



AGENDA

1960 Elgin Street
Oroville, CA 95966
530-533-2000
www.loapud.com

Board of Directors
Regular Meeting
June 8, 2021 – 2:00 PM

Materials related to an item on the open meeting agenda that are provided to the Board of Directors, including those provided to the Board after distribution of the agenda packet, are available on the District website.

During this difficult time, we invite you to join today's scheduled meeting via Zoom by using your phone or computer to attend this meeting. Please call our District office at **(530)533-2000** for assistance in participating in the teleconference.

Dial in: 1-669-900-9128
Meeting ID: 823 7249 2709
Passcode: 246454

To ensure that our meetings are as orderly as possible, and to enable public participation at the proper times during the meeting, we are asking that everyone take a moment to ensure your line stays muted until public comment is invited. When it comes time for public comment, we will leave enough time for participants to unmute and speak to the entire group and our Board. Because attendees cannot see each other's mute status, we will simply need to be patient as we wait in between comments, and do our best not to speak over each other. Please state your name for the record before sharing comments. We are committed to keeping the public engaged throughout this crisis and appreciate your help in making that happen.

1. **SALUTE TO THE FLAG OF THE UNITED STATES OF AMERICA**

2. **MOMENT OF SILENCE**

3. **ROLL CALL AND ACKNOWLEDGEMENT OF VISITORS**

Individuals will be provided the opportunity to address the Board regarding matters NOT scheduled on the agenda. No action will be taken by the Board on these matters; however, the Board may ask questions for clarification and refer to staff or other resources for information and request staff reports at a subsequent meeting. Comments on items scheduled on the agenda may be made as they are considered by the Board.

4. **CONSENT AGENDA**

All items listed under the Consent Agenda are considered routine and will be enacted by one motion unless an item is removed. Consent Agenda items will be read by title only. There will be no separate discussion of these items unless members of the Board or person in the audience request a specific item to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) is removed from the Consent Agenda, the item(s) will be considered immediately following action on the Consent Agenda.

4.1 BOARD MEETING MINUTES: REGULAR MEETING MAY 11, 2021

4.2 FINANCIAL REPORT MONTH ENDING: MAY 31, 2021

4.3 PAYMENT OF CLAIMS MONTH ENDING: MAY 31, 2021

5. **ITEMS REMOVED FROM THE CONSENT AGENDA (IF ANY)**

6. **REVIEW RIVER RANCH DRAFT DOCUMENTS**

GM McCutcheon will present the Board with the Draft Agreements for the River Ranch Project for review and discussion.

DISCUSSION ONLY

7. **DISCUSSION REGARDING DISTRICT CONTRIBUTION TO THE RIVER RANCH PROJECT AND APPOINTMENT OF DISTRICT REAL PROPERTY NEGOTIATORS**

GM McCutcheon will present the Board with information for discussion regarding the District's Contribution to the River Ranch Project. If requested by the Board, the President will consider appointing GM Scott McCutcheon and District Engineer Keith Knibb to be the LOAPUD District Real Property Negotiators and authorize negotiations with River Ranch, LLC with regards to the River Ranch Project APN's 078-090-043 & 078-090-044.

DISCUSSION WITH POSSIBLE ACTION

8. **CLOSED SESSION-CONFERENCE WITH REAL PROPERTY NEGOTIATORS – GOVERNMENT CODE SECTION § 54956.8**

<u>Property:</u>	APN's 078-090-043 and 078-090-044(Ophir Rd. and Lincoln Blvd., Oroville, CA)
<u>Agency negotiator:</u>	Scott McCutcheon – LOAPUD - General Manager Keith Knibb – LOAPUD - District Engineer
<u>Negotiating parties:</u>	River Ranch, LLC
<u>Under negotiation:</u>	District Contribution to Ophir Lincoln Lift Station and Force Main.

9. **REVIEW AND APPROVAL OF MATHEWS, HUTTON & WARREN PRE-AUDIT ENGAGEMENT LETTER**

The Board will review and consider approving the Pre-Audit Engagement Letter from Mathews, Hutton & Warren for pre-auditing services for the 2020-21 audit.

DISCUSSION WITH POSSIBLE ACTION

10. **APPOINT REPLACEMENT PERSONNEL COMMITTEE MEMBER**

The President will appoint a Director to replace past Director Hosley on the Personnel Committee.

DISCUSSION WITH POSSIBLE ACTION

11. **APPOINT REPLACEMENT LATERAL COMMITTEE MEMBER**

The President will appoint a Director to replace past Director Kuehner on the Lateral Committee.

DISCUSSION WITH POSSIBLE ACTION

12. **CONSIDERATION OF DRAFT 2021-22 FISCAL YEAR BUDGET AND ADOPTION OF RESOLUTION NO. 04-2021 ADOPTING BUDGET FOR FISCAL YEAR 2021-22**

The Board will review the draft 2021-2022 budget along with recommendations from the Personnel Committee and consider adopting Resolution No. 04-2021 setting sewer service charge and step system sewer service charge rates, KRE pumping charges, regular pumping charges, annexation fees, capacity charges, plan check fees and connections fees.

DISCUSSION WITH POSSIBLE ACTION

13. **APPROVAL OF REVISED BOARD POLICY NO. 2151 "EMPLOYMENT COMPENSATION SCHEDULE"**

The Board will review and consider approving the revised Board Policy No. 2151 "Employment Compensation Schedule".

DISCUSSION WITH POSSIBLE ACTION

14. **APPOINT SC-OR COMMISSIONERS FOR 2021-2022**

The President will name two (2) Directors to sit on the SC-OR Commission for 2021-2022 and designate a voting representative.

DISCUSSION WITH POSSIBLE ACTION

15. **BOARD CONSIDERATION OF "REQUEST FOR VARIANCE" – VAUGHT PROPERTY APN 078-080-013**

GM McCutcheon will present the Board with information regarding the "Request for Variance" - Vaught Property APN #078-080-013

DISCUSSION WITH POSSIBLE ACTION

REPORTS AND CONSULTATIONS

16. **SC-OR COMMISSIONER'S REPORT**

17. **BCSDA REPRESENTATIVES AND LAFCO REPORT**

18. **BOARD MEMBERS' MANAGER, AND STAFF COMMENTS**

- Staff Appreciation and Safety Dinner
- District is 83 years old this month.

19. **ADJOURNMENT**



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 1 – Salute To The Flag Of The United States



Manager's Report

To: Board of Directors
From: Scott McCutcheon, General Manager
Date: June 8, 2021

RE: Item No. 2 – Moment Of Silence



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 3 – Roll Call And Acknowledgment Of Visitors



Manager's Report

To: Board of Directors
From: Scott McCutcheon, General Manager
Date: June 8, 2021

RE: Item No. 4 – Consent Agenda

Item No. 4.1 **Board Meeting Minutes** - Minutes from the May 11, 2021 regular board meeting are included for the Board's review and approval.

Attachment Included

Item No. 4.2 **Financial Reports** - Financial Reports through May 31, 2021 are ready for review, comment, and approval.

Attachment Included

Item No. 4.3 **Payment of Warrants** - The pending May 31, 2021 Claims are attached for review and Board approval for payment.

Attachment Included

**UNADOPTED
LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
MAY 11, 2021**

CALL TO ORDER

President Sharman called the meeting to order at 1:59 P.M. Directors present were Fairbanks, and Mastelotto. District Engineer Knibb, General Manager (GM) McCutcheon, and Clerk of the Board Hamblin represented the District. Also present in the audience was Bob Marciniak.

SALUTE TO THE FLAG

Director Fairbanks led the meeting with the salute to the flag.

MOMENT OF SILENCE

President Sharman asked the Board to observe a moment of silence.

Rich Salvucci joined the meeting via Zoom at 2:01 P.M.

INTERVIEW APPLICANTS TO FILL BOARD POSITIONS

The Board interviewed the following applicants:
Bob Marciniak at 2:05P.M., he left the meeting at 2:23P.M.
Rich Salvucci at 2:18P.M., he left the meeting at 2:23P.M.

BOARD CONSIDERATION AND APPOINTMENT OF SUCCESSORS TO FILL BOARD MEMBER VACANCY FORMLY HELD BY DIRECTOR HOSLEY

After discussion and consideration, it was moved by President Sharman and seconded by Director Mastelotto to nominate Bob Marciniak for the position of Director to fill retired Director Hosley's remaining term ending December 13, 2022. Being no other nominations, President Sharman closed the nominations. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, Sharman

BOARD CONSIDERATION AND APPOINTMENT OF SUCCESSORS TO FILL BOARD MEMBER VACANCY FORMLY HELD BY DIRECTOR KUEHNER

After discussion and consideration, it was moved by Director Mastelotto and seconded by Director Fairbanks to nominate Rich Salvucci for the position of Director to fill retired Director Kuehner's remaining term ending December 13, 2022. Being no other nominations, President Sharman closed the nominations. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, Sharman

CONSENT AGENDA

The Board reviewed the minutes of the Regular Board Meeting of April 13, 2021 and the Special Board Meeting of April 28, 2021, the Financial Reports and the Claims List for month ending April 30, 2021. After discussion, it was moved by Director Fairbanks and seconded by Director Mastelotto that the items on the consent agenda be approved as presented. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

APPOINTMENT OF SC-OR COMMISSIONER FOR THE REMAINDER OF THE 2020/2021 APPOINTMENT

After discussion President Sharman appointed Director Mastelotto to the non-voting SC-OR Commissioner position for the District for the remainder of the 2020/2021 appointment.

ADOPTION OF RESOLUTION NO. 02-2021 APPROPRIATIONS LIMIT FOR THE 2021/2022 FISCAL YEAR

After discussion, it was moved by President Sharman and seconded by Director Mastelotto for the Adoption of Resolution No. 02-2021 setting the Appropriations Limit in the amount of \$946,350.85. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

RESOLUTION NO. 03-2021 KELLY RIDGE ESTATES MAINTENANCE AND OPERATIONS CHARGE TO TAX ROLLS AND DELINQUENT SEWER SERVICE ACCOUNTS TO TAX ROLL

After discussion, it was moved by President Sharman and seconded by Director Fairbanks to approve Resolution No. 03-2021 Kelly Ridge Estates Maintenance and Operations Charge to Tax Rolls and Delinquent Sewer Service Accounts to Tax Rolls. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

RENEWAL OF HUMANA SPECIALTY BENEFITS FOR LIFE AND DENTAL INSURANCE PLANS FOR 2021-22

GM McCutcheon stated he had met with the Personnel Advisory Committee for review of the life and dental insurance renewal as prepared by David Sayer of Dayton Sayer Insurance Agency. The Committee recommended renewal with Humana Specialty Benefits.

After discussion, it was moved by President Sharman and seconded by Director Fairbanks to approve the renewal for 2021-22 of the Humana Specialty Benefits for life and dental insurances plans as provided by Dayton Sayer Insurance Agency. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

RENEWAL OF BLUE SHIELD EMPLOYEE HEALTH INSURANCE PLANS FOR 2021-22

GM McCutcheon stated he had met with the Personnel Advisory committee for review of the health insurance renewal as prepared by David Sayer of Dayton Sayer Insurance Agency. The Committee recommended renewal of the Blue Shield Employee Health Insurance Plans.

After discussion, it was moved by Director Mastelotto and seconded by Director Fairbanks to approve the renewal fir 2021-22 of the Blue Shield Health Employee Insurance Plans as provided by Dayton Sayer Insurance Agency. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

LAFCO SPECIAL DISTRICT ALTERNATE “ENTERPRISE OR NON-ENTERPRISE” MEMBER

After review of the nominees for the Special District Alternate “Enterprise or Non-Enterprise” member for the LAFCo Election, it was moved by Director Mastelotto and seconded by President Sharman to register a vote for Bruce Wristen on behalf of the District. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

LAFCO SPECIAL DISTRICT REGULAR “NON-ENTERPRISE” MEMBER

After review of the nominees for the Special District Regular “Non-Enterprise” member for the LAFCo Election, it was moved by President Sharman and seconded by Director Mastelotto to register a vote for Al McGreehan on behalf of the District. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

REQUEST TO AMEND BOARD POLICY 2330-JOB DESCRIPTION - OPERATOR

The Board reviewed the requested amendments to the Board Policy 2330-Job Description – Operator and after discussion it was moved by Director Fairbanks and seconded by Director Mastelotto to waive the requirement to review the requested amendments to the policy at a regular meeting prior, and amend Board Policy 2330-Job Description – Operator. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

REQUEST TO AMEND BOARD POLICY 2335-JOB DESCRIPTION – FIELD OPERATIONS TECHNICIAN

The Board reviewed the requested amendments to the Board Policy 2335-Job Description – Field Operations Technician and after discussion it was moved by President Sharman and seconded by Director Fairbanks to waive the requirement to review the requested amendments to the policy at a regular meeting prior, and amend Board Policy 2335-Job Description – Field Operations Technician. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

REQUEST TO AMEND BOARD POLICY 2151-EMPLOYEE COMPENSATION SCHEDULE

The Board reviewed the requested amendments to the Board Policy 2151-Employee Compensation Schedule and after discussion it was moved by Director Fairbanks and seconded by Director Mastelotto to waive the requirement to review the requested amendments to the policy at a regular meeting prior, and amend Board Policy 2151-Employee Compensation Schedule retroactive to April 1, 2021. The motion passed with the following roll call vote:

Ayes: Directors Fairbanks, Mastelotto, and Sharman.

SC-OR COMMISSIONERS' REPORT

Director Fairbanks updated the Board on the March and April SC-OR meetings.

BCSDA REPRESENTATIVES AND LAFCo REPORT

No report given.

BOARD MEMBER'S, MANAGER AND STAFF COMMENTS

Engineer Knibb updated the Board on the progress of the River Ranch project.

ADJOURNMENT

There being no further business to come before the Board the meeting was adjourned at 3:10 P.M.

Respectfully submitted,

Kelly Hamblin,
Clerk of the Board

Combined Funds

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
41100	Sewer Service Charge	-121.86	1,137,530.52	1,518,420.00	-380,889.48	75
41150	Pumping Charge		95,467.94	128,088.00	-32,620.06	75
41200	Kelly Ridge Pumping Chg (Taxes)	16,795.35	41,906.70	45,000.00	-3,093.30	93
41300	Connection Fee		-883.05		-883.05	
41350	Other Services		33.70		33.70	
41400	Sales		10.90		10.90	
						75
	Total Revenue	16,673.49	1,274,066.71	1,691,508.00	-417,441.29	75
Expenses						
51000	Administration					
60100	Salaries & Wages	18,801.21	227,066.04	245,834.00	18,767.96	92
60200	Sick Time Buy Back		6,354.63	3,000.00	-3,354.63	212
60901	COVID19 Salaries & Wages		1,777.33		-1,777.33	
62100	Health Insurance	5,014.77	67,800.85	68,950.00	1,149.15	98
62200	Dental Insurance	302.16	3,361.05	3,950.00	588.95	85
62250	Life Insurance	32.86	371.45	438.00	66.55	85
62300	Vision Insurance	673.00	1,939.39	3,168.00	1,228.61	61
62400	Deferred Comp 457	376.04	4,635.61	4,913.00	277.39	94
62450	CALPERS Contribution	1,710.74	88,900.97	77,140.00	-11,760.97	115
62500	Workers Comp Ins.	311.26	3,423.86	4,746.00	1,322.14	72
62550	Payroll Taxes/Ins.	1,432.73	35,663.85	53,774.00	18,110.15	66
65100	Office Utilities	1,014.08	12,590.18	18,540.00	5,949.82	68
66100	Office Supplies	246.61	11,156.87	18,000.00	6,843.13	62
66150	Office Equipment	761.38	6,373.58	45,900.00	39,526.42	14
	Total Account	30,676.84	471,415.66	548,353.00	76,937.34	86
51100	Director					
60100	Salaries & Wages	1,200.00	19,200.00	24,000.00	4,800.00	80
62300	Vision Insurance		809.03	5,004.00	4,194.97	16
62550	Payroll Taxes/Ins.	111.00	296.00		-296.00	
	Total Account	1,311.00	20,305.03	29,004.00	8,698.97	70
57000	General Operating					
64100	Engineering Services	6,105.00	29,140.50	54,000.00	24,859.50	54
64150	Legal Services	1,536.00	14,915.54	24,000.00	9,084.46	62
64200	Accounting/Audit Services		20,010.00	19,600.00	-410.00	102
64250	Insurance	3,468.67	38,905.37	43,000.00	4,094.63	90
64300	Software Maintenance/Support	3,406.20	31,168.63	32,200.00	1,031.37	97
66100	Office Supplies		135.00		-135.00	
66350	Services & Supplies Other	3,743.75	10,452.42	7,200.00	-3,252.42	145
67100	Education & Training		2,286.81	12,000.00	9,713.19	19
67150	Membership/Subscriptions		7,517.55	9,700.00	2,182.45	78
67200	Rents/Leases/Licenses	175.47	1,175.47	3,750.00	2,574.53	31

