5,384,724</u>		<u>5,384,724</u>
TOTAL LIABILITIES	<u>5,658,939</u>	<u>21,925</u>	<u>5,680,864</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	78,742		78,742
Other post-employment benefits (OPEB)	3,374		3,374
TOTAL DEFERRED INFLOWS	<u>3,374</u>		<u>3,374</u>
NET POSITION			
Net investment in capital assets	456,908		456,908
Unrestricted	483,435	1,127,536	1,610,971
TOTAL NET POSITION	<u>940,343</u>	<u>1,127,536</u>	<u>2,067,879</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 6,602,656</u>	<u>\$ 1,149,461</u>	<u>\$ 7,752,117</u>

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

DEL PASO MANOR WATER DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Year Ended June 30, 2020

	Operating Fund	Maintenance Fund	Total
OPERATING REVENUES			
Water sales	\$ 1,407,002	\$ 595,842	\$ 2,002,844
Other water sales	16,994		16,994
Other revenue	131		131
TOTAL OPERATING REVENUES	<u>1,424,127</u>	<u>595,842</u>	<u>2,019,969</u>
OPERATING EXPENSES			
General and administrative	636,620		636,620
Transmission and distribution	307,674	52,972	360,646
Pumping	76,051		76,051
Water purchases	5,942		5,942
Depreciation	211,550		211,550
Pension expense adjustment	98,044		98,044
Other post-employment benefits (OPEB)	101,824		101,824
TOTAL OPERATING EXPENSES	<u>1,437,705</u>	<u>52,972</u>	<u>1,490,677</u>
NET INCOME FROM OPERATIONS	(13,578)	542,870	529,292
NON-OPERATING REVENUES (EXPENSES)			
Investment income earned	24,122		24,122
Interest expense		(280,418)	(280,418)
Debt issuance costs	(91,500)		(91,500)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(67,378)</u>	<u>(280,418)</u>	<u>(347,796)</u>
TRANSFERS			
Transfers in	148,769		148,769
Transfers out		(148,769)	(148,769)
TOTAL OPERATING TRANSFERS	<u>148,769</u>	<u>(148,769)</u>	<u>-</u>
CHANGE IN NET POSITION	67,813	113,683	181,496
Net position, beginning of year	<u>940,343</u>	<u>1,127,536</u>	<u>2,067,879</u>
NET POSITION AT END OF YEAR	<u>\$ 1,008,156</u>	<u>\$ 1,241,219</u>	<u>\$ 2,249,375</u>

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

DEL PASO MANOR WATER DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Year Ended June 30, 2019

	Operating Fund	Maintenance Fund	Total
OPERATING REVENUES			
Water sales	\$ 1,356,207	\$ 594,929	\$ 1,951,136
Other Water Sales	139,032		139,032
TOTAL OPERATING REVENUES	<u>1,495,239</u>	<u>594,929</u>	<u>2,090,168</u>
OPERATING EXPENSES			
General and administrative	651,676		651,676
Transmission and distribution	265,398		265,398
Pumping	111,090		111,090
Water purchases	5,738		5,738
Depreciation	212,081		212,081
Pension expense adjustment	43,582		43,582
Other post-employment benefits (OPEB)	24,016		24,016
TOTAL OPERATING EXPENSES	<u>1,313,581</u>	<u>-</u>	<u>1,313,581</u>
NET INCOME FROM OPERATIONS	181,658	594,929	776,587
NON-OPERATING REVENUES (EXPENSES)			
Investment income earned	16,410		16,410
Reimbursements	4,946		4,946
Interest expense		(286,640)	(286,640)
TOTAL NON-OPERATING REVENUES (EXPENSES)	21,356	(286,640)	(265,284)
TRANSFERS			
Transfers in	203,732		203,732
Transfers out		(203,732)	(203,732)
TOTAL OPERATING TRANSFERS	<u>203,732</u>	<u>(203,732)</u>	<u>-</u>
CHANGE IN NET POSITION	406,746	104,557	511,303
Net position, beginning of year, as previously reported	<u>533,597</u>	<u>1,022,979</u>	<u>1,556,576</u>
NET POSITION AT END OF YEAR	<u>\$ 940,343</u>	<u>\$ 1,127,536</u>	<u>\$ 2,067,879</u>

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

COMPLIANCE REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Del Paso Manor Water District
Sacramento, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Del Paso Manor Water District Sacramento, California (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings as Findings 2020-001 and 2019-002 that we consider to be material weaknesses.

To the Board of Directors
Del Paso Manor Water District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Del Paso Manor Water District’s Response to Findings

The District’s response to the findings identified in our audit is described in the accompanying schedule of findings. The District’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

_____, 2020

DEL PASO MANOR WATER DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

Finding 2020-001 – Internal Controls over Billings and Cash Receipts – Material Weakness

Condition: Duties related to processing customer bills and collections of the bills are not adequately segregated. We noted the Office Manager generates customer bills, processes customer payments, makes bank deposits, and can adjust or write off customer accounts, with no review of work performed.

Criteria: Internal controls over financial reporting should be in place to ensure the District has the ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements and to properly reduce the risk of fraud by establishing proper separation of duties and review functions.

Cause: The District has limited staff to ensure adequate segregation of duties and has not put in place reviews to mitigate the risk of the lack of segregation of duties.

Effect: An increased risk that a material misstatement of the financial statements could occur due to fraud or error and not be detected or corrected timely.

Recommendation: While it is difficult to segregate duties due to limited staff size, the following procedures can be put in place to compensate for this lack of segregation of duties:

1. The Office Manager should not be given rights within the billing system to make adjustments to customer accounts or to write off balances. If this is not possible, then at a minimum, a list of billing adjustments needs to be generated from the system and reviewed by either the General Manager or the outside accountant.
2. On a monthly basis, the outside accountant needs to compare the receivable balance from the billing system to the general ledger and follow up on the nature of any reconciling items.
3. The General Manager should review the Accounts Receivable Aging Report from the utility billing system on a monthly basis.

PRIOR YEAR FINDINGS

Finding 2019-001 – Internal Controls over Financial Reporting & Segregation of Duties – Material Weakness

Condition: A number of areas were identified where proper segregation of duties were not in a place related to payroll, general disbursements and customer billings.

Recommendation: We recommended that the District develop internal control procedures to create a responsible structure for accurate financial reporting and proper separation of duties. Procedures should be in place to prepare the required reconciliations at year-end and throughout the year. Policies and procedures should be developed to ensure proper separation of duties and oversight.

Status: The District has resolved all of these items except as indicated in Finding 2020-001.

Finding 2019-002 – Capital Assets – Material Weakness

Condition: Developer-constructed infrastructure that is deeded to the District has not been recorded as capital assets in the District's general ledger. In addition, an inventory of the capital assets has not been

DEL PASO MANOR WATER DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the Year Ended June 30, 2020

performed recently to verify whether assets on the listing are still on-hand. We also noted that the Board does not approve asset disposals.

Criteria: A complete and accurate capital asset listing including developer-constructed assets needs to be maintained.

Cause: Due to the District's small staff size, it appears certain policies and procedures have not been put into place.

Effect: This situation creates a misstatement of the capital assets.

Recommendation: We recommend the following:

- Estimate and record the amount of developer donated assets and related depreciation.
- Physical count of capital assets to be performed, to determine if any impaired or disposed assets remain on the capital asset listing that need to be removed.
- Develop a capital asset policy that includes a threshold for capitalizing items and useful lives to depreciate capital assets.
- Require Board approval of disposals.

District's Response: A capital asset policy and a maintenance fund policy will be established indicating the types of purchases that will be capitalized, capitalization thresholds, useful lives and depreciation methods. An inventory of fixed assets, based on the current fixed asset list, will be performed and updated as necessary. A definition of maintenance fund expenditures will also be established so that the district can easily track the maintenance fund; and any proposed disposals of capitalized assets will require board approval.

Management and staff will perform an analysis to determine if the amount of developer infrastructure can be calculated, and if reasonable, amounts will be included in the fixed asset listing and general ledger.

Status: The District has not yet identified and quantified the developer-constructed infrastructure.

DRAFT



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MANAGEMENT LETTER

To the Board of Directors and Management
Del Paso Manor Water District
Sacramento, California

In planning and performing our audit of the financial statements of the Del Paso Manor Water District (the District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We identified the following additional items during our audit that warrant consideration. These items are in addition to the two findings that are considered to be material weaknesses reported in the Schedule of Findings.

The following items were noted in the current year audit.

Accounts Receivable

Due to the transition to a new utility billing system towards the end of the year, the District was able to generate an aging of accounts receivable. However, the aging of the bills was not accurate due the transition, causing accounts over 90 days old to be overstated. We understand that the system's aging becomes more accurate within the next few months of use. The District should evaluate whether the new billing system can be depended on for accurate reporting of past due accounts. In addition, management should review the aging report on a monthly basis for indications of collectability issues.

Payroll Processing Review

To improve internal controls over payroll, we recommend that the General Manager review the payroll register to verify the accuracy of the output from the payroll system, and that this review be documented by initialing the payroll register.

The following items noted in the prior year audit warrant further consideration.

OPEB and Pension Valuations

Because the OPEB and pension liability are now required to be reported on the District's balance sheet, there is more emphasis on review of data submitted to CalPERS and the actuary, which is used as a basis for calculating the OPEB and net pension liabilities. We recommend that the District ensure that the proper review is taking place by management, to ensure that the census data used by CalPERS and the actuary is complete and accurate, and that the contribution and other information contained in the valuation reports are consistent with the District's records.

Risk Assessment Process

We recommend that the District develop a risk assessment process to identify those risks within the District that could result in fraud or material misstatement of the financial statements, and then to implement internal controls to mitigate those identified risks. This risk assessment process should involve discussing potential risk areas with the Board and staff and then ensure controls or processes are in place to mitigate those risks. This risk assessment process should be performed on a periodic basis and can be incorporated into existing Board and staff meetings by adding an item to the agenda to discuss these risks.

Payroll Documents

The District was unable to readily provide the payroll documents to support employees' current approved pay rates. We recommend that the District ensure that payroll documents are properly maintained in a secure location. Additionally, the payroll register should be reviewed by management after it is prepared. We recommend the General Manager reviews and initials the register prior to processing payroll.

Maintenance Fund Tracking

We recommend that the District establish a separate fund in the accounting system to track revenues and expenditures related to the maintenance charge collected from customers.

Inventory

We noted the District has not recorded inventory on its general ledger, although some spare parts are on-hand significant enough to track and reflect in the general ledger. The District needs to evaluate whether these items are significant enough to track and reflect in the general ledger.

* * * * *

To the Board of Directors
Del Paso Manor Water District
Page 3

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the examination. This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than the specified parties.

December __, 2020

DRAFT



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GOVERNANCE LETTER

To the Board of Directors
Del Paso Manor Water District
Sacramento, California

We have audited the financial statements of the Del Paso Manor Water District (the District) for the year ended June 30, 2020, and have issued our report thereon dated December __, 2020. Professional standards also require that we communicate to you the following information related to our audit.

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

As stated in our engagement letter dated April 4, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We performed the audit according to the planned scope previously communicated to you in our engagement letter dated April 4, 2019.

Qualitative Aspects of Accounting Practices

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were: depreciable lives and methods used to depreciate capital assets and the accrual for postemployment and pension benefits. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The accrual for postemployment and pension benefits was determined by actuarial valuations, which are required to be performed by a District-contracted actuarial every two years for postemployment benefits and by CalPERS every year for pension benefits.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the following:

- Information on the District's pension plans, including the District's share of the unfunded pension liability, is shown in Note E. The District's share of the unfunded pension liability at June 30, 2019, the most recent measurement date, was \$760,047 which is reflected as a liability in the District's financial statements as of June 30, 2020. As a result of the changes in the net pension liability and related deferred inflows and outflows, the District's pension expense is \$157,905.
- The postemployment benefit (OPEB) disclosure in Note F shows that the District's share of the unfunded OPEB liability at June 30, 2019, the most recent measurement date, was \$167,643 which is reflected as a liability in the District's financial statements as of June 30, 2020. As a result of the recording of the net OPEB liability and related deferred inflows and outflows, the District's OPEB expense is \$101,824. In calculating the District's OPEB liability, the District's actuary did not include age-adjusted healthcare premiums in the computation of the net OPEB liability. Many other actuaries consider it necessary under actuarial standards to use age-adjusted premiums in the computation of the OPEB liability. Had age-adjusted premiums been used, the District's OPEB liability would have been significantly larger. This is an apparent lack of consensus in the industry that was disclosed in Note F to the financial statements.
- As discussed in finding 2019-002, the District has not quantified and recorded developer-donated infrastructure as required by GASB Statements No. 33 and 34. We have issued a qualified opinion on the District's financial statements as a result of this developer-donated infrastructure not being included on the District's capital asset list.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No adjustments were noted during our audit, other than reclassification of the current portion of long-term liabilities for financial reporting purposes.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December ___, 2020.

Management Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Other Matters

We applied certain limited procedures to required supplementary information (RSI) as reported in the table of contents of the financial statements that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the

information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

December __, 2020

ITEM #4

Discuss and Schedule Brown Act Training for Board Members
and General Manager



Del Paso Manor Water District

Report to the Board of Directors Regular Board Meeting of February 2nd, 2021

Agenda Item: 4

Agenda Section: Discussion and/or Action

Subject: Brown Act Training for Board and General Manager

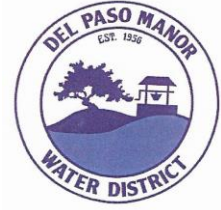
Prepared By: Adam Coyan

Barbara Brenner of Churchill White has offered to conduct a board workshop for Brown Act Training. The Ralph M. Brown Act (“Brown Act”) training is designed to review all subject matter necessary to stay compliant with the Brown Act, as well as useful tips to help avoid violations. Topics covered include agenda and notice requirements, what constitutes a meeting, the different types of meetings, closed session requirements, teleconferencing, and the current executive orders impacting meetings during the pandemic. The goal of the training is to provide practical examples and discussion of the Brown Act’s operation in the day-to-day operation of public agencies.

Brown Act trainings generally last about 20-45 minutes, depending on the engagement and questions from the trainees and can be conducted at a board workshop/ special meeting.

ITEM #5

Discuss office lease expiration and review options for purchase or lease of current office building or rehabilitation for ADA compliance of 4268 Lusk Drive building.



Del Paso Manor Water District

Report to the Board of Directors Regular Board Meeting of February 2nd, 2021

Agenda Item: 5

Agenda Section: Discussion and/ or Action

Subject: Office Options

Prepared By: Adam Coyan

Our lease expires in the current office building at 1817 Maryal Dr. Suite #300 on 12/1/2021. Currently our rent is \$2,105/ month. Below are different options and then my recommendation.

- A. Bring Lusk office up to ADA compliance and move in there.** Refer to “Inspection Report” written by Access and Design Solutions. The next step would be to hire an Engineer, then an architect and then put it out to bid.
- a. Positives:**
1. We currently own Lusk.
 2. We would be consolidated to one property.
- b. Negatives:**
1. Very expensive for what we would get for finished product. We would have to pay prevailing wage to the contractors, and we would have to pay all of that up front.
 2. If we ever did get grant funding for a pipeline to Carmichael, we would need Lusk for a pump booster station. If moved in that would cancel that option.
 3. Parking would be an issue no matter what we did there.
 4. The location of Lusk would not fit our needs very well. It is a small space for four people.
 5. We would need to rent space for board meeting.
 6. We would need to move everything back over.
 7. There is no space for break room or kitchen.

8. There currently is not enough space for just the current files, not including the furniture.
- B. Buy the current office building at 1817 Maryal Dr. suite #300.** I have spoken with owner and believe that we could purchase it for \$300,000-\$350,000.
- a. Positives:**
1. We would own it going forward. The money paid would be going towards a piece of property.
 2. We would not have to move.
 3. There is plenty of parking.
 4. The building is already ADA compliant.
 5. We could conduct board meeting if needed in the conference room.
 6. We would still have the option of a Carmichael pipeline.
 7. It fits our needs very well.
 8. With the current interest rates, we would be paying less than we currently pay for rent.
- b. Negatives:**
1. The additional cost.
 2. It is in a shared building.
 3. We would not own the land.
 4. The lot is small, we could not drill a well or have peripheral equipment.
- C. Continue to rent at 1817 Maryal Dr. Suite #300.**
- a. Positives:**
1. We would not have to move.
 2. There is plenty of parking.
 3. The building is already ADA compliant.
 4. We could conduct board meeting if needed in the conference room.
 5. We would still have the option of a Carmichael pipeline.
 6. It fits our needs very well.
- b. Negatives:**
1. We would continue to have the liability but never own the asset.
 2. The additional cost.
 3. The building is shared.
- D. Buy a large lot and build an office and equipment yard. Currently there is a lot for sale 2222 Watt Avenue that is 1.4 Acres for sale at \$ 1,195,000**
- a. Positives:**
1. We would own it going forward. The money paid would be going towards a piece of property.
 2. There is plenty of parking.
 3. We would still have the option of a Carmichael pipeline.
 4. It fits our needs very well. We would build what we wanted.
 5. We would have an equipment yard and the ability to install pipeline and repair leaks in house.

6. We could drill another well on site.

b. Negatives:

1. The cost would be a heavy burden on a small district for the lot and buildings, further it would push out necessary repairs for the master plan.
2. It could take years to find the right property.
3. It would be more than what we needed.

Recommendations:

My recommendation is to try to purchase the office at 1817 Maryal Street with the minimum down and make monthly payments. This would keep as much capital as possible for future repairs and the down payment would be less than what the repairs would cost to bring Lusk up to ADA standards. Also, the monthly payment would be less than what we currently pay in rent every month. This is the cheapest option for cash up front.

Let us look at extreme long-term planning, what is the Maximum Contaminate Level going to be for Hexavalent Chromium in 50 years or 100 years. Keeping the option of a Carmichael pipeline is paramount to ensure long term viability as a district. It gives us the only option available of accessing surface water that is free of fluoride.

Further looking 50-100 years out, will we still be independent of SSWD? If not, then we should look at the viability of merging now before taking on any more debt. If a merge is even possible in the next 50 years, then my recommendation is to continue to rent 1817 Maryal Dr. until the district has a clear vision of its future.



Inspection Report

Del Paso Manor Water District

Property Address:
4268 Lusk Drive
Sacramento CA 95864



Access and Design Solutions, LLC

**DeAnna Caron CASp #165
5390 Lost Creek Road
Shingle Springs, CA 95682**

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Date: 1/19/21	Time: 09:00 AM	Report ID: 210119-1ADA
Property: 4268 Lusk Drive Sacramento CA 95864	Customer: Del Paso Manor Water District	Real Estate Professional:

HOW TO READ THIS REPORT

This report is being prepared by a Certified Access Specialist in accordance with California 55.52, and is intended to inform you of the parts of your facility that are not in compliance with the 2010 ADA Standards For Accessible Design and the 2019 California Building Standards Code; Chapter 11B. The report is divided into sections so that it is easier to interpret. Each section contains various items that are inspected. There are a series of check boxes adjacent to each item. These check boxes are intended as a quick reference to indicate which items have been inspected and which are required or need modification. The checkbox column definitions are:

RM=Required/Modify | FM=Future Modifications | GC= General Comment

Wherever possible, a picture of any defects is included in the report. A diagram of the proper installation is also included wherever possible. These diagrams are used for illustration and are not intended to be used in lieu of hiring a licensed architect, engineer or contractor.

THIS REPORT IS NOT A CERTIFICATE OF COMPLIANCE. Any recommendations made by the inspector should be acted upon as soon as possible. If construction is required, the appropriate licensed professional(s) should be hired who is familiar with the 2010 ADA Standards For Accessible Design and the 2019 California Building Standards Code. The appropriate preliminary studies and construction drawings are the responsibility of the licensed professional performing the remedial measures. Every effort is made to perform a detailed and thorough survey of the facility and site but may not be all inclusive. In the event the client discovers a deficiency that was not identified and reported by the inspector, the client should notify the inspector in writing and allow the inspector to re-inspect and document the conditions prior to making any repair.

RECOMMENDATIONS

Before making any improvements, we recommend that you consult a licensed architect, engineer or general contractor who is very familiar with the requirements of the 2010 ADA Standards For Accessible Design and the 2019 California Building Standards Code; Chapter 11B. The code requirements are very clear and should not be exceeded. Therefore, we recommend that when a dimension is indicated, such as "maximum height of 40 inches", you should consider mounting the item somewhat below the maximum allowable measurement. Likewise, if a minimum allowable width is specified, consider exceeding that measurement somewhat so that you allow for variations in construction tolerances.

EFFECTIVE DATES FOR THE 1991 & 2010 ADA STANDARDS FOR ACCESSIBLE DESIGN

The new construction requirements of the 1991 ADA Standards For Accessible Design apply to any facility first occupied after January 26, 1993, for which the last application for a building permit or permit extension is certified as complete on or after January 26, 1992; or in those jurisdictions where the government does not certify completion of applications, the date that the last application for a building permit or permit extension is received by the government. On March 15, 2012, compliance with the 2010 ADA Standards For Accessible Design will be required for new construction and alterations. Within the period between September 15, 2010 and March 15, 2012, covered entities may choose between the 1991 ADA Standards (without the elevator exemption for Title II facilities), the Uniform Federal Accessibility Standards (Title II facilities only), and the 2010 Standards.

Source: The Americans with Disabilities Act, Title II Technical Assistance Manual Covering State and Local Government Programs and Services-1. 2000 Public entity. A public entity covered by title II is defined as --

II-1.2000 Public entity. A public entity covered by title II is defined as --

- 1) Any State or local government;
- 2) Any department, agency, special purpose district, or other instrumentality of a State or local government; or
- 3) Certain commuter authorities as well as AMTRAK

As defined, the term "public entity" does not include the Federal Government. Title II, therefore, does not apply to the Federal Government, which is covered by sections 501 and 504 of the Rehabilitation Act of 1973.

Title II is intended to apply to all programs, activities, and services provided or operated by State and local governments. Currently, section 504 of the Rehabilitation Act only applies to programs or activities receiving Federal financial assistance. Because many State and local government operations, such as courts, licensing, and legislative facilities and proceedings do not receive Federal funds, they are beyond the reach of section 504.

II-1.3000 Relationship to title III. Public entities are not subject to title III of the ADA, which covers only private entities. Conversely, private entities are not subject to title II. In many situations, however, public entities have a close relationship to private entities that are covered by title III, with the result that certain activities may be at least indirectly affected by both titles.

ILLUSTRATION 1: A privately owned restaurant in a State park operates for the convenience of park users under a concession agreement with a State department of parks. As a public accommodation, the restaurant is subject to title III and must meet those obligations. The State department of parks, a public entity, is subject to title II. The parks department is obligated to ensure by contract that the restaurant is operated in a manner that enables the parks department to meet its title II obligations, even though the restaurant is not directly subject to title II.

