

ITEM #1

Review and Adopt Minutes

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
DEL PASO MANOR WATER DISTRICT**

September 1, 2020

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 September 1, 2020 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.

9/1/2020 Regular Board Meeting

<https://transcripts.gotomeeting.com/#/s/ec4f55ba22d6808261414fb74eb96d7dd09a8119ba22f399b4043afeab77803d>

Call to Order:

President Lenahan called the meeting to order at 6:30 p.m.

Roll Call:

Directors Present: Marissa Burt, John Lenahan, Robert Matteoli, Andrew Ping, and Gregory Schneider
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:

Trish Harrington expressed concern about the work needing to be done in the District and how we will afford it. Roy Wilson also expressed concern about the District’s financial viability.

Items for Discussion and/or Action:

1. Discussion and or action regarding Master Plan RFP
Director Burt moved to approve the Master Plan RFP with a few amendments.
Director Schneider seconded.

Motion Passed on a Roll Call Vote

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

2. Discussion and/or action regarding OPEB GASB 75 actuary selection
No Action Taken
3. Appointment of District Representatives: Agency appointments
No Action Taken
4. a. Review and adopt Minutes for August 4, 2020 Regular Meeting

Director Burt moved to approve the August 4, 2020 minutes. Director Ping seconded.

Motion Passed on a Roll Call Vote

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

- b. Review and adopt Minutes for August 25, 2020 Special Meeting

Director Burt moved to approve the August 25, 2020 minutes. Director Schneider seconded.

Motion Passed on a Roll Call Vote

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

5. Review and approve Warrants

Director Burt moved to approve the September 1, 2020 Warrants. Director Ping seconded.

Motion Passed on a Roll Call Vote

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

Adjournment:

President Lenahan adjourned the meeting at 7:52 p.m.

Next scheduled meeting: October 6, 2020 Regular Board Meeting

John Lenahan, President

Victoria Hoppe, Secretary

ITEM #2

Discussion attorney's memo regarding PSM/ CIP at the board's request

**ATTORNEY - CLIENT PRIVILEGE APPLIES
CONTAINS ATTORNEY WORK PRODUCT**

Memorandum

To: Del Paso Manor Board of Directors

From: Barbara A. Brenner

Date: September 30, 2020

Re: Proposition 218 Requirements for Changed Name of Fund

Issue:

Does changing the name of a fund require that the Del Paso Manor Water District (“District”) undergo a Proposition 218 hearing and protest vote?

Brief Answer:

No. So long as changing the name of the fund does not result in the District’s rates increasing as a consequence of the new nomenclature and the newly named fund continues to be restricted to being used for expenses for operating and maintaining the District’s water system, the name change does not violate Proposition 218.

Discussion:

Background

The District General Manager (“GM”) indicated that the Board of Directors voted to change the name of a fund included in the District’s last rate study from Planned System Maintenance to Capital Improvement Plan. There were some questions related to making this change because it may run afoul of the 2010 rate study. According to the 2018 rate study, the District Planned System Maintenance fund is restricted to capital projects. There are two provisions of Proposition 218 that could be impacted by a changed name of the fund, detailed below.

Increase in Fees

Government Code section 53750(h), implementing Proposition 218, defines “increased” as either (a) an increase in the fee or rate or (b) a revision to the methodology by which a tax, assessment, fee or charge is calculated, where that revision results in an increased amount being levied on any

person or parcel. In this case, the GM did not indicate that there would be any additional costs associated with the name change. The name change does change the methodology as there is now a different fund identified for the costs associated with capital projects, but that change must result in an increase in the rate being levied to any person or parcel to trigger a Proposition 218 process.

Restricted Use of the Rates Collected

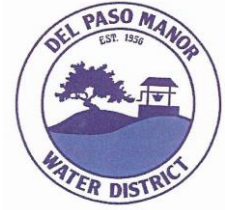
Article XIII D, section 6, subdivision (b)(2) forbids revenues from property-related fees and charges from being used for any purpose other than that for which they are imposed. Fees that are collected to provide a property related service such as water service “may appropriately [be spent] on anything related to the maintenance and management of the ... system... [and a court considers] all the required costs of providing service, short-term and long-term, including operation, maintenance, financial, and capital expenditures.” (*Moore v. City of Lemon Grove* (2015) 237 Cal.App.4th 363, 369.) In this case, a portion of the rates charged were imposed to address the needs identified for the Planned System Maintenance, which was restricted to capital projects. The District has changed the name of that fund to Capital Improvement Plan, but the GM did not indicate whether the fund continues to be restricted to capital projects for the water system. Where the Capital Improvement Plan fund continues to be restricted to operation and maintenance of the District’s water system, including capital expenditures, the name change does not violate Proposition 218.

Conclusion:

Changing the name of a fund does not, by itself, require that the District undergo a Proposition 218 process. Provided that the change in name does not result in an increase in the fees levied on rate payers and that the fees collected continue to be used to pay for the operation and maintenance of the District’s water system, there is no issue under Proposition 218 in changing the name of the fund.

ITEM #3

Appointment of District Representatives: Agency appointments



Del Paso Manor Water District

Del Paso Manor Water District Committee Members

- ACWA/JPIA: John
- CSDA: Marissa
- RWA: John
- SGA: Bob
- Water Forum: John
- ACWA Groundwater Committee: Bob
- ACWA AG Committee: Bob

1817 Maryal Drive, Suite 300, Sacramento, CA 95864

Phone: (916) 487-0419 Fax: (916) 487-8534

www.delpasomanorwd.org

ITEM #4

Discussion and/or action regarding OPEB GASB 75 actuary selection



August 18, 2020

Scope of Work

DFA, LLC (DFA) will provide Del Paso Manor Water District with an actuarial report as of June 30, 2019, setting forth all District liabilities of the postretirement health benefit program, including a projection of District expenditures under the plan. Our report will contain the following information:

- Determination of postretirement benefit obligations and components of expense in accordance with the Statement No. 75 of the Governmental Accounting Standards Board for fiscal year beginning June 30, 2019.
- Alternative amounts for prefunding the obligations as a percent of covered employee payroll.
- Reconciliation of Total OPEB Liability with the prior actuarial report.
- Roll-forward of Net OPEB Liability to GASB 75 measurement date.
- Summary of plan provisions, actuarial assumptions, and certification.

The Scope of Work also includes assistance in the preparation (or review) of the GASB 75 footnote disclosures at the time the District prepares its financial statements for fiscal years ending June 30, 2020 and June 30, 2021.

Fees

Our flat fee, for services listed above (including telephone support to explain and discuss the report) will be as follows:

Actuarial Report as of June 30, 2019	\$3,000
GASB 75 footnote information for fiscal year ending June 30, 2020	\$500
GASB 75 footnote information for fiscal year ending June 30, 2021	\$500
Total Fee	\$4,000

The fee is all-inclusive based on the scope of the project outlined above. The fee includes the cost of an on-site or on-line presentation. An on-site presentation is not anticipated at this time.

Del Paso Manor Water District
GASB 75 DISCLOSURE DATA REQUEST

August 18, 2020

Dear Robert:

We are requesting the information required for the June 30, 2019, GASB 75 disclosure valuation of the retiree health insurance program.

We have included a workbook of Excel sheets that contains the information we need to value the GASB 75 liabilities and prepare the required disclosure.

The workbook includes the following tabs:

- Legend
Please use as a guide to complete the workbook. Modify as necessary to correspond with the data included in the census.
- Employee and Retiree participant membership data tabs
Please update the lists with the requested information, using the format provided. The exhibit attached to this letter summarizes the format and data requested in the workbook.
- Premium structure
Schedule of premiums for both retirees and active employees, for each applicable coverage (e.g., medical, pharmacy, dental, or vision) for the current and most recent prior plan years.
- Additional information on benefit
 - Relevant sections of collective bargaining agreements (Retirees' Health Insurance) (via separate pdf attachments).
 - Documents governing health benefits of all non-represented groups (e.g., Management, Classified, Certificated, Confidential, Board) (via separate pdf attachments).
 - Current employee booklets, open enrollment materials for retirees, etc., memoranda of understanding (via separate pdf attachments).
 - GASB 45 disclosures from most recent audited financial statements.
 - Aggregate payroll delineated by participant group listed in the Legend of the census workbook.
 - Projected Total contribution for the fiscal year ending June 30, 2019.
 - Projected Amount of assets for the fiscal year ending June 30, 2019.
 - Summary of benefit changes since the most recent actuarial valuation.
 - Comments – any other information that client thinks relevant to valuation.