Combined Funds

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
67250	Travel & Entertainment			3,000.00	3,000.00	
67300	Elections		605.61	25,000.00	24,394.39	2
67350	Bank/Payment Collection Fees	3,752.46	7,703.48	9,600.00	1,896.52	80
67400	Safety Training	106.68	204.09	6,000.00	5,795.91	3
67600	Changed to 67350		300.00	1,200.00	900.00	25
	Total Account	22,294.23	164,520.47	250,250.00	85,729.53	66
58000	Field					
60100	Salaries & Wages	17,915.24	215,859.02	308,085.00	92,225.98	70
60110	I & I Wages		12,113.39		-12,113.39	
60200	Sick Time Buy Back	1,485.23	5,176.26	3,000.00	-2,176.26	173
60901	COVID19 Salaries & Wages		3,122.82		-3,122.82	
61150	Standby Wages	500.00	5,700.00	6,525.00	825.00	87
61200	Regular Overtime Wages		12,047.12	17,722.00	5,674.88	68
61250	Call-Out Overtime Wages		1,817.24	7,680.00	5,862.76	24
61350	Villa Verona O&M Wages		6,386.49		-6,386.49	
61900	PSPS Salaries & Wages		3,137.36		-3,137.36	
62100	Health Insurance	3,057.27	63,835.88	79,680.00	15,844.12	80
62200	Dental Insurance	415.94	4,610.31	5,904.00	1,293.69	78
62250	Life Insurance	49.70	509.09	672.00	162.91	76
62300	Vision Insurance		705.14	5,004.00	4,298.86	14
62400	Deferred Comp 457	388.57	5,342.28	6,648.00	1,305.72	80
62450	CALPERS Contribution	1,505.59	70,731.70	101,571.00	30,839.30	70
62500	Workers Comp Ins.	2,470.97	26,785.88	32,652.00	5,866.12	82
62550	Payroll Taxes/Ins.	1,581.62	4,909.54		-4,909.54	
63500	Boots and Uniforms		1,441.53	5,004.00	3,562.47	29
63502	Boots& Uniforms-Broderson	300.00	300.00		-300.00	
63504	Boots& Uniforms-Tomlinson	527.12	527.12		-527.12	
65150	Shop/Yard Utilities	706.87	5,962.10	9,888.00	3,925.90	60
65200	Hanging Tree P/S-Utilities	1,809.15	15,058.40	16,068.00	1,009.60	94
65250	Heritage P/S-Utilities	57.57	534.69	552.00	17.31	97
65300	L1 P/S-Utilities	339.67	4,008.82	4,692.00	683.18	85
65350	L2 P/S-Utilities	870.05	9,840.59	12,360.00	2,519.41	80
65400	L3 P/S-Utilities	266.56	3,439.79	3,960.00	520.21	87
65450	Mooretown P/S-007760-00	799.02	8,219.99	9,888.00	1,668.01	83
65500	Las Plumas P/S-Utilities	36.83	382.47	492.00	109.53	78
65550	Royal Oaks P/S-Utillties	263.38	3,321.39	4,200.00	878.61	79
65600	Vista Del Cerro P/S-Utilities	270.39	3,344.10	3,960.00	615.90	84
65650	Villa Verona Exp-Utilities	658.03	8,608.60	9,888.00	1,279.40	87
66200	Building Repairs & Maint		2,945.96	14,000.00	11,054.04	21
66250	Small Tools Consumables	599.07	2,492.24	15,095.00	12,602.76	17
66300	Safety Supplies		3,116.34	6,000.00	2,883.66	52
67450	Environmental		2,848.00	3,050.00	202.00	93
67500	Permits		4,967.75	7,500.00	2,532.25	66
67550	LAFCo Operating Fees		2,300.40	1,900.00	-400.40	121
68100	Routine Operations & Maint		1,500.20	9,000.00	7,499.80	17
68150	I & I Operations & Maintenance	331.14	2,061.91	43,200.00	41,138.09	5
68200	Hanging Tree P/S Op & Maint		7,713.92	10,710.00	2,996.08	72
68250	Heritage P/S Op & Maint		1,683.68	1,825.00	141.32	92
68300	L1 P/S Op & Maint		277.86	3,475.00	3,197.14	8

Combined Funds

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
68350	L2 P/SOp & Maint		4,898.13	12,375.00	7,476.87	40
68400	L3 P/S Op & Maint			3,175.00	3,175.00	
68450	Mooretown P/S Op & Maint		33.11	1,500.00	1,466.89	2
68500	Las Plumas P/S - Op & Maint			675.00	675.00	
68550	Royal Oaks P/S-Op & Maint			10,200.00	10,200.00	
68600	Vista Del Cerro P/S-Op & Maint	21.65	77.89	4,700.00	4,622.11	2
68650	VV Operations & Maintenance		2,237.40	4,800.00	2,562.60	47
68900	PSPS Operations & Maintenance		1,022.42		-1,022.42	
68901	COVID19 Operations & Maint		10,355.16		-10,355.16	
69100	Diesel Fuel	2,347.23	9,567.17	21,600.00	12,032.83	44
69150	Gasoline	2,481.48	8,404.38	14,400.00	5,995.62	58
69200	Oils & Grease		965.78	1,200.00	234.22	80
69250	Mobile Equipment Repairs		1,355.08	8,700.00	7,344.92	16
69300	Auto Repairs	1,193.03	8,333.45	9,600.00	1,266.55	87
	Total Account	43,248.37	586,937.34	864,775.00	277,837.66	68
	Total Expenses	97,530.44	1,243,178.50	1,692,382.00	449,203.50	73
	Net Income from Operations	-80,856.95	30,888.21			
Other Revenue						
47100	Capacity Charge		4,777.00		4,777.00	
47150	Sewer Service Late Fees	-82.79	43,214.20		43,214.20	
47200	Interest		16,829.27	25,498.00	-8,668.73	66
47250	RD Surcharge	-29.40	271,273.80	362,148.00	-90,874.20	75
47350	Current Sec Taxes	137,451.75	314,720.06	230,000.00	84,720.06	137
47400	Current Unsec Tax		16,043.92	12,000.00	4,043.92	134
47420	PRIOR SECURED TAXES		108.12		108.12	
47450	Prior Unsec Tax		836.23		836.23	
47475	SUPPLEMENTAL APPORTIONMENT		645.78		645.78	
47500	Other Taxes	-421.50	2,358.24	3,600.00	-1,241.76	66
49000	Other Income		7,505.36		7,505.36	
	Total Other Revenue	136,918.06	678,311.98	633,246.00	45,065.98	107

Combined Funds

Account Object	Description	----- Current Year -----				
		Current Month	Current YTD	Budget	Variance	%
Other Expenses						
81000	Capital Outlay					
81104	Las Plumas Lift Station Prelim	3,793.50	114,230.09	100,000.00	-14,230.09	114
81110	Equipment Purchase		82,207.41	81,803.00	-404.41	100
81112	Master Plan Update	4,922.50	35,753.75		-35,753.75	
81114	SSMP - Sewer System Management		975.00		-975.00	
81120	Capitalized Expenditure - Other	1,458.75	13,333.75	7,090.00	-6,243.75	188
81200	District Projects-CIP			457,780.00	457,780.00	
	Total Account	10,174.75	246,500.00	646,673.00	400,173.00	38
85000	Debt Service					
85200	Loan Principal		60,000.00	60,000.00		100
85250	Loan Interest Expense		104,125.00	104,125.00		100
	Total Account		164,125.00	164,125.00		100
87000	Other Expense					
74400	Depreciation		470,000.00	564,000.00	94,000.00	83
87500	Bad Debt		644.37		-644.37	
	Total Account		470,644.37	564,000.00	93,355.63	83
	Total Other Expenses	10,174.75	881,269.37	1,374,798.00	493,528.63	64
	Net Income	45,886.36	-172,069.18			

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
Cash Report
For the Accounting Period: 5/21

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
53 Sewer						
10001 Five Star Bank - General Acct.	763,535.22	295,945.47	481.97	500,000.00	139,737.31	420,225.35
10021 Five Star USDA	67,048.22	0.00	0.00	0.00	0.00	67,048.22
10031 Five Star Money Market	555,731.21	500,000.00	0.00	0.00	0.00	1,055,731.21
10400 LAIF 10401 Series A Bond Debt	2,806,691.21	0.00	0.00	0.00	0.00	2,806,691.21
10500 Petty Cash	500.00	0.00	0.00	0.00	0.00	500.00
Total Fund	4,193,505.86	795,945.47	481.97	500,000.00	139,737.31	4,350,195.99
71 Payroll Clearing						
10001 Five Star Bank - General Acct.	13,546.14	0.00	55,880.67	40,968.36	0.00	28,458.45
73 Claims Clearing						
10001 Five Star Bank - General Acct.	83,206.12	0.00	97,199.89	0.00	0.00	180,406.01
Totals	4,290,258.12	795,945.47	153,562.53	540,968.36	139,737.31	4,559,060.45

*** Transfers In and Transfers Out columns should match, with the following exceptions:

- 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
- 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	Notes
22332	SC	28 BUTTE COUNTY TREASURER	2500.00	5/21	05/07/21	CL 1216 2500.00
22333	SC	38 COMCAST	358.02	5/21	05/07/21	CL 1219 358.02
22334	SC	46 DATATREE	99.00	5/21	05/07/21	CL 1221 99.00
22335	SC	79 MIRY'S CLEANING SERVICES	520.00	5/21	05/07/21	CL 1213 260.00 CL 1222 260.00
22336	SC	102 QUADIEN T LEASING USA, INC	344.31	5/21	05/07/21	CL 1220 344.31
22337	SC	106 RECOLOGY BUTTE COLUSA COUNTIES	92.72	5/21	05/07/21	CL 1215 92.72
22338	SC	113 SHARP'S LOCKSMITHING	21.65	5/21	05/07/21	CL 1218 21.65
22339	SC	115 SOUTH FEATHER WATER	33.11	5/21	05/07/21	CL 1223 33.11
22340	SC	139 VERIZON WIRELESS	604.39	5/21	05/07/21	CL 1217 604.39
22341	SC	16 BLACK MOUNTAIN SOFTWARE	2014.00	5/21	05/14/21	CL 1234 2014.00
22342	SC	93 PACIFIC GAS & ELECTRIC	4777.94	5/21	05/14/21	CL 1159 4777.94
22343	SC	102 QUADIEN T LEASING USA, INC	241.01	5/21	05/14/21	CL 1233 241.01
22344	SC	131 TRACTORS SUPPLY	97.41	5/21	05/14/21	CL 1230 97.41
22345	SC	133 UMPQUA BANK	524.01	5/21	05/14/21	CL 1227 129.16 CL 1228 157.29 CL 1229 237.56
22346	SC	141 VISTA NET, INC.	185.00	5/21	05/14/21	CL 1225 185.00
22347	V	Vendor not on File	0	/ 0	/ /	
22348	SC	999998 DARIN K KAHALEKULU	673.00	5/21	05/14/21	CL 1236 673.00
22349	SC	7 ALHAMBRA	76.84	5/21	05/21/21	CL 1242 76.84
22350	SC	12 AT & T/SBC	0.00	5/21	05/21/21	CL 1244 0.00
22351	SC	78 MINASIAN LAW FIRM	9856.00	5/21	05/21/21	CL 1253 1536.00 CL 1254 8320.00
22352	SC	95 PARAMEX	235.00	5/21	05/21/21	CL 1251 235.00
22353	SC	109 SAUERS ENGINEERING INC	14821.00	5/21	05/21/21	CL 1247 2887.50 CL 1248 906.00 CL 1249 4922.50 CL 1250 6105.00
22354	SC	113 SHARP'S LOCKSMITHING	76.69	5/21	05/21/21	CL 1245 76.69
22355	SC	115 SOUTH FEATHER WATER	70.56	5/21	05/21/21	CL 1255 16.26 CL 1256 29.88 CL 1257 24.42
22356	SC	143 WEIMER AND SONS	175.31	5/21	05/21/21	CL 1246 175.31
22357	SC	11 ANSWERLINE COMMUNICATIONS	220.25	5/21	05/28/21	CL 1240 220.25
22358	SC	14 BETTER DEAL EXCHANGE	58.42	5/21	05/28/21	CL 1259 58.42
22359	SC	17 BLUE SHIELD OF CA	8776.58	5/21	05/28/21	CL 1270 8776.58
22360	SC	32 CA WATER SERVICE	51.77	5/21	05/28/21	CL 1264 21.21 CL 1266 30.56
22361	SC	69 LAKE OROVILLE AREA PUD	6662.06	5/21	05/28/21	CL 1284 6662.06
22362	SC	70 LAKEVIEW PETROLEUM CO	4818.71	5/21	05/28/21	CL 1260 4818.71
22363	SC	153 LIFELINE TRAINING CENTER	775.00	5/21	05/28/21	CL 1287 775.00
22364	SC	83 NELSON'S FOOTWEAR	577.12	5/21	05/28/21	CL 1268 300.00 CL 1285 277.12
22365	SC	85 NORTHERN CA GLOVES	465.68	5/21	05/28/21	CL 1279 465.68
22366	SC	88 OROVILLE CABLE & EQUIPMENT	56.70	5/21	05/28/21	CL 1280 56.70
22367	SC	91 OROVILLE POWER EQUIPMENT	7.01	5/21	05/28/21	CL 1281 7.01
22368	SC	95 PARAMEX	89.00	5/21	05/28/21	CL 1262 89.00

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

06/04/21
10:01:27

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
Claims and/or Payroll Checks List
For the Accounting Period: 5/21

Page: 2 of 3
Report ID: W100X

Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	Notes
22369	SC	97 PAYGOV.US	2497.75	5/21	05/28/21 CL	1276 2497.75
22370	SC	111 SDRMA	31576.09	5/21	05/28/21 CL	1273 31576.09
22371	SC	115 SOUTH FEATHER WATER	24.42	5/21	05/28/21 CL	1269 24.42
22372	SC	122 TEHAMA TIRE	977.03	5/21	05/28/21 CL	1282 977.03
22373	SC	131 TRACTORS SUPPLY	250.00	5/21	05/28/21 CL	1286 250.00
22374	SC	141 VISTA NET, INC.	66.95	5/21	05/28/21 CL	1261 66.95
22375	SC	143 WEIMER AND SONS	591.41	5/21	05/28/21 CL	1278 591.41
22376	SC	145 XEROX CORPORATION	176.06	5/21	05/28/21 CL	1272 176.06
22377	SC	999998 SHAWN PETERSON	84.91	5/21	05/28/21 CL	1288 84.91

Claims Total # of Checks: 46

Total: 97199.89

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

Payroll

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	Notes
-89955	P	11 ANNELYN A RACKLEY	516.79	5/21	05/18/21	
-89954	P	12 DAN W SANDERS	746.69	5/21	05/18/21	
-89953	P	10 SCOTT A MCCUTCHEON	2427.99	5/21	05/18/21	
-89952	P	CA TRAIN (ETT) EDD	734.88	5/21	05/17/21	
-89951	P	FIT EFTPS	4073.05	5/21	05/17/21	
-89950	P	CAL 457 FLAT CAL 457	1708.39	5/21	05/20/21	
-89949	P	PERS CLASS CAL PERS CLASSIC	919.62	5/21	05/20/21	
-89948	P	PEPRA CAL PERS PEPRA	1837.25	5/21	05/20/21	
-89947	P	HEALTH INS LAKE OROVILLE AREA PUD	8472.12	5/21	05/21/21	
-89946	P	AD&D LOPUD	776.23	5/21	05/21/21	
-89945	P	9 ANGELA D MASTELOTTO	364.60	5/21	06/02/21	
-89944	P	10 SCOTT A MCCUTCHEON	2427.99	5/21	06/02/21	
-89943	P	11 ANNELYN A RACKLEY	478.51	5/21	06/02/21	
-89942	P	12 DAN W SANDERS	751.38	5/21	06/02/21	
-89941	P	FIT EFTPS	4642.59	5/21	05/28/21	
-89940	P	CA TRAIN (ETT) EDD	860.65	5/21	05/28/21	
-89939	P	CAL 457 FLAT CAL 457	1767.43	5/21	05/28/21	
-89938	P	PERS CLASS CAL PERS CLASSIC	914.29	5/21	05/28/21	
-89937	P	PEPRA CAL PERS PEPRA	1971.04	5/21	05/28/21	
-89936	P	HEALTH INS LAKE OROVILLE AREA PUD	4236.07	5/21	05/28/21	
-89935	P	AD&D LOPUD	340.80	5/21	05/28/21	
88012	P	2 ROBERT L BRODERSON	1734.79	5/21	05/14/21	
88013	P	4 KELLY J HAMBLIN	1376.72	5/21	05/14/21	
88014	P	5 DARIN K KAHALEKULU	1779.12	5/21	05/14/21	
88015	P	R HOUGHTON NICHOLAS	388.60	5/21	05/14/21	
88016	P	15 SHAWN PETERSON	1216.54	5/21	05/14/21	
88017	P	14 LEVI M TOMLINSON	1895.22	5/21	05/14/21	
88018	P	2 ROBERT L BRODERSON	286.40	5/21	05/13/21	
88019	P	14 LEVI M TOMLINSON	240.48	5/21	05/13/21	
88020	P	R HOUGHTON NICHOLAS	9.43	5/21	05/14/21	
88021	P	2 ROBERT L BRODERSON	1826.51	5/21	05/28/21	
88022	P	6 DEE G FAIRBANKS	364.60	5/21	05/28/21	
88023	P	18 JOSHUA FREEMAN	903.85	5/21	05/28/21	
88024	P	4 KELLY J HAMBLIN	1376.72	5/21	05/28/21	
88025	P	5 DARIN K KAHALEKULU	1779.12	5/21	05/28/21	
88026	P	15 SHAWN PETERSON	1371.91	5/21	05/28/21	
88027	P	13 WILLIAM P SHARMAN	364.60	5/21	05/28/21	check number 88028
88028	P	14 LEVI M TOMLINSON	2330.56	5/21	05/28/21	check number is 88029
88029	V	Vendor not on File	0	/ 0	/ /	
88030	P	AFLAC 125 AFLAC	219.58	5/21	06/01/21	

Payroll Total # of Checks: 40 Total: 60433.11

Grand Total # of Checks: 86 Total: 157633.00

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 5 – Items Removed From Consent Agenda



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No.7 – Discussion Regarding District Contribution to the Ophir Lincoln Lift Station and Force Main Component of the River Ranch Development and Appointment of District Real Property Negotiators with River Ranch LLC Regarding APN's 078-090-043 and 078-090-044 (Ophir Rd. and Lincoln Blvd., Oroville, CA)

A main component of the River Ranch Development is the construction of the Ophir Lincoln Lift Station and Force Main-AKA the 'Regional Facility'. In a previous letter to the development team dated January 21, 2020 (attached), the Board expressed its willingness to consider funding a portion of the construction of the Regional Facility, subject to criteria stated in the letter.

