



bear valley  
**WATER DISTRICT**

**BEAR VALLEY WATER DISTRICT**

**BOARD MEETING**

**February 22, 2016 - 9 A.M.**

Conference Room

441 Creekside Drive, Bear Valley, CA 95223

Call-In Info: 605-475-5920 Access Code: 475-0045

**DECLARATION OF A QUORUM**

James Bissell, President - Stefaniya Becking, Vice President - John Boyle, Treasurer - Ken Brown, Secretary  
Gunnar Thordarson, Member

**BOARD MEETING**

*Public comments on agenda items will be limited to 3 minutes or otherwise at the discretion of the Board Chair.*

**PUBLIC FORUM**

Any member of the public may address and ask questions of the Board relating to any matter within the Board's jurisdiction provided the matter is not on the agenda or pending before the Board.

**BOARD BUSINESS**

- 1. AB 1234 Director's Training – District Legal Counsel Dan Schroeder**
- 2. The Board will consider adoption of the December 7, 2016 Board Meeting minutes**
- 3. Capitalization & Investment Policies - Discussion and Possible Action Item**
- 4. Operations Report – General Manager**
- 5. Financial Report – General Manager**
  - 5.1 P&L and Balance Sheet Reports - Discussion and Possible Action Item
  - 5.2 Accounts Payable Report - Discussion and Possible Action Item
  - 5.3 A/R & Aging Reports – Discussion
- 6. Board Member Reports**

Materials related to any item on this Agenda are available for public inspection in the District Office at 441 Creekside Drive, Bear Valley, CA 95223 during normal business hours. Information on materials in the agenda is also available on the Bear Valley Water District website at <http://www.bearvalleywater.org>, subject to staff's ability to post the documents before the meeting. Any material provided to the legislative body at the meeting by agency staff or a member of the legislative body will be available at the public meeting, documents provided by others will be available right after the meeting.

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42USC, #12132) and the Ralph M. Brown Act, CA Government Code # 54954.2.

Any persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Judi Silber at 209-753-2112, during regular business hours, at least 72 hours prior to the meetings. All regular meetings are held on the third Monday of the month at 9:00 A.M.

The Board agreed to consider a draft investment policy at its next meeting.

#### 4. Operations Report – General Manager

- Volumes – Storage, Capacity & Disposal
  - Influent flows for November totaled 0.487 MG
  - Volume of water moved from treatment to storage in September was 0.414 MG
  - 6.214 MG of water was applied to the land.
  - Current storage volume is 0 MG (Minimum Pool), elevation 7066.6'
- All reports required by the WDR's were submitted on time.
- The 3<sup>rd</sup> Ground Water Sampling Event was completed.
- Jim Marshall & Staff completed a pre-permitting site visit on October 9<sup>th</sup>.

GM Gouveia spoke with them regarding the possibility of changing the discharge threshold wording from 2/3 full to 40-50% to change our water balance. Mr. Marshall will consider the political and economical needs of our community. They also discussed sampling requirements, the Mixing Zone Study, zone of passage for fish.

- Permit renewal updates – USFS NEPA work scheduled for Spring 2016.
- USFS Supervisor Dave Vosti, gave the District permission to cut down unsafe timber and clear the area to make it safe. GM Gouveia to meet with Vosti in the spring to review a location for the removed timber.
- Staff performed jetting around the lodge, the condo complexes, and part of Lake Alpine. Express Sewer was contracted to jet the E-Line surrounding Bear Lake.
- The phase converter at the Lake Alpine Boat Ramp Lift Station failed after a lightening during a storm. GM contacted P.G. & E. and our insurance carrier.
- 12" Gate Value had to be replaced at a cost of \$10K. This replacement was unbudgeted.
- 12" ABB Mag Meter was sent for diagnosis and the estimated cost to repair was \$1,500. GM not interested in investing monies into the old mag meter. A new mag meter installed costs \$10K.
- Drip Irrigation expansion and estimated costs associated was discussed.
- AB134 Ethics Training was discussed.

**ACTION: GM to ask Counsel Dan Schroeder to provide the training at our facility during the board meeting in February.**

- Directors term of office. The board of directors approved to follow the Alpine County Board of Supervisors model of board members serving elected and appointed offices for a maximum of two year terms.

Motion Thordarson Second Boyle to elect James Bissell to the office of President. Stefaniya Becking to the office of Vice President. Ken Brown to the office of Board Secretary, and to elect John Boyle as Treasurer.