Please email the updated workbook and attachments to Carlos Diaz: cdiaz@dfa-actuaries.com.

After you have had a chance to review this information, please let us know if you have any questions.

Regards,

Carlos Diaz

Format and Data Requested in Workbook

Employees (Active Members)

Division or Bargaining Unit¹

Status Active

A – Active in Med Plan

N – Eligible but not Participating in Med Plan

T – No longer Active in Med Plan

R – Retired & Covered in Med Plan

ID Number²

Last Name

First Name and Middle Initial

Sex

Date of Birth (MM/DD/YYYY)

Date of Hire (MM/DD/YYYY)

Full Time Equivalent

Medical Plan¹

Medical Coverage¹ (i.e. single, employee + spouse, employee + family)

Monthly Medical Premium - employee

Monthly Medical Premium - employer

Retirees (Inactive Members)

Division or Bargaining Unit¹

Status Retired

R – Retired & Covered in Medical Plan

N – Retired but not Participating in Med Plan

T – No longer Active in Medical Plan

C – Status change (coverage)

ID Number²

Last Name

First Name and Middle Initial

Sex

Date of Birth (MM/DD/YYYY)

Date of Hire (MM/DD/YYYY)

Date of Retirement (MM/DD/YYYY)

Spouse Date of Birth if covered (MM/DD/YYYY)

Number of non-spousal Dependents

Medical Plan¹

Medical Coverage¹ (i.e. single, employee + spouse, employee + family)

Monthly Medical Premium – employee

Monthly Medical Premium – employer

¹ Please provide a legend to fully explain wording.

² This should be a unique ID number that is not reassigned, or we can use the last 4 digits of the member's social security number.

September 3, 2020

Robert Merrick
On behalf of
Del Paso Manor Water District
1817 Maryal Drive, Suite 300
Sacramento, CA 95864

Re: OPEB/GASBS 75 Actuarial Valuation Proposal

Dear Mr. Merrick:

Bartel Associates would be pleased to provide the Del Paso Manor Water District (“District”) actuarial consulting services. This letter summarizes the project scope and our fee estimate for a June 30, 2019 actuarial valuation of the District’s retiree healthcare plan, to be used for the District’s FY 2020 and 2021 financial statement reporting in compliance with GASB Statement 75.

Bartel Associates

Bartel Associates is an employee-owned, California-based actuarial consulting firm providing pension consulting and OPEB actuarial valuation services exclusively to public agencies since 2003. More about our firm is included at the end of this letter. Our client list is on our website, www.bartel-associates.com. We can provide specific client references upon request.

Project Scope

Based on the most recent actuarial valuation report, our understanding of the District’s retiree medical plan is as follows:

- The District provides the following retiree medical benefits through the CalPERS health program (PEMHCA):
 - For employees hired prior to August 1, 2005, the District pays full medical to eligible retirees.
 - For employees hired on and after August 1, 2005, the District has contracted to provide the Government Code Section 22893 “Vesting Schedule” benefits. With at least 10 years of total CalPERS (all agencies) service, the employee will receive 50% increasing 5% for each year of service up to 100% with 20 years of service, where the percentage is applied to the 100/90 formula amounts, and this vested amount will be paid up to the actual full CalPERS medical plan premium for each retiree. Benefits will continue to eligible surviving spouses and dependents.
- The District does not pay for any additional benefits such as Medicare Part B premiums, dental, vision, or life insurance coverage.
- The District prefunds its OPEB liabilities using the CalPERS CERBT Strategy#1 trust.

Bartel Associates will prepare a June 30, 2019 valuation of the District’s OPEB benefits, providing a “funding report” suitable for CERBT’s requirements, with the Plan’s June 30, 2019 funded status and actuarially determined contributions (ADC) for fiscal years 2020/21 and 2021/22. Included is preparation of the CERBT Valuation Packet. In addition, we will provide GASBS 75 accounting information for the 2020/21 and 2021/22 fiscal years in two separate reports which include Notes, RSI, supporting exhibits and calculations, and journal entries.



Fees and Timing

■ Basic Valuation

A Basic funding valuation report includes a summary of the plan provisions, census data, actuarial methods and assumptions, plan liabilities as of the valuation date, and the actuarially determined contributions for 2020/21 and 2021/22. All results are in compliance with the requirements of GASBS 75, including the inclusion of implied subsidy. Each annual GASBS 75 accounting information report will contain all valuation results for GASBS 75 reporting, calculation backup and GASBS 75 journal entries. We will use OPEB information in the District's 2019 financial statements as the starting point, and will show the estimated impact of changes in methodology or assumptions as a separate line item in the note disclosures, as required. We will review the report with you via video conference.

Information provided, timing, and fees are as follows:

Project	Approximate Start/Completion Date	Fees
Funding valuation report, including <ul style="list-style-type: none"> ▪ 6/30/19 funded status ▪ 20/21 and 21/22 recommended contributions ▪ Preparation of CERBT "Valuation Packet" 	September 2020/ October 2020	\$ 6,500
GASBS 75 accounting report for 19/20 (6/30/19 valuation date, 6/30/19, measurement date)	October 2020	2,200
GASBS 75 accounting report for 20/21 (6/30/19 valuation date, 6/30/20 measurement date)	July 2021/ August 2021	2,400
Total for 2 years		11,100

■ Option: Consulting Valuation

A consulting valuation includes everything under the Basic option but will also focus on understanding the plan's funded status and planning for its financial management. The discussion would include:

- 1) Review of funding and GASBS 75 valuation reports
- 2) Discussion of District's funding policy, funded status, and recommended projected contributions;
- 3) Illustration of implied subsidy and discussion of accounting for implied subsidy benefit payments;
- 4) Estimated gain and loss analysis with changes in the Actuarial Accrued Liability since the prior valuation (information may be limited since we did not prepare the previous valuation)
- 5) 10-year projection of recommended Trust contributions and benefit payments
- 6) Statistical comparison of District results with other Bartel Associates OPEB valuations
- 7) Detailed participant statistics, including summary of healthcare plan and coverage elections; and
- 8) Summary of upcoming OPEB and CalPERS issues.

The additional fee for the consulting valuation is \$3,000.



Our fee quote assumes:

- We will bill the District monthly for project progress up to the amounts listed above. The following hourly rates apply to out-of-scope work. Hourly rates increase each year for cost of living.

Position	2020 Hourly Rates
Partner & Vice President	\$ 300
Assistant Vice President	270
Associate Actuary	220
Senior Actuarial Analyst	200
Actuarial Analyst	160

- Participant census data requested will be provided completely and accurately in an Excel workbook with one record per participant. Participant data must be provided in the format of the CalPERS data extract, which can be downloaded from My|CalPERS. All plan, financial, and census information requested will be provided and be internally consistent. We will charge additional out-of-scope fees using the hourly rates above to cover our time charges for work related to incorrect or incomplete data.
- There will be no additional charges for expenses (e.g., travel, telephone, copying, etc.).
- Please note that our fees will be higher for fiscal 2021 if substantial plan changes occur which preclude the use of the June 30, 2019 valuation for GASBS 75 disclosure information in the 2nd year.

Data Requirements

In order for us to begin the June 30, 2019 OPEB valuation, we will need the following information:

General Information

- Summary of OPEB plan provisions and copies of the most recent MOUs for bargained employee groups and agreements for unrepresented groups if available.
- Copies of all Resolutions with CalPERS for PEMHCA benefits.
- The District's June 2019 and June 2020 monthly CalPERS health premium invoice. Please remove any Social Security numbers.
- All quarterly and annual trust statements received from CalPERS CERBT from June 30, 2019 to the present, including contributions and dates made. Also include all requests for reimbursements from the trust.