District Legal Counsel has advised that the Board appoint a 'Real Property Negotiator(s)'.

The Board can then meet with the Real Property Negotiator(s) in closed session and direct them to negotiate any payment and terms in regards to the District's contribution to the construction of the Regional Facility.

Attachment Included

Recommended Action: Appoint Scott McCutcheon-LOAPUD-General Manager and Keith Knibb- LOAPUD District Engineer as Real Property Negotiators with River Ranch LLC Regarding APN's 078-090-043 and 078-090-044 (Ophir Rd. and Lincoln Blvd., Oroville, CA)



January 21, 2020

James Burkett
Joshua Pierce
Jeff Ashlock
Valentine Rodrigues

Garden Oaks Mixed Use Subdivision
517 Cheyenne Lane
San Jose, CA 95123

Gentlemen,

Thank you for your presentation to the Board at the Lake Oroville Area Public Utility District's December regular meeting on December 19th, 2019. At this meeting, the Board tasked District staff with preparing a report on the issues and requests that were presented by your team as well as any additional information relevant to the proposed development. Preliminary information regarding your request was presented to the Board at its regular Board meeting on January 14th, 2020. Although the Board did not make any decisions at the meeting, or take any action, the discussion is summarized as follows:

1. The Board is considering funding a portion of the construction of the lift station and force main (the Project), subject to its policies, procedures, rules and regulations.
2. The amount of funding, if any, is, as of yet, to be determined and will be based on several factors, notably:
 - a. Availability of eligible District funds;
 - b. The successful negotiation and execution of a Development Agreement;
 - c. The cost of the Project as verified by the District; and,
 - d. The overall benefit (as determined in the Board's sole discretion) of the completed Project to the District.
3. The Board did not express any interest in being a potential recipient as part of a reimbursement agreement.
4. The Board did not express any interest in advancing the capacity charges but would rather limit its participation, if any, to direct funding.



In accordance with LOAPUD Rules and Regulations Section 4.02.1, at this juncture the District requests that a cash deposit be made in the amount of \$10,000.00 on behalf of the development team. This initial deposit will be used to fund the investigation of matters critical to the District in regards to the Project including, but not limited to: verifying the accuracy of the Project costs as presented, verifying the legality of the request for funding, including but not limited to any restrictions on the District's financial participation in the project, and the drafting of a Development Agreement. These investigations will be billed for at cost and may exceed the initial deposit at which time additional funds will be requested by the District in order to complete the investigations. Please be advised that the outcome of these investigations by the District may lead to the rejection of any funding considerations by the District.

The District appreciates your time and effort and looks forward to your reply.

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott McCutcheon", is written over the typed name and title.

Lake Oroville Area Public Utility District

Scott McCutcheon

General Manager



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No.8 –Closed Session-Conference with Real Property Negotiators

Property: APN's 078-090-043 and 078-090-044 (Ophir Rd. and Lincoln Blvd., Oroville, CA)

Agency negotiator: Scott McCutcheon – LOAPUD - General Manager

Keith Knibb – LOAPUD - District Engineer

Negotiating parties: River Ranch, LLC

Under negotiation: District Contribution to Ophir Lincoln Lift Station and Force Main.

Recommended Action: None

Report Out of Closed Session



Manager's Report

To: Board of Directors
From: Scott McCutcheon, General Manager
Date: June 8, 2021

RE: Item No.9 –Review and Approval of Matthews, Hutton and Warren
Engagement Letter for Pre-Audit Services

Matthews, Hutton and Warren have provided an engagement letter to perform pre-audit bookkeeping services for the third year, this time for fiscal year ending 6-30-2021. MHW has provided excellent service in the past, and is offering these services for \$4,500.00 which is an increase over last year.

Attachment Included

Recommended Action: Authorize the General Manager to engage Matthews, Hutton and Warren for pre-audit services for fiscal year ending 6-30-2021 per the attached engagement letter.



Matthews, Hutton & Warren

Certified Public Accountants

To Management
Lake Oroville Area Public Utility District
Oroville, CA 95966

We are pleased to confirm our acceptance and our understanding of the services we will provide for Lake Oroville Area Public Utility District for the fiscal year ended June 30, 2021.

You have requested that we perform the following services:

- 1) We will provide you with the following bookkeeping services:
 - Review account reconciliations with bank statements for the District's accounts each month, identify errors, inform you of adjustments, and request that you make correcting entries directly into your register. We will not review the cancelled checks or electronic copies of the checks for payees or endorsements.
 - Review depreciation expense for accuracy.
 - Review your payroll records, payroll tax returns, and payroll tax deposits.
 - Perform limited review of all balance sheet accounts, income and expense accounts, deposits, and adjusting entries recorded each month for accuracy and compare to prior year for trends.

Our bookkeeping services will cover the fiscal year ended June 30, 2021.

We obtain limited assurance whether we are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that indicates fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during our procedures regarding noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

You have the following overall responsibilities that are fundamental to our undertaking the engagement:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- d. The prevention and detection of fraud.

Oroville Office
2227 Myers Street, Suite A
Oroville, CA 95966
Tel: 530.534.9047 Fax: 530.534.5915

www.mhwcpa.com

Chico Office
1530 Humboldt Road, Suite 2
Chico, CA 95928
Tel: 530.877.6793 Fax: 530.877.6088

- e. To ensure that the District complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- g. To provide us with—
 - access to all information of which you are aware is relevant to our engagement, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of our engagement.

2) We will also:

- Prepare any bookkeeping entries that we find necessary in connection with preparation of the financial statements.

Other Relevant Information

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Jon Warren is the engagement partner and is responsible for supervising the engagement.

We estimate our fees for the bookkeeping services to be **\$4,500**. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney’s fees, resulting from management’s knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Jon Warren, CPA
Partner

**Acknowledged:
Lake Oroville Area Public Utility District**

Authorized Signer

Title

Date



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 10 – Appointment of Replacement Personnel Committee Member

Due to the resignation of Director Hosley, President Sharman is requested to appoint a new Director to the Personnel Committee. The Personnel Committee is tasked with the following:

This committee will meet to review current employee policies, wages, and benefits with the goal of updating current policy, updating the wage scale, and producing a comprehensive employee handbook. The committee will also review wages, benefits, and budget requests made by staff for the upcoming fiscal year budget. The Personnel Committee will have a broader scope of tasks than the Budget Personnel Advisory Committee normally appointed by the Board President, and will encompass those tasks normally performed by that committee. It will be a standing committee subject to the requirements of the Brown Act. The following is a list of proposed tasks:

- Review other district's employee handbooks
- Identify, Review, and Recommend for update LOAPUD policy relating to personnel (Series 2000)
- Incorporate updated policy into draft employee handbook and present to Board for adoption
- Review wage scale and recommend changes
- Finalize employee compensation schedule and benefits for 2021-2022 Budget

Recommended Action: President Sharman is requested to appoint a replacement For Director Hosley to the Personnel Committee for the 2021 Calendar Year.



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No.11 – Appointment of a Lateral Policy and Regulations Advisory Committee

Due to the resignation of Director Kuehner, President Sharman is requested to appoint a new Director to the Lateral Policy and Regulations Advisory Committee. The Lateral Policy and Regulations Advisory Committee is tasked with the following:

This committee will meet to review current District Policy and Regulations, as well as internal and external data, to provide recommendations for updates with the goal of creating a comprehensive lateral inspection and replacement program that is scalable, workable, and promotes community and customer satisfaction to guarantee its success. The following is a list of proposed tasks for the committee:

- Review other district's lateral regulations and implementation
- Review LOAPUD history with development of current lateral regulations
- Seek out stakeholders for feedback and input into update of regulations
- Identify, Review, and Recommend updates to existing LOAPUD policy relating to lateral regulations

Recommended Action: President Sharman is requested to appoint a replacement for Director Kuehner to the Lateral Policy and Regulations Advisory Committee.



Manager's Report

To: Board of Directors
From: Scott McCutcheon, General Manager
Date: June 8, 2021

RE: Item No. 12– Adoption of Resolution No. 04-2021 “Adopting Budget for Fiscal Year 2021-2022”

The 2021-2022 Fiscal Budget and Report is included for your review and is ready for adoption. Due to time constraints, the budget has not been reviewed by the Budget Advisory Committee, although the personnel package has been reviewed by the Personnel Committee. Also included in your packet is the 2021-2022 Draft Budget Highlights and Summary Report which will provide background on staff requested budget items, projected revenue, and areas of expenditure. General Manager McCutcheon will review this material with the entire Board of Directors and provide clarification on any items of note or concern. If any amendments, additional time for review, or clarification is requested, the adoption of the budget can be delayed and presented for adoption at a future, to be scheduled, special meeting.

Attachment Included

Recommended Action: Adopt Resolution No. 04-2021 “Adopting Budget for Fiscal Year 2021-2022”.

Finish Resolution with Roll Call

**Lake Oroville Area Public
Utility District**



**Fiscal Year 2021-2022
Budget Report**

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT

2021-2022 BUDGET

Adopted June 8, 2021

Board of Directors: **William P. Sharman, President**
Angela D. Mastelotto, Vice President
Dee G. Fairbanks
Robert T. Marciniak
Richard Salvucci

General Manager: **Scott McCutcheon**

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT

2021-2022 BUDGET EXHIBITS

EXHIBIT A: 2021-2022 FISCAL YEAR REPORT AND BUDGET

EXHIBIT B: 2021-2022 CAPITAL EXPENDITURES

EXHIBIT C: 2021-2022 DISTRICT REVENUE

EXHIBIT D: 2021-2022 WAGES WORKSHEET

EXHIBIT E: 2021-2022 TOTAL WAGES AND BENEFITS

EXHIBIT F: 2021-2022 EMPLOYEE COMPENSATION SCHEDULE

EXHIBIT G: 2021-2022 MANAGER COMPENSATION SCHEDULE

2021-2022 BUDGET REPORT

Lake Oroville Area Public Utility District's 2021-2022 Fiscal Year Budget includes the following service charges and fees. District fees have changed this fiscal year. All stated changes have been incorporated into the budget computations.

Primary Sewer Service Charge

Primary Sewer Service Charge changes to a monthly fee of \$21.31

Step System Sewer Service Charge

Step System Sewer Service Charge changes to a monthly fee of \$26.16

RD Debt Service

RD Debt Service remains unchanged for a monthly fee of \$4.90

Pumping Charge

Pumping Charge remains unchanged for a monthly fee of \$5.85

Kelly Ridge Pumping Charge

Kelly Ridge Pumping Charge remains unchanged for a monthly fee of \$3.37

SC-OR Service Charge

SC-OR Service Charge changes to a monthly fee of \$17.85

Connection Fee

Connection Fee remains unchanged at \$200.00 for owner installed connections. District installed connections will be charged at the actual costs incurred by the District.

Capacity Charge

Capacity Charge remains unchanged at a one-time total charge of \$4,777.00.

SC-OR Regional Facility Charge

Regional Facility Charge remains unchanged at a one-time total charge of \$6,638.00

2021-2022 BUDGET REPORT

Operating Revenue

Operating Revenue includes sewer service charges, pumping charges, permit and inspection fees, connection fees, and sales. Sewer service charges and pumping charges will be the only accounts that show forecasted revenue in the budget.

Office Salaries and Wages

Budget account includes salaries and wages for office staff and the District Board of Directors.

Field Salaries and Wages

Budget account includes salaries and wages for field staff while performing normal operations and maintenance duties. Duties include routine operations and maintenance, standby wages, regularly scheduled on call overtime, and unscheduled call out overtime.

Office Employee Benefits

Budget account includes health/welfare insurance, retirement contributions, workers compensation insurance, and payroll taxes for District office staff and the District Board of Directors.

Field Employee Benefits

Budget account includes health/welfare insurance, retirement contributions, workers compensation insurance, and boot & uniform allowances for District field staff.

Professional Services

Budget account includes costs for engineering, legal, accounting, liability insurance, and software maintenance and support.

Utilities

Budget account includes costs for wet and dry utility services for the office, shop, maintenance yard, pump stations, and Villa Verona step systems.

Services and Supplies

Budget account includes costs for office supplies, office equipment, building maintenance and repairs, small tools and consumables, safety supplies, and other services and supplies.

2021-2022 BUDGET REPORT

Training/Memberships/Fees

Budget account includes costs for education/training, memberships/subscriptions, rent/leases/license, travel and entertainment, elections, bank/payment collection fees, safety training, environmental, permits, and LAFCo operating fees.

Repairs and Maintenance

Budget account includes costs for materials and equipment for routine repairs and maintenance on piping, manholes, pump stations, and Villa Verona step system.

Fuel, Oil, Grease, & Auto

Budget account includes costs for diesel fuel, gasoline, oil & grease, mobile equipment repair, and auto repairs.

Net Operating Revenue/Expense

This is the summation of Operating Revenues less Operating Expenses.

Non-Operating Revenue

Non-Operating Revenue includes capacity charges, sewer service late fees, interest from investment accounts, USDA RD debt service fee, other income, current secured taxes, current unsecured taxes, prior secured, prior unsecured taxes, and other taxes. Revenue for interest, USDA RD debt service, current secured taxes, current unsecured taxes, and other taxes will be the only accounts that show forecasted revenue in the budget.

Non-Operating Expense

Budget account includes the interest expense for the USDA RD loan.

Net Non-Operating Revenue/Expense

This is the summation of Non-Operating Revenues less Non-Operating Expenses.

Net Income

This is the summation of Operating Revenue plus Non-Operating Revenue less Operating and Non-Operating Expenses.

2021-2022 BUDGET REPORT

Capitalized Expenditure

Budget account capitalized expenditures include design and construction costs for select capital projects, a new field operations utility truck, jet-rodder, and new office software.

Debt Service Principal Payments

Budget account includes the principal payments for the USDA RD loan.

Budgeted Net Cash Flow

This is the budgeted cash realized from the overall operations and maintenance budget. This value is computed by deducting Capitalized Expenditures and Debt Service Principal Payments from Net Income.

Depreciation

This non-cash account includes the current depreciation expenses for the District's assets.

Change in Net Position

This value is computed by deducting depreciation expenses from net cash flow in order to see changes in the District's net assets before the end of current fiscal year.