ILLUSTRATION 2: A city owns a downtown office building occupied by its department of human resources. The building's first floor, however, is leased to a restaurant, a newsstand, and a travel agency. The city, as a public entity and landlord of the office building, is subject to title II. As a public entity, it is not subject to title III, even though its tenants are public accommodations that are covered by title III.

ILLUSTRATION 3: A city engages in a joint venture with a private corporation to build a new professional sports stadium. Where public and private entities act jointly, the public entity must ensure that the relevant requirements of title II are met; and the private entity must ensure compliance with title III. Consequently, the new stadium would have to be built in compliance with the accessibility guidelines of both titles II and III. In cases where the standards differ, the stadium would have to meet the standard that provides the highest degree of access to individuals with disabilities.

ILLUSTRATION 4: A private, nonprofit corporation operates a number of group homes under contract with a State agency for the benefit of individuals with mental disabilities. These particular homes provide a significant enough level of social services to be considered places of public accommodation under title III. The State agency must ensure that its contracts are carried out in accordance with title II, and the private entity must ensure that the homes comply with title III.

II-2.1000 General. Title II of the ADA prohibits discrimination against any "qualified individual with a disability." Whether a particular individual is protected by title II requires a careful analysis first, of whether an individual is an "individual with a disability," and then whether that individual is "qualified."

People commonly refer to disabilities or disabling conditions in a broad sense. For example, poverty or lack of education may impose real limitations on an individual's opportunities. Likewise, being only five feet in height may prove to be an insurmountable barrier to an individual whose ambition is to play professional basketball. Although one might loosely characterize these conditions as "disabilities" in relation to the aspirations of the particular individual, the disabilities reached by title II are limited to those that meet the ADA's legal definition -- those that place substantial limitations on an individual's major life activities.

Title II protects three categories of individuals with disabilities:

- 1) Individuals who have a physical or mental impairment that substantially limits one or more major life activities;
- 2) Individuals who have a record of a physical or mental impairment that substantially limited one or more of the individual's major life activities; and
- 3) Individuals who are regarded as having such an impairment, whether they have the impairment or not.

DISCLAIMER FOR DIAGRAMS

The diagrams used are to illustrate the specific requirements of these regulations and are intended only as an aid for building design and construction.

DISCLAIMER ON RECOMMENDATIONS

This inspection does not include geotechnical, engineering, structural, architectural, geological, hydrological, land surveying or soil related examinations. The report addresses the areas that do not meet the ADA-2010 Standards and California Title 24 Standards Code for accessibility and provides a general overview of the recommendations for the remedial measures. This is not a substitution for consulting or retaining the appropriate expert for the design and construction pertaining to the areas of noncompliance. All recommendations require preliminary studies and where applicable the appropriate architectural drawings. No prior research has been done to determine if recommendations conflict with fire codes or local planning codes. I strongly recommend that prior to any remedial measures being performed that any planned course of action be verified with the local authority having jurisdiction.

ELEMENTS NOT INCLUDED IN THE INSPECTION

Alarm systems, fire protection sprinkler systems and illuminated exit signs are not tested for functionality or for the required back-up power supplies. Decibels, frequency and foot-candles are not included within the scope of this inspection. Braille is not inspected with regard to the required size and spacing of dots, cells and columns. Color contrast of signage and detectable warning surfaces are not measured. Reinforcement and structural strength of grab bars, handrails and guards are not included within the scope of this inspection.

DISCLAIMER ON THE ELECTRONIC LEVEL

Stabila 196-2 electronic IP 65 level. Measuring accuracy of 0.029 degrees= 1/32 inch over 72 inches. Electronic accuracy at 0 degrees and 90 degrees = +/-0.05 degrees, from 1 degree to 89 degrees = +/- 0.2 degrees. The Stabila level is calibrated at the beginning of each inspection day to ensure accuracy.

WHAT IS A CASp:

Senate Bill 1608 created the Construction-Related Accessibility Standards Compliance Act (CRASCA). Senate Bill 1186 amended Senate Bill 1608. As set forth by CRASCA, a CASp is specialized in the area of disability access, which includes assessments of facilities to determine compliance with applicable construction-related accessibility standards. A CASp is certified to have the expertise to perform the evaluation for compliance. A CASp does not certify buildings or products or issue certifications indicating a facility is compliant.

Age of building:

Unknown

Type of business:

Utility Company

1. SUMMARY OF RECOMMENDED ALTERATIONS

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

1.0 RECOMMENDED ALTERATIONS

Comments:

Buildings that are partially or fully funded or owned by local and state governments must be fully accessible to persons with disabilities. This building is not accessible and will require significant expense to provide the additions and alterations necessary to become fully accessible. The most stringent of the 2010 ADA Standards for Accessible Design (2010 ADA-S) and the 2019 California Building Code (2019 CBC) were used to determine compliance or non-compliance of the architectural elements present at the building and site.

1- Provide an accessible path of travel between the main entrance of the building and the public right-of-way.

2- Provide a "van" accessible parking space and access aisle.

3- Provide an accessible path of travel between the main entrance of the building and future accessible parking area.

4- Provide an accessible entrance with compliant clear floor space on both sides of the door.

5- Provide an accessible transaction counter.

6- Provide an accessible restroom.

7- Provide compliant interior passage doors.

8- Provide compliant stairway within garage.

Notes:

- Alarms, emergency devices and sprinkler systems are not included within the scope of the inspection.
- Employee work areas were not evaluated (desk areas).
- Garage space was not evaluated.
- Exterior doors that serve the garage were not evaluated.

2. EXTERIOR PATHS OF TRAVEL

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

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2.0 PATH OF TRAVEL BETWEEN THE PUBLIC RIGHT-OF-WAY & ENTRANCES

Comments:

The property (parcel number 28100710030000) is located at the southwest corner of Eastern Avenue and Lusk Drive and zoned RD-5. There are no public sidewalks along this section of Lusk Drive except at the southwest and northwest corners of Eastern Avenue and Lusk Drive where curb ramps have been constructed to transition the elevation of the sidewalks to the street. The sidewalk that extends south along Eastern Avenue was not evaluated but it was visibly obvious that it is not accessible due to the placement of utility poles within the center of the sidewalk. The sidewalk that extends north along Eastern Avenue was not evaluated, however visually it was assessed from the corner that utility poles were not placed within the sidewalk for the distance that could be viewed.

There was no discernible path of travel between the public right-of-way and the business entrance. A requirement of the 2010-ADAS and 2019 CBC is that an accessible route must be provided between the public right-of-way and entrances to public accommodations and commercial facilities. This can be a walkway or sidewalk connected by other accessible elements such as ramps, curb ramps and level door landings. This is to provide a safe path for those persons with disabilities to follow if they travel to your business via walking; public transportation; or park on the street. It is highly recommended that an accessible path of travel between the building and the public right-of-way be provided. This will require permitting with the local jurisdiction and retaining the appropriate professional(s) such as an architect and/or engineer, who are very familiar with the federal and state accessibility standards to survey the site and prepare construction drawings prior to the commencement of any addition or alteration.

- Walkways must provide a clear width of 48 inches minimum, provide a firm and stable surface such as asphalt or concrete. If the clear width is less than 60 inches, passing spaces at intervals of 200 feet maximum must be provided. Passing spaces shall be either: a space 60 inches minimum by 60 inches minimum; or, an intersection of two walking surfaces.
- Accessible routes having continuous gradients shall have resting areas, 5 feet in length, at intervals of 400 feet maximum. The resting area shall be at least as wide as the walk and the slope in all directions shall be 2.08 percent maximum.
- If pathways are provided through or adjacent to a parking field, they must be demarcated by striping that is a minimum of 48 inches wide, recommend 60 inches wide. The striping must be a contrasting color (blue or white); recommend diagonally hatched lines within the demarcated area measuring a maximum of 36 inches on center.
- If pathways are provided through or adjacent to a parking field, wheel stops must be provided along walkways less than 72 inches in width.
- The slope of the walkways and/or pathways must not exceed 5 percent in the direction of travel nor 2.08 percent cross slope.
- The path of travel must not be designed in such a way as to force someone to pass behind parked vehicles.

- Changes in level must not exceed 1/4 inch vertical; gaps (expansion joints) and openings within gratings must not exceed 1/2 inch width in the direction of travel; surface must be slip resistant and constructed such that water will not accumulate on the walking surface.
- Asphalt and/or concrete must have a smooth and even surface that is in good condition.
- Detectable warnings are required wherever an accessible pathway connects or adjoins a vehicular way. The detectable surface shall extend 36 inches minimum in the direction of travel for the full width of the pathway.
- Pathways or sidewalks that connect or adjoin a vehicular way with no discernible change in level must provide separation barrier, i.e., wheel stops; curbs; railings; posts and chains; or a detectable warning surface. All separation barriers must meet the applicable requirements and not pose a safety hazard or adversely impact the site.
- Abrupt changes in level, except between a walk or sidewalk and an adjacent street or driveway, exceeding 4 inches in a vertical dimension, such as at planters or fountains located in or adjacent to walks, sidewalks or other pedestrian ways, shall be identified by curbs projecting at least 6 inches in height above the walk or sidewalk surface to warn the blind of a potential drop off. When a guard or handrail is provided, no curb is required when a guide rail is provided centered 3 inches plus or minus 1 inch above the surface of the walk or sidewalk.
- Directional signage must be provided to direct persons with disabilities to the location of the accessible path of travel. Please reference the 2019 CBC sections 11B-216.3 and 11B-703.5 for the applicable requirements.
- **NOTE:** At sidewalks and walkways with curbs, the top of the curb is not calculated into the total required width of the walkway.

11B-206 Accessible Routes

11B-206.1 General. Accessible routes shall be provided in accordance with 11B-206 and shall comply with Division 4.

11B-206.2 Where Required. Accessible routes shall be provided where required by 11B-206.2.

11B-206.2.1 Site Arrival Points. At least one accessible route shall be provided within the site from accessible parking spaces and accessible passenger drop-off and loading zones; public streets and sidewalks; and public transportation stops to the accessible building or facility entrance they serve. Where more than one route is provided, all routes must be accessible.

EXCEPTIONS:

1. Where exceptions for alterations to qualified historic buildings or facilities are permitted by 202.5 (Alterations to Qualified Historic Buildings and Facilities), no more than one accessible route from a site arrival point to an accessible entrance shall be required.

2. An accessible route shall not be required between site arrival points and the building or facility entrance if the only means of access between them is a vehicular way not providing pedestrian access.

3. General circulation paths shall be permitted when located in close proximity to an accessible route.

11B-206.2.2 Within a Site. At least one accessible route shall connect accessible buildings, accessible facilities, accessible elements, and accessible spaces that are on the same site.

EXCEPTION: An accessible route shall not be required between accessible buildings, accessible facilities, accessible elements, and accessible spaces if the only means of access between them is a vehicular way not providing pedestrian access.

VEHICULAR WAY. A route provided for vehicular traffic, such as in a street, driveway, or parking facility.



2.0 Item 1(Picture) - View showing public sidewalk and curb ramp.



2.0 Item 2(Picture) - Close-up view of curb ramp at the corner of Eastern Ave. & Lusk Ave.



2.0 Item 3(Picture) - View showing inaccessible public sidewalk due to the placement of utility poles.



2.0 Item 4(Picture) - View looking north of the public sidewalk.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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2.1 PATH OF TRAVEL BETWEEN THE ACCESSIBLE PARKING & ENTRANCE(S)

Comments:

At such time the accessible parking area is constructed, an accessible path of travel must be provided from the accessible parking area to the entrance of the building. This path of travel must comply with the requirements listed above within (Sub-Section 2.0). The accessible path of travel shall be outside of the required dimensions for the accessible parking space and access aisle. The entire required dimensions of the accessible parking space and access aisle must not exceed 2.08 percent slope in any direction.

3. ACCESSIBLE PARKING

Each lot or parking structure where parking is provided for the public as clients, guests or employees, shall provide accessible parking. Accessible parking spaces serving a particular building shall be located on the shortest accessible route of travel from adjacent parking to an accessible entrance. In parking facilities that do not serve a particular building, accessible parking shall be located on the shortest accessible route of travel to an accessible pedestrian entrance of the parking facility. In buildings with multiple accessible entrances with adjacent parking, accessible parking spaces shall be dispersed and located closest to the accessible entrances.

The location(s) of the accessible parking that have been proposed for consideration must be evaluated and the necessary preliminary studies performed by a licensed contractor or engineer to determine that the locations are conducive to meeting the requirements without posing safety hazards or adversely impacting the operation of the site.

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM	FM	GC	Inspection Items
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<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.0 GENERAL REQUIREMENTS/OVERALL EVALUATIONS
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Comments:

Where 1-25 parking spaces are provided on a site, at least one "van" accessible parking space and access aisle must be provided. Parking spaces used for service and delivery truck storage would not be factored into the number of spaces used to calculate the number of accessible parking spaces required.

Code Reference: 2019 CBC

11B-208.1 General. Where parking spaces are provided, parking spaces shall be provided in accordance with 11B-208. For the purposes of this section, electric vehicle charging stations are not parking spaces; see Section 11B-228 (Depositories, Vending Machines, Change Machines, Mail Boxes, and Fuel Dispensers).

EXCEPTION: Parking spaces used exclusively for buses, trucks, other delivery vehicles, or vehicular impound shall not be required to comply with 11B-208 provided that lots accessed by the public are provided with a passenger drop-off and loading zone complying with 11B- 503 (Passenger Loading Zones).

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.1 NUMBER OF VAN ACCESSIBLE & ACCESSIBLE PARKING SPACES
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Comments:

An accessible parking area has not been provided at this location. At this time no parking spaces have been delineated by striping. At such time parking is provided on the site one in every six parking spaces must be designated as accessible. If there is only one accessible parking area provided it must be designated as "van" accessible with the access aisle placed on the passenger side when the vehicle is going forward into the parking space. Accessible car and van parking spaces shall be 216 inches (18'-0") long minimum. Car parking spaces shall be 108 inches (9'-0") wide minimum and van parking spaces shall be 144 inches (12'-0") wide minimum measured from the centerline of the stripes. Access aisles serving car and van parking spaces shall be 216 inches (18'-0") long minimum and 60 inches (5'-0") wide minimum measured from the centerline of the stripes. The exception commonly seen in California is where the van accessible spaces are 108 inches (9'-0") wide minimum with an access aisle that is 96 inches (8'-0") wide minimum measured from the centerline of the stripes. Access aisles shall extend the full required length of the parking spaces they serve. Therefore at angled parking spaces (depending on the degree of the angled spaces) the dimensions for length must be extended beyond 18'-0".

Table 208.2 Parking Spaces	
Total Number of Parking Spaces Provided in Parking Facility	Minimum Number of Required accessible Parking Spaces
1 to 25	1
26 to 50	2
51 to 75	3
76 to 100	4
101 to 150	5
151 to 200	6
201 to 300	7
301 to 400	8
401 to 500	9
501 to 1000	2 percent of total
1001 and over	20, plus 1 for each 100, or fraction thereof, over 1000

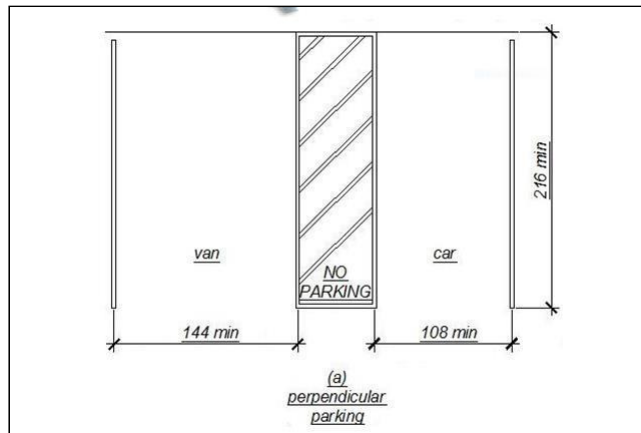
3.1 Item 1(Picture) - 2010 ADA-S TABLE 208.2



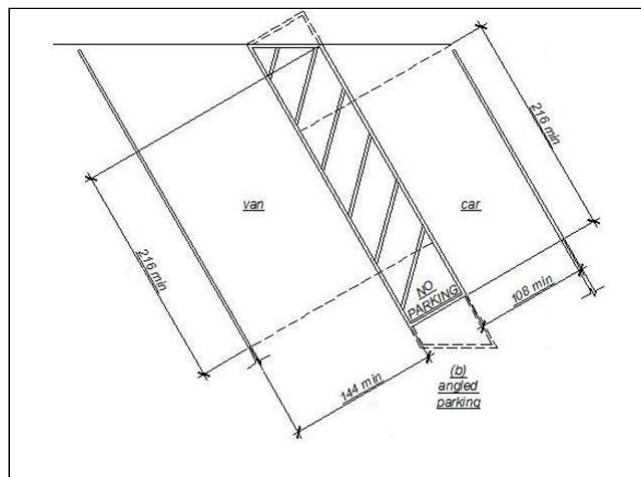
3.2 DIMENSIONS OF ACCESSIBLE PARKING SPACES/ACCESS AISLES

Comments:

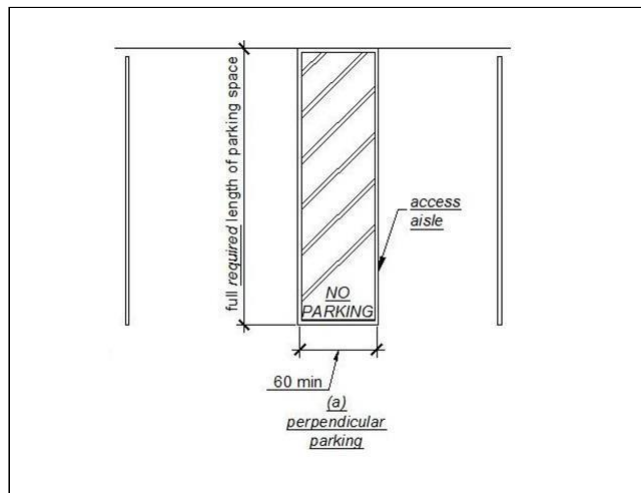
Please reference the requirements at the end of Section "Accessible Parking" and the illustrations provided below.



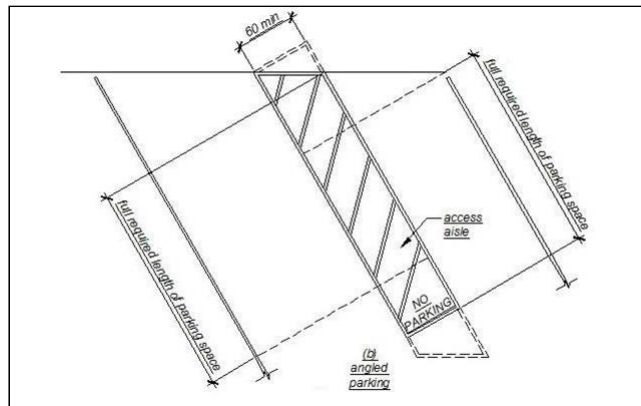
3.2 Item 1(Picture)



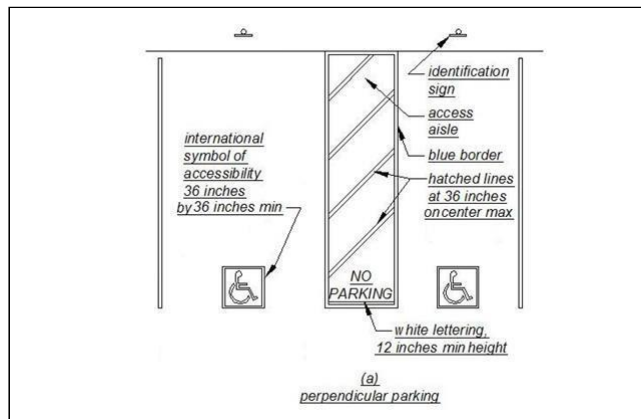
3.2 Item 2(Picture)



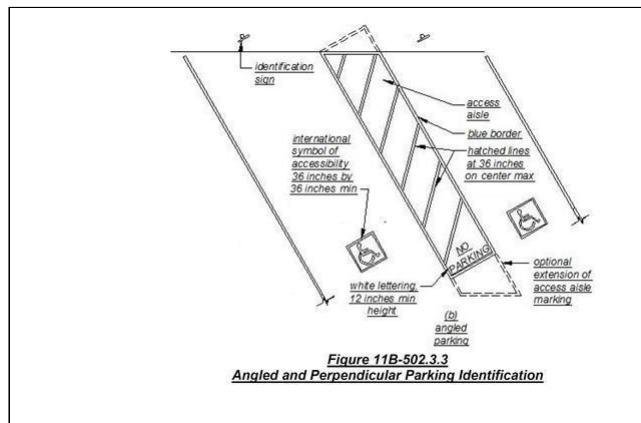
3.2 Item 3(Picture)



3.2 Item 4(Picture)



3.2 Item 5(Picture)



3.2 Item 6(Picture)

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3.3 PARKING LOT SURFACE

Comments:

The parking area should be constructed of concrete to match the existing driveway. The surface shall be smooth and even and not exceed 2.08 percent slope in any direction. Changes in level within the accessible parking are not permitted.

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3.4 SIGNAGE

Comments:

In California, each accessible parking stall must be identified by a sign that measures at least 70 square inches. The sign must contain the ISA symbol in white on a blue reflective background. Van accessible spaces must have a separate sign or additional language mounted directly below the ISA sign that states "VAN ACCESSIBLE".

As of July 1, 2008, a sign must be displayed that states "MINIMUM FINE \$250" at each accessible parking space which indicates the minimum fine for unauthorized parking. This sign must be mounted below the ISA parking and/or the "VAN ACCESSIBLE" sign. Signs located within an accessible route must be 80 inches minimum above the finish ground surface measured to the bottom of the lowest sign. Signs that are not within an accessible route must be 60 inches minimum above the finish ground surface measured to the bottom of the lowest sign.



3.4 Item 1(Picture) - Illustration of signage required.



3.5 TOW AWAY SIGN

Comments:

A "tow away" sign shall also be posted in a conspicuous place at each entrance to off-street parking facilities, or immediately adjacent to and visible from each accessible space. I highly recommend using the official "R-100B California Disabled Parking Tow Away Sign" as this sign contains the exact text required within the 2019 California Building Code and is less likely to trigger an accessibility claim by a drive-by litigant. Most of the blue and white signs and some black and white signs do not contain the exact text of the code. The word "special" has been omitted. The blank spaces must be filled in for the signage to be valid.

Signs located within an accessible route must be 80 inches minimum above the finish ground surface measured to the bottom of the sign. Signs that are not within an accessible route must be 60 inches minimum above the finish ground surface measured to the bottom of the sign.

Code Reference:

11B-502.8 Additional signage. An additional sign shall be posted either; 1) in a conspicuous place at each entrance to an off-street parking facility or 2) immediately adjacent to on-site accessible parking and visible from each parking space.

11B-502.8.1 Size. The additional sign shall not be less than 17 inches (432 mm) wide by 22 inches (559 mm) high.