Participant Census Data

- The District should use My|CalPERS to download its June 30, 2019 OPEB Data Extract (select the Health Contracts Tab and then the OPEB Data Extract Link on the left side toolbar). Once you have the data extract, you should make the following updates to the files:
 - Add a note to indicate any retirees and actives who are not eligible to participate in the District's retiree healthcare plan, for example, if retirees did not retire directly from the District, or seasonal or part-time workers not eligible for PEMHCA benefits.
 - Add a column to the active data with an indicator of which benefit tier applies.
 - Add a column to the retiree data with the vesting percentage that was applied to the benefit.
 - If not already in the active data file, include a column indicating the pension plan tier/formula (e.g. 2%@55, 2%@60, 2%@62).
 - Optional: add a column for PERSable compensation (annual 19/20 paid, or a current hourly, biweekly, or monthly rate of pay) into the active file, and indicate what period it covers. (compensation is only needed if you would like us to report the Actuarially Determined Contribution as a percentage of payroll).
- Overall, the files should contain the following information:



- Active Data - name, employee number (not Social Security number), gender, birth date, hire date, medical plan, medical coverage (single/2-party/family), OPEB benefit tier, CalPERS pension plan tier (e.g. 2%@55, 2%@60, 2%@62), total CalPERS service including service at other agencies, District service, bargaining or employee group, spouse's birth date (if available), and annual PERSable compensation (optional). Indicate the pay period for the compensation reported. Include any active employees who have waived healthcare coverage.
- Retiree Data - name, employee number (not Social Security number), gender, birth date, hire date, retirement type (service retirement, disability retirement, surviving spouse), retirement date, medical plan, medical coverage (single/2-party/family), Medicare participation indicator, bargaining or employee group, spouse's birth date (if available), portion of premium paid by the Authority, portion of premium paid by the retiree, and vested percentage applied to benefit (i.e. 50%, 55%, ...100%). Include any retirees or surviving spouses of retirees who have waived coverage.
- Regarding the census data, please note:
 - The census data provided should be a snapshot of active employees and retirees as of the June 30, 2019 valuation date.
 - Please do not provide Social Security numbers for the employee number.
 - Our fee estimate assumes that the District will merge and reconcile all data files and provide one census file with one complete record for each employee and eligible retiree in an Excel workbook. If the District needs our help to merge and reconcile data, our fees will be higher.

We may need additional data depending on our review of the District's retiree medical plan design.

GASBS 75 Accounting Report Data

We will begin working on the 2019 valuation before we receive the following information.

- Fiscal year end June 30, 2020 GASBS 75 Accounting Report Information
 - Covered employee payroll for fiscal year 2019/20 – the total payroll (gross W-2 Medicare wages) for all employees who could be eligible for OPEB benefits (including those terminated or retired during the fiscal year).
 - OPEB retiree pay-as-you-go costs (retiree health insurance subsidy paid by the District), administrative expenses (PEMHCA, CERBT or other), and any contributions to the CERBT trust paid by the District during fiscal year 2019/20. Indicate portion of payments, if any, that was reimbursed by the trust.
- Fiscal year end June 30, 2021 GASBS 75 Accounting Report Information
 - Covered employee payroll for fiscal year 2020/21 – the total payroll (gross W-2 Medicare wages) for all employees who could be eligible for OPEB benefits (including those terminated or retired during the fiscal year).
 - OPEB retiree pay-as-you-go costs (retiree health insurance subsidy paid by the District), administrative expenses (PEMHCA, CERBT or other), and any contributions to the CERBT trust paid by the District during fiscal year 2020/21. Indicate portion of payments, if any, that was reimbursed by the trust.
 - Confirm no substantial changes to the retiree medical benefits or OPEB trust since the prior year.
 - Participant counts (actives, retirees, and waived retirees) as of June 30, 2020 (measurement date), if available.

Timing

Normally, the valuation results can be delivered about 8 weeks after we receive all the requested information and the District replies to any questions we may have after our initial review of the requested data. We will work with you if reports are needed sooner. GASBS 75 reports cannot be completed until information through the fiscal year end is available.

Robert Merrick
September 3, 2020
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Please contact me (dpryor@bartel-associates.com or 650-377-1602) or Deanna Van Valer (dvanvaler@bartel-associates.com or 916-320-3126) with any questions on this proposal.

Sincerely,

A handwritten signature in blue ink that reads 'Doug Pryor'.

Doug Pryor
Vice President & Actuary

c: Deanna Van Valer, Bartel Associates, LLC

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BARTEL ASSOCIATES, LLC COMPANY PROFILE

Bartel Associates, LLC is an employee-owned actuarial consulting firm specializing in providing states, counties, cities, and other public agencies with actuarial consulting service. Our clients range from small special districts to small and large cities and states.

Our services include:

- OPEB Plans - We have prepared “Other Postemployment Benefit” actuarial studies and valuations for over 300 California counties, cities, districts, and special purpose agencies to assist with compliance with GASB Statements Nos. 43 & 45, and now 74 & 75.
- Pension Plans - We prepare actuarial valuations and assist with the administration of defined benefit pension plans for California governments and agencies.
- Plan Design - We assist public agencies to redesign existing retirement plans and implement new retirement benefit programs including retiree medical plans and pension plans.
- Retirement System Audits - We review actuarial valuations, experience studies, actuarial assumptions, and actuarial methods for state, county, and other agency retirement systems.
- CalPERS - We provide CalPERS pension consulting services and have made presentations to county boards of supervisors, city councils, district boards of directors, employee bargaining groups, and agency staff on CalPERS contribution rates and benefit design issues.

Bartel Associates was established in 2003 and is organized as a Limited Liability Corporation. Our office is located in San Mateo, California. We currently have 20 employees, including 11 credentialed actuaries and 7 actuarial analysts. Ten of our actuaries are Fellows or Associates of the Society of Actuaries, 11 are Members of the American Academy of Actuaries, 7 are Enrolled Actuaries, and 9 are Fellows of the Conference of Consulting Actuaries.

Bartel Associates, LLC
411 Borel Avenue, Suite 620
San Mateo, CA 94402
phone: 650-377-1600 or 800-256-2090
www.bartel-associates.com

BARTEL ASSOCIATES, LLC
AGREEMENT

I accept Bartel Associates' proposal contained in this letter to prepare the June 30, 2019 OPEB actuarial valuation and GASBS 75 reports for FY 2020 and FY 2021.

Fees:

<input type="checkbox"/> Basic Valuation Valuation: \$11,100
<input type="checkbox"/> Full Consulting Valuation Valuation: \$14,100

Accepted by:

Signature

Name

Del Paso Manor Water District _____
Agency

Title

Address/Email/Phone:

TCS Total Compensation Systems, Inc.

April 21, 2015

Debra Sedwick
General Manager
Del Paso Manor Water District
4268 Lusk Dr
Sacramento, CA 95864-0767

Dear Ms. Sedwick,

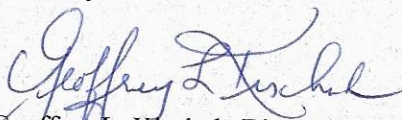
As you know, due to GASB 57, CalPERS requires an actuarial valuation to be done as of July 1, 2015 for all agencies participating in its CERBT program.

TCS has performed a CERBT valuation for Del Paso Manor Water District in the past. We would very much like to have the opportunity to perform the 2015 valuation. With well over 500 California public agency GASB 45 clients — including more than 70 participating in CERBT — Total Compensation Systems, Inc. (TCS) is almost certainly the foremost actuarial firm providing GASB 45 services in California. TCS provides comprehensive services for reasonable fixed fees.

This letter serves as our firm proposal to perform Del Paso Manor Water District's July 1, 2015 valuation for a guaranteed fixed fee of \$2,300. This fee includes full audit support for two years plus all actuarial support required by CalPERS to maintain participation in the CERBT program (any on-site meetings would require an additional fee). Please see Attachment A for a list of services included in this fee and our expected timeline for 2015 valuations.

Should you choose to proceed, I'm enclosing a contract. Should you have questions, feel free to call me at (805) 496-1700. We would welcome the opportunity to work with you once again on GASB 43/45 compliance.

Sincerely,



Geoffrey L. Kischuk, FSA, FCA, MAAA
President
gkischuk@totcomp.com

CONSULTING SERVICES AGREEMENT

This Agreement is entered into effective the 25th day of April, 2015 by and between Total Compensation Systems, Inc. ("Consultant"), a California corporation with principal offices located at 5655 Lindero Canyon Road, Suite 223, Westlake Village, California, 91362 and Del Paso Manor Water District ("Customer").

The following shall govern the provision of consulting services by Consultant to Customer.