ALL AYES



MOTION CARRIED

**Action: GM to check by-laws to check on the term of office.**

- GM met with Kimi Johnson of Lake Alpine Water to discuss the possibility of staff cross training. Kimi Johnson was going to contact Steven Mikesell individually.
- Interim Chief Plant Operator suffered a knee injury on the job and will be going on Workers compensation to have minor knee surgery. He will be off work for about one month for recovery. Field staff Murphy and Mikesell will fill in for him.

#### **Financial Report – General Manager**

##### **5.1 P&L and Balance Sheet Reports - Discussion and Possible Action Item**

Motion Boyle, Second Thordarson to accept the P&L and Balance Sheet as presented.

ALL AYES

MOTION CARRIED

**ACTION: GM to check with F&M Bank of Lodi to determine what minimum balance, if any, the District must maintain relative to the covenants of the District's loan as it considers investing liquid assets subject to a new investment policy.**

##### **5.2 Accounts Payable Report - Discussion and Possible Action Item**

Motion Boyle Second, Bissell to accept the Accounts Payable Report as presented.

ALL AYES

MOTION CARRIED

##### **5.3 A/R & Aging Reports – Discussion**

The Accounts Receivable balance as of December 7, 2015 was \$21,575.67. The total credits were \$-30,265.81 and the total debits were \$51,841.48.

##### **5.4 2014-15 Fiscal Year Audit – Discussion and Possible Action Item.**

Motion Bissell Second Thordarson to accept the 2014-15 Fiscal Year Audit as Presented.

ALL AYES

MOTION CARRIED

#### **Board Member Reports**

No board reports.

The next board meeting was scheduled for Monday, February 22, 2015. November, December and January Financials will be reviewed at this meeting.

President James Bissell adjourned the meeting at 2:00 P.M.

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Stefaniya Becking, Secretary BVWD Board of Directors  
County of Alpine, State of California

#### **ATTEST:**

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Judieth L. Silber  
Office Manager  
Bear Valley Water District

## CAPITAL ASSETS POLICY

### Overview

The Bear Valley Water District (the District) will maintain a capital asset management system that will meet external financial reporting requirements and the needs of the District in line with these policies.

**Capital Assets** are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**Infrastructure Assets** are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. Buildings that are an ancillary part of a network of infrastructure assets are included.

The District's Capital Assets Policy follows the recommended practices of the accounting standards of GASB 34.

### Capitalization

Generally, the capitalization threshold for capital assets will be an original cost of \$5,000 or more (recorded as an asset on the balance sheet versus expensing the item). Specific capitalization requirements are described as follows:

- a. All land will be capitalized regardless of cost
- b. Buildings, land improvements and infrastructure will be recorded if cost exceeds \$5,000.
- c. All other assets must cost \$5,000 or more and have a useful life of two (2) or more years.
- d. The capitalization threshold is applied to individual units of capital assets rather than groups. For example, ten desks purchased for \$1,000 each will not be capitalized even though the total (\$10,000) exceeds the threshold of \$5,000.
- e. For purposes of capitalization, the threshold will generally not be applied to components of capital assets. For example a keyboard, monitor and central processing unit purchased as components of a computer system will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single asset. The capitalization threshold will be applied to a network if all component parts are required to make the asset functional.
- f. Repairs to existing capital assets will generally not be subject to capitalization unless the repair extends the standard useful life of the asset
- g. Improvements to existing capital assets will be presumed by definition to extend the useful life of the related capital asset and therefore will be subject to capitalization if the cost exceeds \$5,000.



**Leased Assets**

Operating leased assets are usually short term and cancelable at any time. The recording of an operating lease as a fixed asset is not required because the item is not purchased.

However, operating leases will be capitalized if one or more of the following criteria are met and the chance of cancellation is low:

- a. Ownership is transferred by the end of the lease term
- b. The lease contains a bargain purchase option
- c. The lease term is greater than or equal to 75 percent of the asset's service life
- d. The present value of the minimum lease payment is greater than or equal to ninety percent (90%) of the fair market value of the asset at the inception of the lease.

Capital lease items are capitalized at the beginning of the lease period regardless of when the title transfers. Capital leases are recorded at net present value of lease payments.

**Capital Asset Recording**

The District will keep appropriate records in order to monitor and accurately inventory all fixed assets. The District shall maintain an inventory list (including model and serial numbers when appropriate) of all recordable capital assets and shall physically inventory and account for such assets periodically.

**Acquisition of Capital Assets**

Fixed assets may be acquired through direct purchase, lease-purchase or capital lease, construction, eminent domain, tax foreclosures, donations and gifts.