11B-502.8.2 Lettering. The additional sign shall clearly state in letters with a minimum height of 1 inch (25 mm) the following:

"Unauthorized vehicles parked in designated accessible spaces not displaying distinguishing placards or special license plates issued for persons with disabilities will be towed away at the owner's expense. Towed vehicles may be reclaimed at: or by telephoning

Blank spaces shall be filled in with appropriate information as a permanent part of the sign.



3.5 Item 1(Picture) - Correct R-100B Tow Away Sign

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3.6 WHEEL STOPS

Comments:

Once the location of the accessible route has been determined and constructed, wheel stops must be provided within the accessible parking spaces and all other parking spaces at a minimum dimension of 24 inches from where the front of the parking spaces have been marked or the adjacent curb has been constructed. This is to prevent encroachment of vehicles over the required clear width (48 inches minimum) of the adjacent accessible routes.

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3.7 DETECTABLE WARNINGS

Comments:

Wherever a pedestrian accessible route intersects or adjoins a vehicular way (parking field included), and there is no discernible change in level such as at zero curbs, detectable warnings are required regardless of the slope.

- Detectable warning surfaces shall extend 36 inches minimum in the direction of travel for the full width of the curb ramps; blended transitions; curb cuts; access aisles; and walkways. The exception would be at islands or cut-through medians and reflecting pools.
- Where detectable warning surfaces are required at walkways with zero curbs such as in the case of an access aisle, the detectable warning surfaces must be installed on the walkways not within the access aisle or the vehicular way.
- Detectable warnings located at curb ramps shall be located so the edge nearest the curb is 6 inches minimum and 8 inches maximum from the line at the face of the curb marking the transition between the curb and the gutter, street or highway. In situations where the face of the curbs are not at the same plane, the setback must be taken from each curb and shaped accordingly.
- Detectable warning surfaces shall not create changes in level. Inset designs are preferred over surface mount designs. If a surface mount design is used, all edges of the detectable warning surface must be bonded securely to the finished ground surface without gaps and changes in level that would cause tripping hazards. This type would likely require ongoing maintenance.
- Detectable warning shall comply with the 2019 CBC Section 11B-705.1 Detectable Warnings.

11B-502 Parking Spaces

11B-502.1 General. Car and van parking spaces shall comply with 11B-502. Where parking spaces are marked with lines, width measurements of parking spaces and access aisles shall be made from the centerline of the markings.

EXCEPTION: Where parking spaces or access aisles are not adjacent to another parking space or access aisle, measurements shall be permitted to include the full width of the line defining the parking space or access aisle.

11B-502.2 Vehicle Spaces. Car and van parking spaces shall be 216 inches long minimum. Car parking spaces shall be 108 inches wide minimum and van parking spaces shall be 144 inches wide minimum, shall be marked to define the width, and shall have an adjacent access aisle complying with **11B-502.3 (Access Aisle)**.

EXCEPTION: Van parking spaces shall be permitted to be 108 inches wide minimum where the access aisle is 96 inches wide minimum.

11B-502.3 Access Aisle. Access aisles serving parking spaces shall comply with 11B-502.3. Access aisles shall adjoin an accessible route. Two parking spaces shall be permitted to share a common access aisle.

11B-502.3.1 Width. Access aisles serving car and van parking spaces shall be 60 inches wide minimum.

11B-502.3.2 Length. Access aisles shall extend the full required length of the parking spaces they serve.

11B-502.3.3 Marking. Access aisles shall be marked with a blue painted borderline around their perimeter. The area within the blue borderlines shall be marked with hatched lines a maximum of 36 inches on center in a color contrasting with that of the aisle surface, preferably blue or white. The words "NO PARKING" shall be painted on the surface within each access aisle in white letters a minimum of 12 inches in height and located to be visible from the adjacent vehicular way. Access aisle markings may extend beyond the minimum required length.

11B-502.3.4 Location. Access aisles shall not overlap the vehicular way. Access aisles shall be permitted to be placed on either side of the parking space except for van parking spaces which shall have access aisles located on the passenger side of the parking spaces.

11B-502.4 Floor or Ground Surfaces. Parking spaces and access aisles serving them shall comply with 11B-302 (Floor or Ground Surfaces). Access aisles shall be at the same level as the parking spaces they serve. Changes in level are not permitted.

EXCEPTION: Slopes not steeper than 1:48 shall be permitted.

11B-502.5 Vertical Clearance. Parking spaces, access aisles and vehicular routes serving them shall provide a vertical clearance of 98 inches minimum.

EXCEPTION: In existing multi-story parking facilities, car parking spaces, access aisles and vehicular routes serving them shall provide a vertical clearance of 80 inches minimum. Existing vertical clearance in excess of 80 inches and less than 98 inches shall be maintained. This exception shall not apply to van parking spaces, access aisles, or vehicular routes serving them.

11B-502.6 Identification. Parking space identification signs shall include the International Symbol of Accessibility complying with 11B-703.7.2.1 (International Symbol of Accessibility) in white on a blue background. Signs identifying van parking spaces shall contain additional language or an additional sign with the designation "van accessible." Signs shall be 60 inches minimum above the finish floor or ground surface measured to the bottom of the sign.

EXCEPTION: Signs located within a circulation path shall be a minimum of 80 inches above the finish floor or ground surface measured to the bottom of the sign.

11B-502.6.1 Finish and Size. Parking identification signs shall be reflectorized with a minimum area of 70 square inches.

11B-502.6.2 Minimum Fine. Additional language or an additional sign below the International Symbol of Accessibility shall state "Minimum Fine \$250."

11B-502.6.3 Location. A parking space identification sign shall be visible from each parking space. Signs shall be permanently posted either immediately adjacent to the parking space or within the projected parking space width at the head end of the parking space. Signs may also be permanently posted on a wall at the interior end of the parking space.

11B-502.6.4 Marking. Each accessible car and van space shall have surface identification complying with either 11B-502.6.4.1 or 11B-502.6.4.2.

11B-502.6.4.1 The parking space shall be marked with an International Symbol of Accessibility complying with 11B-703.7.2.1 (International Symbol of Accessibility) in white on a blue background a minimum 36 inches wide by 36 inches high. The centerline of the International Symbol of Accessibility shall be a maximum of 6 inches from the centerline of the parking space, its sides parallel to the length of the parking space and its lower corner at, or lower side aligned with, the end of the parking space length.

11B-502.6.4.2 The parking space shall be outlined in blue or painted blue and shall be marked with an International Symbol of Accessibility complying with 11B-703.7.2.1 (International Symbol of Accessibility) a minimum 36 inches wide by 36 inches high in white or a suitable contrasting color. The centerline of the International Symbol of Accessibility shall be a maximum of 6 inches from the centerline of the parking space, its sides parallel to the length of the parking space and its lower corner at, or lower side aligned with, the end of the parking space.

11B-502.7 Relationship to accessible Routes. Parking spaces and access aisles shall be designed so that cars and vans, when parked, cannot obstruct the required clear width of adjacent accessible routes.

11B-502.7.1 Arrangement. Parking spaces and access aisles shall be designed so that persons using them are not required to travel behind parking spaces other than to pass behind the parking space in which they parked.

11B-502.7.2 Wheel stops. A curb or wheel stop shall be provided if required to prevent encroachment of vehicles over the required clear width of adjacent accessible routes.

11B-502.8 Additional Signs. An additional sign shall be posted either; 1) in a conspicuous place at each entrance to an off-street parking facility or 2) immediately adjacent to on-site accessible parking and visible from each parking space.

11B-502.8.1 Size. The additional sign shall not be less than 17 inches wide by 22 inches high.

11B-502.8.2 Lettering. The additional sign shall clearly state in letters with a minimum height of 1 inch the following:

"Unauthorized vehicles parked in designated accessible spaces not displaying distinguishing placards or special license plates issued for persons with disabilities will be towed away at the owner's expense. Towed vehicles may be reclaimed at _____ or by telephoning _____." Blank spaces shall be filled in with appropriate information as a permanent part of the sign.

4. SIDEWALKS & PEDESTRIAN WAYS

A walkway of the building(s) is required to guide wheelchair users to the accessible path of entry to the building. The walkway should be at least 48 inches wide; not exceed 5 percent slope in the direction of travel; nor 2.08 percent cross slope. Walkways that are less than 6 feet in width must provide wheel stops within all parking spaces that are adjacent to the walkway. Changes in level must not exceed 1/4 inch vertical. Changes in level between 1/4 and 1/2 inch must be beveled with a slope no greater than 50 percent. Gaps (expansion joints) must not exceed 1/2 inch in the direction of travel. Abrupt changes in level, except between a walk or sidewalk and an adjacent street or driveway, exceeding 4 inches in a vertical dimension, such as at planters or fountains located in or adjacent to walks, sidewalks or other pedestrian ways, shall be identified by curbs projecting at least 6 inches in height above the walk or sidewalk surface to warn the blind of a potential drop off. A warning curb is not required when a guard or handrail is provided with a guide rail centered 2 inches minimum and 4 inches maximum above the surface of the walk or sidewalk. Walking surface must be slip resistant and constructed such that water will not accumulate on walking surface. At exterior door landings where the door swings in the direction of the walkway, the walkways must be a minimum of 60 inches in width. Where there is no discernible change in level between walking surfaces and the vehicular way, a detectable warning surface must be provided to warn those who are visually impaired of the hazardous condition. For areas that are not required to remain open for foot-traffic, the walking surfaces can be separated by curbs; railings or other elements. These other means of separation barriers must be provided without posing safety hazards or adversely impacting the operation of the site.

Accessible routes with a clear width less than 60 inches shall provide level (2.08 percent maximum in both directions) passing spaces at intervals of 200 feet maximum. Passing spaces shall be either: a space 60 inches minimum by 60 inches minimum; or, an intersection of two walking surfaces.

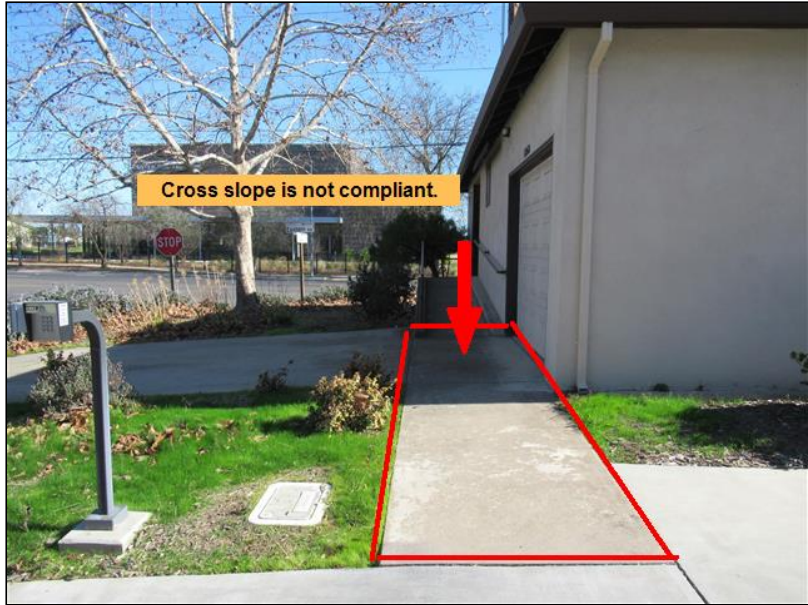
RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.0 GENERAL REQUIREMENTS/OVERALL EVALUATIONS
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Comments:

The walkway located between the driveway and the bottom of the ramp is not compliant. The cross slopes range between 2.7 percent and 4.9 percent; the maximum cross slope allowed is 2.08 percent.



4.0 Item 1(Picture) - Walkway is not compliant.

5. EXTERIOR RAMPS

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

RM	FM	GC	Inspection Items
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>5.0 GENERAL REQUIREMENTS/ OVERALL EVALUATION</p> <p>Comments:</p> <p>The existing ramp located at the front of the building was evaluated and found to have the following non-compliant elements:</p> <ol style="list-style-type: none">1. The slopes in the direction of travel range between 10.7 percent and 11.2 percent; the maximum slope allowed is 8.33 percent.2. The cross slopes range between level and 3.3 percent; the maximum cross slope allowed is 2.08 percent.3. The cross slopes within the top landing area range between level and 2.4 percent; the maximum cross slope allowed is 2.08 percent.4. The cross slopes within the bottom landing area range between 2.7 percent and 3.9 percent; the maximum cross slope allowed is 2.08 percent.5. The ramp has a clear width of 36 inches where 48 inches minimum is required.6. The left handrail (facing up the ramp) is insufficient in height and the top and bottom extensions are insufficient in height. Additionally, the bottom extension does not extend 12 inches minimum parallel with the level surface of the landing. It extends 10" parallel with the sloped surface of the ramp.7. The required top extension of the right handrail (facing up the ramp) has not been provided. Additionally, bottom extension has the same non-compliant elements as the left bottom extension detailed above.8. The stucco surface adjacent to the right handrail (facing up the ramp) is abrasive.9. The ramp landing is located in front of the overhead garage door. This condition does not allow for compliant handrail extensions due to encroachment into the clear width of the garage door. Additionally the bottom landing is within a driveway which is not compliant.10. The gripping surface of the right handrail (facing up the ramp) is obstructed by the side mounted brackets and not compliant.

In order to comply with the requirements for an accessible path of travel from the public right-of-way, a series of walkways and/or ramps will need to be designed and constructed. This will impact how to best reconfigure the existing ramp. If the ramp remains in the current location, it will need to be extended in length to achieve compliance for slope in the direction of travel and provide compliant bottom handrail extensions. In this case, the overhead garage door would need to be relocated to the side of the building or eliminated.



5.0 Item 1(Picture) - The ramp is not compliant.



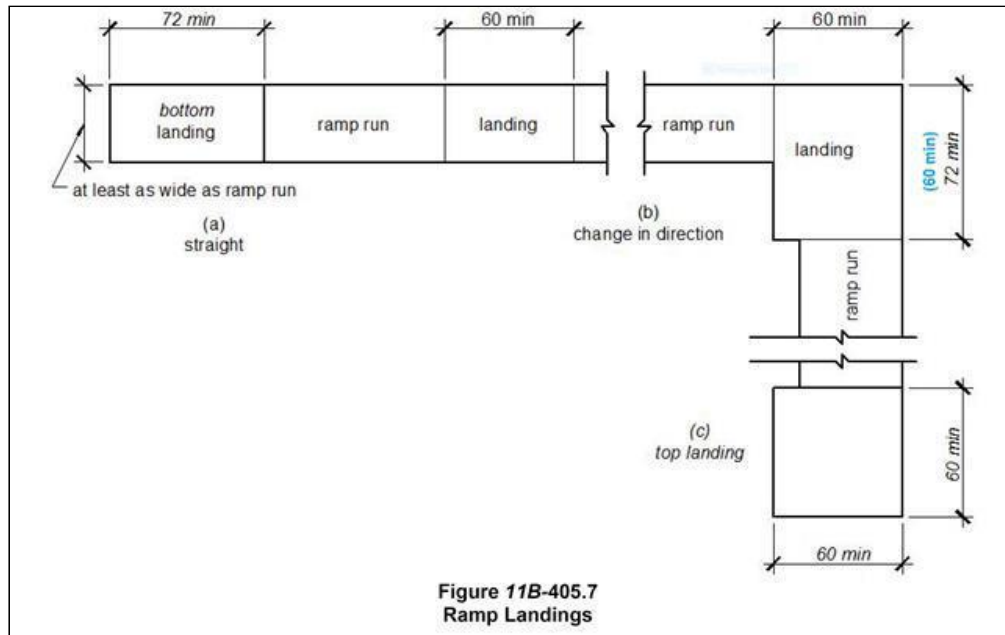
5.0 Item 2(Picture) - Front view of non-compliant ramp.



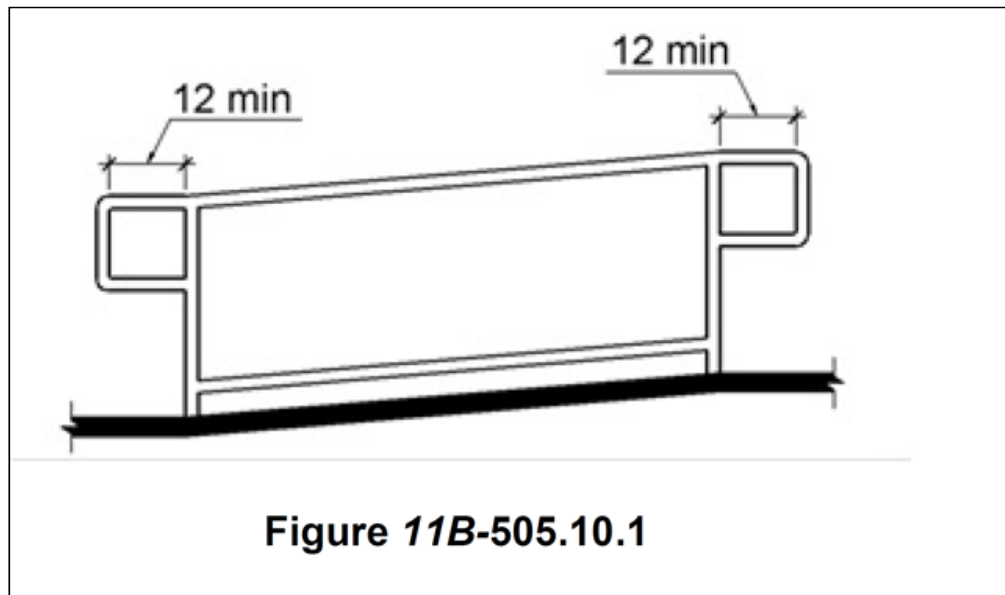
5.0 Item 3(Picture) - The bottom handrail extensions and bottom landing are not compliant.



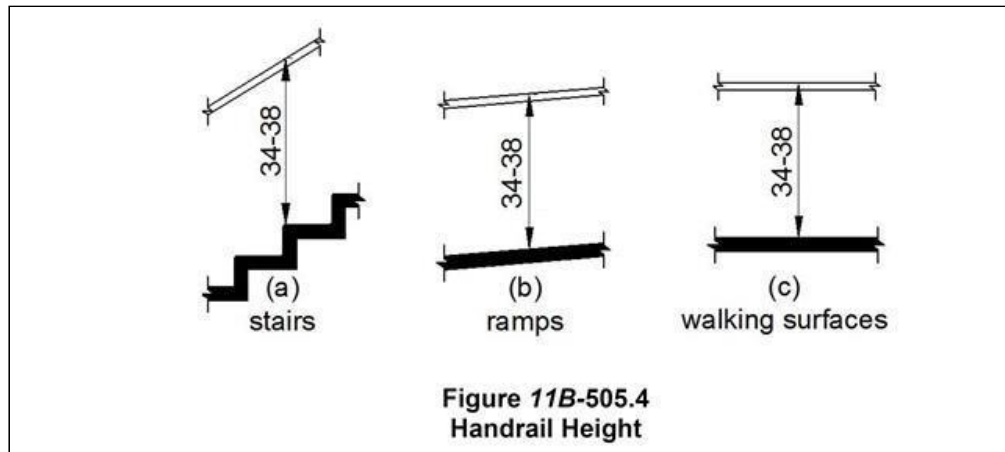
5.0 Item 4(Picture) - The wall brackets that secure the right handrail are not compliant.



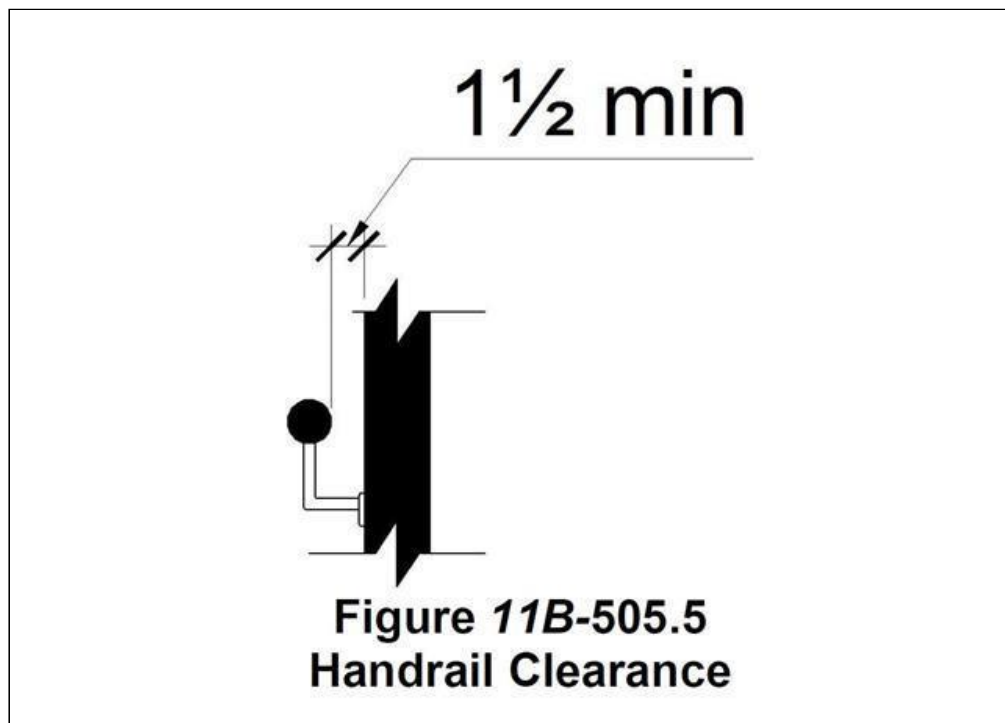
5.0 Item 5(Picture)



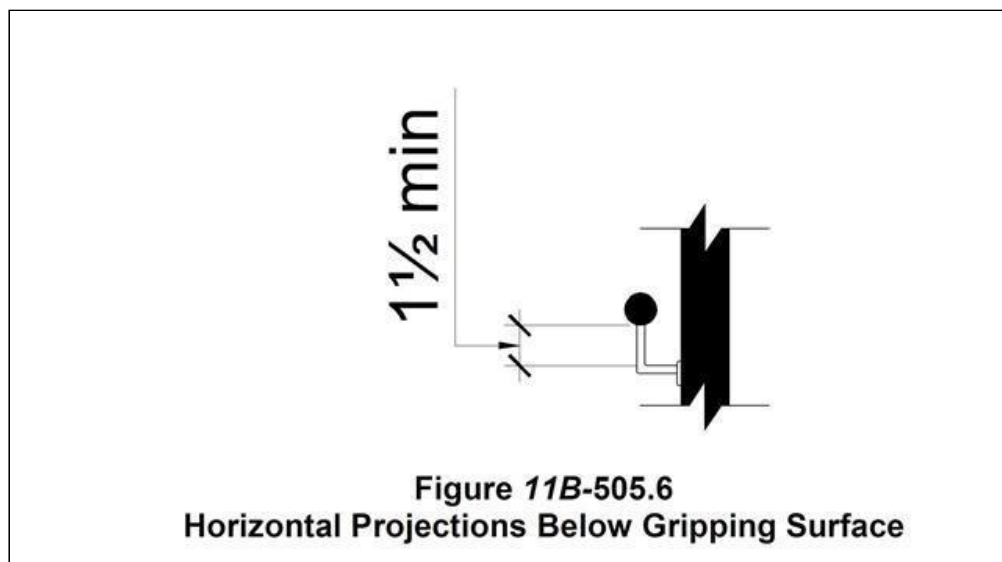
5.0 Item 6(Picture) - It is very important to note where the dimensions are taken at the top and bottom extensions. Getting this wrong is a very common mistake.