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT FY 2021-2022 BUDGET

	2021-22 Totals	2020-21 Totals	% Change
Operating Revenue			
Sewer Service	1,592,439	1,518,415	4.88%
Pumping Charge	127,322	128,084	-0.59%
Kelly Ridge Pumping Charge (Taxes)	45,000	45,000	0.00%
Total Operating Revenue	1,764,762	1,691,499	4.33%
Operating Expenses			
Office Salaries & Wages	276,062	272,836	1.18%
Field Salaries & Wages	388,775	343,019	13.34%
Office Emp Benefits	236,881	222,073	6.67%
Field Emp Benefits	279,991	237,133	18.07%
Professional Services	205,400	172,800	18.87%
Utilities	99,216	94,492	5.00%
Services and Supplies	104,700	106,195	-1.41%
Training/Memberships/Fees	72,300	82,700	-12.58%
Operations and Maintenance	121,615	105,635	15.13%
Fuel, Oil, Grease, & Auto	65,500	55,500	18.02%
Total Operating Expense	1,850,440	1,692,382	9.34%
Net Operating Revenue/Expense	(85,678)	(884)	9596.29%
Non-Operating Revenue			
Interest	6,377	25,498	-74.99%
RD Debt Service	362,149	362,149	0.00%
Other Income	-	-	0.00%
Current Sec Tax	280,000	230,000	21.74%
Current Unsec Tax	12,000	12,000	0.00%
Other Taxes	3,600	3,600	0.00%
Total Non-Operating Revenue	664,126	633,247	4.88%
Non-Operating Expenses			
Loan Interest	101,533	104,125	-2.49%
Unanticipated Expense	-	-	
Total Non-Operating Expenses	101,533	104,125	-2.49%
Net Non-Operating Revenue/Expense	562,593	529,122	6.33%
Net Income	476,915	528,238	-9.72%
Balance Sheet Cash Reconciling Items			
Capitalized Expenditure	802,835	646,673	24.15%
Debt Service Principal Payments	62,000	60,000	3.33%
Budgeted Net Cash Flow	(387,921)	(178,434)	117.40%
Depreciation - Non Cash	564,000	564,000	0.00%
Change in Net Position	(951,921)	(742,434)	28.22%

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
CAPITAL EXPENDITURES**

CAPITILIZED EXPENDITURES	2021-22 Totals
<u>OFFICE</u>	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Total Office Capital Expenditures	\$ -
<u>FIELD</u>	
SHORING	\$ 6,500
2" - 8" LAT LAUNCH CAMERA HEAD	\$ 6,723
JET RODDER	\$ 260,000
FORD F-250 WITH UTILITY BOX	\$ 50,000
H/T & R/O GENERATOR DISPLAY	\$ 11,660
MOORETOWN FLYGT PUMP OVERHAUL	\$ 16,672
OPHIR SCHOOL PIPE BURST	\$ 109,980
L2 LIFT STATION PUMP UPGRADES	\$ 302,500
MT IDA LINE REPLACEMENT	\$ 45,300
Total Field Capital Expenditures	\$ 809,335
Total Capitalized Expenditures	\$ 809,335

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
REVENUE**

OPERATING REVENUE	QTY	Rate	2021-22 Totals	2020-21 Totals	% Change
Primary System Sewer Service	5859	\$21.31	\$ 1,498,263	\$ 1,428,443	4.89%
Step System Sewer Service	300	\$26.16	\$ 94,176	\$ 89,972	4.67%
Pumping Charge	1070	\$5.85	\$ 75,114	\$ 75,956	-1.11%
Kelly Ridge Pumping Charge	1291	\$3.37	\$ 52,208	\$ 52,127	0.16%
Kelly Ridge Pumping Charge (Taxes)	1514	\$29.72	\$ 45,000	\$ 45,000	0.00%
Total Operating Revenue			\$ 1,764,762	\$ 1,691,499	4.33%

NON-OPERATING REVENUE	QTY	Rate	2021-22 Totals	2020-21 Totals	% Change
RD Debt Service	6159	\$4.90	\$ 362,149	\$ 362,149	0.00%
Interest Income	1	LS	\$ 6,377	\$ 25,498	-74.99%
Current Secured Taxes	1	LS	\$ 280,000	\$ 230,000	21.74%
Current Unsecured Taxes	1	LS	\$ 12,000	\$ 12,000	0.00%
Prior Unsecured Taxes	1	LS	\$ -	\$ -	
Other Taxes	1	LS	\$ 3,600	\$ 3,600	0.00%
Total Non-Operating Revenue			\$ 664,126	\$ 633,247	4.88%

Total Revenue			\$ 2,428,887	\$ 2,324,746	4.48%
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PASS THROUGH LIABILITIES	QTY	Rate	2019-20 Totals	2019-20 Totals	% Change
SC-OR Service Charge	6159	\$17.85	\$ 1,319,258	\$ 1,171,442	12.62%
Villa Verona Assesment	1	LS	\$ 19,204	\$ 19,204	0.00%
Total Operating Liabilities			\$ 1,338,462	\$ 1,190,646	12.41%

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
WAGES**

Employee		2021-22 Totals	2020-21 Totals	% Change	
7/1/2021	Manager SM	Reg Hrs	2,080	2,088	-0.38%
\$49.59		Salary	\$ 103,153	\$ 98,241	5.00%
		Sui Wages	\$ 7,000	\$ 7,000	
		Vehicle Allowance	\$ 8,430	\$ 7,258	
7/1/2021	Office Clerk DK	Reg Hrs	2,080	2,088	-0.38%
\$32.45		Salary	\$ 67,496	\$ 64,376	4.85%
		Sui Wages	\$ 7,000	\$ 7,000	
7/1/2021	Bookkeeper/Clerk of the Board KH	Reg Hrs	2,080	2,088	0.00%
\$26.02		Salary	\$ 54,123	\$ 49,082	10.27%
		Sui Wages	\$ 7,000	\$ 7,000	
7/1/2021	Admin. Aide-Part Time AR	Reg Hrs	\$ 1,040	\$ 1,044	-0.38%
\$15.25		Salary	\$ 15,860	\$ 14,936	6.19%
		Sui Wages	\$ 7,000	\$ 7,000	
7/1/2021	Board	Reg Hrs	2,080	2,088	-0.38%
\$400.00		Salary	\$ 24,000	\$ 24,000	0.00%
		Sui Wages	\$ 24,000	\$ 24,000	
Total Office Wages		\$ 273,062	\$ 269,836	1.20%	
Office W/C Wages		\$ 273,062	\$ 269,836	1.20%	

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
WAGES**

Employee		2021-22 Totals	2020-21 Totals	% Change	
7/1/2021 \$26.33	Utility Worker II RB	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 54,776	\$ 49,852	9.88%
		Standby	\$ 1,600	\$ 1,600	0.00%
		OT Hours	\$ 112	\$ 112	0.00%
		OT Rate			
		Overtime Wages	\$ 4,424	\$ 4,011	10.30%
		Total Wages	\$ 60,800	\$ 55,463	9.62%
		WC Wages	\$ 59,473	\$ 54,260	9.61%
7/1/2021 \$32.42	Foreman/ FOT ??	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 67,434	\$ 64,477	4.58%
		Standby	\$ 1,700	\$ 1,700	0.00%
		OT Hours	\$ 112	\$ 112	0.00%
		OT Rate			
		Overtime Wages	\$ 5,447	\$ 5,188	4.99%
		Total Wages	\$ 74,580	\$ 71,365	4.50%
		WC Wages	\$ 72,946	\$ 69,809	4.49%
7/1/2021 \$27.34	Utility Worker II LT	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 56,868	\$ 52,368	8.59%
		Standby	\$ 1,625	\$ 1,625	0.00%
		OT Hours	\$ 112	\$ 112	0.00%
		OT Rate			
		Overtime Wages	\$ 4,593	\$ 4,214	9.01%
		Total Wages	\$ 63,086	\$ 58,207	8.38%
		WC Wages	\$ 61,708	\$ 56,943	8.37%

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
WAGES**

Employee		2021-22 Totals	2020-21 Totals	% Change	
7/1/2021 \$19.67	Utility Worker I ??	Reg Hrs	2,080	-	0.00%
		Hourly Rate			
		Regular Wages	\$ 40,919	\$ -	0.00%
		Standby	\$ -	\$ -	0.00%
		OT Hours	\$ -	\$ -	0.00%
		OT Rate			
		Overtime Wages	\$ -	\$ -	0.00%
		Total Wages	\$ 40,919	\$ -	0.00%
		Sui Wages	\$ 7,000	\$ -	
WC Wages	\$ 40,919	\$ -	0.00%		
7/1/2021 \$19.67	Utility Worker I SP	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 40,919	\$ 51,744	-20.92%
		Standby	\$ 1,600	\$ 1,600	0.00%
		OT Hours	\$ 116	\$ 116	0.00%
		OT Rate			
		Overtime Wages	\$ 3,423	\$ 4,312	-20.62%
		Total Wages	\$ 45,942	\$ 57,656	-20.32%
		Sui Wages	\$ 7,000	\$ 7,000	
WC Wages	\$ 44,915	\$ 56,363	-20.31%		
7/1/2021 \$44.60	Field Operations Supervisor DS	Reg Hrs	2,080	2,088	-0.38%
		Salary	\$ 92,768	\$ 89,648	3.48%
		Sui Wages	\$ 7,000	\$ 7,000	
Total Field Wages		\$ 378,095	\$ 332,339	13.77%	
Total Field W/C Wages		\$ 372,729	\$ 327,022	13.98%	
Total Wages		\$ 651,157	\$ 602,175	8.13%	
Total WC Wages		\$ 645,791	\$ 596,857	8.20%	
Total Standby Wages		\$ 6,525	\$ 6,525	0.00%	
Total OT Wages		\$ 17,887	\$ 17,724	0.92%	
Total Annual SUI Wages		\$ 94,000	\$ 94,000	0.00%	

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
SCHEDULE OF ANNUAL WAGES WITH BENEFITS, TAXES, INSURANCE**

	2021-22 Totals	2020-21 Totals	% Change
COMPENSATION			
Hours per month	2080	2088	-0.4%
Office Wages	\$ 249,062	\$ 245,836	1.31%
Director Wages	\$ 24,000	\$ 24,000	0.00%
Field Regular Wages	\$ 353,683	\$ 308,090	14.80%
Field Standby Wages	\$ 6,525	\$ 6,525	0.00%
Field Overtime	\$ 17,887	\$ 17,724	0.92%
TOTAL WAGES	\$ 651,157	\$ 602,175	8.13%
BENEFITS/TAXES/INSURANCE			
OFFICE OPERATIONS			
Office Benefits	\$ 169,501	\$ 158,970	6.62%
Director Benefits	\$ 5,000	\$ 5,000	0.00%
Payroll Tax & Insurance	\$ 29,143	\$ 29,037	0.37%
OFFICE OPERATIONS SUBTOTAL	\$ 203,644	\$ 193,007	5.51%
FIELD OPERATIONS			
Field Benefits	\$ 241,282	\$ 202,986	18.87%
Payroll Tax & Insurance	\$ 70,846	\$ 62,129	14.03%
FIELD OPERATIONS SUBTOTAL	\$ 312,128	\$ 265,115	17.73%
Total Benefits & Payroll Tax/Insurance	\$ 515,772	\$ 458,122	12.58%
Total Wages, Benefit, & Tax/Insurance	\$ 1,166,929	\$ 1,060,297	10.06%

TITLE: EMPLOYEE COMPENSATION SCHEDULE

NUMBER: 2151

ADOPTED: February 8, 1984

AMENDED: June 8, 2021

EFFECTIVE: July 1, 2021

Range No.	Position Title	Step A	Step B	Step C	Step D	Step E	Step F**	
							Low	High
1	Administrative Aide - Part Time & Temporary	14.00	14.25	14.50	14.75	15.00	15.25	15.25
2	Administrative Aide - Reg.	16.65	17.49	18.37	19.27	20.24	21.24	21.24
3	Utility Worker - Part Time & Temporary	14.00	14.50	15.00	15.50	16.00	16.50	16.50
4	Utility Worker I	19.67	20.64	21.67	22.74	23.88	25.07	25.07
5	Utility Worker II	20.64	21.67	22.74	23.88	25.07	26.33	26.33
6	Acct Receivable Clerk - Reg Operator - Part Time	21.60	22.63	23.73	24.86	26.05	27.30	27.30
7	Operator - Regular Office Clerk	23.17	24.33	25.56	26.83	28.16	29.57	32.45
8	Field Operations Technician Accounts Receivable Clerk II Accounts Payable Clerk II	23.59	24.78	26.02	27.34	28.70	30.14	30.14
9	Foreman-F.O.T.	25.40	26.68	28.02	29.41	30.88	32.42	32.42
10	Bookkeeper/Clerk of the Board	26.02	27.34	28.70	30.14	31.64	33.23	33.23
11	Field Operations Supervisor	32.99	34.56	36.22	37.95	39.77	41.76	44.60

***Step F can include merit and cola increases which are calculated differently for each employee in Step F*

TITLE: GENERAL MANAGER COMPENSATION SCHEDULE

NUMBER: 2152

ADOPTED: July 10, 2012

AMENDED: June 11, 2019

EFFECTIVE: July 1, 2019

Range No.	Position Title	Step A DOH	Step B July 1, 2019	Step C July 1, 2020	Step D July 1, 2021	Step E July 1, 2022	Step F July 1, 2023
1	General Manager	87,360	93,563	98,241	103,153	108,310	113,726

General Manager Compensation Schedule Conditions:

Manager's Date of Hire (DOH), August 14, 2018

The General Manager is appointed by the Board and serves "at will".

General Manager Compensation Schedule is computed figuring a 5% increase per step beginning July 1st, 2020

Salary increases will take affect on July 1st of each fiscal year.

No COLA increase between the date of hire and July 1, 2023 without amendment to this policy.

Review scheduled salary increase during the General Manager's annual performance review for Board approval.

Adjust schedule as needed when annual budget dictates.

**Lake Oroville Area Public
Utility District**



**Fiscal Year 2021-2022
Budget Highlights and
Summary Report**

TITLE: EMPLOYEE COMPENSATION SCHEDULE

NUMBER: 2151

ADOPTED: February 8, 1984

AMENDED: June 8, 2021

EFFECTIVE: July 1, 2021

Range No.	Position Title	Step A	Step B	Step C	Step D	Step E	Step F**	
							Low	High
1	Administrative Aide - Part Time & Temporary	14.00	14.25	14.50	14.75	15.00	15.25	15.25
2	Administrative Aide - Reg.	16.65	17.49	18.37	19.27	20.24	21.24	21.24
3	Utility Worker - Part Time & Temporary	14.00	14.50	15.00	15.50	16.00	16.50	16.50
4	Utility Worker I	19.67	20.64	21.67	22.74	23.88	25.07	25.07
5	Utility Worker II	20.64	21.67	22.74	23.88	25.07	26.33	26.33
6	Acct Receivable Clerk - Reg Operator - Part Time	21.60	22.63	23.73	24.86	26.05	27.30	27.30
7	Operator - Regular Office Clerk	23.17	24.33	25.56	26.83	28.16	29.57	32.45
8	Field Operations Technician Accounts Receivable Clerk II Accounts Payable Clerk II	23.59	24.78	26.02	27.34	28.70	30.14	30.14
9	Foreman-F.O.T.	25.40	26.68	28.02	29.41	30.88	32.42	32.42
10	Bookkeeper/Clerk of the Board	26.02	27.34	28.70	30.14	31.64	33.23	33.23
11	Field Operations Supervisor	32.99	34.56	36.22	37.95	39.77	41.76	44.60

***Step F can include merit and cola increases which are calculated differently for each employee in Step F*

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EFFECTIVE: July 1, 2019

Range No.	Position Title	Step A DOH	Step B July 1, 2019	Step C July 1, 2020	Step D July 1, 2021	Step E July 1, 2022	Step F July 1, 2023
1	General Manager	87,360	93,563	98,241	103,153	108,310	113,726

General Manager Compensation Schedule Conditions:

Manager's Date of Hire (DOH), August 14, 2018

The General Manager is appointed by the Board and serves "at will".

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Salary increases will take affect on July 1st of each fiscal year.

No COLA increase between the date of hire and July 1, 2023 without amendment to this policy.

Review scheduled salary increase during the General Manager's annual performance review for Board approval.

Adjust schedule as needed when annual budget dictates.