1. Consulting Services. Consultant shall provide the consulting services described on Schedule 1 attached hereto.
2. Compensation to Consultant. Customer shall pay Consultant for the consulting services described on Schedule 1 attached hereto the compensation set forth on Schedule 2 attached hereto.
3. Term and Termination. (a) Term. This Agreement shall commence on the date first written above and shall continue in effect until December 31, 2015, or until all consulting services described on Schedule 1 have been performed, whichever occurs first, unless sooner terminated in accordance with the provisions of this Agreement. (b) Termination Without Cause. This agreement may be terminated at any time by either party upon sixty (60) days prior written notice to the other party. (c) Termination With Cause. Either party shall have the right to terminate this Agreement upon the failure of either party to observe any of the covenants and agreements required to be observed by it under this Agreement, and such failure continues for a period of thirty (30) days after written notice thereof. (d) Rights and Obligations after Termination. Termination of this agreement shall not relieve either party of any rights or obligations arising out of the Agreement prior to termination, with the exception that the amount of the final payment that shall be made by Customer shall be based solely upon the percentage of work that was completed by Consultant.
4. Customer Will Provide Information. Customer shall provide Consultant with the information necessary for Consultant to provide the consulting services described on Schedule 1 attached hereto.
5. Authorization to Acquire Information. Customer hereby authorizes Consultant to acquire the necessary information reasonably required by Consultant to provide the consulting services described on Schedule 1 attached hereto from any agency, agencies, source or sources.
6. Customer's Right to Provide Information. Customer represents and warrants to Consultant that it has the right to provide the information that will be given by Customer to Consultant, or which will be acquired by Consultant pursuant to paragraphs 4 and 5 above.
7. Limitation on Services. Customer understands that Customer retains sole authority and responsibility for the operation and design of all Customer's employee benefit plans.
8. Ownership of Systems and Materials. All systems, programs, operating instructions, forms and other documentation prepared by or for Consultant shall be and remain the property of Consultant. All data source documents provided by Customer shall remain the property of Customer.
9. Indemnification. (a) By Customer. Customer hereby agrees to defend and indemnify Consultant and hold Consultant harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Customer's gross negligence or willful misconduct. (b) By Consultant. Consultant hereby agrees to defend and indemnify Customer and hold Customer

harmless against any claims, injury, costs or damages (including actual attorneys' fees incurred) resulting from Consultant's gross negligence or willful misconduct.

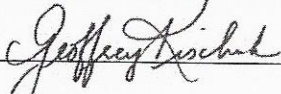
10. General.

- a. Relationship of the Parties. The relationship between Consultant and Customer established by this Agreement is that of independent contractors. Consultant and Customer shall each conduct its respective business at its own initiative, responsibility, and expense, and shall have no authority to incur any obligations on behalf of the other.
- b. Force Majeure. No party shall have liability for damages or non-performance under this Agreement due to fire, explosion, strikes or labor disputes, water, acts of God, war, civil disturbances, acts of civil or military authorities or the public enemy, transportation, facilities, labor, fuel or energy shortages, or other causes beyond that party's control.
- c. Entire Agreement. This Agreement and the Schedules attached hereto contain the entire agreement between the parties and supersedes all previous agreements and proposals, oral or written, and all negotiations, conversations, or discussions between the parties related to the subject matter of this Agreement. This Agreement shall not be deemed or construed to be modified, amended, rescinded, canceled or waived in whole or in part, except by written amendment signed by both of the parties hereto.

- 11. Confidentiality. Consultant recognizes that its work will bring it into close contact with confidential information of Customer, including personal information about employees of Customer. Consultant agrees not to disclose anything that is the confidential information of Customer, or that is proprietary to Customer, including its software, its legacy applications, and its databases, to any third party.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

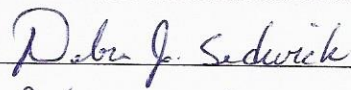
"CONSULTANT"
TOTAL COMPENSATION SYSTEMS, INC.

Signed: 
By: Geoffrey L. Kischuk

Title: President

Date: 04/21/2015

"CUSTOMER"
DEL PASO MANOR WATER DISTRICT

Signed: 
By: Debra Sedwick

Title: General Manager

Date: 5/5/15

SCHEDULE 1

For the purposes of this Agreement, "consulting services" shall include the following services provided by Consultant to Customer:

A consulting report including all actuarial information necessary for Customer to comply with the requirements of current and future GASB accounting standards related to retiree health benefits. Study results will be separated between one employee classifications. Consultant will provide as many copies of the final report as Customer shall reasonably request.

Services do not include Consultant's attendance at any meetings, unless requested at the fee shown in Schedule 2.

SCHEDULE 2

Customer shall pay Consultant for the retiree health valuation report a total of \$2,300. One-half, or \$1,150 shall be due within 30 days of the commencement of work by Consultant. One-half, or \$1,150 shall be due within 30 days of the delivery by Consultant to Customer of the draft consulting report (or within 30 days of contract termination, if earlier).

In addition to the above fees, Customer agrees to pay Consultant an all-inclusive fee of \$1,600 per meeting to attend meetings related to the consulting services. Customer shall pay such meeting fees within 30 days of the meeting.

RICK ROEDER BIOGRAPHY

2020

Rick Roeder is a Member of the American Academy of Actuaries and a Fellow of the Society of Actuaries. He also was an Enrolled Actuary under ERISA for 25+ years. He received both Bachelor's and Master's Degrees in actuarial mathematics from the University of Michigan. During the time he was attaining his Master's degree, Rick also was the actuarial Teaching Fellow for two undergraduate classes in the actuarial/finance area. Rick is one of the few who have ever been masochistic enough to pass all the exams offered by the State Accountancy Board as well as the Society of Actuaries.

He has broad-based experienced in numerous areas, specializing in self-funded programs, particularly in the pension and post-retirement health areas. In recent years, his focus has been on one-shot oriented work on benefit issues – often involving new or proposed pension provisions, retiree medical analysis, IBNR analysis, union negotiations, community property valuation and litigation support. Rick has 40 years of consulting actuarial experience, which has included being the retained actuary for many large retirement systems in California including:

City of Los Angeles
San Bernardino County
City of San Diego
Sonoma County

Marin County
San Diego County
San Luis Obispo County
Ventura County

He has also completed special project work for both CalPERS and CalSTRS.

Rick served as a long-time member of the program committee for the State Association of County Retirement Systems (“SACRS”). Rick has been a featured speaker at over 15 benefit conventions and has written numerous published articles on benefit topics.

One of Rick's ongoing contributions to the benefit community centers on the Ramble at roederfinancial.com. The Ramble is a place where well-articulated views on a wide variety of financial subjects can find a home. The Ramble is the home of a unique, annual funding ranking survey geared to California's largest retirement systems. His presentation at GASB's 2009 pension expense hearings on potential, major changes to existing accounting standards is one of many Ramble posts.

Rick has given numerous depositions and provided expert testimony in court on numerous occasions.

Rick has performed and/or supervised many retiree health valuations meant to satisfy the standards of GASB 45 and GASB 75.

Hi Robert,

I took a look at their website and read the pages pertaining to their OPEB program.

Based on the description, it appears that the Implicit Rate Subsidy should apply, regardless whether the hire was pre- or post- August 1, 2005. Perhaps the previous actuary's thinking was that the reduced reimbursements were far enough below 100% of the cost that the subsidy would not apply?? While I would not agree with such thinking, I can somewhat understand such rationale.

Sounds like there are roughly half-dozen participants in the plan. If so, quote for full blown actuarial valuation (including an additional valuation to calculate gain/loss and impact of assumption changes from previous valuation) would be \$1,600 for first valuation and \$350 for 2nd valuation.

If instead, you just want some consulting on the subsidy, my hourly rate for consultation is \$215.

I would personally complete the valuation for the Water District. A bio is attached.