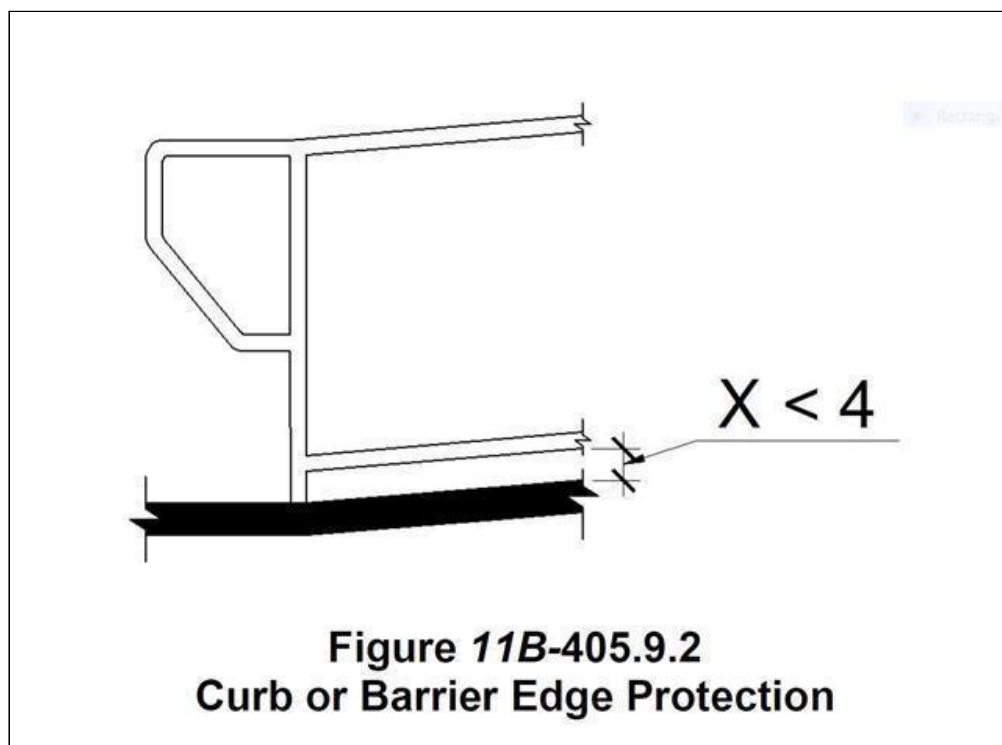
5.0 Item 7(Picture)



5.0 Item 8(Picture)



5.0 Item 9(Picture)



5.0 Item 10(Picture)

11B-405.1 General. Ramps on accessible routes shall comply with 11B-405.

EXCEPTION: In assembly areas, aisle ramps adjacent to seating and not serving elements required to be on an accessible route shall not be required to comply with 11B-405.

11B-405.2 Slope. Ramp runs shall have a running slope not steeper than 1:12.

11B-405.3 Cross Slope. Cross slope of ramp runs shall not be steeper than 1:48.

11B-405.4 Floor or Ground Surfaces. Floor or ground surfaces of ramp runs shall comply with 11B-302 (Floor or Ground Surfaces). Changes in level other than the running slope and cross slope are not permitted on ramp runs.

11B-405.5 Clear Width. The clear width of a ramp run shall be 48 inches minimum.

EXCEPTIONS:

1. Within employee work areas, the required clear width of ramps that are a part of common use circulation paths shall be permitted to be decreased by work area equipment provided that the decrease is essential to the function of the work being performed.

2. Handrails may project into the required clear width of the ramp at each side 3 1/2 inches maximum at the handrail height.

3. The clear width of ramps in residential uses serving an occupant load of fifty or less shall be 36 inches minimum between handrails.

11B-405.6 Rise. The rise for any ramp run shall be 30 inches maximum.

11B-405.7 Landings. Ramps shall have landings at the top and the bottom of each ramp run. Landings shall comply with 11B-405.7.

11B-405.7.1 Slope. Landings shall comply with 11B-302 (Floor or Ground Surfaces). Changes in level are not permitted.

EXCEPTION: Slopes not steeper than 1:48 shall be permitted.

11B-405.7.2 Width. The landing clear width shall be at least as wide as the widest ramp run leading to the landing.

11B-405.7.2.1: Top landings shall be 60 inches wide minimum.

11B-405.7.3 Length. The landing clear length shall be 60 inches long minimum.

11B-405.7.3.1: Bottom landings shall extend 72 inches minimum in the direction of ramp run.

11B-405.7.4 Change in Direction. Ramps that change direction between runs at landings shall have a clear landing 60 inches minimum by 72 inches minimum in the direction of downward travel from the upper ramp run.

11B-405.7.5 Doorways. Where doorways are located adjacent to a ramp landing, maneuvering clearances required by 11B-404.2.4 (Maneuvering Clearances) and 11B-404.3.2 (Maneuvering Clearance) shall be permitted to overlap the required landing area. Doors, when fully open, shall not reduce the required ramp landing width by more than 3 inches. Doors, in any position, shall not reduce the minimum dimension of the ramp landing to less than 42 inches.

11B-405.8 Handrails. Ramp runs shall have handrails complying with 11B-505 (Handrails).

EXCEPTIONS:

1. Curb ramps do not require handrails.

2. At door landings, handrails are not required on ramp runs less than 6 inches in rise or 72 inches in length

11B-405.9 Edge Protection. Edge protection complying with 11B-405.9.2 (Curb or Barrier) shall be provided on each side of ramp runs and at each side of ramp landings.

EXCEPTIONS:

1. Edge protection shall not be required on ramps that are not required to have handrails and have sides complying with 11B-406.3 (Sides of Curb Ramps).

2. Edge protection shall not be required on the sides of ramp landings serving an adjoining ramp run or stairway.

3. Edge protection shall not be required on the sides of ramp landings having a vertical drop-off of 1/2 inch maximum within 10 inches horizontally of the minimum landing area specified in 11B-405.7 (Landings).

11B-405.9.2 Curb or Barrier. A curb or barrier shall be provided that prevents the passage of a 4 inch diameter sphere, where any portion of the sphere is within 4 inches of the finish floor or ground surface. To prevent wheel entrapment, the curb or barrier shall provide a continuous and uninterrupted barrier along the length of the ramp.

11B-405.10 Wet Conditions. Landings subject to wet conditions shall be designed to prevent the accumulation of water.

11B-505.1 General. Handrails provided along walking surfaces complying with 11B-403 (Walking Surfaces), required at ramps complying with 11B-405 (Ramps), and required at stairs complying with 11B-504 (Stairways) shall comply with 11B-505.

11B-505.2 Where Required. Handrails shall be provided on both sides of stairs and ramps.

EXCEPTIONS:

1. In assembly areas, handrails shall not be required on both sides of aisle ramps where a handrail is provided at either side or within the aisle width.
2. Curb ramps do not require handrails.
3. At door landings, handrails are not required when the ramp run is less than 6 inches in rise or 72 inches in length.

11B-505.2.1 Orientation. The orientation of at least one handrail shall be in the direction of the stair run, perpendicular to the direction of the stair nosing, and shall not reduce the minimum required width of the stair.

11B-505.3 Continuity. Handrails shall be continuous within the full length of each stair flight or ramp run. Inside handrails on switchback or dogleg stairs and ramps shall be continuous between flights or runs.

EXCEPTION: In assembly areas, ramp handrails adjacent to seating or within the aisle width shall not be required to be continuous in aisles serving seating.

11B-505.4 Height. Top of gripping surfaces of handrails shall be 34 inches minimum and 38 inches maximum vertically above walking surfaces, stair nosings, and ramp surfaces. Handrails shall be at a consistent height above walking surfaces, stair nosings, and ramp surfaces.

11B-505.5 Clearance. Clearance between handrail gripping surfaces and adjacent surfaces shall be 1½ inches minimum. Handrails may be located in a recess if the recess is 3 inches maximum deep and 18 inches minimum clear above the top of the handrail.

11B-505.6 Gripping Surface. Handrail gripping surfaces shall be continuous along their length and shall not be obstructed along their tops or sides. The bottoms of handrail gripping surfaces shall not be obstructed for more than 20 percent of their length. Where provided, horizontal projections shall occur 1½ inches minimum below the bottom of the handrail gripping surface.

EXCEPTIONS:

1. Where handrails are provided along walking surfaces with slopes not steeper than 1:20, the bottoms of handrail gripping surfaces shall be permitted to be obstructed along their entire length where they are integral to crash rails or bumper guards.
2. The distance between horizontal projections and the bottom of the gripping surface shall be permitted to be reduced by ¼ inch for each ½ inch of additional handrail perimeter dimension that exceeds 4 inches.

11B-505.7 Cross Section. Handrail gripping surfaces shall have a cross section complying with 11B-505.7.1 or 11B-505.7.2.

11B-505.7.1 Circular Cross Section. Handrail gripping surfaces with a circular cross section shall have an outside diameter of 1¼ inches minimum and 2 inches maximum.

11B-505.7.2 Non-Circular Cross Sections. Handrail gripping surfaces with a non-circular cross section shall have a perimeter dimension of 4 inches minimum and 6¼ inches maximum, and a cross-section dimension of 2 ¼ inches maximum.

11B-505.8 Surfaces. Handrail gripping surfaces and any surfaces adjacent to them shall be free of sharp or abrasive elements and shall have rounded edges.

11B-505.9 Fittings. Handrails shall not rotate within their fittings.

11B-505.10 Handrail Extensions. Handrail gripping surfaces shall extend beyond and in the same direction of stair flights and ramp runs in accordance with 11B-505.10.

EXCEPTIONS:

1. Extensions shall not be required for continuous handrails at the inside turn of switchback or dogleg stairs and ramps.
2. In assembly areas, extensions shall not be required for ramp handrails in aisles serving seating where the handrails are discontinuous to provide access to seating and to permit crossovers within aisles.
3. In alterations, where the extension of the handrail in the direction stair flight or ramp run would create a hazard, the extension of the handrail may be turned 90 degrees from the direction of stair flight or ramp run.

11B-505.10.1 Top and Bottom Extension at Ramps. Ramp handrails shall extend horizontally above the landing for 12 inches minimum beyond the top and bottom of ramp runs. Extensions shall return to a wall, guard, or the landing surface, or shall be continuous to the handrail of an adjacent ramp run.

6. SIGNS (Directional & Informational)

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

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6.0 DIRECTIONAL & INFORMATIONAL SIGNS

Comments:

Directional signs are required to indicate an accessible path to your facility. At every public primary entrance and at every major junction along or leading to an accessible route of travel, there shall be a sign displaying the International Symbol of Accessibility. Signs shall indicate the direction to accessible building entrances and facilities. Signs will be required along the future accessible path of travel between the public right-of-way and the entrance to the building as well as the future accessible parking area and the entrance of the building. The signage must be mounted so that if pole mounted on an accessible path, the bottom edge of the sign is a minimum of 80 inches above the ground. If mounted on a wall, the sign must be mounted at least 60 inches above the ground. Directional signs must comply with the requirements of 2019 CBC Section 11B-703.5 which is the most stringent.



6.0 Item 1(Picture) - Example of compliant directional signage.

7. EXTERIOR DOORS (Entrances and Exits)

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

•			7.0 MANEUVERING CLEARANCES AT DOORS
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Comments:

The main entrance door was evaluated and does not comply with the required maneuvering clearances at the exterior side of the door. Exterior and interior door landings must comply with the applicable requirements for dimensions and slope based on the direction of the door swing and possible approaches, (front, latch and hinge) to the door(s). These requirements allow persons using mobility devices the proper maneuvering clearances to approach the door, utilize the operating hardware and as applicable, maneuver around the door swing to enter or exit the space. These required dimensions must not exceed 2.08% slope in any direction. The required maneuvering clearances for **front approach on the pull side of the door** must have a level area of 60 inches minimum measured perpendicular to the door. In addition this landing must extend a minimum of 24 inches past the strike edge of the door. The exterior landing area has slope measurements that range between 2.6 percent and 2.9 percent within these required dimensions. The interior side of the door is compliant for hinge approach only.

The exterior door landing and the top landing to the ramp is raised above grade level ranging from 29 inches to over 30 inches and is surrounded on two sides by landscape that drops down in elevation from the landing. Changes in elevation of 30 inches or greater require compliant guards. The existing guards (railings) are not compliant for height and for the opening limitations. Additionally, edge protection has not been provided to prevent mobility devices from sliding or rolling off the edges of the top landing area.

Requirements for level floor and ground surfaces (not to exceed 2.08 percent within the required dimension) where front approach is possible. Door landings that are part of a top or bottom ramp/stair landing must comply with the standards that are specific to those areas.

*The required maneuvering clearances for **front approach on the pull side of the door** must have a level area with a length in the direction of the door swing of a minimum 60 inches measured at right angles to the plane of the door in its closed position. In addition the landing must extend a minimum of 24 inches past the strike edge of the door. NOTE: Strike side clearance for the interior doors is a minimum of 18 inches.*

*The required maneuvering clearances for **front approach on the push side of the door** must have a level area with a length opposite the direction of the door swing of a minimum 48 inches measured at right angles to the plane of the door in its closed position. If the door has a closer the landing must extend a minimum of 12 inches past the strike edge of the door.*

Requirements for level floor and ground surfaces (not to exceed 2.08 percent within the required dimension) where hinge approach is possible. Door landings that are part of a top or bottom ramp/stair landing must comply with the standards that are specific to those areas.

*The required maneuvering clearances **for hinge approach on the pull side of the door** must have a level area with a length in the direction of the door swing of a minimum 60 inches measured at right angles to the plane of the door in its closed position. The level area must extend a minimum of 36 inches past the strike edge of the door.*

*The required maneuvering clearances **for hinge approach on the push side of the door** must have a level area with a length opposite the direction of the door swing of a minimum 44 inches measured at right angles to the plane of the door in its closed position; if the door has a closer the dimension is 48 inches. The level area must extend a minimum of 22 inches beyond the hinges.*

Requirements for level floor and ground surfaces (not to exceed 2.08 percent within the required dimension) where latch approach is possible. Door landings that are part of a top or bottom ramp/stair landing must comply with the standards that are specific to those areas.

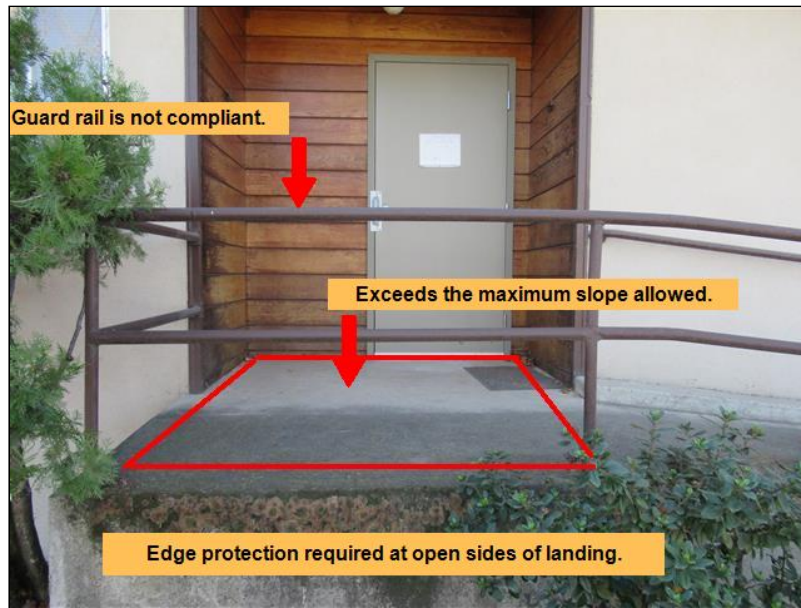
*The required maneuvering clearances **for latch approach on the pull side of the door** must have a level area with a length in the direction of the door swing of a minimum 60 inches measured at right angles to the plane of the door in its closed position. The level area must extend a minimum of 24 inches past the strike edge of the door.*

*The required maneuvering clearances **for latch approach on the push side of the door** must have a level area with a length opposite the direction of the door swing of a minimum 44 inches measured at right angles to the plane of the door in its closed position; if the door has a closer the dimension is a minimum of 48 inches. The level area must extend a minimum of 24 inches past the strike edge of the door.*

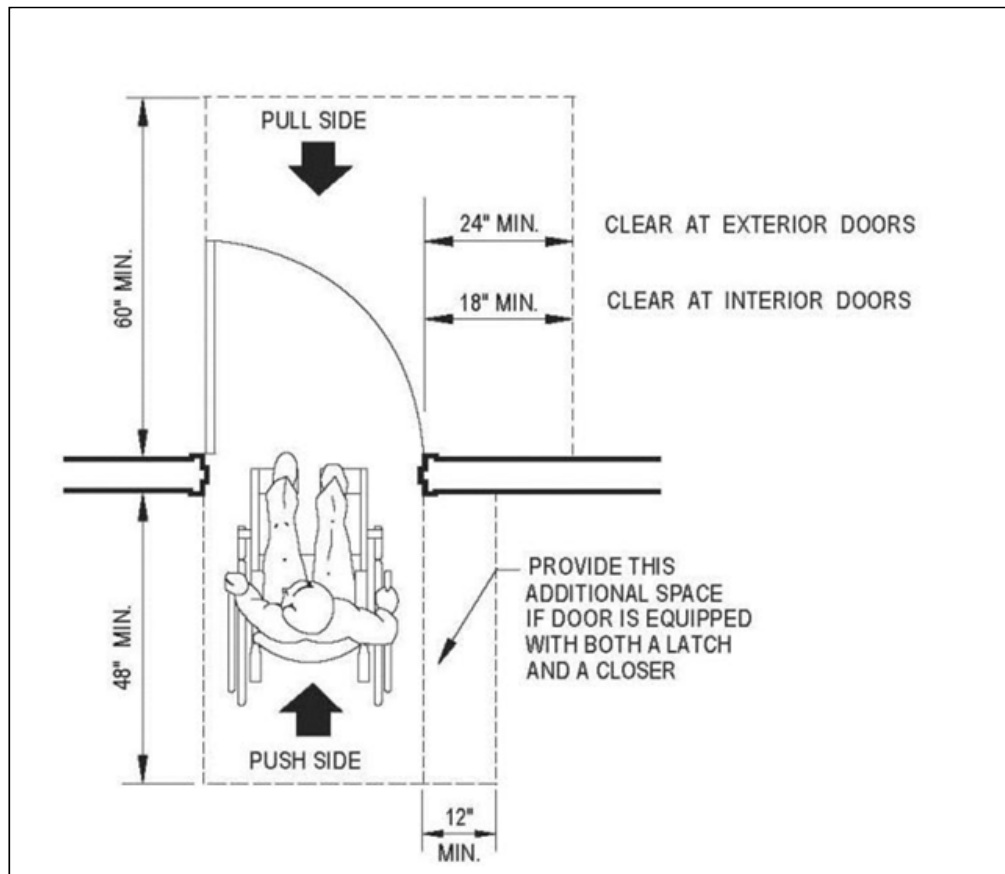
Code Reference: 2019 CBC

11B-405.9 Edge Protection. Edge protection complying with 11B-405.9.2 (Curb or Barrier) shall be provided on each side of ramp runs and at each side of ramp landings

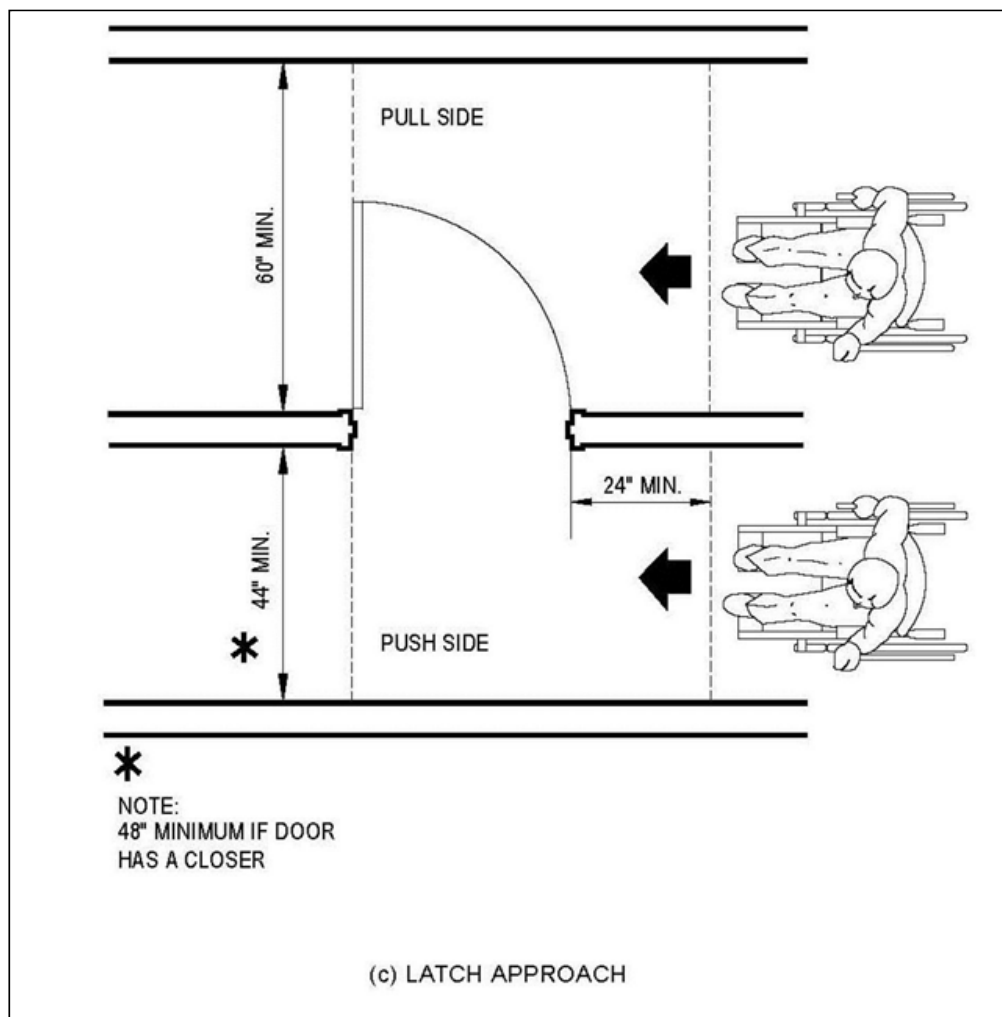
11B-405.9.2 Curb or Barrier. A curb or barrier shall be provided that prevents the passage of a 4 inch diameter sphere, where any portion of the sphere is within 4 inches of the finish floor or ground surface. To prevent wheel entrapment, the curb or barrier shall provide a continuous and uninterrupted barrier along the length of the ramp.