GM Vehicle Stipend WKSHT

VEHICLE STIPEND CALCS

***USE FACTOR** **0.8** **Use factor is percentage of time vehicle is used for work purposes*
AVG MILES/MO **800** **Mileage when vehicle is used for work purposes: To/from and in District work*
PURCHASE PRICE \$ 35,000.00 *Use for cost of ownership basis*

LOAN COSTS

Principal	\$	35,000.00
Int. Rate		5.00%
Term		5.00
Use Factor		0.80
\$/MO	\$	583.33

OIL CHANGES

OIL CHANGE	\$	100.00
FREQ	5000	0.16
\$/MO	\$	16.00

FUEL COSTS

AVG. Miles/Month	800
AVG.MPG	16
\$/Gal	\$ 4.25
\$/MO	\$ 212.50

TIRES

TIRES	\$	1,250.00
FREQ	50000	0.016
\$/MO	\$	20.00

INSURANCE

MONTHLY COST	\$	100.00
Use Factor		0.80
\$/MO	\$	80.00

MINOR MAINTENANCE

MINOR MAINT	\$	1,500.00
FREQ	50000	0.016
\$/MO	\$	24.00

BUY BACK

Initial Purchase	\$	35,000.00
Depreciation	\$	21,000.00
Sale Price	\$	14,000.00
Term		5.00
\$/MO	\$	233.33

TOTAL MONTHLY COST BASED ON USE FACTOR AND COSTS \$ 702.50

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
WAGES**

Employee		2021-22 Totals	2020-21 Totals	% Change	
7/1/2021	Manager SM	Reg Hrs	2,080	2,088	-0.38%
\$49.59		Salary	\$ 103,153	\$ 98,241	5.00%
		Sui Wages	\$ 7,000	\$ 7,000	
		Vehicle Allowance	\$ 8,430	\$ 7,258	
7/1/2021	Office Clerk DK	Reg Hrs	2,080	2,088	-0.38%
\$32.45		Salary	\$ 67,496	\$ 64,376	4.85%
		Sui Wages	\$ 7,000	\$ 7,000	
7/1/2021	Bookkeeper/Clerk of the Board KH	Reg Hrs	2,080	2,088	0.00%
\$26.02		Salary	\$ 54,123	\$ 49,082	10.27%
		Sui Wages	\$ 7,000	\$ 7,000	
7/1/2021	Admin. Aide-Part Time AR	Reg Hrs	\$ 1,040	\$ 1,044	-0.38%
\$15.25		Salary	\$ 15,860	\$ 14,936	6.19%
		Sui Wages	\$ 7,000	\$ 7,000	
7/1/2021	Board	Reg Hrs	2,080	2,088	-0.38%
\$400.00		Salary	\$ 24,000	\$ 24,000	0.00%
		Sui Wages	\$ 24,000	\$ 24,000	
Total Office Wages		\$ 273,062	\$ 269,836	1.20%	
Office W/C Wages		\$ 273,062	\$ 269,836	1.20%	

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
WAGES

Employee		2021-22 Totals	2020-21 Totals	% Change	
7/1/2021 \$26.33	Utility Worker II RB	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 54,776	\$ 49,852	9.88%
		Standby	\$ 1,600	\$ 1,600	0.00%
		OT Hours	\$ 112	\$ 112	0.00%
		OT Rate			
		Overtime Wages	\$ 4,424	\$ 4,011	10.30%
		Total Wages	\$ 60,800	\$ 55,463	9.62%
		Sui Wages	\$ 7,000	\$ 7,000	
WC Wages	\$ 59,473	\$ 54,260	9.61%		
7/1/2021 \$32.42	Foreman/ FOT ??	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 67,434	\$ 64,477	4.58%
		Standby	\$ 1,700	\$ 1,700	0.00%
		OT Hours	\$ 112	\$ 112	0.00%
		OT Rate			
		Overtime Wages	\$ 5,447	\$ 5,188	4.99%
		Total Wages	\$ 74,580	\$ 71,365	4.50%
		Sui Wages	\$ 7,000	\$ 7,000	
WC Wages	\$ 72,946	\$ 69,809	4.49%		
7/1/2021 \$27.34	Utility Worker II LT	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 56,868	\$ 52,368	8.59%
		Standby	\$ 1,625	\$ 1,625	0.00%
		OT Hours	\$ 112	\$ 112	0.00%
		OT Rate			
		Overtime Wages	\$ 4,593	\$ 4,214	9.01%
		Total Wages	\$ 63,086	\$ 58,207	8.38%
		Sui Wages	\$ 7,000	\$ 7,000	
WC Wages	\$ 61,708	\$ 56,943	8.37%		

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
WAGES**

Employee		2021-22 Totals	2020-21 Totals	% Change	
7/1/2021 \$19.67	Utility Worker I JF	Reg Hrs	2,080	-	0.00%
		Hourly Rate			
		Regular Wages	\$ 40,919	\$ -	0.00%
		Standby	\$ -	\$ -	0.00%
		OT Hours	\$ -	\$ -	0.00%
		OT Rate			
		Overtime Wages	\$ -	\$ -	0.00%
		Total Wages	\$ 40,919	\$ -	0.00%
		Sui Wages	\$ 7,000	\$ -	
	WC Wages	\$ 40,919	\$ -	0.00%	
7/1/2021 \$19.67	Utility Worker I SP	Reg Hrs	2,080	2,088	-0.38%
		Hourly Rate			
		Regular Wages	\$ 40,919	\$ 51,744	-20.92%
		Standby	\$ 1,600	\$ 1,600	0.00%
		OT Hours	\$ 116	\$ 116	0.00%
		OT Rate			
		Overtime Wages	\$ 3,423	\$ 4,312	-20.62%
		Total Wages	\$ 45,942	\$ 57,656	-20.32%
		Sui Wages	\$ 7,000	\$ 7,000	
	WC Wages	\$ 44,915	\$ 56,363	-20.31%	
7/1/2021 \$44.60	Field Operations Supervisor DS	Reg Hrs	2,080	2,088	-0.38%
		Salary	\$ 92,768	\$ 89,648	3.48%
		Sui Wages	\$ 7,000	\$ 7,000	
Total Field Wages		\$ 378,095	\$ 332,339	13.77%	
Total Field W/C Wages		\$ 372,729	\$ 327,022	13.98%	
Total Wages		\$ 651,157	\$ 602,175	8.13%	
Total WC Wages		\$ 645,791	\$ 596,857	8.20%	
Total Standby Wages		\$ 6,525	\$ 6,525	0.00%	
Total OT Wages		\$ 17,887	\$ 17,724	0.92%	
Total Annual SUI Wages		\$ 94,000	\$ 94,000	0.00%	

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
SCHEDULE OF ANNUAL WAGES WITH BENEFITS, TAXES, INSURANCE**

	2021-22 Totals	2020-21 Totals	% Change
COMPENSATION			
Hours per month	2080	2088	-0.4%
Office Wages	\$ 249,062	\$ 245,836	1.31%
Director Wages	\$ 24,000	\$ 24,000	0.00%
Field Regular Wages	\$ 353,683	\$ 308,090	14.80%
Field Standby Wages	\$ 6,525	\$ 6,525	0.00%
Field Overtime	\$ 17,887	\$ 17,724	0.92%
TOTAL WAGES	\$ 651,157	\$ 602,175	8.13%
BENEFITS/TAXES/INSURANCE			
OFFICE OPERATIONS			
Office Benefits	\$ 169,501	\$ 158,970	6.62%
Director Benefits	\$ 5,000	\$ 5,000	0.00%
Payroll Tax & Insurance	\$ 29,143	\$ 29,037	0.37%
OFFICE OPERATIONS SUBTOTAL	\$ 203,644	\$ 193,007	5.51%
FIELD OPERATIONS			
Field Benefits	\$ 241,282	\$ 202,986	18.87%
Payroll Tax & Insurance	\$ 70,846	\$ 62,129	14.03%
FIELD OPERATIONS SUBTOTAL	\$ 312,128	\$ 265,115	17.73%
Total Benefits & Payroll Tax/Insurance	\$ 515,772	\$ 458,122	12.58%
Total Wages, Benefit, & Tax/Insurance	\$ 1,166,929	\$ 1,060,297	10.06%

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT FY 2021-22 BUDGET
SCHEDULE OF ANNUAL WAGES WITH BENEFITS, TAXES, INSURANCE**

EXHIBIT E

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2021-22 Totals	2020-21 Totals	% Change
COMPENSATION															
Hours per month	176	176	176	168	176	184	168	160	184	160	176	176	2080	2088	-0.38%
Office Wages	\$ 20,776	\$ 20,776	\$ 20,776	\$ 20,715	\$ 20,776	\$ 20,837	\$ 20,715	\$ 20,654	\$ 20,837	\$ 20,654	\$ 20,776	\$ 20,776	\$ 249,062	\$ 245,836	1.31%
Director Wages	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 24,000	\$ 24,000	0.00%
Field Regular Wages	\$ 29,808	\$ 29,808	\$ 29,808	\$ 28,805	\$ 29,808	\$ 30,812	\$ 28,805	\$ 27,801	\$ 30,812	\$ 27,801	\$ 29,808	\$ 29,808	\$ 353,683	\$ 308,090	14.80%
Field Standby Wages	\$ 575	\$ 525	\$ 550	\$ 550	\$ 525	\$ 575	\$ 525	\$ 500	\$ 575	\$ 550	\$ 525	\$ 550	\$ 6,525	\$ 6,525	0.00%
Field Overtime	\$ 1,269	\$ 1,448	\$ 1,628	\$ 1,387	\$ 2,082	\$ 1,587	\$ 1,587	\$ 1,587	\$ 1,387	\$ 1,269	\$ 1,387	\$ 1,269	\$ 17,887	\$ 17,724	0.92%
TOTAL WAGES	\$ 54,428	\$ 54,557	\$ 54,761	\$ 53,456	\$ 55,190	\$ 55,810	\$ 53,631	\$ 52,541	\$ 55,610	\$ 52,274	\$ 54,496	\$ 54,403	\$ 651,157	\$ 602,175	8.13%
BENEFITS/TAXES/INSURANCE															
OFFICE OPERATIONS															
Office Benefits	\$ 14,132	\$ 14,132	\$ 14,132	\$ 14,111	\$ 14,132	\$ 14,153	\$ 14,111	\$ 14,090	\$ 14,153	\$ 14,090	\$ 14,132	\$ 14,132	\$ 169,501	\$ 158,970	6.62%
Director Benefits	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 5,000	\$ 5,000	0.00%
Payroll Tax & Insurance	\$ 6,586	\$ 2,012	\$ 2,012	\$ 2,007	\$ 2,012	\$ 2,017	\$ 2,294	\$ 2,052	\$ 2,043	\$ 2,027	\$ 2,040	\$ 2,040	\$ 29,143	\$ 29,037	0.37%
OFFICE OPERATIONS SUBTOTAL	\$ 21,134	\$ 16,561	\$ 16,561	\$ 16,535	\$ 16,561	\$ 16,587	\$ 16,822	\$ 16,559	\$ 16,613	\$ 16,534	\$ 16,589	\$ 16,589	\$ 203,644	\$ 193,007	5.51%
FIELD OPERATIONS															
Field Benefits	\$ 20,222	\$ 20,225	\$ 20,229	\$ 19,868	\$ 20,236	\$ 20,581	\$ 19,873	\$ 19,518	\$ 20,575	\$ 19,513	\$ 20,221	\$ 20,222	\$ 241,282	\$ 202,986	18.87%
Payroll Tax & Insurance	\$ 39,947	\$ 2,749	\$ 2,767	\$ 2,676	\$ 2,799	\$ 2,820	\$ 3,330	\$ 2,883	\$ 2,793	\$ 2,612	\$ 2,734	\$ 2,736	\$ 70,846	\$ 62,129	14.03%
FIELD OPERATIONS SUBTOTAL	\$ 60,170	\$ 22,974	\$ 22,996	\$ 22,544	\$ 23,035	\$ 23,401	\$ 23,203	\$ 22,401	\$ 23,368	\$ 22,125	\$ 22,955	\$ 22,957	\$ 312,128	\$ 265,115	17.73%
Total Benefits & Payroll Tax/Insurance	\$ 81,304	\$ 39,535	\$ 39,556	\$ 39,079	\$ 39,596	\$ 39,988	\$ 40,025	\$ 38,960	\$ 39,981	\$ 38,660	\$ 39,544	\$ 39,546	\$ 515,772	\$ 458,122	12.58%
Total Wages, Benefit, & Tax/Insurance	\$ 135,732	\$ 94,092	\$ 94,318	\$ 92,535	\$ 94,786	\$ 95,797	\$ 93,655	\$ 91,501	\$ 95,591	\$ 90,933	\$ 94,040	\$ 93,949	\$ 1,166,929	\$ 1,060,297	10.06%

2021-22 OFFICE AND ADMIN BUDGET REQUESTS

	Type	Description	VENDOR	Qty	UNIT \$	Cost Estimate	Review 1 Staff Meeting	Review 2 Personnel Committee	Review 3 Budget Committee	Comments
1	CAP	IT CONTINGENCY	PLUG	1	12000	\$12,000.00				FOR TELEPHONE SYSTEM
2	EXP	OFFICE SHIRTS	PLUG	1	500	\$500.00				SAME AS LAST YEAR
3	EXP	ADDTL SECURITY CAMERAS	PLUG	1	4000	\$4,000.00				ROLLOVER FROM 20-21 BUDGET
4	EXP	MONITOR UPGRADES	PLUG	1	750	\$750.00				4 BOOKEEPER-INCLUDES VID CARD
5	EXP	OFFICE PAINT	PLUG	1	1500	\$2,500.00				EXTERIOR of OFFICE AND YARD-NEED QUOTE
6	EXP	OFFICE MATS	PLUG	1	500	\$500.00				BUDGET DEPENDS ON REQUIREMENTS
7	EXP	NEW CHAIRS	PLUG	2	250	\$500.00				
8	EXP	BMS SERVICE ORDERS	BMS	1	4410	\$4,410.00				PURCHASE PRICE
9	EXP	BMS BUDGET PREP-PURCHASE PRICE	BMS	1	2835	\$2,835.00				PURCHASE PRICE
10	EXP	CONSOLIDATE DOMAIN, WEB HOSTING, AND EMAIL	STREAMLINE	1	2000	\$2,000.00				ESTIMATE OF SETUP AND MIGRATION
11	EXP	NEW HARD DRIVE	VISTANET	1	600	\$600.00				Replace Hard Drive in old laptop
<i>SUBTOTAL</i>						<i>\$30,595.00</i>				
99	EXP	CONTINGENCY		1		\$1,529.75	A			SET AT 5% OVER APPROVED REQUESTS-NOT AUTOMATICALLY ENTERED INTO BUDGET
		Approved				\$32,124.75				
		Denied				\$0.00				
		Pending/TBD				\$0.00				
		Total				\$32,124.75				

2021-22 SUMMARY OF ANNUAL SOFTWARE LICENSING AND SUPPORT

<u>VENDOR</u>	<u>DESCRIPTION</u>		<u>COST</u>
POSM	CCTV VAN	\$	2,000.00
TRAKIT	PERMITS-BUTTE CO	\$	2,500.00
BMS	ACCOUNTS AND BOOKS	\$	12,915.00
WONDERWARE	SCADA	\$	3,795.00
EMASS	SCADA	\$	3,500.00
VISTANET	IT SUPPORT	\$	11,148.00
VIPRE	ANT-VIRUS	\$	300.00
VEEAM	DATA BACKUP	\$	200.00
SONICWALL	FIRE WALL	\$	300.00
STREAMLINE	WEB HOSTING-POSSIBLE EMAIL SOLNS TBD	\$	7,200.00
	TOTAL ANNUALLY	\$	43,858.00
	TOTAL MONTHLY	\$	3,654.83