Let me know in any way I can help, Rick
(619) 300-8500

ITEM #5

Discussion regarding Legal Counsel attendance at meetings

ITEM #6

Review and approve warrants

**Del Paso Manor Water District
Vendors Paid - September 2020**

VENDORS NAME	DESCRIPTION	AMOUNT	CHECK #
ACWA JPIA	Health	\$72.68	9726
ADP	Payroll	\$18,410.69	eft
ADP Taxes	Payroll Taxes	\$7,577.70	eft
Appletree Answers	answering service	\$420.95	9727
AT&T	Phone	\$69.55	9729
AT&T	Phone	\$207.01	9743
AT&T	Phone	\$184.37	9719
AT&T Mobility	Cell Phones; iPads	\$273.67	9710
Atlas Fence	Lusk & Well 8 Fence	\$930.00	9733
BSK	Labs	\$132.00	9735
CalPers	Health	\$9,229.73	eft
CalPers	GASB-68 Report Fees	\$700.00	eft
CalPers	Employee Cont. - Pepra	\$659.33	eft
CalPers	Employee Cont. - Classic	\$1,858.98	eft
Churchwell White, LLP	Services rendered through August 2020	\$2,812.50	9725
DEX.YP	yellow pages	\$15.71	9720
GM Construction & Developers, Inc.	2436 Lone Street	\$1,103.73	9712
GM Construction & Developers, Inc.	3952 & 3954 El Camino	\$1,647.95	9724
Inland Business Systems	Photocopy machine	\$169.13	9738
Interwest Consulting Group	July 2020 Management Services	\$7,100.00	9708
Interwest Consulting Group	August 2020 Management Services	\$800.00	9737
Les Schwab Tires	Ford Service	\$2,240.26	9744
MailRite	Flat Rate Billing	\$1,789.58	9714
Natomas Lock & Key	Re-key Maryal, Lusk & Wells	\$1,749.11	9709
Office Depot	Office Supplies	\$116.40	9731
One Print Source & Graphics	Work clothes	\$526.52	9742
PG&E	Gas	\$8.32	9713
Regional Water Authority (RWA)	2020/2021 Annual Dues - Water Efficiency Program	\$3,341.00	9739
Regional Water Authority (RWA)	2020-2021 Annual Dues	\$6,386.00	9740
Robert Merritt	Services Through August 2020	\$1,035.00	9734
Sacramento Groundwater Authority (SGA)	2020-2021 Annual Dues	\$18,265.00	9741
Sacramento Suburban Water District (SSWD)	Services Provided Through July 2020	\$22,511.96	9711
Sacramento Suburban Water District (SSWD)	Raftelis Progress Billing - Services from 06/1/2020 - 06/30/2020	\$334.42	9715
Sierra Chemical Company	Chemicals	\$469.80	9718
Sierra Chemical Company	Chemicals	\$339.30	9730
Smud	Power	\$6,478.52	9716
Smud	Power	\$4,881.39	9717
Streamline	Website	\$200.00	9721
Terrapin Technology Group	Software / Computers	\$457.40	9732
Uinta Holdings, LLC	October Rent	\$2,105.00	9745
Umpqua Bank	District Credit Card	\$16.26	9736
USA BlueBook	Well Parts	\$1,423.80	9722
USA BlueBook	Well Parts	\$1,026.06	9728
USA BlueBook	Well Parts	\$150.51	9728
Voya	August Emp. Contribution	\$400.00	9723
Wex Bank	Gas	\$75.00	9707

Del Paso Manor Water District
BOD Compensation Expense Summary
September 2020

SEPTEMBER 2020 MEETINGS	BURT	LENAHAN	MATTEOLI	PING	SCHNEIDER
Board Meetings					
9/1/2020 DPMWD - Regular Board Meeting	1	1	1	1	1
DPMWD - Special Board Meeting					
DPMWD - Emergency Board Meeting					
ADHOC Committee Meetings					
9/29/2020 Finance Standing Committee Meeting (Burt/Lenahan)	1	1			
Other Meetings					
American Water Works Association (AWWA)					
Association of California Water Agencies (ACWA)					
9/2/2020 Attorney Meeting		1			
California Rural Water Authority (CRWA)					
California Special District's Association (CSDA)					
DPMWD - AB1234 Ethics Training					
General Manager Meeting					
9/16/2020 Regional Water Authority (RWA)		1			
Sacramento Groundwater Authority (SGA)					
Sacramento Suburban Water District (SSWD)					
Sexual Harassment Prevention Training (AB1825)					
9/10/2020 & 9/25 2020 Water Forum		2			
September Monthly Meeting Totals					
TOTAL MEETINGS	2	6	1	1	1
TOTAL COMPENSATED MEETINGS	2	6	1	1	1
TOTAL COMPENSATION	\$200	\$600	\$100	\$100	\$100

Victoria Hoppe

From: Marissa Burt <directorburt@gmail.com>
Sent: Thursday, September 24, 2020 12:43 PM
To: Victoria Hoppe
Subject: Re: Log me in reimbursement

Hi Victoria,

This is fine. Thanks for filling it out. Due to Covid, please attach this email to the form as my signature.

Thanks,

Marissa Burt

On Thursday, September 24, 2020, Victoria Hoppe <victoria@delpasomanorwd.org> wrote:

Hi Marissa,

Following up with you on this email. Have you had a chance to look over the attached? If so, did you see any corrections that need to be made? I'd like to wrap this up so it is ready to be included in the upcoming regular board meeting packet.

Thank you in advance,

-Victoria Hoppe

Del Paso Manor Water District

[1817 Maryal Drive, Ste. 300](#)

[Sacramento, CA 95864](#)

(916) 487-0419



From: Victoria Hoppe
Sent: Wednesday, September 9, 2020 10:34 AM
To: Marissa Burt <directorburt@gmail.com>
Cc: John Lenahan <jlenahandpm@gmail.com>; Adam <adam@delpasomanorwd.org>
Subject: RE: Log me in reimbursement

Good morning Marissa,

I went through the receipts and have redacted any personal information as requested. I noticed the expense report was blank so to save you time I have completed it for you. Please take a peek at the attachments to make sure I didn't miss any info that may still need to be deleted and sign/return the expense report so I can add it to next months board pack.

I hope you're able to avoid the smoke! It's horrible out there!

Thank you,

-Victoria Hoppe

Del Paso Manor Water District

[1817 Maryal Drive, Ste. 300](#)

[Sacramento, CA 95864](#)

(916) 487-0419



From: Marissa Burt <directorburt@gmail.com>
Sent: Tuesday, September 8, 2020 10:19 PM
To: Victoria Hoppe <victoria@delpasomanorwd.org>
Cc: John Lenahan <jlenahandpm@gmail.com>; Adam <adam@delpasomanorwd.org>
Subject: Log me in reimbursement

Hi Adam and Victoria,

Here is the reimbursement for Log Me In. This is our meeting app that allows for teleconferencing for our Board meetings. If you attach the receipts to the Board packet, I would like to review the Board packet before it is published on our website. I would like all of my private information (address and credit card information) removed from the receipts before making it public.

I have attached the expense report.

Thank you,

Marissa Burt



Marissa Burt <[REDACTED]>

Your Receipt for LogMeIn, Inc.

7 messages

LogMeIn, Inc. <customerservice@s.logmein.com>
Reply-To: "LogMeIn, Inc." <customerservice@logmein.com>
To: [REDACTED]

Mon, Apr 6, 2020 at 3:59 PM



[Account Login](#)

Thank you for choosing us.

Dear Marissa Burt,

At the end of each billing cycle, your services will be automatically renewed. To manage your account or turn off renewal, please visit [My Account](#). If you have any questions, please contact [Global Customer Support](#).

Again, thank you for using LogMeIn, Inc.

Billing Address:

Marissa Burt

[REDACTED]
[REDACTED]

Receipt: 204275450

Charged to MasterCard – [REDACTED]
[\(Edit Payment Info\)](#)

Product	Amount
Toll-Free and Call Me Flat Rate Charge	
Apr 6, 2020 PDT - May 6, 2020 PDT	\$5.00 USD
Quantity: 1	
GoToMeeting Business	\$19.00 USD
Apr 6, 2020 PDT - May 6, 2020 PDT	\$0.35 USD (Tax)
Quantity: 1	

Utility Users Tax (Local) – 7%

\$0.35 USD

Charged to MasterCard – [REDACTED]

(\$24.35) USD

Balance due:

\$0.00 USD

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[PRIVACY POLICY](#)

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Marissa Burt [REDACTED]
To: Victoria Hoppe [REDACTED]
Cc: John Lenahan [REDACTED]

Mon, Apr 6, 2020 at 4:05 PM

Hi Victoria,

I used my credit card to purchase a month of GoToMeeting.com for our board meeting webinar's. I only paid for 1 month because the Board may decide to use another company. We can add my reimbursement on the next board meeting's agenda, so the Board can take direction to reimburse me.

Thanks,

Marissa

[Quoted text hidden]



Virus-free. www.avast.com

Victoria Hoppe [REDACTED]
To: Marissa Burt [REDACTED]
Cc: John Lenahan [REDACTED]

Mon, Apr 6, 2020 at 4:40 PM

Hi Marissa,

Thank you for sending this. Please fill out and return the attached expense report so we have it on hand.