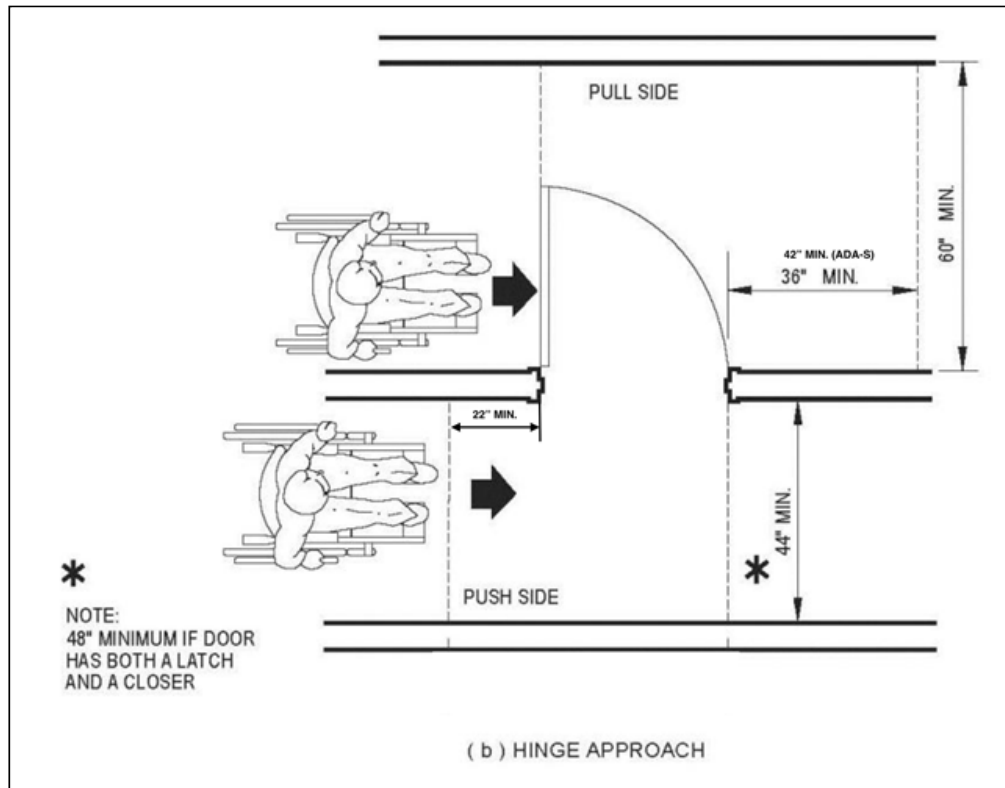
7.0 Item 1(Picture) - The exterior door landing and top landing to the ramp is not compliant for slope.



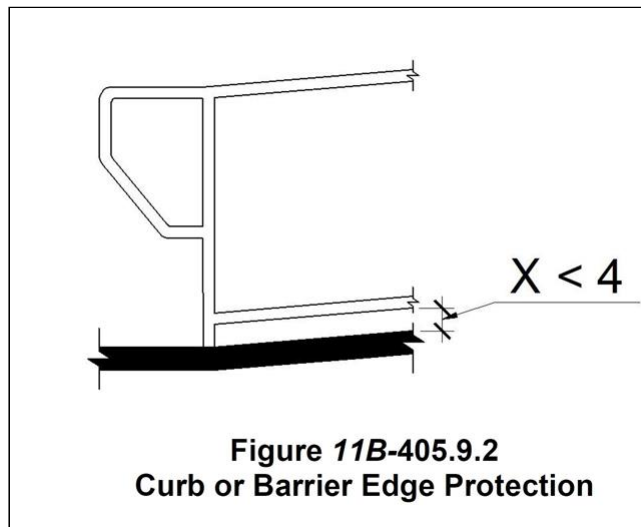
7.0 Item 2(Picture) - The required clear floor maneuvering space where front approach is possible.



7.0 Item 3(Picture) - The required clear floor maneuvering space where latch approach is possible.



7.0 Item 4(Picture) - The required clear floor maneuvering space where hinge approach is possible.



**Figure 11B-405.9.2
Curb or Barrier Edge Protection**

7.0 Item 5(Picture) - Illustration of edge protection required at the exterior door landing area.



7.1 DOOR OPENING FORCE & DOOR SWEEP PERIOD OF CLOSER

Comments:

The entrance door required 7 lbs. of force to open (windy day) and the sweep period was too fast at 3 seconds. Exterior, interior and fire doors must not require more than a 5 lb force to push or pull open a door. Heavy doors create a barrier for many persons who are disabled, especially for someone trying to open a heavy door from the position of a wheelchair. In most cases where

doors are 10 lbf or greater, it is unlikely that they can be opened by a majority of those who are physically disabled. Corrective action to reduce the door pressures should be made a priority.

The door closer on main entrance will need to be adjusted once the door pressure is corrected.

Code References: 2019 California Building Code

11B-404.2.8.1 Door Closers and Gate Closers. *Door closers and gate closers shall be adjusted so that from an open position of 90 degrees, the time required to move the door to a position of 12 degrees from the latch is 5 seconds minimum.*

11B-404.2.9 Door and Gate Opening Force. *The force for pushing or pulling open a door or gate shall be as follows:*

1. *Interior hinged doors and gates: 5 pounds maximum.*
2. *Sliding or folding doors: 5 pounds maximum.*
3. *Required fire doors: the minimum opening force allowable by the appropriate administrative authority, not to exceed 15 pounds.*
4. *Exterior hinged doors: 5 pounds maximum.*



7.2 SIGNS AT EXTERIOR

Comments:

A sign with the International Symbol of Accessibility shall be at every accessible entrance where not all entrances of the building are accessible. At such time the entrance complies with all accessibility standards, a decal or sign must be provided either on or adjacent to the door. The size must be a minimum of 6" x 6". Recommend mounting so the bottom of the decal/sign is a minimum of 60 inches above the finish ground surface.

Code Reference: 2019 California Building Code

11B-216.6 Entrances. *In existing buildings and facilities where not all entrances comply with 11B-404 (Doors, Doorways, and Gates), entrances complying with 11B-404 (Doors, Doorways, and Gates) shall be identified by the International Symbol of Accessibility complying with 11B-703.7.2.1 (International Symbol of Accessibility).*

11B-703.7.2.1 International Symbol of Accessibility. *The International Symbol of Accessibility shall comply with Figure 11B-703.7.2.1. The symbol shall consist of a white figure on a blue background. The symbol shall consist of a white figure on a blue background. The color blue shall approximate FS 15090 in Federal Standard 595C. A border may be provided inside or outside of the minimum required International Symbol of Accessibility dimension*

EXCEPTIONS:

1. The appropriate enforcement agency may approve other colors provided the symbol contrast is light on dark or dark on light.

2. On the accessibility function button on hall call consoles in a destination-oriented elevator system the International Symbol of Accessibility shall be a white symbol on a black background.



7.2 Item 1(Picture) - ISA decal 6" x 6" minimum.



7.3 SIGNS AT INTERIOR (Exit, egress)

Comments:

Each grade-level exterior exit door shall be identified by a tactile exit sign with the word "EXIT" and include contracted (Grade 2) Braille. Where a tactile sign is provided at a door, the sign shall be located alongside the door at the latch side. Where a tactile sign is provided at double doors with one active leaf, the sign shall be located on the inactive leaf. Where a tactile sign is provided at double doors with two active leafs, the sign shall be located to the right of the right hand door. Where there is no wall space at the latch side of a single door or at the right side of double doors, signs shall be located on the nearest adjacent wall. Signs containing tactile characters shall be located so that a clear floor space of 18 inches minimum by 18 inches minimum, centered on the tactile characters, is provided beyond the arc of any door swing between the closed position and 45 degree open position. Signs that identify exits shall be located on the approach side of the door as one exits the room or space. Signs with raised characters and Braille shall be located 48 inches minimum above the finish floor or ground surface, measured from the baseline of the lowest line of Braille and 60 inches maximum above the finish floor or ground surface, measured from the baseline of the highest line of raised characters.



7.3 Item 1(Picture) - Example of a compliant tactile EXIT sign.



7.4 HAZARDS (Door mats, protruding objects)

Comments:

Door mats that are too thin and not properly secured can interfere (shift and/or buckle) with the wheels on a wheelchair, walkers, crutches, etc. Door mats should be a compliant design without depressions creating hollow areas which can entrap the ends of crutches and walkers. Door mats must be adequately anchored to prevent interference with wheelchair traffic and prevent a tripping hazard. Recessed door mats are the preferred design.

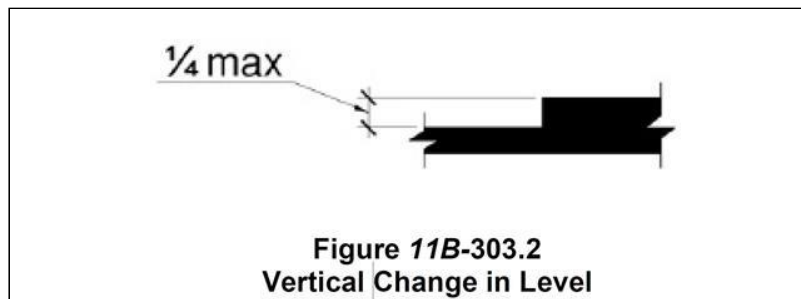
Changes in level up to 1/4 inch may be vertical and without edge treatment. Changes in level between 1/4 inch and 1/2 inch shall be beveled with a slope no greater than one unit vertical in 2 units horizontal (50-percent slope). If carpet is used on a ground or floor surface, then it shall be securely attached; have a firm cushion, pad or backing or no cushion or pad; and have a level loop, textured loop, level-cut pile or level-cut/uncut pile texture. The maximum pile height shall be 1/2 inch.

Code Reference: 2019 California Building Code

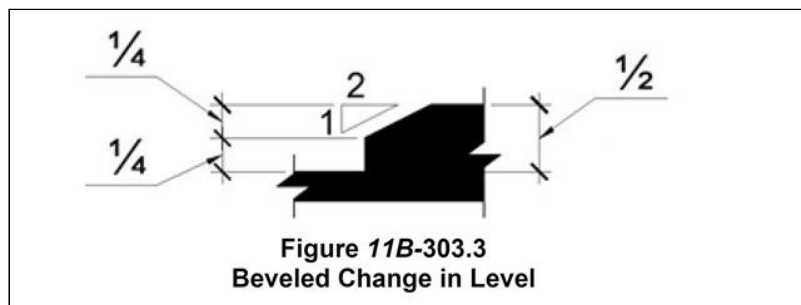
11B-303.1 General. *Where changes in level are permitted in floor or ground surfaces, they shall comply with 11B-303.*

11B-303.2 Vertical. *Changes in level of ¼ inch high maximum shall be permitted to be vertical and without edge treatment.*

11B-303.3 Beveled. *Changes in level between ¼ inch high minimum and ½ inch high maximum shall be beveled with a slope not steeper than 1:2.*



7.4 Item 1(Picture)



7.4 Item 2(Picture)

8. INTERIOR PATHS OF TRAVEL (Interior doors, corridors)

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

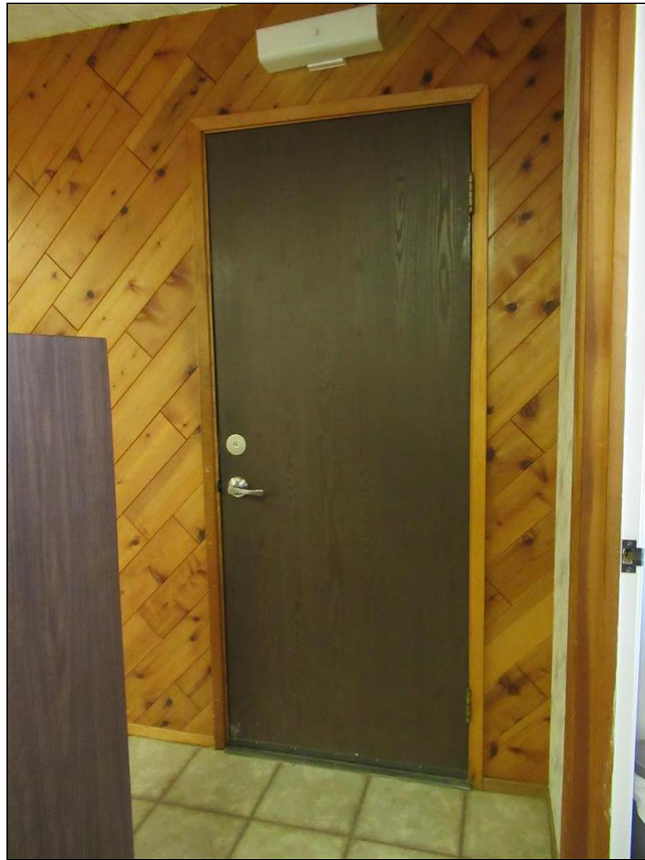
8.0 GENERAL REQUIREMENTS / OVERALL EVALUATION

Comments:

(1) The passage door between the conditioned portion of the building and the garage was evaluated and found to have the following non-compliant elements:

1. The clear width was 29-1/2 inches; the requirement is 32 inches measured from the face of the door to the opposite door stop with the door leaf positioned 90 degrees from its closed position.
2. The door threshold not the proper configuration and is too high.
3. The garage side of the door is required to provide a top stair landing.
4. The stairs are not compliant
5. Handrails and handrail extensions are required on both sides of stairs.
6. If the top stair landing is 30 inches or greater above the grade below, guards are required in addition to handrails.

Please reference Section 9 "Interior Stairway" for the requirements.



8.0 Item 1(Picture) - The interior passage door leading to the garage is not compliant.



8.0 Item 2(Picture) - A door landing is required. Compliant stairs, handrails and possible guards are required.

(2) The passage door between the office and the equipment control room was evaluated and found to have the following non-compliant elements:

1. The clear width was 29-5/8 inches; the requirement is 32 inches measured from the face of the door to the opposite door stop with the door leaf positioned 90 degrees from its closed position.

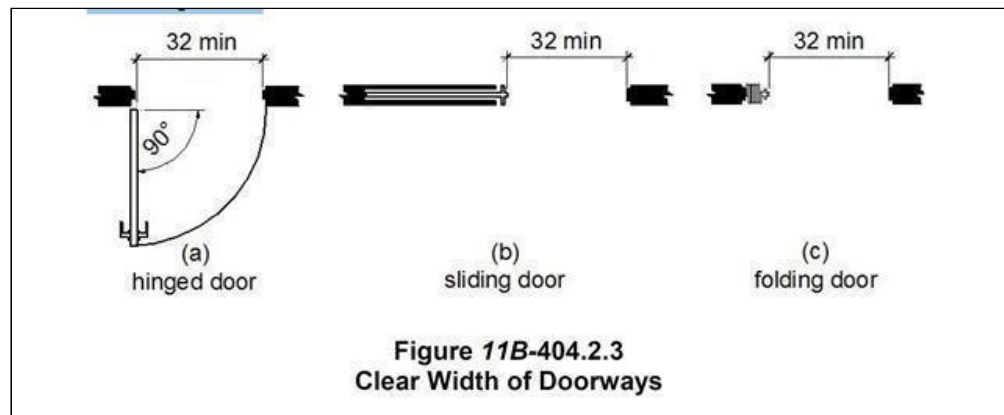
Code Reference: 2019 CBC

11B-404.2.2 Double-Leaf Doors and Gates. At least one of the active leaves of doorways with two leaves shall comply with 11B-404.2.3 (Doors, Doorways, and Gates - Clear Width) and 11B-404.2.4 (Maneuvering Clearances).

11B-404.2.3 Clear Width. Door openings shall provide a clear width of 32 inches minimum. Clear openings of doorways with swinging doors shall be measured between the face of the door and the stop, with the door open 90 degrees. Openings more than 24 inches deep shall provide a clear opening of 36 inches minimum. There shall be no projections into the required clear opening width lower than 34 inches above the finish floor or ground. Projections into the clear opening width between 34 inches and 80 inches above the finish floor or ground shall not exceed 4 inches.

EXCEPTIONS:

1. In alterations, a projection of 5/8 inch maximum into the required clear width shall be permitted for the latch side stop.
2. Door closers and door stops shall be permitted to be 78 inches minimum above the finish floor or ground.



8.0 Item 3(Picture)

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8.1 ELECTRICAL COMPONENTS

Comments:

Controls, switches and receptacle outlets used for lighting, appliances or cooling, heating and ventilating equipment must be mounted for high reach so that the top of the outlet box measures 48 inches maximum above the finish floor. Low reach receptacle outlets must be 15 inches minimum above the finish floor measured to the bottom of the outlet box. These mounting heights are not applicable when controls, switches or receptacle outlets are located over obstructions.

Throughout the building most of the switches and receptacle outlets are not compliant. Please reference Section 13 "Reach Ranges" for the applicable requirements.

9. INTERIOR STAIRWAY

I have provided the requirements below for stairs, landings, handrails, handrail extensions and guards.

Code Reference: 2019 CBC

1010.1.5 Floor elevation. There shall be a floor or landing on each side of a door. Such floor or landing shall be at the same elevation on each side of the door. Landings shall be level except for exterior landings, which are permitted to have a slope not to exceed 0.25 unit vertical in 12 units horizontal (2-percent slope).

1010.1.6 Landings at doors. Landings shall have a width not less than the width of the stairway or the door, which ever is greater. Doors in the fully open position shall not reduce a required dimension by more than 7 inches (178 mm). Where a landing serves an occupant load of 50 or more, doors in any position shall not reduce the landing to less than one-half its required width. Landings shall have a length measured in the direction of travel of not less than 44 inches (1118 mm).

1011.2 Width and capacity. The required capacity of stair ways shall be determined as specified in Section 1005.1, but the minimum width shall be not less than 44 inches (1118 mm). See Section 1009.3 for accessible means of egress stairways. (Recommend 48 inches minimum)

Exceptions:

1. Stairways serving an occupant load of less than 50 shall have a width of not less than 36 inches (914 mm).

1011.3 Headroom. Stairways shall have a headroom clearance of not less than 80 inches (2032 mm) measured vertically from a line connecting the edge of the nosings. Such headroom shall be continuous above the stairway to the point where the line intersects the landing below, one tread depth beyond the bottom riser. The minimum clearance shall be maintained the full width of the stairway and landing.

1011.5.2 Riser height and tread depth. Stair riser heights shall be 7 inches (178 mm) maximum and 4 inches (102 mm) minimum. The riser height shall be measured vertically between the nosings of adjacent treads. Rectangular tread depths shall be 11 inches (279 mm) minimum measured horizontally between the vertical planes of the foremost projection of adjacent treads and at a right angle to the tread's nosing. Winder treads shall have a minimum tread depth of 11 inches (279 mm) between the vertical planes of the foremost projection of adjacent treads at the intersections with the walkline and a minimum tread depth of 10 inches (254 mm) within the clear width of the stair.

1011.5.4 Dimensional uniformity. Stair treads and risers shall be of uniform size and shape. The tolerance between the largest and smallest riser height or between the largest and smallest tread depth shall not exceed $\sqrt{8}$ inch (9.5 mm) in any flight of stairs. The greatest winder tread depth at the walkline within any flight of stairs shall not exceed the smallest by more than $\sqrt{8}$ inch (9.5 mm).

1011.5.5 Nosing and riser profile. Nosings shall have a curvature or bevel of not less than 1/16 inch (1.6 mm) but not more than 9/16 inch (14.3 mm) from the foremost projection of the tread. Risers shall be solid and vertical or sloped under the tread above from the underside of the nosing above at an angle not more than 30 degrees (0.52 rad) from the vertical.

1011.5.5.1 Nosing projection size. The leading edge (nosings) of treads shall project not more than 1-1/4 inches (32 mm) beyond the tread below.

11B-504.5 Nosings. The radius of curvature at the leading edge of the tread shall be 1/2 inch maximum. Nosings that project beyond risers shall have the underside of the leading edge curved or beveled. Risers shall be permitted to slope under the tread at an angle of 30 degrees maximum from vertical. The permitted projection of the nosing shall extend 1-1/4 inches maximum over the tread below.

1011.5.5.2 Nosing projection uniformity. Nosing projections of the leading edges shall be of uniform size, including the projections of the nosing's leading edge of the floor at the top of a flight.

1011.5.5.3 Solid risers. Risers shall be solid.

1011.6 Stairway landings. There shall be a floor or landing at the top and bottom of each stairway. The width of landings, measured perpendicularly to the direction of travel, shall be not less than the width of stairways served. Every landing shall have a minimum depth, measured parallel to the direction of travel, equal to the width of the stairway or 48 inches (1219 mm), whichever is less. Doors opening onto a landing shall not reduce the landing to less than one-half the required width. When fully open, the door shall not project more than 7 inches (178 mm) into a landing. Where wheelchair spaces are required on the stairway landing in accordance with Section 1009.6.3, the wheelchair space shall not be located in the required width of the landing and doors shall not swing over the wheelchair spaces.

1011.7.2 Outdoor conditions. Outdoor stairways and out- door approaches to stairways shall be designed so that water will not accumulate on walking surfaces.

11B-504.4.1 Contrasting Stripe. Interior stairs shall have the upper approach and lower tread marked by a stripe providing clear visual contrast. Exterior stairs shall have the upper approach and all treads marked by a stripe providing clear visual contrast. The stripe shall be a minimum of 2 inches wide to a maximum of 4 inches wide placed parallel to, and not more than 1 inch from, the nose of the step or upper approach. The stripe shall extend the full width of the step or upper approach and shall be of material that is at least as slip resistant as the other treads of the stair. A painted stripe shall be acceptable. Grooves shall not be used to satisfy this requirement.

Guards:

1015.2 Where required. Guards shall be located along open sided walking surfaces, including mezzanines, equipment platforms, aisles, stairs, ramps and landings that are located more than 30 inches (762 mm) measured vertically to the floor or grade below at any point within 36 inches (914 mm) horizontally to the edge of the open side. Guards shall be adequate in strength and attachment in accordance with Section 1607.8.

1015.3 Height. Required guards shall be not less than 42 inches (1067 mm) high, measured vertically as follows:

1. From the adjacent walking surfaces.

2. On stairways and stepped aisles, from the line connecting the leading edges of the tread nosings.

3. On ramps and ramped aisles, from the ramp surface at the guard.

1015.4 Opening limitations. Required guards shall not have openings that allow passage of a sphere 4 inches (102 mm) in diameter from the walking surface to the required guard height.

Exceptions:

1. From a height of 36 inches (914 mm) to 42 inches (1067 mm), guards shall not have openings that allow passage of a sphere 43/8 inches (111 mm) in diameter.
2. The triangular openings at the open sides of a stair, formed by the riser, tread and bottom rail shall not allow passage of a sphere 6 inches (152 mm) in diameter.