2021-22 EQUIPMENT REPAIRS AND MAINTENANCE BUDGET REQUESTS

	Type	Item	Vendor	Description	Qty	UNIT \$	Cost Estimate	Review 1 Staff Meeting	Review 2 Personnel Committee	Review 3 Budget Committee	Comments
1	EXP	TIRES	TEHAMA	EQUIPMENT TRAILER	4	\$ 168.11	\$672.45				
2	EXP	PVC	PACE		1	\$ 1,500.00	\$1,500.00				FOR BYPASS AS NEEDED
3	EXP	M/H FRAME & COVERS	TITUS INDUSTRIAL	COMPOSITION	2	\$ 841.00	\$1,682.00				ONGOING PURCHASE PROGRAM
4	EXP	MISC BATTERIES	TBD		1	\$ 1,500.00	\$1,500.00				
5	EXP	SMALL TOOLS-1	TBD		1	\$ 4,000.00	\$4,000.00				
6	EXP	SMALL TOOLS-2	TBD		1	\$ 4,000.00	\$4,000.00				
7	CAP	SHORING	TBD		1	\$ 6,500.00	\$6,500.00				LAST YEARS BUDGET AMOUNT +500
8	EXP	JOHN DEERE 410 FRONT TIRES	TEHAMA TIRE SERVICE	MXM 12.5/80-18	2	\$ 401.24	\$802.48				
9	EXP	HEAVY TRUCK STEER TIRES	TEHAMA TIRE SERVICE	BFG 11R22.5	2	\$ 579.41	\$1,158.82				
10	EXP	HEAVY TRUCK TRACTION TIRES	TEHAMA TIRE SERVICE	BFG 11R22.5	4	\$ 579.21	\$2,316.84				
11	EXP	EXPLORER TIRES	LANGELY AUTO	235/70/16	4	\$ 184.14	\$736.56				
12	EXP	DANS F-150 TIRES	LANGELY AUTO	245/70/17	4	\$ 224.61	\$898.44				
13	EXP	F-350 TIRES	LANGELY AUTO	LT235/85/16	4	\$ 223.99	\$895.96				
14	EXP	F-150 TIRES	LANGELY AUTO	235/75/15	4	\$ 167.00	\$668.00				
15	EXP	OLD CAMERA VAN TIRES	LANGELY AUTO	LT245/75/16	4	\$ 235.35	\$941.40				
16	EXP	F-350 DUALY TIRES	LANGELY AUTO	LT245/75/17	6	\$ 267.28	\$1,603.68				
17	CAP	2" - 8" LAT LAUNCH CAMERA HEAD	MME	RA-111488 - SAT42	1	\$ 6,723.41	\$6,723.41				
19	EXP	500' RAU 7 FLEX LAT LAUNCH CABLE	MME	RA-US6017	1	\$ 3,250.00	\$3,250.00				
20	EXP	130' RIGID LAT LAUNCH CABLE	MME		1	\$ 2,516.00	\$2,516.00				
21	CAP	JET RODDER	NIXON-EGLI EQUIPMENT CO.	800-HPR ECO SERIES 4	1	\$260,000.00	\$260,000.00				
22	EXP	REPLACEMENT PUMP TRUCK HOSE	GRAINGER	3X20	8	\$ 300.00	\$2,400.00				
23	EXP	F-350 A.C. REPAIR	LANGLEY AUTO		1	\$ 991.38	\$991.38				
24	CAP	FORD F-250 WITH UTILITY BOX	FORD		1	\$ 50,000.00	\$50,000.00				
SUBTOTAL							\$355,757.42				
99	EXP	CONTINGENCY			1		\$17,787.87	A			SET AT 5% OVER APPROVED REQUESTS-NOT AUTOMATICALLY ENTERED INTO BUDGET
				Approved			\$373,545.29				
				Denied			\$0.00				
				Pending/TBD			\$0.00				
				Total			\$373,545.29				

2021-22 SYSTEM REPAIRS AND MAINTENANCE BUDGET REQUESTS

	Type	Item	Vendor	Description	Qty	UNIT \$	Cost Estimate	Review 1 Staff Meeting	Review 2 Personnel Committee	Review 3 Budget Committee	Comments
1	CAP	H/T & R/O GENERATOR DISPLAY	TESCO	SHOW GENS RUNNING-SCADA	1	#####	\$ 11,660.00				LAST YEARS QUOTE FROM TESCO FOR L2-ELIMINATE IF PUMP PROJECT IS APPROVED
2	EXP	ERADICATOR 6"	THOMAS & ASSOCIATES	48275-805	2	\$ 2,346.50	\$ 4,693.00				
3	EXP	L-2 VALVE HANDLE EXT	MCMASTER-CARR	L-2	1	\$ 1,000.00	\$ 1,000.00				
4	EXP	ROYALS OAKS GENERATOR TRANSFER SWITCH	TBD	POSSIBLE REPLACEMENT	1	\$ 3,000.00	\$ 3,000.00				
5	EXP	L-1 G.R. ROTATING ASSYMBLY REBUILD	THOMAS & ASSOCIATES		2	\$ 943.30	\$ 1,886.60				
6	EXP	L-2 G.R. ROTATING ASSYMBLY REBUILD	THOMAS & ASSOCIATES		2	\$ 1,513.86	\$ 3,027.72				FOR L2-ELIMINATE IF PUMP PROJECT IS APPROVED
7	CAP	H.T. G.R. ROTATING ASSYMBLY REBUILD	THOMAS & ASSOCIATES		4	\$ 1,513.86	\$ 6,055.44				
8	EXP	L-3 FLYGT PUMP OVERHAUL	PAC MACHINE CO		1	\$ 3,755.00	\$ 3,755.00				
9	CAP	MOORETOWN FLYGT PUMP OVERHAUL	PAC MACHINE CO		2	\$ 8,336.00	\$ 16,672.00				
SUBTOTAL							\$51,749.76				
99	EXP	CONTINGENCY			1		\$2,587.49	A			SET AT 5% OVER APPROVED REQUESTS-NOT AUTOMATICALLY ENTERED INTO BUDGET
				Approved			\$54,337.25				
				Denied			\$ -				
				Pending/TBD			\$ -				
				Total			\$ 54,337.25				

2021-22 PROJECTS BUDGET REQUESTS

	Type	Item	Vendor	Description	Qty	UNIT \$	Cost Estimate	Review 1 Staff Meeting	Review 2 Personnel Committee	Review 3 Budget Committee	Comments
1	EXP	MISC PATCH PAVE		MATLS ONLY	1		\$ 2,000.00				INCLUDES ASPHALT AND TRUCKING-TWO LOCATIONS
2	EXP	CHIP BRUSH		EQUIPMENT RENTAL	1		\$ 1,000.00				EQUIPMENT ONLY
3	EXP	K-LINE REPLACEMENT		EQUIPMENT AND MATLS ONLY	1		\$ 20,000.00				INTERNAL PROJECT
4	EXP	L2 Z14 TO Z14B REPLACEMENT		EQUIPMENT AND MATLS ONLY	1		\$ 10,000.00				INTERNAL PROJECT
5	EXP	2468 ORO GARDEN TANK		MATLS ONLY	1		\$ 500.00				
6	CAP	OPHIR SCHOOL PIPE BURST	SAUERS	ENGINEERING	1		\$ 29,980.00				PER QUOTE
7	CAP	OPHIR SCHOOL PIPE BURST		CONSTRUCTION-3RD PARTY BID	1		\$ 80,000.00				ESTIMATE-BUDGET ONLY-ADJUST??
8	CAP	MT IDA LINE REPLACEMENT	SAUERS	ENGINEERING	1		\$ 45,300.00				PER QUOTE ADD 12K FOR TOPO
9	CAP	L2 LIFT STATION PUMP UPGRADES	SAUERS	ENGINEERING	1		\$ 52,500.00				PER QUOTE ADD 5K FOR TOPO
10	CAP	L2 LIFT STATION PUMP UPGRADES		CONSTRUCTION-3RD PARTY BID	1		\$ 250,000.00				ESTIMATE-BUDGET ONLY-ADJUST??
11	EXP	OAK KNOLL REROUTE		EQUIPMENT AND MATLS ONLY	1		\$ 20,000.00				INTERNAL PROJECT
99	EXP	CONTINGENCY			1		\$ 25,564.00				SET AT 5% OVER APPROVED REQUESTS-NOT AUTOMATICALLY ENTERED INTO BUDGET
				Approved			\$ 511,280.00				
				Denied			\$ -				
				Pending/TBD			\$ -				
				Total			\$ 511,280.00				

**2021-22 BUDGET
LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
CAPITAL EXPENDITURES**

CAPITIALIZED EXPENDITURES	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2021-22 Totals
OFFICE													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
Total Office Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIELD													
SHORING													
2" - 8" LAT LAUNCH CAMERA HEAD	\$ 6,723						\$ 6,500						\$ 13,223
JET RODDER		\$ 260,000											\$ 260,000
FORD F-250 WITH UTILITY BOX			\$ 50,000										\$ 50,000
H/T & R/O GENERATOR DISPLAY					\$ 11,660								\$ 11,660
MOORETOWN FLYGT PUMP OVERHAUL	\$ 16,672												\$ 16,672
OPHIR SCHOOL PIPE BURST			\$ 29,980			\$ 80,000							\$ 109,980
L2 LIFT STATION PUMP UPGRADES				\$ 52,500							\$ 250,000		\$ 302,500
MT IDA LINE REPLACEMENT									\$ 45,300				\$ 45,300
Total Field Capital Expenditures	\$ 23,395	\$ 260,000	\$ 79,980	\$ 52,500	\$ 11,660	\$ 80,000	\$ 6,500	\$ -	\$ -	\$ 45,300	\$ 250,000	\$ -	\$ 809,335
Total Capitalized Expenditures	\$ 23,395	\$ 260,000	\$ 79,980	\$ 52,500	\$ 11,660	\$ 80,000	\$ 6,500	\$ -	\$ -	\$ 45,300	\$ 250,000	\$ -	\$ 809,335

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
CAPITAL EXPENDITURES**

CAPITILIZED EXPENDITURES	2021-22 Totals
<u>OFFICE</u>	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Total Office Capital Expenditures	\$ -
<u>FIELD</u>	
SHORING	\$ 6,500
2" - 8" LAT LAUNCH CAMERA HEAD	\$ 6,723
JET RODDER	\$ 260,000
FORD F-250 WITH UTILITY BOX	\$ 50,000
H/T & R/O GENERATOR DISPLAY	\$ 11,660
MOORETOWN FLYGT PUMP OVERHAUL	\$ 16,672
OPHIR SCHOOL PIPE BURST	\$ 109,980
L2 LIFT STATION PUMP UPGRADES	\$ 302,500
MT IDA LINE REPLACEMENT	\$ 45,300
Total Field Capital Expenditures	\$ 809,335
Total Capitalized Expenditures	\$ 809,335

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT REVENUE
BUDGET 2021-22**

OPERATING REVENUE	QTY	Rate	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2021-22 Totals	2020-21 Totals	% Change
Primary System Sewer Service	5859	\$21.31	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 124,855	\$ 1,498,263	\$ 1,428,443	4.89%
Step System Sewer Service	300	\$26.16	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 7,848	\$ 94,176	\$ 89,972	4.67%
Pumping Charge	1070	\$5.85	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 6,260	\$ 75,114	\$ 75,956	-1.11%
Kelly Ridge Pumping Charge	1291	\$3.37	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 4,351	\$ 52,208	\$ 52,127	0.16%
Kelly Ridge Pumping Charge (Taxes)	1514	\$29.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,750	\$ -	\$ -	\$ -	\$ 18,900	\$ 1,350	\$ 45,000	\$ 45,000	0.00%
Total Operating Revenue			\$ 143,313	\$ 143,313	\$ 143,313	\$ 143,313	\$ 143,313	\$ 143,313	\$ 168,063	\$ 143,313	\$ 143,313	\$ 143,313	\$ 162,213	\$ 144,663	\$ 1,764,762	\$ 1,691,499	4.33%

NON-OPERATING REVENUE	QTY	Rate	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2021-22 Totals	2020-21 Totals	% Change
RD Debt Service	6159	\$4.90	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 30,179	\$ 362,149	\$ 362,149	0.00%
Interest Income	1	LS	\$ -	\$ -	\$ 1,606	\$ -	\$ -	\$ 1,607	\$ -	\$ -	\$ 1,573	\$ -	\$ -	\$ 1,591	\$ 6,377	\$ 25,498	-74.99%
Current Secured Taxes	1	LS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,000	\$ -	\$ -	\$ -	\$ 117,600	\$ 8,400	\$ 280,000	\$ 230,000	21.74%
Current Unsecured Taxes	1	LS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ -	\$ -	\$ -	\$ 5,040	\$ 360	\$ 12,000	\$ 12,000	0.00%
Prior Unsecured Taxes	1	LS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Taxes	1	LS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,980	\$ -	\$ -	\$ -	\$ 1,512	\$ 108	\$ 3,600	\$ 3,600	0.00%
Total Non-Operating Revenue			\$ 30,179	\$ 30,179	\$ 31,785	\$ 30,179	\$ 30,179	\$ 31,786	\$ 192,759	\$ 30,179	\$ 31,752	\$ 30,179	\$ 154,331	\$ 40,638	\$ 664,126	\$ 633,247	4.88%

Total Revenue			\$ 173,493	\$ 173,493	\$ 175,098	\$ 173,493	\$ 173,493	\$ 175,099	\$ 360,823	\$ 173,493	\$ 175,065	\$ 173,493	\$ 316,545	\$ 185,302	\$ 2,428,887	\$ 2,324,746	4.48%
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PASS THROUGH LIABILITIES	QTY	Rate	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2019-20 Totals	2019-20 Totals	% Change
SC-OR Service Charge	6159	\$17.85	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 1,319,258	\$ 1,171,442	12.62%
Villa Verona Assesment	1	LS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,602	\$ -	\$ -	\$ -	\$ 9,602	\$ -	\$ -	\$ 19,204	\$ 19,204	0.00%
Total Operating Liabilities			\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 109,938	\$ 119,540	\$ 109,938	\$ 109,938	\$ 109,938	\$ 119,540	\$ 109,938	\$ 109,938	\$ 1,338,462	\$ 1,190,646	12.41%

**LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT
FY 2021-2022 BUDGET
REVENUE**

OPERATING REVENUE	QTY	Rate	2021-22 Totals	2020-21 Totals	% Change
Primary System Sewer Service	5859	\$21.31	\$ 1,498,263	\$ 1,428,443	4.89%
Step System Sewer Service	300	\$26.16	\$ 94,176	\$ 89,972	4.67%
Pumping Charge	1070	\$5.85	\$ 75,114	\$ 75,956	-1.11%
Kelly Ridge Pumping Charge	1291	\$3.37	\$ 52,208	\$ 52,127	0.16%
Kelly Ridge Pumping Charge (Taxes)	1514	\$29.72	\$ 45,000	\$ 45,000	0.00%
Total Operating Revenue			\$ 1,764,762	\$ 1,691,499	4.33%

NON-OPERATING REVENUE	QTY	Rate	2021-22 Totals	2020-21 Totals	% Change
RD Debt Service	6159	\$4.90	\$ 362,149	\$ 362,149	0.00%
Interest Income	1	LS	\$ 6,377	\$ 25,498	-74.99%
Current Secured Taxes	1	LS	\$ 280,000	\$ 230,000	21.74%
Current Unsecured Taxes	1	LS	\$ 12,000	\$ 12,000	0.00%
Prior Unsecured Taxes	1	LS	\$ -	\$ -	
Other Taxes	1	LS	\$ 3,600	\$ 3,600	0.00%
Total Non-Operating Revenue			\$ 664,126	\$ 633,247	4.88%

Total Revenue			\$ 2,428,887	\$ 2,324,746	4.48%
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PASS THROUGH LIABILITIES	QTY	Rate	2019-20 Totals	2019-20 Totals	% Change
SC-OR Service Charge	6159	\$17.85	\$ 1,319,258	\$ 1,171,442	12.62%
Villa Verona Assesment	1	LS	\$ 19,204	\$ 19,204	0.00%
Total Operating Liabilities			\$ 1,338,462	\$ 1,190,646	12.41%

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT FY 2021-2022 BUDGET

	2021-22 Totals	2020-21 Totals	% Change
Operating Revenue			
Sewer Service	1,592,439	1,518,415	4.88%
Pumping Charge	127,322	128,084	-0.59%
Kelly Ridge Pumping Charge (Taxes)	45,000	45,000	0.00%
Total Operating Revenue	1,764,762	1,691,499	4.33%
Operating Expenses			
Office Salaries & Wages	276,062	272,836	1.18%
Field Salaries & Wages	388,775	343,019	13.34%
Office Emp Benefits	236,881	222,073	6.67%
Field Emp Benefits	279,991	237,133	18.07%
Professional Services	205,400	172,800	18.87%
Utilities	99,216	94,492	5.00%
Services and Supplies	104,700	106,195	-1.41%
Training/Memberships/Fees	72,300	82,700	-12.58%
Operations and Maintenance	121,615	105,635	15.13%
Fuel, Oil, Grease, & Auto	65,500	55,500	18.02%
Total Operating Expense	1,850,440	1,692,382	9.34%
Net Operating Revenue/Expense	(85,678)	(884)	9596.29%
Non-Operating Revenue			
Interest	6,377	25,498	-74.99%
RD Debt Service	362,149	362,149	0.00%
Other Income	-	-	0.00%
Current Sec Tax	280,000	230,000	21.74%
Current Unsec Tax	12,000	12,000	0.00%
Other Taxes	3,600	3,600	0.00%
Total Non-Operating Revenue	664,126	633,247	4.88%
Non-Operating Expenses			
Loan Interest	101,533	104,125	-2.49%
Unanticipated Expense	-	-	
Total Non-Operating Expenses	101,533	104,125	-2.49%
Net Non-Operating Revenue/Expense	562,593	529,122	6.33%
Net Income	476,915	528,238	-9.72%
Balance Sheet Cash Reconciling Items			
Capitalized Expenditure	802,835	646,673	24.15%
Debt Service Principal Payments	62,000	60,000	3.33%
Budgeted Net Cash Flow	(387,921)	(178,434)	117.40%
Depreciation - Non Cash	564,000	564,000	0.00%
Change in Net Position	(951,921)	(742,434)	28.22%

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT BUDGET-FISCAL YEAR 2021-2022