Thank you,
-Victoria Hoppe

Del Paso Manor Water District

1817 Maryal Drive, Ste. 300

Sacramento, CA 95864

(916) 487-0419



From: Marissa Burt [REDACTED]
Sent: Monday, April 6, 2020 4:05 PM
To: Victoria Hoppe [REDACTED]
Cc: John Lenahan [REDACTED]
Subject: Fwd: Your Receipt for LogMeIn, Inc.

Hi Victoria,

I used my credit card to purchase a month of GoToMeeting.com for our board meeting webinar's. I only paid for 1 month because the Board may decide to use another company. We can add my reimbursement on the next board meeting's agenda, so the Board can take direction to reimburse me.

Thanks,

Marissa

----- Forwarded message -----

From: LogMeIn, Inc. <customerservice@s.logmein.com>
Date: Mon, Apr 6, 2020 at 3:59 PM
Subject: Your Receipt for LogMeIn, Inc.
To: [REDACTED]

Account Login

[Quoted text hidden]

[Quoted text hidden]

Product	Amount
Toll-Free and Call Me Flat Rate Charge Apr 6, 2020 PDT - May 6, 2020 PDT Quantity: 1	\$5.00 USD
GoToMeeting Business Apr 6, 2020 PDT - May 6, 2020 PDT Quantity: 1	\$19.00 USD \$0.35 USD (Tax)
Utility Users Tax (Local) – 7%	\$0.35 USD
Charged to MasterCard – [REDACTED]	(\$24.35) USD
Balance due:	\$0.00 USD

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]



]

Virus-free. www.avast.com

 **Expense Report.docx**
147K

Victoria Hoppe [REDACTED]
To: Marissa Burt [REDACTED]
Cc: John Lenahan [REDACTED]

Wed, Apr 15, 2020 at 10:03 AM

Hi Marissa,

I am going through my paperwork and noticed I have not received your expense report for your GoToMeeting purchase. When you have a chance please complete the attached and return so I can keep it with your invoice.

Thank you,

-Victoria Hoppe

Del Paso Manor Water District

1817 Maryal Drive, Ste. 300

Sacramento, CA 95864

(916) 487-0419



[Quoted text hidden]



Expense Report.docx

147K

Victoria Hoppe [REDACTED]
To: Marissa Burt [REDACTED]
Cc: Jeff Nelson [REDACTED]

Wed, Apr 29, 2020 at 3:06 PM

Hi Marissa,

Following up again on this email. I am working on getting vendor checks ready and was hoping you could complete the attached expense report to go with your invoice/email as supporting documents for the reimbursement check.

[Quoted text hidden]



Expense Report.docx

147K

Marissa Burt [REDACTED]
To: Victoria Hoppe [REDACTED]
Cc: Jeff Nelson [REDACTED]

Wed, Apr 29, 2020 at 10:46 PM

Hi Victoria,

I'm being billed monthly, so I can wait a few months to be reimbursed. Hopefully the the teleconference meetings will end in the next month or two.

Thanks,

Marissa

[Quoted text hidden]

Victoria Hoppe [REDACTED]
To: Marissa Burt [REDACTED]
Cc: Jeff Nelson [REDACTED]

Thu, Apr 30, 2020 at 8:41 AM

Ok, sounds good. Thank you for the update.

[Quoted text hidden]



Marissa Burt [REDACTED]

Your Receipt for LogMeIn, Inc.

1 message

support_noreply@logmein.com <support_noreply@logmein.com>

Thu, May 7, 2020 at 12:31 AM

Reply-To: support_noreply@logmein.com

To: [REDACTED]



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Thank you for choosing us.

Dear Marissa Burt,

At the end of each billing cycle, your services will be automatically renewed. To manage your account or turn off renewal, please visit [My Account](#). If you have any questions, please contact [Global Customer Support](#).

Again, thank you for using LogMeIn, Inc.

Billing Address:

Marissa Burt

[REDACTED]
[REDACTED]

Receipt: 220269995

Charged to MasterCard – [REDACTED]

[\(Edit Payment Info\)](#)

Product	Amount
Toll-Free and Call Me Flat Rate Charge	
May 7, 2020 PDT - Jun 6, 2020 PDT	\$5.00 USD
Quantity: 1	
International Toll-Free and Call Me Flat Rate Usage	\$0.00 USD
Apr 6, 2020 PDT - May 6, 2020 PDT	
Quantity: 1	

GoToMeeting Business	\$19.00 USD
May 7, 2020 PDT - Jun 6, 2020 PDT	\$0.70 USD (Tax)
Quantity: 1	

Utility Users Tax (Local) – 7%	\$0.70 USD
--------------------------------	------------

Charged to MasterCard – [REDACTED] (\$24.70) USD

Balance due: \$0.00 USD

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Marissa Burt [REDACTED]

Your Receipt for LogMeIn, Inc.

1 message

support_noreply@logmein.com <support_noreply@logmein.com>

Sun, Jun 7, 2020 at 12:23 AM

Reply-To: support_noreply@logmein.com

To: [REDACTED]



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Thank you for choosing us.

Dear Marissa Burt,

At the end of each billing cycle, your services will be automatically renewed. To manage your account or turn off renewal, please visit [My Account](#). If you have any questions, please contact [Global Customer Support](#).

Again, thank you for using LogMeIn, Inc.

Billing Address:

Marissa Burt

[REDACTED]
[REDACTED]

Receipt: 232109167

Charged to MasterCard – [REDACTED]

[\(Edit Payment Info\)](#)

Product	Amount
Toll-Free and Call Me Flat Rate Charge	
Jun 7, 2020 PDT - Jul 6, 2020 PDT	\$5.00 USD
Quantity: 1	
International Toll-Free and Call Me Flat Rate Usage	\$0.00 USD
May 7, 2020 PDT - Jun 6, 2020 PDT	
Quantity: 1	

GoToMeeting Business	\$19.00 USD
Jun 7, 2020 PDT - Jul 6, 2020 PDT	\$0.35 USD (Tax)
Quantity: 1	

Utility Users Tax (Local) – 7%	\$0.35 USD
--------------------------------	------------

Charged to MasterCard – [REDACTED] (\$24.35) USD

Balance due: \$0.00 USD

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Marissa Burt [REDACTED]

Your Receipt for LogMeIn, Inc.

1 message

support_noreply@logmein.com <support_noreply@logmein.com>

Tue, Jul 7, 2020 at 12:23 AM

Reply-To: support_noreply@logmein.com

To: [REDACTED]



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Thank you for choosing us.

Dear Marissa Burt,

At the end of each billing cycle, your services will be automatically renewed. To manage your account or turn off renewal, please visit [My Account](#). If you have any questions, please contact [Global Customer Support](#).

Again, thank you for using LogMeIn, Inc.

Billing Address:

Marissa Burt

[REDACTED]
[REDACTED]

Receipt: 243959489

Charged to MasterCard – [REDACTED]

[\(Edit Payment Info\)](#)

Product	Amount
Toll-Free and Call Me Flat Rate Charge	
Jul 7, 2020 PDT - Aug 6, 2020 PDT	\$5.00 USD
Quantity: 1	
International Toll-Free and Call Me Flat Rate Usage	\$0.00 USD
Jun 7, 2020 PDT - Jul 6, 2020 PDT	
Quantity: 1	

GoToMeeting Business	\$19.00 USD
Jul 7, 2020 PDT - Aug 6, 2020 PDT	\$0.35 USD (Tax)
Quantity: 1	

Utility Users Tax (Local) – 7%	\$0.35 USD
--------------------------------	------------

Charged to MasterCard – [REDACTED] (\$24.35) USD

Balance due: \$0.00 USD

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Marissa Burt [REDACTED]

Your Receipt for LogMeIn, Inc.

1 message

support_noreply@logmein.com <support_noreply@logmein.com>

Fri, Aug 7, 2020 at 12:18 AM

Reply-To: support_noreply@logmein.com

To: [REDACTED]



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Thank you for choosing us.

Dear Marissa Burt,

At the end of each billing cycle, your services will be automatically renewed. To manage your account or turn off renewal, please visit [My Account](#). If you have any questions, please contact [Global Customer Support](#).

Again, thank you for using LogMeIn, Inc.