Handrails:

11B-505.1 General. Handrails provided along walking surfaces complying with 11B-403 (Walking Surfaces), required at ramps complying with 11B-405 (Ramps), and required at stairs complying with 11B-504 (Stairways) shall comply with 11B-505.

11B-505.2 Where Required. Handrails shall be provided on both sides of stairs and ramps.

EXCEPTIONS:

1. In assembly areas, handrails shall not be required on both sides of aisle ramps where a handrail is provided at either side or within the aisle width.
2. Curb ramps do not require handrails.
3. At door landings, handrails are not required when the ramp run is less than 6 inches in rise or 72 inches in length.

11B-505.2.1 Orientation. The orientation of at least one handrail shall be in the direction of the stair run, perpendicular to the direction of the stair nosing, and shall not reduce the minimum required width of the stair.

11B-505.3 Continuity. Handrails shall be continuous within the full length of each stair flight or ramp run. Inside handrails on switchback or dogleg stairs and ramps shall be continuous between flights or runs.

EXCEPTION: In assembly areas, ramp handrails adjacent to seating or within the aisle width shall not be required to be continuous in aisles serving seating.

11B-505.4 Height. Top of gripping surfaces of handrails shall be 34 inches minimum and 38 inches maximum vertically above walking surfaces, stair nosings, and ramp surfaces. Handrails shall be at a consistent height above walking surfaces, stair nosings, and ramp surfaces.

11B-505.5 Clearance. Clearance between handrail gripping surfaces and adjacent surfaces shall be 1½ inches minimum. Handrails may be located in a recess if the recess is 3 inches maximum deep and 18 inches minimum clear above the top of the handrail.

11B-505.6 Gripping Surface. Handrail gripping surfaces shall be continuous along their length and shall not be obstructed along their tops or sides. The bottoms of handrail gripping surfaces shall not be obstructed for more than 20 percent of their length. Where provided, horizontal projections shall occur 1½ inches minimum below the bottom of the handrail gripping surface.

EXCEPTIONS:

1. Where handrails are provided along walking surfaces with slopes not steeper than 1:20, the bottoms of handrail gripping surfaces shall be permitted to be obstructed along their entire length where they are integral to crash rails or bumper guards.
2. The distance between horizontal projections and the bottom of the gripping surface shall

be permitted to be reduced by ⅛ inch for each ½ inch of additional handrail perimeter dimension that exceeds 4 inches.

11B-505.7 Cross Section. Handrail gripping surfaces shall have a cross section complying with 11B-505.7.1 or 11B-505.7.2.

11B-505.7.1 Circular Cross Section. Handrail gripping surfaces with a circular cross section shall have an outside diameter of 1¼ inches minimum and 2 inches maximum.

11B-505.7.2 Non-Circular Cross Sections. Handrail gripping surfaces with a non-circular cross section shall have a perimeter dimension of 4 inches minimum and 6¼ inches maximum, and a cross-section dimension of 2 ¼ inches maximum.

11B-505.8 Surfaces. Handrail gripping surfaces and any surfaces adjacent to them shall be free of sharp or abrasive elements and shall have rounded edges.

11B-505.9 Fittings. Handrails shall not rotate within their fittings.

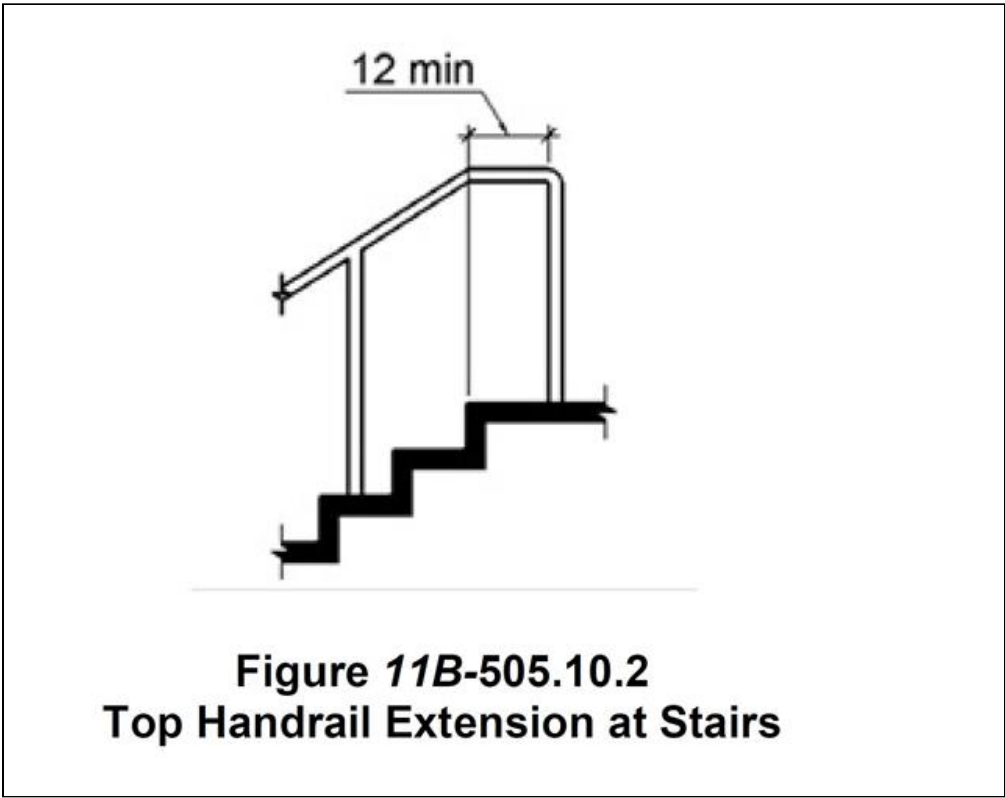
11B-505.10 Handrail Extensions. Handrail gripping surfaces shall extend beyond and in the same direction of stair flights and ramp runs in accordance with 11B-505.10.

11B-505.10.2 Top Extension at Stairs. *At the top of a stair flight, handrails shall extend horizontally above the landing for 12 inches minimum beginning directly above the first riser nosing. Extensions shall return to a wall, guard, or the landing surface, or shall be continuous to the handrail of an adjacent stair flight.*

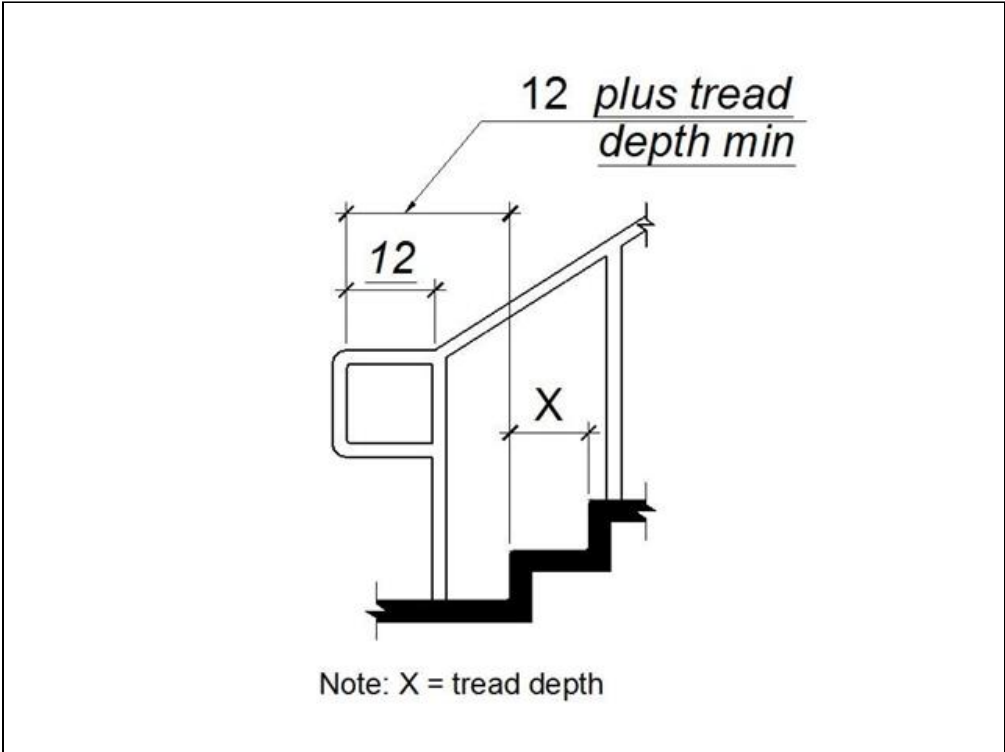
11B-505.10.3 Bottom Extension at Stairs. *At the bottom of a stair flight, handrails shall extend at the slope of the stair flight for a horizontal distance equal to one tread depth beyond the last riser nosing. The horizontal extension of a handrail shall be 12 inches long minimum and a height equal to that of the sloping portion of the handrail as measured above the stair nosings. Extension shall return to a wall, guard, or the landing surface, or shall be continuous to the handrail of an adjacent stair flight.*

EXCEPTIONS:

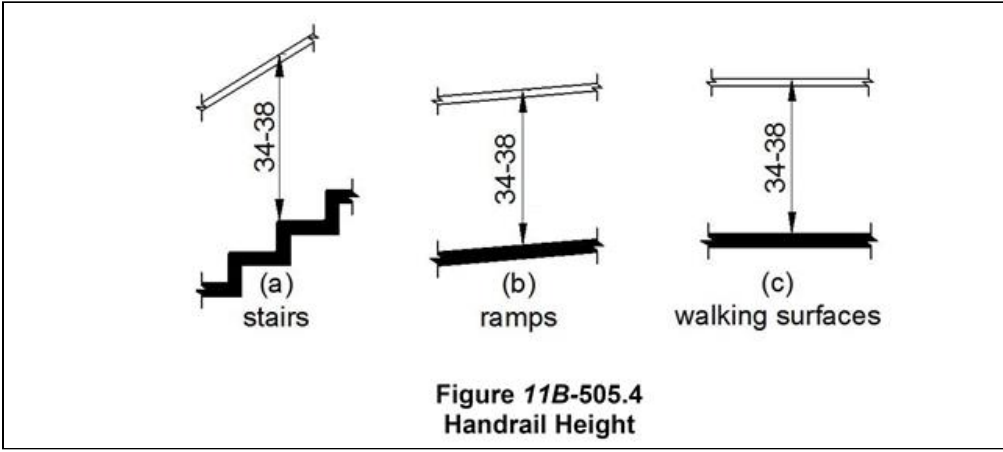
- 1. Extensions shall not be required for continuous handrails at the inside turn of switchback or dogleg stairs and ramps.*
- 2. In assembly areas, extensions shall not be required for ramp handrails in aisles serving seating where the handrails are discontinuous to provide access to seating and to permit crossovers within aisles.*
- 3. In alterations, where the extension of the handrail in the direction stair flight or ramp run would create a hazard, the extension of the handrail may be turned 90 degrees from the direction of stair flight or ramp run.*



Note where the dimensions for the extensions are taken.



Note where the dimensions for the extensions are taken.



RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

10. SALES AND SERVICE COUNTERS

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

10.0 HEIGHT OF SALES AND SERVICE COUNTERS

Comments:

The counters where customers transact business are too high at 42-1/4 inches above the finished floor. A portion of the sales and service counter must provide a surface that is 36 inches minimum in length and 28 inches minimum and 34 inches maximum above the finish floor. A clear floor or ground space measuring a minimum of 30 inches by 48 inches positioned for a parallel approach adjacent to and centered on the 36 inch minimum length of counter must be provided. Additionally, this space must adjoin an accessible route. The accessible portion of the counter must extend the same depth as the sales or service counter top.

If a parallel approach centered on the 36 inch minimum portion of the counter can't be provided, a clear floor space of 30 inches by 48 inches can be positioned in front of the counter for forward approach. Knee and toe space must be provided that is a 27 inches minimum in height, 19 inches minimum in depth and 30 inches minimum in width. A 60-inch turn space must be provided within the customer area. Additionally, if seating is provided, wheelchair open spaces within the seating area must be provided.

If point of sale terminals are used by the customers, one must be capable of being used from the accessible countertop and devices must comply with the applicable 2019 CBC standards. If this is the case, please let me know and I will provide the standards that can be verified with the manufacturer of the device. Please reference Section 13 "Reach Ranges".

Code Reference: 2019 CBC

11B-227 Sales and service

11B-227.1 General. Where provided, check-out aisles, sales counters, service counters, food service lines, queues, and waiting lines shall comply with Sections 11B-227 and 11B-904.

11B-227.3 Counters. Where provided, at least one of each type of sales counter and service counter shall comply with Section 11B-904.4. Where counters are dispersed throughout the building or facility, counters complying with Section 11B-904.4 also shall be dispersed.

11B-904.4 Sales and Service Counters. Sales counters and service counters shall comply with 11B-904.4.1 (Parallel Approach) or 11B-904.4.2 (Forward Approach). The accessible portion of the counter top shall extend the same depth as the sales or service counter top.

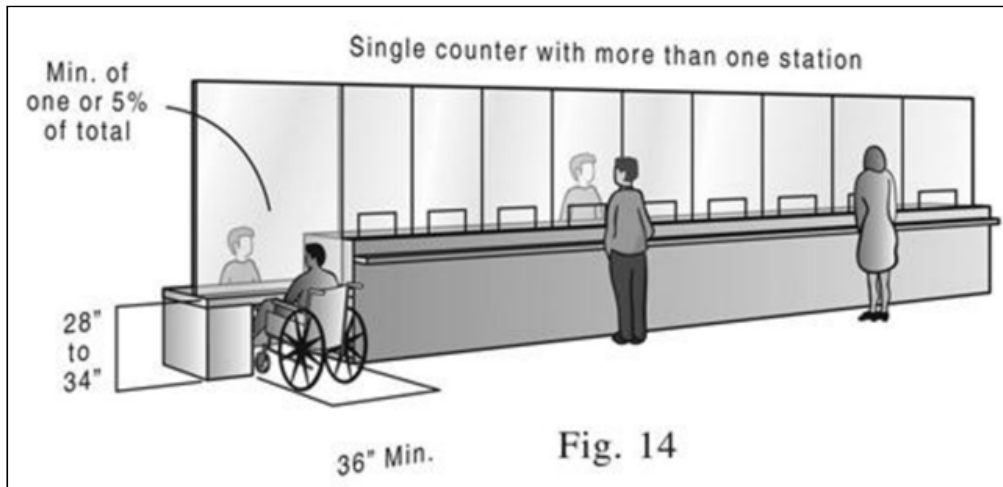
11B-904.4.1 Parallel Approach. A portion of the counter surface that is 36 inches long minimum and 34 inches high maximum above the finish floor shall be provided. A clear floor or ground space complying with 11B-305 (Clear Floor or Ground Space) shall be positioned for a parallel approach adjacent to the 36 inch minimum length of counter.

EXCEPTION: *Where the provided counter surface is less than 36 inches long, the entire counter surface shall be 34 inches high maximum above the finish floor.*

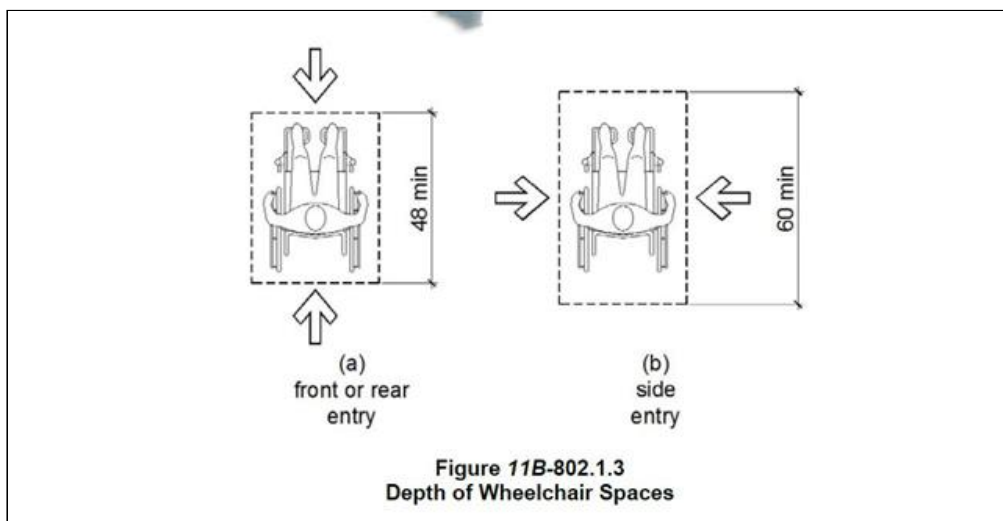
11B-904.4.2 Forward Approach. *A portion of the counter surface that is 36 inches long minimum and 34 inches high maximum shall be provided. Knee and toe space complying with 11B-306 (Knee and Toe Clearance) shall be provided under the counter. A clear floor or ground space complying with 11B-305 (Clear Floor or Ground Space) shall be positioned for a forward approach to the counter.*



10.0 Item 1(Picture) - The transaction counter is not accessible.



10.0 Item 2(Picture)



10.0 Item 3(Picture)

11. DRINKING FOUNTAIN

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

11.0 GENERAL REQUIREMENTS/OVERALL EVALUATION

Comments:

The drinking fountain is not a compliant design and should be removed from the premises. Recommend the wall hung racks be removed. Protruding items on walls should not exceed 4 inches and if displaying literature must be placed within compliant reach ranges.



11.0 Item 1(Picture)

12. REACH RANGES

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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12.0 GENERAL REQUIREMENTS/ OVERALL EVALUATION

Comments:

Brochures, handouts, point-of-sale devices and all other items offered to the public, should be located within the reach ranges below.

Code References: 2019 California Building Code

11B-308.1.1 Electrical Switches. Controls and switches intended to be used by the occupant of a room or area to control lighting and receptacle outlets, appliances or cooling, heating and ventilating equipment, shall comply with 11B-308 except the low reach shall be measured to the bottom of the outlet box and the high reach shall be measured to the top of the outlet box.

11B-308.1.2 Electrical Receptacle Outlets. Electrical receptacle outlets on branch circuits of 30 amperes or less and communication system receptacles shall comply with 11B-308 except the low reach shall be measured to the bottom of the outlet box and the high reach shall be measured to the top of the outlet box.

11B-308.2 Forward Reach.

11B-308.2.1 Unobstructed. Where a forward reach is unobstructed, the high forward reach shall be 48 inches maximum and the low forward reach shall be 15 inches minimum above the finish floor or ground.

11B-308.2.2 Obstructed High Reach. Where a high forward reach is over an obstruction, the clear floor space shall extend beneath the element for a distance not less than the required reach depth over the obstruction. The high forward reach shall be 48 inches maximum where the reach depth is 20 inches maximum. Where the reach depth exceeds 20 inches, the high forward reach shall be 44 inches maximum and the reach depth shall be 25 inches maximum.

11B-308.3 Side Reach.

11B-308.3.1 Unobstructed. Where a clear floor or ground space allows a parallel approach to an element and the side reach is unobstructed, the high side reach shall be 48 inches maximum and the low side reach shall be 15 inches minimum above the finish floor or ground.

EXCEPTIONS:

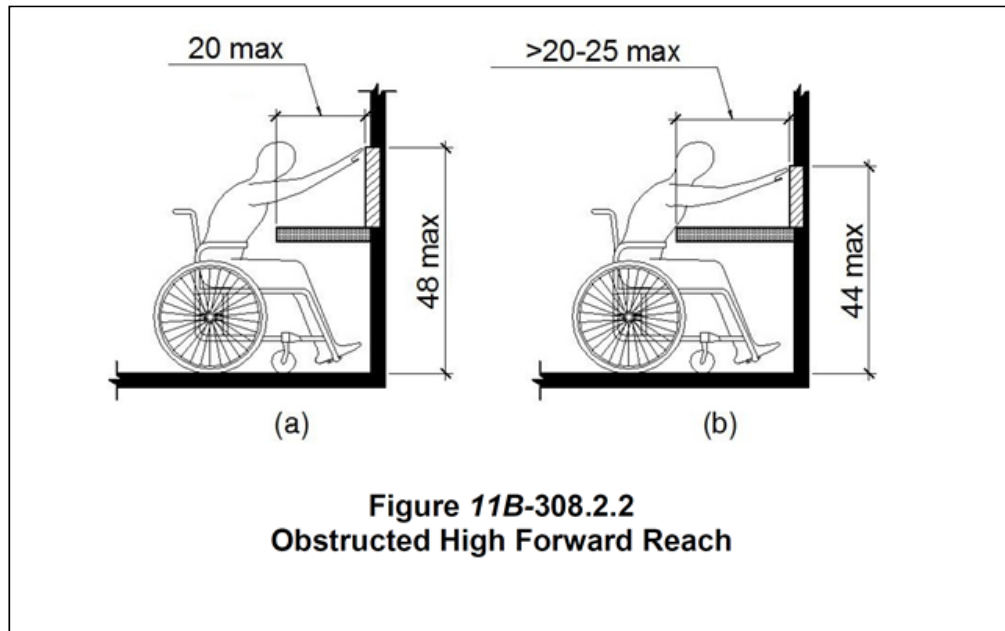
1. An obstruction shall be permitted between the clear floor or ground space and the element where the depth of the obstruction is 10 inches maximum.

2. Operable parts of fuel dispensers shall be permitted to be 54 inches maximum measured from the surface of the vehicular way where fuel dispensers are installed on existing curbs.