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2021-22 Totals	2020-21 Totals	% Change
Operating Revenue															
41100 Sewer Service	132,703	132,703	132,703	132,703	132,703	132,703	132,703	132,703	132,703	132,703	132,703	132,703	1,592,439	1,518,415	4.88%
41150 Pumping Charge	10,610	10,610	10,610	10,610	10,610	10,610	10,610	10,610	10,610	10,610	10,610	10,610	127,322	128,084	-0.59%
41200 Kelly Ridge Pumping Charge (Taxes)	-	-	-	-	-	-	24,750	-	-	-	18,900	1,350	45,000	45,000	0.00%
41250 Permit/Inspection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41300 Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41350 Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41400 Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	143,313	143,313	143,313	143,313	143,313	143,313	168,063	143,313	143,313	143,313	162,213	144,663	1,764,762	1,691,499	4.33%
Operating Expenses															
60000 Office Salaries & Wages															
60100 Office Salaries & Wages	20,776	20,776	20,776	20,715	20,776	20,837	20,715	20,654	20,837	20,654	20,776	20,776	249,062	245,836	1.31%
60150 Director Salaries & Wages	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	24,000	0.00%
60200 Office Sick Time Buy Back	-	-	-	-	3,000	-	-	-	-	-	-	-	3,000	3,000	0.00%
60000 Office Salaries & Wages	22,776	22,776	22,776	22,715	25,776	22,837	22,715	22,654	22,837	22,654	22,776	22,776	276,062	272,836	1.18%
61000 Field Salaries & Wages															
61100 Routine O&M Wages	29,808	29,808	29,808	28,805	29,808	30,812	28,805	27,801	30,812	27,801	29,808	29,808	353,683	308,090	14.80%
61150 Standby Wages	575	525	550	550	525	575	525	500	575	550	525	550	6,525	6,525	0.00%
61200 Regular Overtime Wages	1,269	1,448	1,628	1,387	2,082	1,587	1,587	1,587	1,387	1,269	1,387	1,269	17,887	17,724	0.92%
61250 Call-Out Overtime Wages	640	640	640	640	640	640	640	640	640	640	640	640	7,680	7,680	0.00%
61300 I&I Wages - subaccount to 61100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61350 Villa Verona O&M Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61400 Field Sick Time Buy Back	-	-	-	-	3,000	-	-	-	-	-	-	-	3,000	3,000	0.00%
61000 Field Salaries & Wages	32,292	32,422	32,626	31,382	36,055	33,613	31,556	30,528	33,414	30,260	32,360	32,267	388,775	343,019	13.34%
62000 Office Emp Benefits															
62100 Office Health Insurance	6,023	6,023	6,023	6,023	6,023	6,023	6,023	6,023	6,023	6,023	6,023	6,023	72,279	68,946	4.83%
62150 Director Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
62200 Office Dental Insurance	317	317	317	317	317	317	317	317	317	317	317	317	3,802	3,947	-3.67%
62250 Office Life Insurance	38	38	38	38	38	38	38	38	38	38	38	38	462	436	5.85%
62300 Office Vision Insurance	250	250	250	250	250	250	250	250	250	250	250	250	3,003	3,170	-5.26%
62350 Director Vision Insurance	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000	0.00%
62400 Office Deferred Comp 457	416	416	416	414	416	417	414	413	417	413	416	416	4,981	4,917	1.31%
62450 Office CALPERS Contribution	7,054	7,054	7,054	7,035	7,054	7,074	7,035	7,015	7,074	7,015	7,054	7,054	84,575	77,139	9.64%
62500 Office Workers Comp Ins.	4,572	-	-	-	-	-	-	-	-	-	-	-	4,572	4,745	-3.65%
62550 Office/Field Payroll Taxes & Ins.	4,751	4,761	4,779	4,683	4,811	4,837	5,624	4,935	4,836	4,639	4,774	4,776	58,207	53,774	8.24%
62000 Office Emp Benefits	23,839	19,277	19,294	19,178	19,326	19,373	20,119	19,408	19,373	19,113	19,289	19,291	236,881	222,073	6.67%

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT BUDGET-FISCAL YEAR 2021-2022

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	2021-22 Totals	2020-21 Totals	% Change
63000	<u>Field Emp Benefits</u>														
63100	7,383	7,383	7,383	7,383	7,383	7,383	7,383	7,383	7,383	7,383	7,383	7,383	88,601	79,683	11.19%
63150	694	694	694	694	694	694	694	694	694	694	694	694	8,332	5,909	41.00%
63200	75	75	75	75	75	75	75	75	75	75	75	75	901	672	34.04%
63250	501	501	501	501	501	501	501	501	501	501	501	501	6,006	5,005	20.00%
63300	633	636	640	619	647	652	623	609	646	604	632	633	7,573	6,647	13.94%
63350	10,586	10,586	10,586	10,246	10,586	10,926	10,246	9,906	10,926	9,906	10,586	10,586	125,669	101,570	23.73%
63400	37,210	-	-	-	-	-	-	-	-	-	-	-	37,210	32,647	13.98%
63500	475	475	475	475	475	475	475	475	475	475	475	475	5,700	5,000	14.00%
63000	57,557	20,350	20,354	19,993	20,361	20,706	19,998	19,643	20,700	19,638	20,346	20,347	279,991	237,133	18.07%
64000	<u>Professional Services</u>														
64100	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	54,000	11.11%
64150	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	24,000	50.00%
64200	-	-	7,100	7,100	-	-	1,200	-	-	-	-	5,000	20,400	19,600	4.08%
64250											44,600		44,600	43,000	3.72%
64300	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	44,400	32,200	37.89%
64000	11,700	11,700	18,800	18,800	11,700	11,700	12,900	11,700	11,700	11,700	56,300	16,700	205,400	172,800	18.87%
65000	<u>Utilities</u>														
65100	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	19,464	18,540	4.98%
65150	865	865	865	865	865	865	865	865	865	865	865	865	10,380	9,888	4.98%
65200	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	16,872	16,068	5.00%
65250	49	49	49	49	49	49	49	49	49	49	49	49	588	556	5.72%
65300	411	411	411	411	411	411	411	411	411	411	411	411	4,932	4,697	5.01%
65350	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	12,984	12,360	5.05%
65400	346	346	346	346	346	346	346	346	346	346	346	346	4,152	3,955	4.98%
65450	865	865	865	865	865	865	865	865	865	865	865	865	10,380	9,888	4.98%
65500	43	43	43	43	43	43	43	43	43	43	43	43	516	494	4.37%
65550	368	368	368	368	368	368	368	368	368	368	368	368	4,416	4,202	5.08%
65600	346	346	346	346	346	346	346	346	346	346	346	346	4,152	3,955	4.98%
65650	865	865	865	865	865	865	865	865	865	865	865	865	10,380	9,888	4.98%
65000	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	8,268	99,216	94,492	5.00%
66000	<u>Services and Supplies</u>														
66100	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	0.00%
66150	5,500	5,500	5,500	500	500	500	500	500	500	500	500	12,500	33,000	45,900	-28.10%
66200	500	500	500	500	4,500	500	500	500	500	3,500	500	500	13,000	14,000	-7.14%
66250	1,500	1,500	8,500	1,500	1,500	1,500	1,500	1,500	2,200	500	500	500	22,700	15,095	50.38%
66300	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	0.00%
66350	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	7,200	66.67%
66000	10,500	10,500	17,500	5,500	9,500	5,500	5,500	5,500	6,200	7,500	4,500	16,500	104,700	106,195	-1.41%

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT BUDGET-FISCAL YEAR 2021-2022

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	2021-22 Totals	2020-21 Totals	% Change
67000 Training/Memberships/Fees															
67100 Education/Training	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	0.00%
67150 Memberships/Subscriptions	200	200	200	200	1,700	200	6,200	200	200	200	200	200	9,900	9,700	2.06%
67200 Rents/Leases/License	250	250	250	250	250	250	250	1,000	250	250	250	250	3,750	3,750	0.00%
67250 Travel & Entertainment	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000	0.00%
67300 Elections	-	-	-	-	5,000	-	-	-	-	-	-	-	5,000	25,000	-80.00%
67350 Bank/Payment Collection Fees	1,700	100	100	100	100	3,500	100	100	100	3,500	100	100	9,600	9,600	0.00%
67400 Safety Training	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	6,000	100.00%
67450 Environmental	50	50	50	2,500	50	50	50	50	50	50	50	50	3,050	3,050	0.00%
67500 Permits	3,000	2,000	-	-	2,500	2,900	-	-	-	-	-	-	10,400	7,500	38.67%
67550 LAFCO Operating Fees	2,400	-	-	-	-	-	-	-	-	-	-	-	2,400	1,900	26.32%
67600 Miscellaneous Fees	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	0.00%
67000 Training/Memberships/Fees	9,950	4,950	2,950	5,400	11,950	9,250	8,950	3,700	2,950	6,350	2,950	2,950	72,300	82,700	-12.58%
68000 Operations and Maintenance															
68100 Routine Operations & Maintenance	750	750	750	750	750	750	750	750	750	750	750	750	9,000	9,000	0.00%
68150 I & I Oper. & Maint.	3,100	21,100	600	600	600	600	600	600	13,600	600	600	600	43,200	43,200	0.00%
68200 Hanging Tree P/S Oper. & Maint.	175	175	6,275	175	175	6,175	175	175	175	175	175	175	14,200	10,710	32.59%
68250 Heritage P/S Oper. & Maint.	15	15	15	15	125	15	15	15	15	15	15	15	290	1,825	-84.11%
68300 L1 P/S Oper. & Maint.	2,025	125	125	125	125	125	125	125	125	125	125	125	3,400	3,475	-2.16%
68350 L2 P/S Oper. & Maint.	150	325	1,150	150	150	150	150	150	150	150	7,850	150	10,675	12,375	-13.74%
68400 L3 P/S Oper. & Maint.	125	125	300	125	125	125	3,925	125	125	125	125	125	5,475	3,175	72.44%
68450 Mooretown P/S Oper. & Maint.	125	125	125	17,125	125	125	125	125	125	125	125	125	18,500	1,500	1133.33%
68500 Las Plumas P/S Oper. & Maint.	50	50	50	50	125	50	50	50	50	50	50	50	675	675	0.00%
68550 Royal Oaks P/S Oper. & Maint.	6,100	100	100	100	100	100	100	100	100	100	100	3,100	10,200	10,200	0.00%
68600 Vista Del Cerro P/S Oper. & Maint.	100	100	100	100	100	100	100	100	100	100	100	100	1,200	4,700	-74.47%
68650 Villa Verona Oper. & Maint.	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	0.00%
68000 Operations and Maintenance	13,115	23,390	9,990	19,715	2,900	8,715	6,515	2,715	15,715	2,715	10,415	5,715	121,615	105,635	15.13%
69000 Fuel, Oil, Grease, & Auto															
69100 Diesel Fuel	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	22,680	21,600	5.00%
69150 Gasoline	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	15,120	14,400	5.00%
69200 Oils & Grease	150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,200	50.00%
69250 Mobile Equipment Repairs	600	6,400	600	600	600	600	600	600	600	600	600	600	13,000	8,700	49.43%
69300 Auto Repairs	1,000	1,900	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,900	9,600	34.38%
69000 Fuel, Oil, Grease, & Auto	4,900	11,600	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	65,500	55,500	18.02%
Total Operating Expense	194,896	165,231	157,457	155,850	150,736	144,862	141,420	129,016	146,056	133,098	182,104	149,714	1,850,440	1,692,382	9.34%
Net Operating Revenue/Expense	(51,583)	(21,918)	(14,144)	(12,536)	(7,422)	(1,549)	26,644	14,298	(2,742)	10,216	(19,891)	(5,050)	(85,678)	(884)	9596.29%

LAKE OROVILLE AREA PUBLIC UTILITY DISTRICT BUDGET-FISCAL YEAR 2021-2022

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	2021-22 Totals	2020-21 Totals	% Change
Non-Operating Revenue															
70100 Capacity Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70110 Annexation Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70150 Sewer Service Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70200 Interest	-	-	1,606	-	-	1,607	-	-	1,573	-	-	1,591	6,377	25,498	-74.99%
70250 RD Debt Service	30,179	30,179	30,179	30,179	30,179	30,179	30,179	30,179	30,179	30,179	30,179	30,179	362,149	362,149	0.00%
70300 Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
70350 Current Sec Tax	-	-	-	-	-	-	154,000	-	-	-	117,600	8,400	280,000	230,000	21.74%
70400 Current Unsec Tax	-	-	-	-	-	-	6,600	-	-	-	5,040	360	12,000	12,000	0.00%
70425 Prior Sec Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70450 Prior Unsec Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70500 Other Taxes	-	-	-	-	-	-	1,980	-	-	-	1,512	108	3,600	3,600	0.00%
Total Non-Operating Revenue	30,179	30,179	31,785	30,179	30,179	31,786	192,759	30,179	31,752	30,179	154,331	40,638	664,126	633,247	4.88%
Non-Operating Expenses															
80000 Non-Operating Expenses															
80250 Loan Interest	51,425	-	-	-	-	-	50,108	-	-	-	-	-	101,533	104,125	-2.49%
80300 Unanticipated Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80000 Total Non-Operating Expenses	51,425	-	-	-	-	-	50,108	-	-	-	-	-	101,533	104,125	-2.49%
Net Non-Operating Revenue/Expense	(21,246)	30,179	31,785	30,179	30,179	31,786	142,651	30,179	31,752	30,179	154,331	40,638	562,593	529,122	6.33%
Net Income	(72,829)	8,261	17,641	17,643	22,757	30,237	169,295	44,477	29,010	40,395	134,440	35,588	476,915	528,238	-9.72%
Balance Sheet Cash Reconciling Items															
80100 Capitalized Expenditure															
80110 Equipment Purchases	23,395	260,000	50,000	-	11,660	-	-	-	-	-	-	-	345,055	81,803	321.82%
80120 Capital Expenditure - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	7,090	-100.00%
80150 District Projects CIP	-	-	29,980	52,500	-	80,000	-	-	-	45,300	250,000	-	457,780	557,780	-17.93%
80100 Capitalized Expenditure	23,395	260,000	79,980	52,500	11,660	80,000	-	-	-	45,300	250,000	-	802,835	646,673	24.15%
Debt Service Principal Payments															
80200 Loan Principal	62,000	-	-	-	-	-	-	-	-	-	-	-	62,000	60,000	3.33%
80200 Debt Service Principal Payments	62,000	-	-	-	-	-	-	-	-	-	-	-	62,000	60,000	3.33%
Budgeted Net Cash Flow	(158,224)	(251,739)	(62,339)	(34,857)	11,097	(49,763)	169,295	44,477	29,010	(4,905)	(115,560)	35,588	(387,921)	(178,434)	117.40%
Depreciation - Non Cash															
64400 Depreciation	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	564,000	564,000	0.00%
64400 Depreciation - Non Cash	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	564,000	564,000	0.00%
Change in Net Position	(205,224)	(298,739)	(109,339)	(81,857)	(35,903)	(96,763)	122,295	(2,523)	(17,990)	(51,905)	(162,560)	(11,412)	(951,921)	(742,434)	28.22%



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 13 – Approval of Board Policy No. 2151 “Employee Compensation Schedule”

Approval of this policy will ratify the Employee Compensation Schedule for the 2021-2022 budget year. Scheduled step increases and select increases to employee wages have been approved by the Personnel Committee for this fiscal year budget.

Attachment Included

Recommended Action: Approve Board Policy No. 2151 “Employee Compensation Schedule” for the 2021-2022 budget year.

TITLE: EMPLOYEE COMPENSATION SCHEDULE

NUMBER: 2151

ADOPTED: February 8, 1984

AMENDED: June 8, 2021

EFFECTIVE: July 1, 2021

Range No.	Position Title	Step A	Step B	Step C	Step D	Step E	Step F**	
							Low	High
1	Administrative Aide - Part Time & Temporary	14.00	14.25	14.50	14.75	15.00	15.25	15.25
2	Administrative Aide - Reg.	16.65	17.49	18.37	19.27	20.24	21.24	21.24
3	Utility Worker - Part Time & Temporary	14.00	14.50	15.00	15.50	16.00	16.50	16.50
4	Utility Worker I	19.67	20.64	21.67	22.74	23.88	25.07	25.07
5	Utility Worker II	20.64	21.67	22.74	23.88	25.07	26.33	26.33
6	Acct Receivable Clerk - Reg Operator - Part Time	21.60	22.63	23.73	24.86	26.05	27.30	27.30
7	Operator - Regular Office Clerk	23.17	24.33	25.56	26.83	28.16	29.57	32.45
8	Field Operations Technician Accounts Receivable Clerk II Accounts Payable Clerk II	23.59	24.78	26.02	27.34	28.70	30.14	30.14
9	Foreman-F.O.T.	25.40	26.68	28.02	29.41	30.88	32.42	32.42
10	Bookkeeper/Clerk of the Board	26.02	27.34	28.70	30.14	31.64	33.23	33.23
11	Field Operations Supervisor	32.99	34.56	36.22	37.95	39.77	41.76	44.60

***Step F can include merit and cola increases which are calculated differently for each employee in Step F*



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 14 – Appointment of SC-OR Commissioners for 2021-2022

In June of each year, the District Board President is to appoint two (2) Directors to represent the District on the SC-OR Commission. Directors Fairbanks and Mastelotto are the 2020-2021 SC-OR Commissioners and Director Fairbanks is the designated voting member.