Billing Address:

Marissa Burt

[REDACTED]
[REDACTED]

Receipt: 255877424

Charged to MasterCard – [REDACTED]

[\(Edit Payment Info\)](#)

Product	Amount
Toll-Free and Call Me Flat Rate Charge	
Aug 7, 2020 PDT - Sep 6, 2020 PDT	\$5.00 USD
Quantity: 1	
International Toll-Free and Call Me Flat Rate Usage	\$0.00 USD
Jul 7, 2020 PDT - Aug 6, 2020 PDT	
Quantity: 1	

GoToMeeting Business	\$19.00 USD
Aug 7, 2020 PDT - Sep 6, 2020 PDT	\$0.35 USD (Tax)
Quantity: 1	

Utility Users Tax (Local) – 7%	\$0.35 USD
--------------------------------	------------

Charged to MasterCard – [REDACTED] (\$24.35) USD

Balance due: \$0.00 USD

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Marissa Burt [REDACTED]

Your Receipt for LogMeIn, Inc.

1 message

support_noreply@logmein.com <support_noreply@logmein.com>

Mon, Sep 7, 2020 at 12:20 AM

Reply-To: support_noreply@logmein.com

To: [REDACTED]



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Thank you for choosing us.

Dear Marissa Burt,

At the end of each billing cycle, your services will be automatically renewed. To manage your account or turn off renewal, please visit [My Account](#). If you have any questions, please contact [Global Customer Support](#).

Again, thank you for using LogMeIn, Inc.

Billing Address:

Marissa Burt

[REDACTED]
[REDACTED]

Receipt: 263004296

Charged to MasterCard – [REDACTED]

[\(Edit Payment Info\)](#)

Product	Amount
Toll-Free and Call Me Flat Rate Charge	
Sep 7, 2020 PDT - Oct 6, 2020 PDT	\$5.00 USD
Quantity: 1	
International Toll-Free and Call Me Flat Rate Usage	\$0.00 USD
Aug 7, 2020 PDT - Sep 6, 2020 PDT	
Quantity: 1	

GoToMeeting Business	\$19.00 USD
Sep 7, 2020 PDT - Oct 6, 2020 PDT	\$0.35 USD (Tax)
Quantity: 1	

Utility Users Tax (Local) – 7%	\$0.35 USD
--------------------------------	------------

Charged to MasterCard – [REDACTED]	(\$24.35) USD
---	----------------------

Balance due:	\$0.00 USD
---------------------	-------------------

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Director's Meetings & Committees (Per AB 1234)

Del Paso Manor Water District Budget Worksheet

Summary Sub-Code 2020/2021 O & M Budget 17/18 19/20 20/21
 Code Worksheet

	Actual	Actual	To Date	Proposed
--	--------	--------	---------	----------

Income				
4101.00	\$ 1,076,902.90		\$ 1,076,902.90	\$ 1,076,902.90
4151.00	\$ 312,661.64		\$ 234,144.00	\$ 312,661.64
4111.00	\$ 595,035.04		\$ 595,035.04	\$ 595,035.04

Total O & M				
		\$ 234,144.00	\$ 1,389,564.54	
		\$ 595,035.04	\$ 595,035.04	

Summary Sub-Code	18/19	19/20	20/21	20/21	Percent Increase
Expenses					
Payroll and Payroll Taxes					
5102.00	\$ 394,055.30	\$ 369,862.50	\$ 37,580.85	\$ 355,625.00	-3.85%
5102.05	\$ 17,500.00	\$ 20,000.00	\$ 3,200.00	\$ 20,000.00	0.00%
5102.10	\$ 133,447.00	\$ 120,000.00	\$ 16,499.91	\$ 120,000.00	0.00%
5102.15	\$ 217,000.00	\$ 150,000.00	\$ 5,694.20	\$ 132,625.00	-11.58%
5102.20	-	\$ 55,000.00	\$ 9,516.08	\$ 57,000.00	3.64%
5102.25			\$ -	-	
5102.30	\$ 21,026.82	\$ 20,150.00	\$ 2,164.45	\$ 21,000.00	4.22%
5102.35	\$ 5,081.48	\$ 4,712.50	\$ 506.21	\$ 5,000.00	6.10%
5121.00	\$ 3,341.00		-	-	
			\$ -	\$ -	

	Actual	Actual	To Date	Proposed	
5121.05			\$ -	\$ -	
5121.10			\$ -	\$ -	
5121.15			\$ -	\$ -	
5151.00	\$ 100,000.00	\$ 81,151.57	\$ 11,376.27	\$ 82,400.00	1.54%
5151.05		\$ PG & E	\$ 16.36	\$ 2,400.00	
5151.10		\$ SMUD	\$ 11,359.91	\$ 80,000.00	
5201.00	\$ 135,500.00	\$ 152,889.18	\$ 22,365.30	\$ 114,600.00	-25.04%
5201.05		\$ Leak Repairs	\$ 15,566.72	\$ 90,000.00	14.78%
5201.10		\$ Field Equipment	\$ 8,650.14	\$ 800.00	-90.75%
5201.15		\$ Field Supplies	\$ 2,774.51	\$ 500.00	-81.98%
5201.20		\$ Fuel For Vehicles	\$ 2,012.34	\$ 3,200.00	59.02%
5201.25		\$ Vehicles Repair and Maintenance	\$ 107.81	\$ 6,000.00	5465.35%
5201.30		\$ Temp Help	\$ 15,487.92	\$ 2,000.00	-87.09%
5201.35		\$ Chlorine	\$ 4,546.86	\$ 5,000.00	9.97%
5201.40		\$ Lubrication Oil	\$ 37,635.90	\$ -100.00%	
5201.45		\$ Well Repair and Maintenance	\$ 4,642.52		
5201.50		\$ Well Rehabilitation			
5201.55		\$ Field Staff Cellular	\$ 547.34	\$ 3,300.00	1.20%
5201.60		\$ Tesco Services Contract (Well #8)	\$	\$	
5201.65		\$ Auqua Sierra Service Contract	\$	\$ 3,800.00	
5211.00	Cross Connection				
5221.00	Water Treatment Chemical				
5251.00	Insurance	\$ 14,500.00	\$ 5,795.04	\$ 18,850.00	4.72%
5251.05		\$ Liability	\$ 3,201.00	\$ 13,000.00	
5251.10		\$ Property	\$ 2,594.04	\$ 2,350.00	
5251.15		\$ Workers Compensation	\$	\$ 3,500.00	
5301.00	Lab Testing	\$ 11,300.00	\$ 356.00	\$ 18,000.00	29.78%

	Actual	Actual	To Date	Proposed	
5351.00	Engineering	\$ 16,200.00			
5401.00	Replacements				
5451.00	City Water	\$ 5,739.00	\$ 5,700.00	\$ 5,900.00	3.51%
5452.00	Backflow Program				
6151.00	Office Expense	\$ 75,000.00	\$ 86,366.69	\$ 82,020.00	-5.03%
6151.05	District Office Lease	\$	\$ 26,000.00	\$ 26,000.00	0.00%
6151.10	Phone Service	\$	\$ 4,257.09	\$ 4,300.00	1.01%
6151.15	Internet Provider	\$	\$	\$ 2,600.00	
6151.20	Miscellaneous	\$ 16,292.24	\$ 16,292.24	\$ 16,000.00	-1.79%
6151.25	Postage	\$	\$ 8,987.26	\$ 9,000.00	0.14%
6151.30	Printing	\$	\$ 2,437.23	\$ 2,500.00	2.58%
6151.35	Computers and Supplies	\$	\$ 14,036.77	\$ 3,200.00	-77.20%
6151.40	Office Supplies	\$	\$ 3,124.15	\$ 4,000.00	28.03%
6151.45	Answering Service	\$	\$ 5,811.95	\$ 7,000.00	20.44%
6151.50	Office Furniture				
6151.55	Payroll Preparation	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%
6151.60	GASB 75 Valuations	\$	\$ 2,000.00	\$ 4,000.00	100.00%
6151.65	Office Temporary Services				
6151.70	Janitorial	\$	\$ 1,920.00	\$ 1,920.00	0.00%
6171.00	Bank Fees		\$	\$ 300.00	
6251.00	Audit	\$ 9,250.00	\$ 11,490.00	\$ 44,012.00	283.05%
6255.00	Election Related				
6301.00	Legal	\$ 40,000.00	\$ 127,263.89	\$ 40,000.00	-68.57%
6401.00	Misc.	\$ 60.00	\$ 1,728.62	\$ 1,000.00	-42.15%