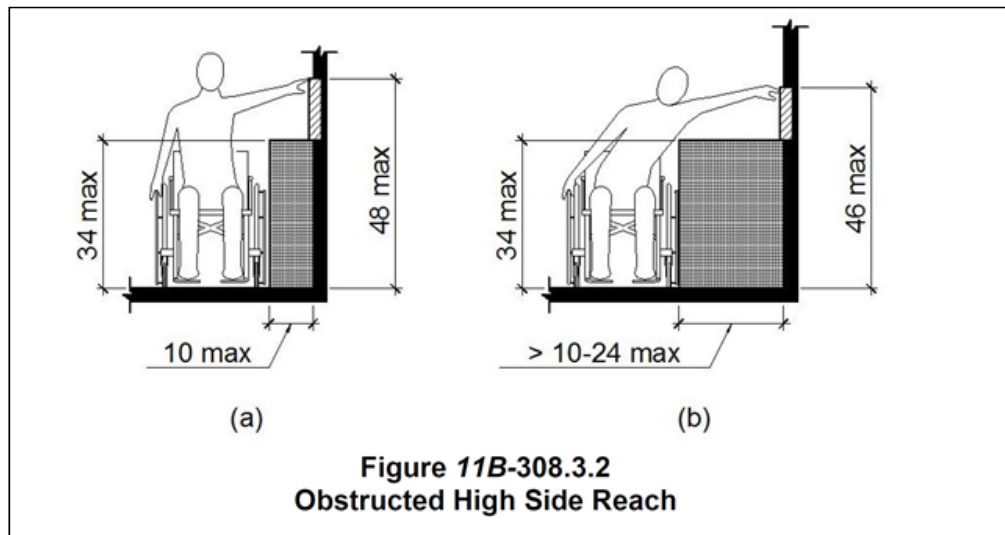
11B-308.3.2 Obstructed High Reach. *Where a clear floor or ground space allows a parallel approach to an element and the high side reach is over an obstruction, the height of the obstruction shall be 34 inches maximum and the depth of the obstruction shall be 24 inches maximum. The high side reach shall be 48 inches maximum for a reach depth of 10 inches maximum. Where the reach depth exceeds 10 inches, the high side reach shall be 46 inches maximum for a reach depth of 24 inches maximum.*

EXCEPTIONS:

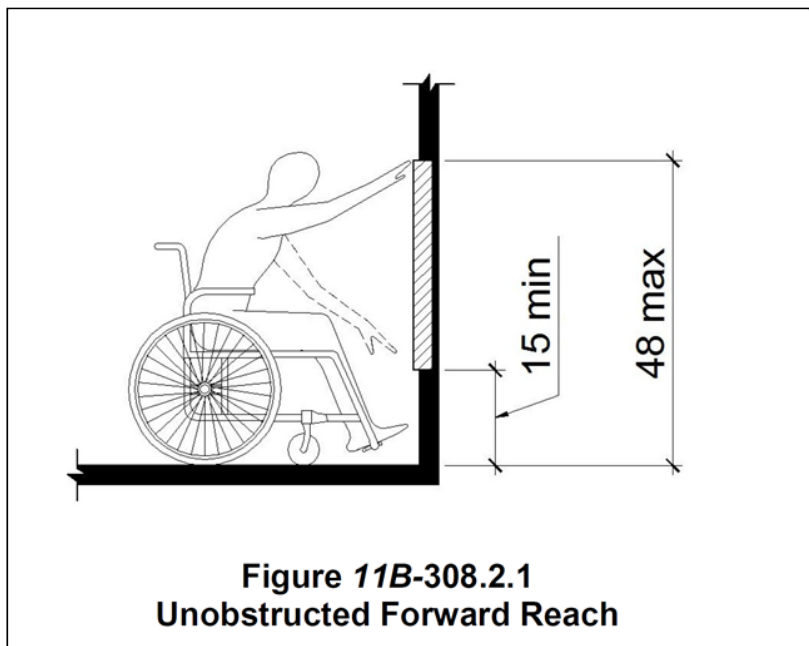
- 1. The top of washing machines and clothes dryers shall be permitted to be 36 inches maximum above the finish floor.*
- 2. Operable parts of fuel dispensers shall be permitted to be 54 inches maximum measured from the surface of the vehicular way where fuel dispensers are installed on existing curbs.*



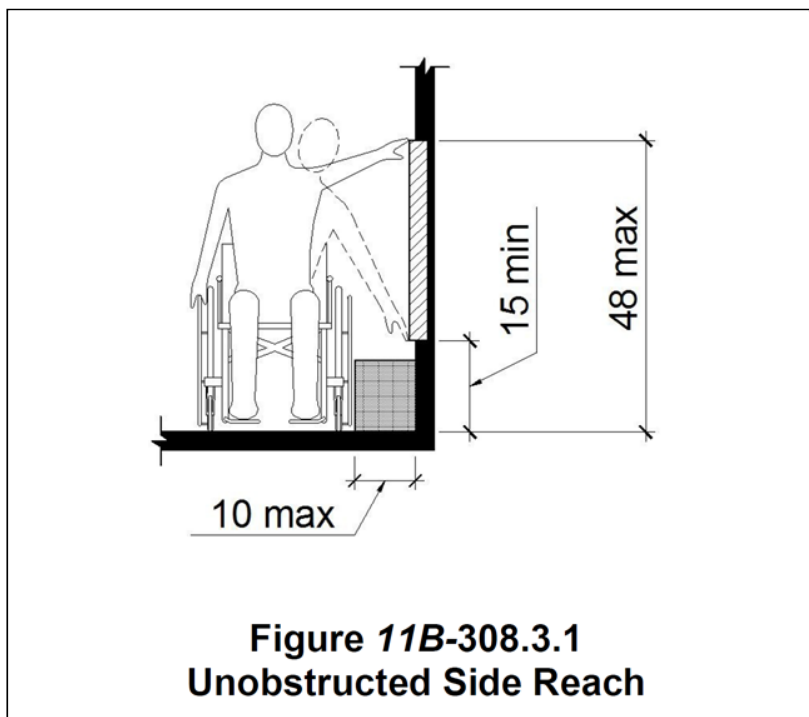
12.0 Item 1(Picture)



12.0 Item 2(Picture)



12.0 Item 3(Picture)



12.0 Item 4(Picture)

13. SINGLE ACCOMMODATION RESTROOMS

RM= Requires Modification, FM= Future Modifications, GC= General Comment

RM FM GC Inspection Items

13.0 GENERAL REQUIREMENTS / OVERALL EVALUATION

Comments:

(1) The restroom was evaluated and found to have the following non-compliant elements:

1. The restroom is insufficient in size.
2. The entrance door is not compliant for clear width and maneuvering clearances on both sides of the door.
3. The electrical switch/outlet are too high.
4. The water closet location is too far from the side wall.
5. The water closet seat height is too low.
6. The required rear and side grab bars must be provided and installed within compliant locations.
7. The toilet tissue dispenser is not within the correct location.
8. The vanity is not compliant as knee and toe clearances are required underneath the lavatory. (Wall-hung lavatory required.)
9. The faucet controls require twisting of the wrist and are not a compliant design.
10. The clear floor space required at the water closet and lavatory are not compliant.
11. The maneuvering clearance required in front of the water closet is not compliant.
12. The mirror is not the proper size and the reflecting edges (top and bottom) are not the correct dimensions above the finish floor.
13. The 60-inch turn space has not been provided within the restroom.
14. Soap and towel dispensers must be compliant designs and placed within compliant locations at the proper height.
15. Recommend that a seat gasket dispenser be provided and placed within the proper location.



13.0 Item 1(Picture) - The entrance to the restroom is not compliant.



13.0 Item 2(Picture) - All elements within the restroom are not compliant.



13.0 Item 3(Picture) - The maneuvering clearance in front of the water closet is not compliant.

(2) Below I have provided a list of the requirements to construct fully accessible single-user "all-gender" toilet facilities.

Requirements for door related elements:

- The door must provide an unobstructed clear width of 32 inches minimum, measured from the face of the door open 90 degrees to the edge of the door stop on the opposite side of the door jamb. The clear height should be 80 inches minimum.
- The hand-activated door opening hardware, handles, pulls, latches, locks, and other operating devices on accessible doors shall have a shape that is easy to grasp with one hand and does not require tight grasping, tight pinching or twisting of the wrist to operate.

Hardware shall be centered between 34 inches and 44 inches above the finish floor. Recommend a straight lever-type design with a push-button type locking mechanism.

- The bottom **10"** of all doors (except automatic and sliding) shall have a smooth, uninterrupted surface to allow the door to be opened by a wheelchair foot rest without creating a trap or hazardous condition. This can be accomplished by providing either a flush construction (slab) door or a paneled door where the bottom edge of the panel profiles starts at 10 inches minimum above the bottom edge of the door.
- Exterior, interior, sliding and folding doors must not require more than 5 lbs. of force. If the door has a closer, it must be adjusted so that from an open position of 90 degrees, the time required to move the door to a position of 12 degrees from the latch is 5 seconds minimum.

Wall signage:

- As of March 1, 2017 AB1732 states the following: All single-user toilet facilities in any business establishment, place of public accommodation, or state or local government agency shall be identified as all-gender toilet facilities by signage that complies with Title 24 of the California Code of Regulations, and designated for use by no more than one occupant at a time or for family or assisted use.
- All public restrooms must display the required tactile wall signs and door symbols within the required locations regardless of whether the facilities are fully accessible or not. The purpose of the signs and symbols is to assist those who are visually impaired in locating the appropriately designated restroom. The ADAS and CBC require a rectangular tactile wall sign measuring at least 6 inches by 8 inches with the field of the pictogram 6 inches minimum in height. Characters and Braille shall not be located within the pictogram field. Signs shall be installed on the wall adjacent to the latch side of the door as one enters the space. Where there is no wall space at the latch side of a single door, signs shall be located on the nearest adjacent wall. Characters shall be located so that a clear floor space of 18 inches minimum by 18 inches minimum, centered on the tactile characters, is provided beyond the arc of any door swing between the closed position and 45 degree open position. Signs with raised characters and Braille shall be located 48 inches minimum above the finish floor or ground surface, measured from the baseline of the lowest line of Braille and 60 inches maximum above the finish floor or ground surface, measured from the baseline of the highest line of raised characters. The signs shall visually contrast with the color of the wall.

Door symbols:

- Doorways leading to unisex sanitary facilities must be identified by a circle 1/4 inch thick, 12 inches in diameter with a 1/4-inch thick triangle superimposed on the circle and within the 12-inch diameter. These geometric symbols shall be mounted so that the centerline of the sign is 58 inches minimum and 60 inches maximum above the finished floor. Additionally, the symbol shall be mounted within 1 inch of the vertical centerline of the door. The triangle symbol must contrast with the circle symbol, either light on a dark background or dark on a light background. The circle symbol must contrast with the door, either light on a dark background or dark on a light background.

Maneuvering clearances for front: hinge and latch approaches on both sides of the door:

- The required maneuvering clearances for **front approach on the pull side of the door** must have a level area with a length in the direction of the door swing of a minimum 60 inches measured at right angles to the plane of the door in its closed position. In addition the landing must extend (18 inches for interior and 24 inches for exterior) past the strike edge of the door. The level surface required is not to exceed 2.08 percent slope in any direction.
- The required maneuvering clearances for **front approach on the push side of the door** must have a level area with a length opposite the direction of the door swing of a minimum 48 measured at right angles to the plane of the door in its closed position. If the door has a closer the landing must extend 12 inches past the strike edge of the door. The level surface required is not to exceed 2.08 percent slope in any direction.
- The required maneuvering clearances for **latch approach on the pull side of the door** must have a level area with a length in the direction of the door swing of a minimum 60 inches measured at right angles to the plane of the door in its closed position. The level area must extend 24 inches past the strike edge of the door. The level surface required is not to exceed 2.08 percent slope in any direction.
- The required maneuvering clearances for **latch approach on the push side of the door** must have a level area with a length opposite the direction of the door swing of a minimum 44 inches (48 inches if the door has a closer) measured at right angles to the plane of the door in its closed position. The level area must extend 24 inches past the strike edge of the door. The level surface required is not to exceed 2.08 percent slope in any direction.
- The required maneuvering clearances for **hinge approach on the pull side of the door** must have a level area with a length in the direction of the door swing of a minimum 60 inches measured at right angles to the plane of the door in its closed position. The level area must extend 36 inches past the strike edge of the door. The level surface should not exceed 2.08 percent in any direction.
- The required maneuvering clearances for **hinge approach on the push side of the door** must have a level area with a length opposite the direction of the door swing of a minimum 44 inches (48 inches if the door has a closer) measured at right angles to the plane of the door in its closed position. The level area must extend a minimum of 22 inches beyond the hinges. The level surface required is not to exceed 2.08 percent slope in any direction.

Turning space within the restroom:

- Provide sufficient space in the toilet room for a wheelchair measuring 30 inches wide by 48 inches long to enter the room and permit the door to close. There shall be in the room a clear floor space of at least 60 inches in diameter, or a T-shaped space. No door shall encroach into this space for more than 12 inches.

Clear Floor Spaces Required At Fixtures (Water Closet, Lavatory & Urinals):

- No door shall encroach into the clear floor space required at fixtures. See code Exception provided below.

Mirrors: dispensers: and receptacles:

- Sanitary accessories, towel, sanitary napkins, waste receptacles, and other similar dispensing and disposal fixtures shall be mounted at a height of 40 inches maximum above the finish floor. For the items with a control lever, button, or dispenser, the measurements should be made from the top of the control, or where the paper is dispensed, not the bottom edge of the item.
- Seat gasket dispensers must be installed within an accessible location. Persons must not be forced to reach over a water closet or water closet tank to access this dispenser.
- Recessed towel dispensers and trash receptacles are the best option. If wall mounted dispensers are provided, it is recommended they have a minimal projection into the space. Additionally, trash cans should not be placed within clear floor spaces required for fixtures or within the required maneuvering clearances at the restroom entrance door.
- The mirror above the lavatory must be mounted so that the bottom of the reflecting edge is 40 inches maximum above the finish floor. If mirrors are to be used by both ambulatory people and wheelchair users, then they must be 74 inches minimum high at their topmost reflecting edge above the finish floor.

Requirements for lavatories:

- Horizontal depth must be 17 inches minimum and 19 inches maximum.
- The centerline of fixture must be 18 inches minimum to any side wall or partition.
- The rim of the lavatory or height of the counter for a built-in lavatory (which ever is higher, must be 34 inches maximum above the finish floor.
- The knee clearance shall be 27 inches high minimum above the finish floor at a depth of 8 inches minimum increasing to 29 inches high minimum above the finish floor at the front edge of a counter with a built-in lavatory or at the front edge of a wall-mounted lavatory fixture.
- The toe clearance shall be 9 inches high minimum above the finished floor. The toe clearance shall extend 17 inches minimum and 19 inches maximum under the lavatory. The toe clearance shall extend 6 inches maximum beyond the knee clearance.
- Clear floor space 30 inches by 48 inches must be provided to allow for forward approach. Such floor space must adjoin an accessible route and may extend 19 inches maximum into the knee and toe space underneath the lavatory.

Faucet controls:

- Faucet controls and operating mechanisms shall be operable with one hand and shall not require tight grasping, pinching, or twisting of the wrist. The force required to activate controls shall be no greater than 5 lbs. of force. (Self closing valves are allowed if the faucet remains open for a minimum of 10 seconds).

Pipe protection:

- Water supply and drain pipes under lavatories shall be insulated or otherwise covered to protect against contact. There shall be no sharp or abrasive surfaces under lavatories.

Water closet location: seat height: and flush control:

- Centerline of water closet fixture (toilet) must be 17 inches minimum to 18 inches maximum from the side wall or partition. Where a water closet is not within a water closet compartment, clear floor space around the water closet shall be 60 inches minimum measured perpendicular from the side wall closest to the water closet and 56 inches minimum measured perpendicular from the rear wall (recommend allowing 60 inches minimum). This clear floor space shall extend from the rear wall to the front of the water closet. A minimum 60 inches wide and 48 inches deep maneuvering space shall be provided in front of the water closet.
- The seat height shall be 17 inches minimum and 19 inches maximum above the finish floor.
- The flush control shall be located on the wide side of the water closet.

Toilet paper roll:

- Toilet paper dispensers must be 7 inches minimum and 9 inches maximum in front of the water closet measured to the centerline of the dispenser. The bottom of the outlet of the dispenser must be below the grab bar, 19 inches minimum above the finish floor. Dispensers shall not be of a type that controls delivery or that does not allow continuous paper flow. The bottom of the dispenser outlet is the bottom edge of where the paper is dispensed.

Grab bars:

- Side grab bar shall be 42 inches long minimum, located 12 inches maximum from the rear wall and extending 54 inches minimum from the rear wall with the front end positioned 24 inches minimum in front of the water closet. Where the projection of the water closet makes it impossible to comply with both standards, a grab bar 48 inches in length can be used and in most cases this will achieve compliance with both standards.
- Rear grab bar shall be 36 inches long minimum and extend from centerline of the water closet 12 inches on one side and 24 inches on the other side. Note: The 12 inches extends toward the side wall and the 24 inches extends toward the wide side of the water closet where a wheelchair user transfers.
- The dimensions for the grab bars are taken from the centerline of the returns. Please reference the illustrations below.
- Grab bars must be installed in a horizontal position, 33 inches minimum and 36 inches maximum above the finish floor measured to the top of the gripping surface.
- Grab bars must be 1-1/4 inches to 2 inches in diameter.
- The space between the wall and the grab bar must be 1-1/2 inches. The space between the grab bar and projecting objects below and at the ends must be 1-1/2 inches minimum. The space between the grab bar and projecting objects above must be 12 inches minimum.
- Grab bars must have the proper backing and structural strength (250 lb load).

- Grab bars and any wall or other surfaces adjacent to grab bars must be free of sharp or abrasive elements and must have rounded edges.
- Grab bars must not rotate within their fittings.

Electrical receptacles, switches and controls:

- **Electrical switches.** Controls and switches intended to be used by the occupant of the room or area to control lighting, appliances or cooling, heating and ventilating equipment, shall be located 48 inches maximum measured from the top of the outlet box (not the cover) above the finish floor.
- **Electrical receptacle outlets.** Electrical receptacle outlets on branch circuits of 30 amperes or less and communication system receptacles shall be located 48 inches maximum measured from the top of the receptacle outlet box or housing and 15 inches minimum measured from the bottom of the receptacle outlet box or receptacle housing to the level of the finish floor. These measurements are specifically to the box and not the cover.

Interior surfaces:

- Toilet room floors should have a nonabsorbent surface such as ceramic tile or other approved material(s), and extend onto the walls 5 inches minimum in height.
- At walls that are adjacent to the water closet and at walls within 24 inches of the front and side of urinals, the nonabsorbent material shall extend onto the walls 48 inches minimum in height.

Alarms: (Audible and Visual):

- Recommend checking with the local fire protection agency to determine if these devices are required within the restroom. Where required they must be audible and visual.

Hazards:

- There are protrusion limits to protect those who are visually impaired from injury. Objects with leading edges more than 27 inches and not more than 80 inches above the finish floor or ground shall protrude 4 inches maximum horizontally into the circulation path.

Code References:

11B-603.1 General. Toilet and bathing rooms shall comply with Section 11B-603.

11B-603.2 Clearances. Clearances shall comply with Section 11B-603.2.

11B-603.2.1 Turning space. Turning space complying with Section 11B-304 shall be provided within the room.

11B-603.2.2 Overlap. Required clear floor spaces, clearance at fixtures, and turning space shall be permitted to overlap.

11B-603.2.3 Door Swing. Doors shall not swing into the clear floor space or clearance required for any fixture. Doors to accessible water closet compartments shall be permitted to encroach into the turning space without limitation. Other than doors to accessible water closet compartments, a door, in any position, shall be permitted to encroach into the turning space by 12 inches maximum.

Exceptions:

1. Reserved.

2. Where the toilet room or bathing room is for individual use and a clear floor space complying with Section 11B-305.3 is provided within the room beyond the arc of the door swing, doors shall be permitted to swing into the clear floor space or clearance required for any fixture.

11B-304 Turning space

11B-304.1 General. Turning space shall comply with Section 11B-304.

11B-304.2 Floor or ground surfaces. Floor or ground surfaces of a turning space shall comply with Section 11B-302. Changes in level are not permitted.

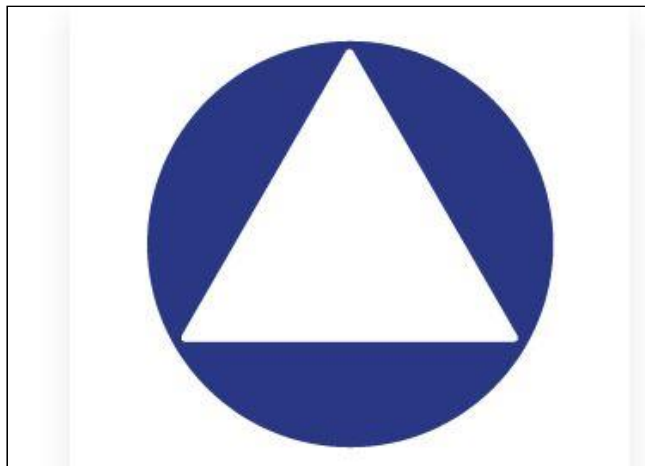
Exception: Slopes not steeper than 1 :48 shall be permitted.

11B-304.3 Size. Turning space shall comply with Section 11B-304.3.1 or 11B-304.3.2.

11B-304.3.1 Circular space. The turning space shall be a space of 60 inches (1524 mm) diameter minimum. The space shall be permitted to include knee and toe clearance complying with Section 11B-306.

11B-304.3.2 T-Shaped space. The turning space shall be a T-shaped space within a 60 inch (1524 mm) square minimum with arms and base 36 inches (914 mm) wide minimum. Each arm of the T shall be clear of obstructions 12 inches (305 mm) minimum in each direction and the base shall be clear of obstructions 24 inches (610 mm) minimum. The space shall be permitted to include knee and toe clearance complying with Section 11B-306 only at the end of either the base or one arm.

11B-305.3 Size. The clear floor or ground space shall be 30 inches (762 mm) minimum by 48 inches (1219 mm) minimum.



13.0 Item 4(Picture) - Example of compliant unisex door symbol.



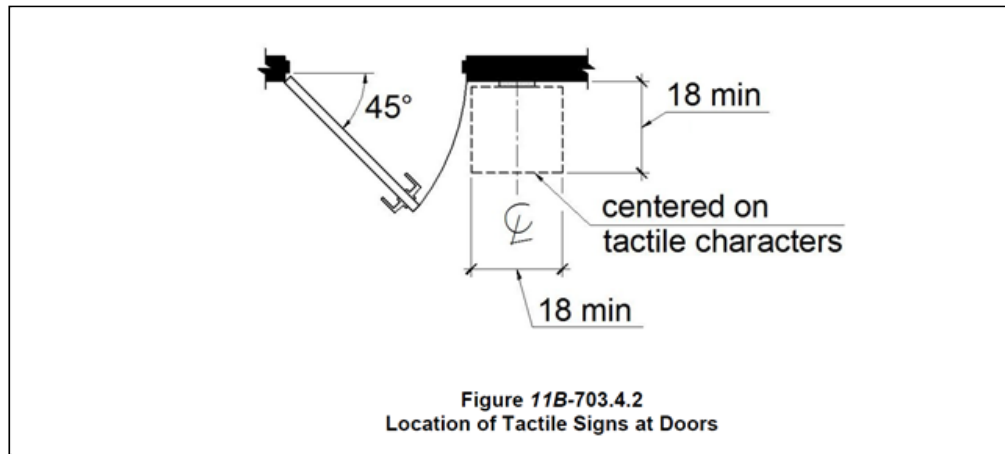
13.0 Item 5(Picture) - Example of compliant unisex door symbol.