Recommended Action: President Sharman will appoint two Directors to represent the District as 2021-2022 SC-OR Commissioners and designate one as a voting member.



Manager's Report

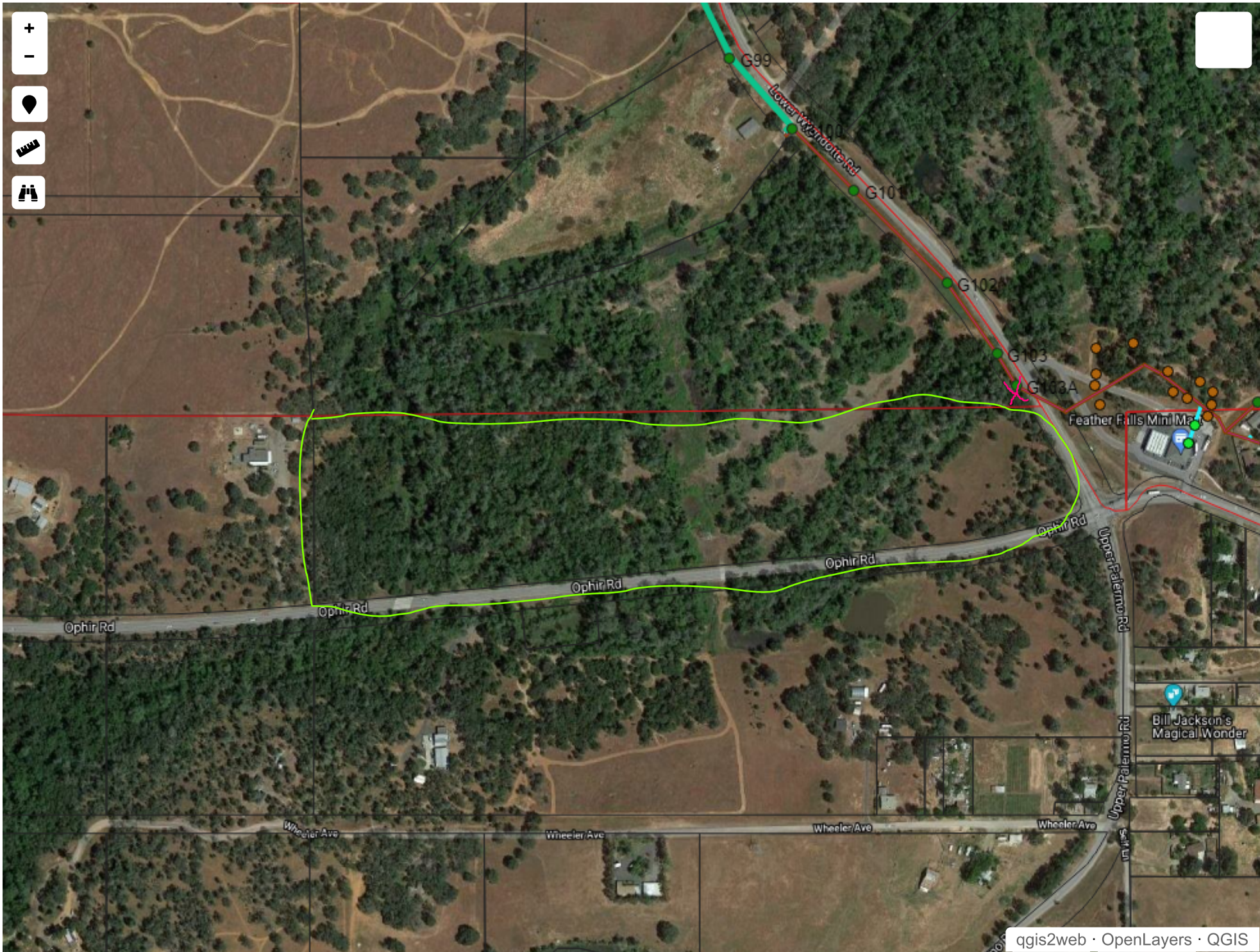
To: Board of Directors
From: Scott McCutcheon, General Manager
Date: June 8, 2021

RE: Item No. 15– Board Consideration of a 'Request for Variance'-Vaught Property-APN-078-080-013

The Board will review and consider approving a 'Request for Variance' for APN 078-080-013. The Vaughts own a 28 acre parcel of land at the Northeast corner of Ophir Road, and Lower Wyandotte Road, which they wish to split off and sell. In order to do so they must meet County requirements which include a provision for wastewater disposal. LOAPUD Rules and Regulations require a parcel to connect to the LOAPUD system if a District pipeline is adjacent to, and within 250' of, the parcel in question, or else a variance must be requested from the District.

Attachment Included

Recommended Action: Approve Mr. Daniel Vaught's 'Request for Variance' for APN 078-080-013



Scott McCutcheon

From: Breedon, Dan <DBreedon@buttecounty.net>
Sent: Friday, May 14, 2021 2:36 PM
To: 'Scott McCutcheon'; Daneluk, Paula; Calarco, Pete; Lightle, Tiffany
Subject: RE: Vaught Parcel

Hi Scott,

I think with the County's General Plan designation and zoning being Resource Conservation, 1 parcel per 40 acres, a variance from LOAPUD would be appropriate, and this would only set a precedent for a similar situation, which I believe would also be appropriate, but would not set a precedent for areas zoned for higher urban densities. This property will continue to only support one dwelling, and potentially an accessory dwelling unit under the existing zoning and General Plan. In the future, should this area's General Plan and zoning be changed to an urban density, annexation to the district would be more appropriately supported. No changes in the General Plan or zoning are proposed for this area at this time or currently anticipated.

Hope this take on the situation helps in your analysis.

Dan Breedon, AICP, Planning Manager

Butte County Department of Development Services, Planning Division
7 County Center Drive, Oroville, CA 95965
T:530.552.2538 (Direct) 530.552.3701(Planning Division)
dbreedon@buttecounty.net

From: Scott McCutcheon <scottm@loapud.com>
Sent: Friday, May 14, 2021 1:09 PM
To: Breedon, Dan <DBreedon@buttecounty.net>; Daneluk, Paula <PDaneluk@buttecounty.net>
Subject: Vaught Parcel

ATTENTION: This message originated from outside **Butte County**. Please exercise judgment before opening attachments, clicking on links, or replying.

Happy Friday folks!

I am just following up on the Vaught parcel issue.

I again apologize for joining late to last week's meeting.

As late as I was I believe I gathered that the County is allowing the Vaughts to proceed with the lot split provided they design an engineered septic system.

I have reviewed the County ordinance and LOAPUD Rules and Regulations – and as best as I can determine-The LOAPUD BOD would need to grant a variance for this as the mainline is within 250', and adjacent to, the Vaught's parcel.

My main concern is that if the County is determining that the Vaughts can proceed with the ES septic that it does not set a precedent for future similar projects.

There is a possibility that I am not interpreting the ordinance correctly though-so if it is a simple matter of clarification then please inform me so that I can make a note of it.

Hope to hear from you soon,

Scott McCutcheon

General Manager
Lake Oroville Area Public Utility District
ph: (530) 533-2000
fax: (530) 533-1750
www.loapud.com

GENERAL POLICIES

2.01 USE OF PUBLIC SEWER SYSTEM REQUIRED

The Owner of any building or parcel with a failing septic system, or requiring a septic repair permit, or when a new building permit is issued, and it is situated within the boundaries of the District and proximate to any street or sewer easement in which there is located a public sewer, shall be required at their expense to connect said building with the proper public sewer in accordance with the provision of these Rules.



Where sanitary sewers are available within 250 feet of a property as per Butte County Code Chapter 19 Section 8, no person shall construct or maintain any privy, privy vault, septic tank, cesspool, seepage pit or other facility intended or used for the disposal of sewage unless a variance is granted by the District.

2.02 SEWER SERVICE ACCEPTED

2.02.1 Gravity Flow

Subject to the District's confirmation that adequate capacity exists, the District shall accept gravity flow sewer service where feasible from all developable properties within the District boundaries that are capable of being developed in accordance with District Standards and Policies. Those seeking to develop such property shall be responsible to pay for all costs of capacity required to provide such service.

2.02.2 Pressure Systems

Where the sewer main is higher than the residence sewer outlet, or where the gravity systems cannot be made available for such reasons as physical or environmental constraints, then the District will consider the feasibility of a pressured system. If authorized by the District, the Owner must design and install a privately owned and operated pressurized system to obtain sewer service. Where the District determines it to be in the best interests of the District, Owner may be required to install a force main system and lift station(s) for dedication to the District for ownership and operation, subject to Owner's reasonable right to reimbursement from other landowners seeking connection to said system.

2.03 REGIONAL TREATMENT PLANT

The Lake Oroville Area Public Utility District collects sewage from within the District service territory and transports it to Sewerage Commission – Oroville Region (SC-OR), the regional treatment plant in Oroville, California, via the East Interceptor, owned and operated by SC-OR pursuant to the JPA. Any connections to this interceptor shall be made through collector manholes and are subject to the approval of the District and SC-OR. All connections to LOAPUD are subject to the determination by SC-OR that it possesses adequate treatment capacity and LOAPUD does not guaranty such capacity is available.

2.04 DISTRICT RECORDS AND MAPS

The location of facilities identified on District records and maps are believed to be accurate. The District does not warrant their accuracy.



Manager's Report

To: Board of Directors
From: Scott McCutcheon, General Manager
Date: June 8, 2021

RE: Item No. 16 – SC-OR Commissioner's Report

Included in your packet are the May 2021 Minutes of the Regular Meeting of the Sewerage Commission – Oroville Region, if available. Directors Fairbanks and Mastelotto will present the SC-OR report if any information is available for reporting.

Attachment Included



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 17 – BCSDA Representatives' and LAFCo Report

17.1 BCSDA

No Report

17.2 LAFCo

The Butte LAFCO agenda for the June 3, 2021 regular meeting is attached for general information purposes.

President Sharman will report on LAFCO business if there is any to report.

Attachment Included

BUTTE LOCAL AGENCY FORMATION COMMISSION
1453 DOWNER STREET, SUITE C, OROVILLE, CALIFORNIA 95965
TELEPHONE (530) 538-7784 FAX (530) 538-2847

REGULAR MEETING NOTICE OF THE COMMISSION

Location: **Meeting to be held via remote/zoom participation.**

Date/Time: **Thursday, June 3, 2021 - 9:00 a.m.**

SPECIAL NOTICE

Based on guidance from the California Department of Public Health and the California Governor's Office Order N-29-20 issued on March 17, 2020, in order to minimize the spread of the COVID-19 virus, Butte LAFCo meetings are not open to the public at this time. The **June 3, 2021** LAFCo meeting will be conducted via Zoom. The Commission meeting can be accessed by the public as follows:

[JOIN MEETING:](#)

Please click the link below to [join](#) the webinar or utilize the telephone option (audio only)

1. <https://us02web.zoom.us/j/84841042561?pwd=eVo4a1RvaWZacVNqZjF5anpJbW0wdz09>

Passcode: **273831**

2. Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 669 900 9128
Webinar ID: **848 4104 2561**
Passcode: **273831**

PUBLIC COMMENTS:

Aside from participating in the Zoom meeting, comments from the public on the agenda items will also be accepted :

1. Via email to Commission Clerk (jstover@buttecounty.net)
2. Via phone (530-538-7784)
3. Mail to Butte LAFCo, 1453 Downer Street, Suite C, Oroville, CA 95965.

To provide comment, you will need to use the raise hand function in Zoom. For those accessing the meeting from a computer or smartphone, that raise hand feature can be selected by clicking or tapping it. For members of the public utilizing a telephone (audio only) to access the meeting, you can use the raise hand feature when the item for which you desire to provide comment is called by pressing *9 on your keypad to raise your hand. When it is your turn to speak, you will be called upon by the last 4 digits of your phone number, if available.

All comments received will be conveyed to the Commission for consideration during the meeting. All meetings conducted under these circumstances will be recorded and placed on the LAFCo website (www.buttelafco.org) for public access and accountability.

AGENDA

ALL ITEMS ARE OPEN FOR PUBLIC COMMENT

1. CALL TO ORDER

1.1 Roll Call

1.2 Welcome Commissioner Kimmelshue, reappointed by Board of Supervisors for a term ending May 2025

2. CONSENT AGENDA

2.1 Approval of the Minutes of May 6, 2021.

3. NOTICED PUBLIC HEARINGS

3.1 Amendment to Current Staff Charge-out Rates, Including Continuation of the Application of the Annual Cost Escalator Based upon the Employment Cost Index (ECI).

The Commission will consider a revision to its current individual staff hourly charge-out rates that will create a new, single flat hourly rate for all billable projects and the continuation of an annual cost escalator based upon the Employment Cost Index. **ACTION REQUESTED:** Adopt Resolution 11 2020/21 approving amendment to current staff charge-out rates and to continue the application of the annual cost escalator based upon the Employment Cost Index.

4. REGULAR AGENDA

4.1 Items Removed from the Consent Agenda *(If any)*

4.2 Paradise Sewer Project – Notice of Preparation of Environmental Impact Report

The Commission will consider comments prepared for the development of the Paradise Sewer Project Environmental Impact Report. **ACTION REQUESTED:** Provide any direction to staff and accept for information

4.3 21-05 - City of Chico - Extension of Service – 1511 Bidwell Avenue

Proposed is the extension of City of Chico sewer service outside of its jurisdictional boundaries, to a single unincorporated parcel developed with a single-family residential use. An emergency authorization was approved to allow the parcel to connect to the City's sewer system due to a failing septic system. The subject territory is identified as Assessor's Parcel Number 043-260-027 (1511 Bidwell Ave) Chico, CA. **ACTION REQUESTED:** Adopt Resolution No. 12 2020/21 approving the connection to City sewer services.

4.4 Review and Consideration of LAFCo Voluntary Indemnification Agreements

The Commission will discuss the use of indemnification agreements as a component of application submittal. **ACTION REQUESTED:** Discuss and provide direction to staff to implement the use of voluntary indemnification agreements and enhanced fee deposits.

4.5 Presentation of New LAFCo Website and Interactive Map

Staff will provide a short demonstration of the Commission's redesigned website and associated interactive map of LAFCo regulated agencies. **ACTION REQUESTED:** Offer any comments to Staff.

5. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA *(If any)*

6. REPORTS AND COMMUNICATION

6.1 Executive Officer's Report

6.2 Correspondence - None

7. ADMINISTRATION. The Commission will discuss and provide direction to the Executive Officer on administrative matters relating to the operation of the Commission.

8. ADJOURNMENT Adjourn to **Thursday, July 1, 2021** in the Board of Supervisors Chambers

TO THOSE WHO PARTICIPATE IN LAFCO PROCEEDINGS: California Government Code Section 84308 requires you to disclose campaign contributions to LAFCO Commissioners if they amount to \$250 or more and were made within the last twelve months. Please announce your applicable campaign contributions when you speak.

* Any disabled person needing special accommodation to participate in the Commission proceeding is requested to contact LAFCo staff at (530) 538-7784 prior to meeting and arrangements will be made to accommodate you.

* Any person may address the Commission during the "Public Comment." Please see the rules regarding public comments below.

* Copies of Agenda documents relative to an Agenda item may be obtained from the Clerk of the Commission at a cost of \$.10 per page.

RULES APPLYING TO PUBLIC COMMENTS

1. *Members of the public wishing to address the Commission upon any subject within the jurisdiction of Butte LAFCO may do so upon receiving recognition from the Chair at the appropriate time.*
2. *Comment on items not on the agenda should be made at the time indicated for "Public Comment" on the agenda. The Commission may not act on any matter so raised and will have to put off action until a meeting at which the matter can be put on the agenda.*
3. *Comment on specific agenda items may be made during the discussion of that agenda item, upon recognition by the Chair.*
4. *After receiving recognition, please stand and state your name and address before making your presentation, so that the Clerk may take down this information.*
5. *All documents to be presented to the Commission will be given to the Clerk of the Commission (original and eleven copies) prior to Call of Order of meeting. Such documents will be distributed to the Commission and made available for public inspection.*

This agenda was mailed to those requesting notice and posted 72 hours in advance of the meeting at the following locations: Butte County Administration Building & LAFCo front entrance.



Manager's Report

To: Board of Directors

From: Scott McCutcheon, General Manager

Date: June 8, 2021

RE: Item No. 18 – Board Members', Manager and Staff Comments

18.1 Staff Appreciation and Safety Dinner

18.2 District - 83 Years old this month!