Del Paso Manor Water District CIP Worksheet

**2020/2021 CIP Budget
Worksheet**

Summary Code	Sub-Code	Actual	Proposed
Income			
4101.00	Water Revenue	\$ 1,076,902.90	\$ 1,076,902.90
4151.00	Usage	\$ 312,661.64	\$ 312,661.64
4111.00	CIP	\$ 595,035.04	\$ 595,035.04
Total O & M		\$ 1,389,564.54	\$ 1,389,564.54
Total CIP		\$ 595,035.04	\$ 595,035.04

Summary Code	Sub-Code	Actual	Proposed
Expenses			
6760.00	Pipes		
	6760.05		\$ 10,000.00
	6760.10		
	6760.15		
	6760.20		\$ 10,000.00
	6760.25		\$ 35,000.00
	Miscellaneous		
	Water Meters/ Meter Setters		
	Pipe Replacement		
	New Pipeline		
	Engineering (Master Plan)		

	Actual	Proposed
6770.00		
Wells		
6770.05	New Well/ Well Additions/ Generators	\$ 40,000.00
6770.10	Well Rehabilitation	\$ 35,000.00
6770.15	Well Maintenance	\$ 47,000.00
6770.20	Well Abandonment	
6770.25	Scada Instalation	
6770.30	Engineering (Master Plan)	\$ 35,000.00
6780.00		
Buildings		
6780.05	New Construction/ Additions	
6780.10	Renovation	
6780.15	Purchase New Property	
6780.20	Engineering	
6752.00	Interest Expense (Bond Payment)	\$ 335,300.00
	Total	\$ 547,300.00

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

	Year to Date July 1, 2020 to August 31, 2020	Budget	Percent of Budget
Employee Related			
Management Salaries	16,500	110,000	15.00%
Staff Salaries	15,210	197,000	7.72%
Director Fees	3,200	20,000	16.00%
Payroll Taxes	2,671	26,000	10.27%
PERS Retirement	55,484	80,000	69.36%
Health	20,673	116,000	17.82%
OPEB	-	45,000	0.00%
Total Employee Related	113,738	594,000	19.15%
Administration			
Insurance	5,795	18,850	30.74%
Office Expense	12,923	80,000	16.15%
Audit Fees	-	11,900	0.00%
Legal Fees	-	40,000	0.00%
Miscellaneous	441	1,000	44.10%
Professional Administration Fees	13,513	30,700	44.02%
Bank Charges	225	300	75.00%
Professional Dues	8,551	41,950	20.38%
Professional Meetings	-	10,000	0.00%
Election related	-	5,000	0.00%
Cert/Continuing Education	-	3,000	0.00%
Total Administration	41,448	242,700	17.08%
Operations			
Conservation	-	3,500	0.00%
Power	11,376	72,400	15.71%
Repairs & Maintenance	47,605	80,000	59.51%
Lab Fees	356	11,500	3.10%
Engineering/Consulting Fees	-	90,000	0.00%
City Water	-	5,900	0.00%
Total Operating	59,337	263,300	22.54%
Total Expenses	214,523	1,100,000	19.50%

Total water sales through August 2020 is \$234,144

Planned system maintenance charges through August 2020 is \$95,355

Amounts above are not audited

Expense	July to		Percent age of Budget
	August 2020	Budget	
5102.05 · Director fees	3,200.00	20,000.00	16.00%
5102.10 · Management salaries	16,499.91	110,000.00	15.00%
5102.15 · Field salaries	5,694.20	140,000.00	4.07%
5102.20 · Office manager salary	9,516.08	57,000.00	16.69%
5102.30 · Payroll soc sec	2,164.45	21,000.00	10.31%
5102.35 · Payroll medc	506.21	5,000.00	10.12%
	<u>37,580.85</u>		
5151.00 · Power		72,400.00	15.71%
5151.05 · PG&E	16.36		
5151.10 · SMUD	11,359.91		
	<u>11,376.27</u>		
5201.00 · R & M		80,000.00	59.51%
5201.05 · Leak repairs	15,566.72		
5201.15 · Field supplies	504.91		
5201.20 · Fuel for vehicles	112.01		
5201.35 · Chlorine	991.80		
5201.45 · Well repair & maintenar	4,643.52		
5201.55 · Field staff cellular servi	547.34		
5201.00 · R & M - Other	25,238.21		
	<u>47,604.51</u>		
5251.00 · Insurance		18,850.00	30.74%
5251.05 · Liability	3,201.00		
5251.10 · Property	2,594.04		
	<u>5,795.04</u>		
5301.00 · Lab fees (H2O testing)	356.00	11,500.00	3.10%
6151.00 · Office expense		80,000.00	16.15%
6151.05 · District office lease	6,315.00		
6151.10 · Phone service	822.46		
6151.15 · Internet provider	688.90		
6151.25 · Postage	1,969.58		
6151.35 · Computers & supplies	183.92		
6151.40 · Office supplies	1,091.17		
6151.45 · Answering service	873.15		
6151.55 · Payroll preparation	228.79		
6151.00 · Office expense - Other	749.66		
	<u>12,922.63</u>		
6171.00 · Bank fees	225.19	300.00	75.06%
6401.00 · Misc	365.00	1,000.00	44.12%
6451.00 · PERS/retirement	55,483.81	80,000.00	69.35%
6501.00 · Employee healthcare (CalF	12,199.82	53,000.00	23.02%
6502.00 · Retiree health benefits	8,473.63	63,000.00	13.45%
6561.00 · Professional dues	8,550.81	41,950.00	20.38%
6601.00 · Professional Admin fees		30,700.00	44.02%
6601.35 · CPA fees	1,710.00		
6601.40 · General manager const	7,100.00		
6601.45 · Regulatory costs	260.00		
6601.00 · Professional Admin fee	4,443.20		
	<u>13,513.20</u>		
6752.00 · Interest expense	76.17		Included with Misc.

Other budgeted areas with no expenses year to date:

OPEB	45,000.00
Audit	11,900.00
Election Related	5,000.00
Legal	40,000.00
Professional Meetings	10,000.00
Certifications/Continuing Education	3,000.00
Conservation	3,500.00
Engineering	90,000.00
City Water	5,900.00

ITEM #7

Manager's Report



Del Paso Manor Water District

**REPORT TO THE BOARD OF DIRECTORS
REGULAR BOARD MEETING OF October 6th , 2020
AGENDA ITEM NO. 7**

AGENDA SECTION: Manager's Report

SUBJECT: Managers/ Staff Report

PREPARED BY: Adam Coyan, General Manager

APPROVED BY: Adam Coyan, General Manager

The following report summarizes District activities during the period of September 1st 2020 through October 6th 2020.

Teleconference Meetings:

Teleconference with Mike Tolin Division of Drinking Water Associate Sanitary Engineer regarding well 8.

Teleconference with Thor Benzig Senior Risk Control Advisor regarding their inspection.

Finance Standing Committee Meeting DPMWD

SSWD board meeting

Water Utility Collaboration Study

Work Completed:

Reviewed history of the district and worked on organization of the office.

Pursued bids for videoing the wells 2, 4 and raising well #7

Board Meeting of September 6th, 2020

Built a O & M budget worksheet that does a yearly comparison of costs.

Finished and submitted the official response to JPIA inspection.

Brought well #7 and well #5 up to date on sampling and prepared for them to run.

Completed and submitted monthly water report.

Purchased equipment for confined space entry so operators can legally operate well #7 and we can meet peak hourly demand without utilizing a well on standby.

The operators worked on cleaning and organizing Lusk and the well sites. They have taken over all aspects of operations and maintenance including USA Alerts, leaks, service requests, well checks, sampling, meter reading and day to day operations.

Work Planned:

1. Monthly/ Quarterly water report.
2. Start monthly sampling of well #8 to get a baseline PCE level.
3. Resample well #3 to get a baseline TCP-123 level
4. Start to repair or replace broken commercial meters.
5. Video well # 2 and well #4
6. Address and fix items found deficient by JPIA, State Resource Control Board and SSWD.
7. Purchase two small air conditioning units for well 6B and well 9 and install units.
8. Install SCADA at well #7
9. Get a firewall installed at Lusk and update SCADA controls
10. Install new chlorine sheds at well 2, 4 and 5 that has containment and that can hold a larger volume of chlorine.
11. Complete second round of Municipal Service Review for LAFCO.
12. Award contract for Master Plan