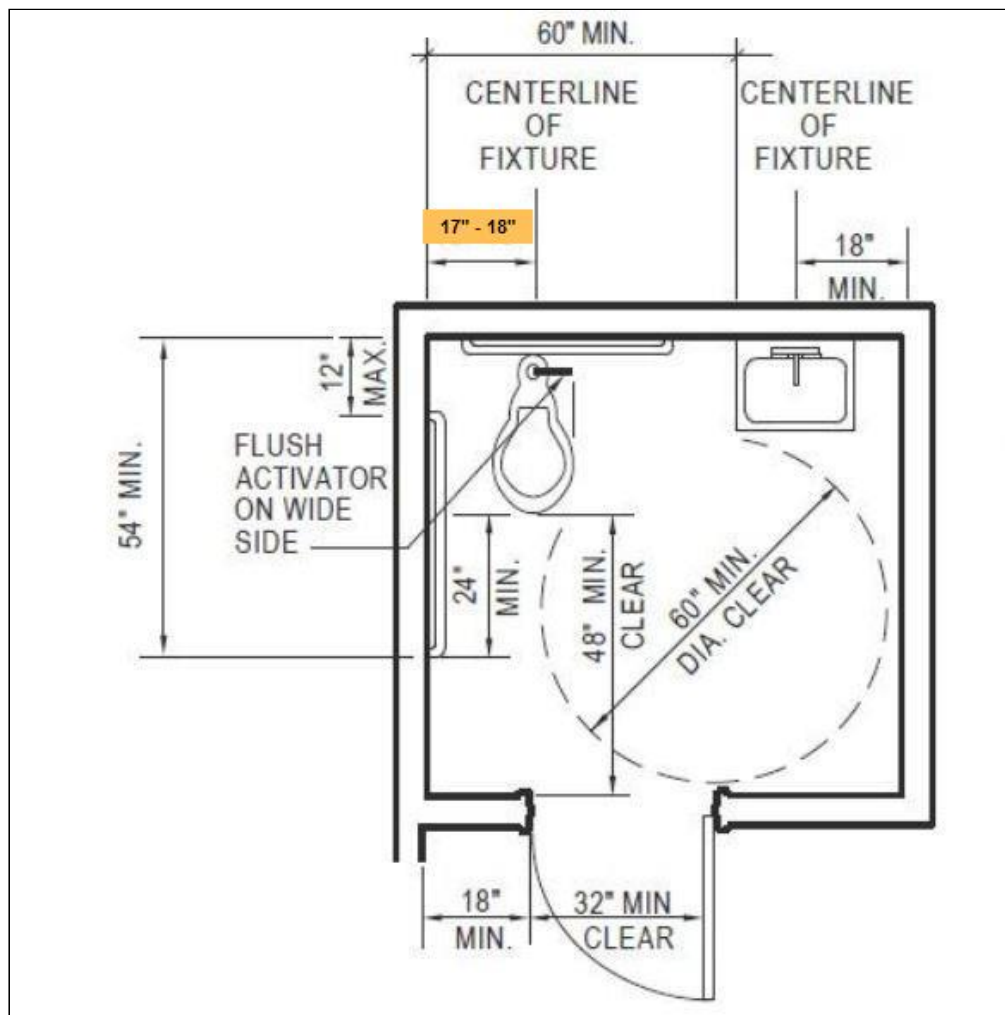
13.0 Item 6(Picture) - Example of compliant unisex tactile wall sign.

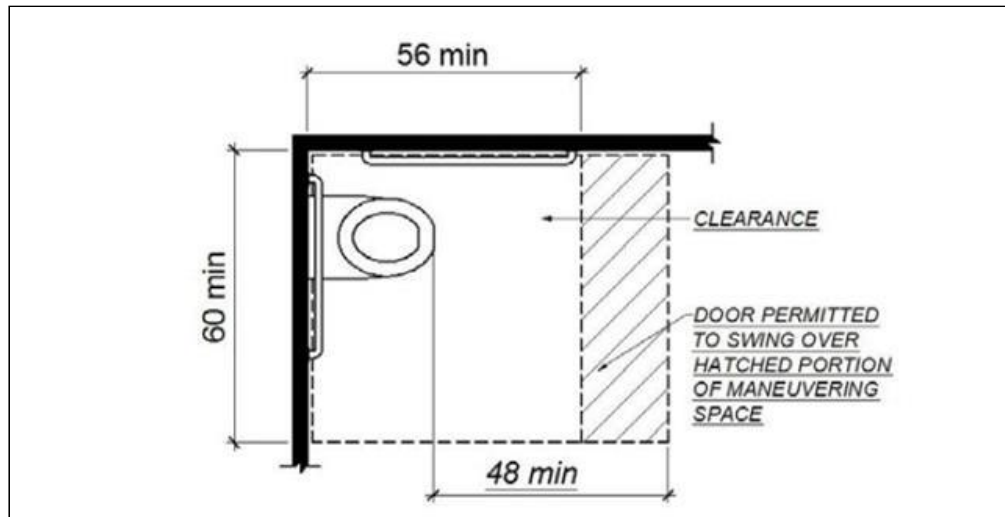


13.0 Item 7(Picture) - Example of compliant unisex tactile wall sign.

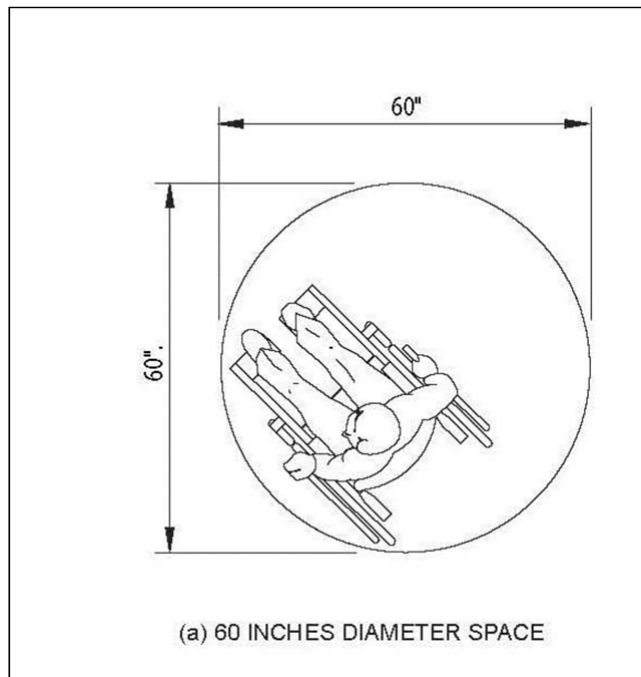


13.0 Item 8(Picture) - Illustration of the proper location of tactile wall signage.

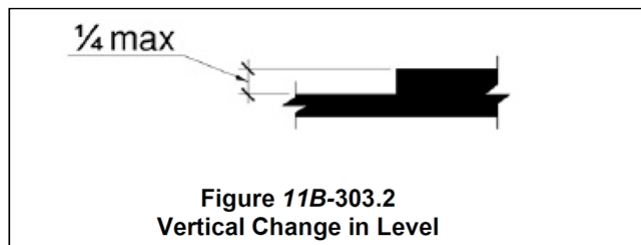




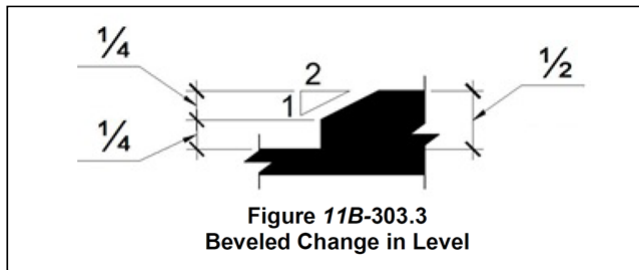
13.0 Item 10(Picture) - Illustration of the water closet clear floor and maneuvering space.



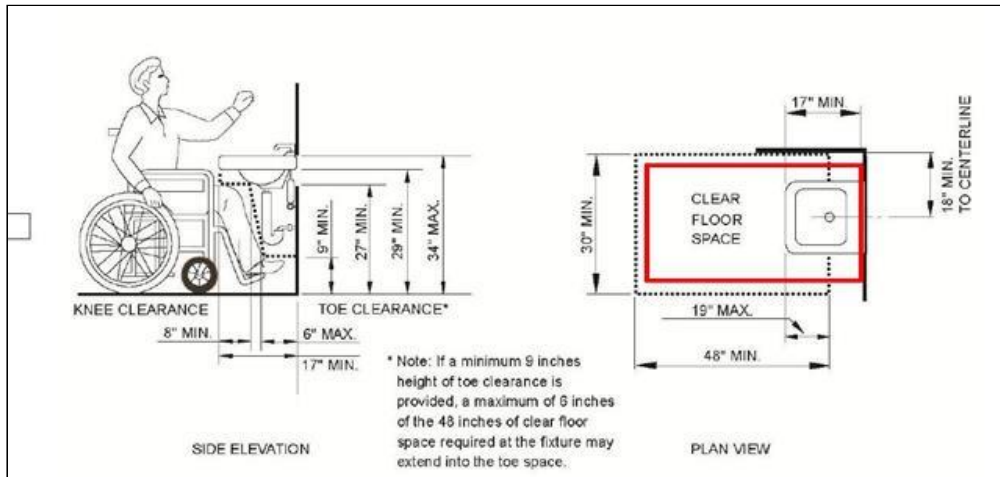
13.0 Item 11(Picture) - Required 60-inch turn space.



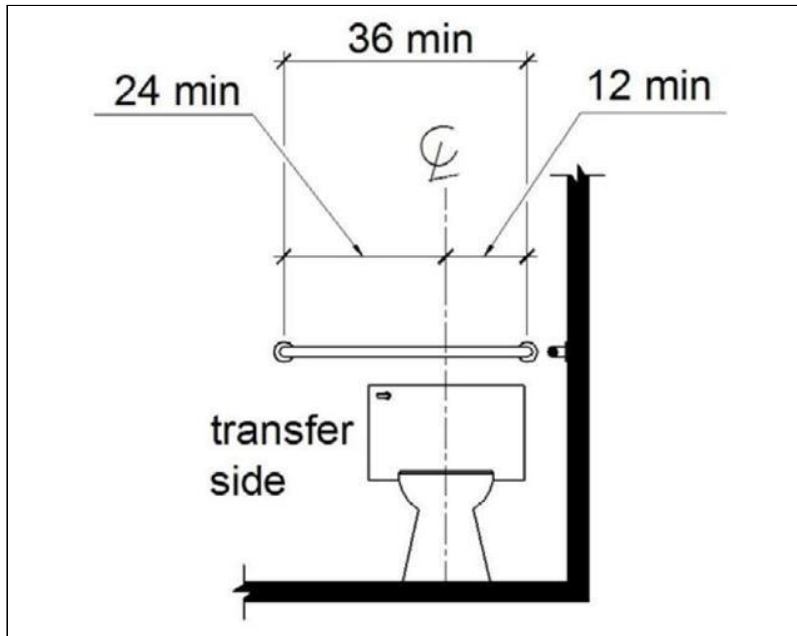
13.0 Item 12(Picture) - Illustration of compliant changes in level at the entrance.



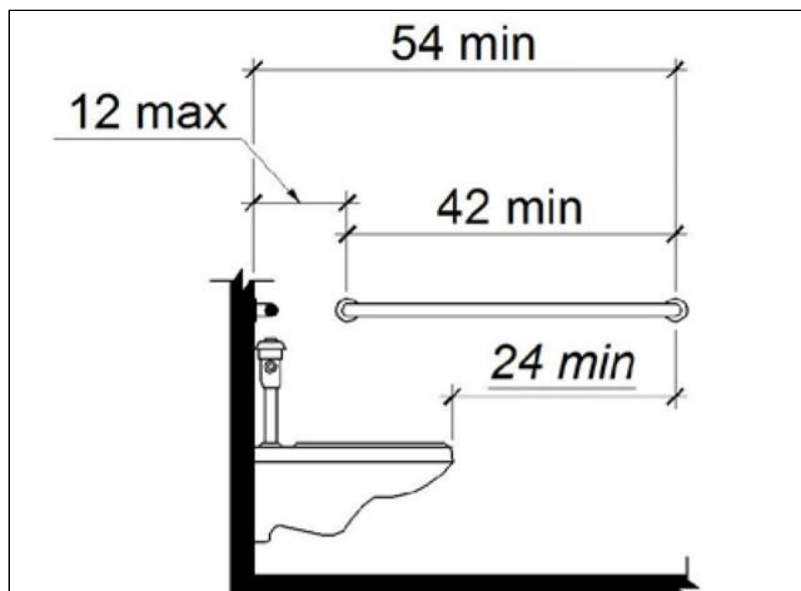
13.0 Item 13(Picture) - Illustration of compliant changes in level at the entrance.



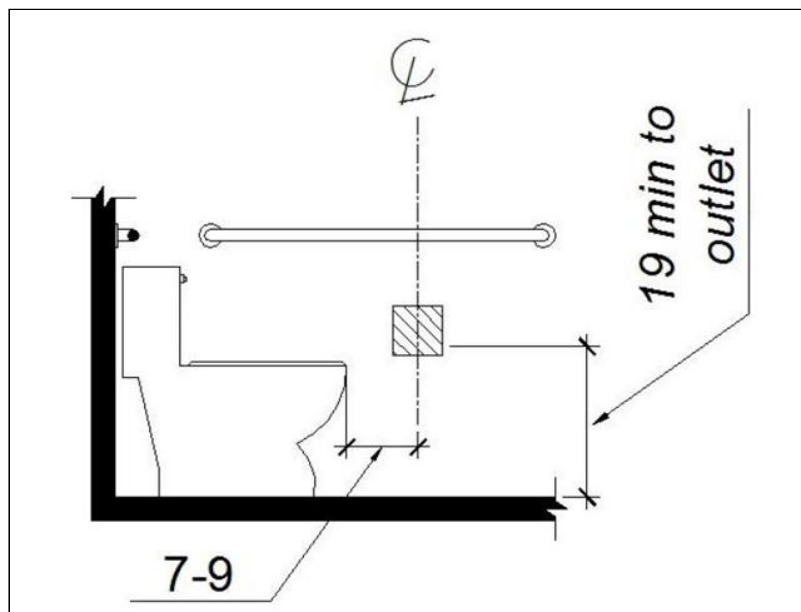
13.0 Item 14(Picture) - Illustration of a compliant lavatory and the clear floor space.



13.0 Item 15(Picture) - Illustration of a compliant rear grab bar.



13.0 Item 16(Picture) - Illustration of a compliant side grab bar.



13.0 Item 17(Picture) - Illustration of a compliant toilet tissue dispenser.

ITEM #6

Finance Standing Committee Budget to Actuals Comparison

Del Paso Manor Water District
Expense Budget To Actual Comparison
July 1, 2020 to December 31, 2020

Notes

	Year to Date July 1, 2020 to December 31, 2020	Budget	Percent of Budget
Employee Related			
Management Salaries	53,167	110,000	48.33%
Staff Salaries	81,071	197,000	41.15%
Director Fees	7,500	20,000	37.50%
Payroll Taxes	12,868	26,000	49.49%
PERS Retirement	64,207	80,000	80.26%
Health	68,761	116,000	59.28%
OPEB	-	45,000	0.00%
Total Employee Related	287,574	594,000	48.41%
Administration			
Insurance	16,164	18,850	85.75%
Office Expense	30,416	80,000	38.02%
Audit Fees	700	11,900	5.88%
Legal Fees	10,081	40,000	25.20%
Miscellaneous	980	1,000	98.00%
Professional Administration Fees	22,724	30,700	74.02%
Bank Charges	593	300	197.67%
Professional Dues	45,042	41,950	107.37%
Professional Meetings	-	10,000	0.00%
Election related	-	5,000	0.00%
Cert/Continuing Education	-	3,000	0.00%
Total Administration	126,700	242,700	52.20%
Operations			
Conservation	-	3,500	0.00%
Power	43,843	72,400	60.56%
Repairs & Maintenance	125,411	80,000	156.76%
Lab Fees	2,181	11,500	18.97%
Engineering/Consulting Fees	-	90,000	0.00%
City Water	-	5,900	0.00%
Total Operating	171,435	263,300	65.11%
Total Expenses	585,709	1,100,000	53.25%

Total water sales through December 2020 is \$750,018

Planned system maintenance charges through December 2020 is \$298,542

Note: Included in repairs and maintenance are \$50,176 in expenses from Sac. Suburban Water District

Amounts above are not audited

Expense	July to		
	<u>December 2020</u>	<u>Budget</u>	<u>Percentage of Budget</u>
5102.05 · Director fees	7,500.00	20,000.00	37.50%
5102.10 · Management salaries	53,166.55	110,000.00	48.33%
5102.15 · Field salaries	51,979.35	140,000.00	37.13%
5102.20 · Office manager salary	29,092.45	57,000.00	51.04%
5102.30 · Payroll soc sec	8,787.85	21,000.00	41.85%
5102.35 · Payroll medc	<u>4,080.22</u>	5,000.00	81.60%
	<u><u>154,606.42</u></u>		
5151.00 · Power		72,400.00	60.56%
5151.05 · PG&E	42.90		
5151.10 · SMUD	42,553.94		
5151.00 Power - Other	<u>1,245.67</u>		
	<u><u>43,842.51</u></u>		
5201.00 · R & M		80,000.00	156.76%
5201.05 · Leak repairs	32,183.55		
5201.15 · Field supplies	4,065.98		
5201.20 · Fuel for vehicles	1,014.45		
5201.25 · Vehicle repairs & maintenance	3,436.20		
5201.30 · Dumb fees	1,364.11		
5201.35 · Chlorine	2,561.70		
5201.45 · Well repair & maintenance	17,602.27		
5201.55 · Field staff cellular service	1,342.64		
5201.60 · Tesco service contract (well 8)	3,166.67		
5201.65 · Aqua Sierra service contract	7,895.01		
5201.00 · R & M - Other	<u>50,778.04</u>		
	<u><u>125,410.62</u></u>		
5251.00 · Insurance		18,850.00	85.75%
5251.05 · Liability	12,318.00		
5251.10 · Property	2,594.04		
5251.15 · Workers compensation	<u>1,252.03</u>		
	<u><u>16,164.07</u></u>		
5301.00 · Lab fees (H2O testing)	2,180.50	11,500.00	18.96%
6151.00 · Office expense		80,000.00	38.02%
6151.05 · District office lease	12,630.00		
6151.10 · Phone service	1,589.96		
6151.15 · Internet provider	1,653.60		
6151.25 · Postage	3,463.83		
6151.30 · Printing	1,080.96		
6151.35 · Computers & supplies	228.89		
6151.40 · Office supplies	3,182.04		

6151.45 · Answering service	2,136.00		
6151.55 · Payroll preparation	721.58		
6151.60 · GASB 75 valuation	1,260.00		
6151.70 · Janitorial	765.00		
6151.00 · Office expense - Other	<u>1,704.20</u>		
	<u>30,416.06</u>		
6171.00 · Bank fees	593.13	300.00	197.71%
6251.00 · Audit	700.00	11,900.00	5.88%
6301.00 · Legal	10,081.20	40,000.00	25.20%
6401.00 · Misc	980.06	1,000.00	109.87%
6451.00 · PERS/retirement	64,207.36	80,000.00	80.26%
6501.00 · Employee healthcare (CalPers)	39,967.30	53,000.00	75.41%
6502.00 · Retiree health benefits	28,794.01	63,000.00	45.70%
6561.00 · Professional dues			
6561.05 · Professional dues AQUA	8,860.00	41,950.00	107.37%
6561.10 · Professional dues AWWA	681.50		
6561.15 · Professional dues CSDA	6,268.00		
6561.20 · Professional dues CRWA	680.00		
6561.25 · Professional dues RWA	9,727.00		
6561.30 · Professional dues SGA	18,265.00		
6561.35 · Professional dues SAWWA	200.00		
6561.00 · Professional dues - Other	<u>360.31</u>		
	<u>45,041.81</u>		
6601.00 · Professional Admin fees		30,700.00	74.02%
6601.05 · SWRCB annual fees	682.00		
6601.20 · LAFCO fees	203.00		
6601.35 · CPA fees	5,490.00		
6601.40 · General manager consultant fees	7,900.00		
6601.45 · Regulatory costs	260.00		
6601.00 · Professional Admin fees - Other	<u>8,189.48</u>		
	<u>22,724.48</u>		
6752.00 · Interest expense	118.61		Included with Misc.

Other budgeted areas with no expenses year to date:

OPEB	45,000.00
Election Related	5,000.00
Professional Meetings	10,000.00
Certifications/Continuing Education	3,000.00
Conservation	3,500.00
Engineering	90,000.00
City Water	5,900.00

**Del Paso Manor Water District
Fiscal 2020 L.A.I.F Activity
July 1, 2020 to December 31, 2020**

Beginning balance, July 1, 2020	\$1,182,554.71
Transfer from operating account	750,000.00
July 2020 quarterly interest payment	4,314.91
October 2020 quarterly interest payment	4,113.78
Transfer from operating account	<u>300,000.00</u>
Ending balance, October 31, 2020	<u><u>\$2,240,983.40</u></u>

ITEM #7 & 8

Water Forum

Other Reports – AB 1234

ITEM #9

Non-Discussion/Action Items



Del Paso Manor Water District

Report to the Board of Directors Regular Board Meeting of February 2nd, 2021

Agenda Item: 9

Agenda Section: Managers Report

Subject: Progress Report

Prepared By: Adam Coyan

The following report summarizes District activities during the period of January 1st, 2021 through January 31st, 2021.

Teleconference Meetings:

Hydroscience - Master Plan

SSWD board meeting

Work Completed:

Sampled Well # 8 for PCE contaminate level attached.

Monthly Report

Got hydropneumatics tanks cleaned and thickness measured.

Well# 2, 4 and 5 have gotten updated and correct mercoird for level control, new and proper sight glasses, hot taped to have water on site when the well is off and new compressors as needed.

Install new chlorine sheds at well 2, 4 and 5 that has containment and that can hold a larger volume of chlorine.

Board Meeting of February 2nd, 2021

Fixed and updated chlorine pumps at Well #6 and removed redundant pump that was a safety violation.

Moved the generator at Well #2 to eliminate the trip and electrical hazard.

64 USA Alerts got marked this month.

5 Locates were done.

Attempted to run and flush Well # 3 on three different occasions.

18 Backflow devices got tested.

More work on Well #7 for SCADA.

Added secondary containment to Well# 8.

Work Planned:

1. Start monthly sampling of well # 3 to get a baseline contaminate level.
2. Video well # 2 and well #4
3. Pull Well # 8 get it cleaned and oil pumped out.
4. Address and fix items found deficient by JPIA, State Resource Control Board and SSWD.
5. Purchase two small air conditioning units for well 6B and well 9 and install units.
6. Purchase and install a generator at Well #9.
7. Install eye wash and showers at well sites.
8. Install new bollards at Well #7.
9. Secure the old PLC panel at Well #7.
10. Add Secondary containment to 2, 3, 4, 5, 6, 9.
11. Locate and expose curb stops and main line valves in back yards and get measurements.
12. New map system connected to google earth.
13. Avla Court and first house on Annette hooked into water service.

Well 8 Contaminates.

Date	Months Dormant	Minutes Flushing	Results
06/2016	9	?	1
08/2019	11	?	13
12/2019	3	?	5.9
12/2020	16	0	61
12/2020	16	15	59
12/2020	16	30	55
12/2020	16	45	56
12/2020	16	60	55
12/2020	16	75	51
12/2020	16	90	46
12/2020	16	105	43
12/2020	16	120	42
1/05/21	1<		17
1/22/21	1<		9

ITEM #10

Public Records Request