**Measuring the Cost and/Value**

Capital assets are recorded at their "historical cost," which is the original cost of the assets. Donations accepted by the District will be valued at the fair market value at the time of donation. Costs include purchase price (less discounts) and any other reasonable and necessary costs incurred to place the asset in its intended location and prepare it for service. Costs could include the following:

- Sales Tax
- Freight Charges
- Legal and title fees
- Closing costs
- Appraisal and negotiation fees
- Surveying fees
- Land preparation costs
- Demolition costs
- Relocation costs
- Architect and accounting fees
- Insurance premiums and interest costs during construction
- Installation costs
- Initial programming/set-up costs (e.g. programmable logic controllers typically need some extensive setup or a new computer system might require expensive initial setup)?

According to GASB 34, an estimate of the original cost is allowable in the absence of historical records. Standard costing is one method of estimating historical cost using a known average installed cost for a like unit at the estimated date of acquisition. When necessary the District will use whichever method gives the most reasonable amount based on available information.

#### **Recording Costs Incurred After Acquisition**

Expenditures/expenses for replacing a component part of an asset are not capitalized. However, expenditures/expenses that either enhance a capital asset's functionality (effectiveness or efficiency), or that extend a capital asset's expected useful life are capitalized. For example, periodically slurry sealing the District's parking area would be treated as a repair (the cost would not be capitalized), while an overlay or reconstruction would be capitalized. Also, see Capitalization section, sub-items g) and h) above.

#### **Disposition or Retirement of Capital Assets**

Disposition of surplus, damaged or inoperative equipment will be at the discretion of the Board of Directors. Method of disposition may include disposal, sale or donation to another government agency or tax exempt charity. Appropriate records shall be maintained by the District on all surplus property disposal.

#### **Depreciation**

The District will record depreciation expense on all capital assets, except for land. The District will use straight-line depreciation using the end of-year convention. Depreciation will be calculated starting the year after acquisition and will end the year of disposition or after the completion of the estimated useful life of the asset, whichever occurs first. In the event of disposition before the end of the estimated useful life, the remaining un-depreciated value of that asset shall be subject to a one-time write-off in the year of disposition. Otherwise, depreciation will be calculated over the estimated useful life of the asset.

#### **Recommended Lives**

The District follows GFOA Recommended Practices when establishing recommended lives for capitalized assets. If the life of a particular asset is estimated to be different than these guidelines, it may be changed. Following is a summary of the estimated useful lives:

<b><u>Asset Class</u></b>	<b><u>Useful Life</u></b>
Buildings	30 – 50 Years
Building Improvements	20 Years
Improvements Other than Buildings	35 Years
Infrastructure	40 – 50 Years
Equipment and Machinery	5 – 20 Years

#### **Control of Assets**

The District will exercise control over the non-capitalized tangible capital-type items by establishing and maintaining adequate control procedures. The District's capitalization threshold of \$5,000 meets financial reporting needs.



**Appendix A - Definitions****Capital Expenditure**

Capital expenditure means the cost of the asset including the cost to put it in place. Capital expenditure for equipment means the net invoice price of the equipment, including the cost of any initial modifications, attachments, accessories, or auxiliary apparatus necessary to make it useable for the purpose for which it was acquired. It also includes the cost of incoming transportation incurred on shipments from external suppliers.

**Equipment**

Equipment means an article of non-expendable, tangible, personal property which stands alone, is complete in itself, does not lose its identity, and has a useful life of two or more than years.

**Capital Equipment**

Those items of equipment which have an acquisition cost of \$5,000 or more are capitalized. (Indirect cost is not applied.)

**Minor Equipment**

Those items of equipment which have an acquisition cost of less than \$5,000 or useful life of less than two years are expensed. (Indirect cost is applied).

**Component Parts**

Enhancement parts with an acquisition cost of at least \$2500, which materially and permanently increase the value or useful life of a capital item, will be capitalized and their cost added to the capital cost of the item being enhanced; otherwise, they will be expensed. The purchase order or tag number of the enhanced capital item must be referenced on the requisition and purchase order for the enhancement part(s) in order for the enhancement part(s) to be considered capital.

Enhancement parts with an acquisition cost of at least \$2500, which permanently increase the value of an item of minor equipment to \$5,000 or greater and are acquired within 120 days of the acquisition date of the item of minor equipment, and which also permanently increases the useful life of the item, will have their cost added to the cost of the item of minor equipment being enhanced and both the enhancement part(s) and the item of minor equipment will be capitalized; otherwise, they will be expensed. The purchase order or the tag number of the enhanced item of minor equipment must be referenced on the requisition and purchase order for the enhancement part(s) in order for the minor equipment item and the enhancement part(s) to be considered capital.

**Replacement Parts**

Replacement parts required to repair an item of capital or minor equipment and which simply maintain the original function and expected life of the equipment, will be expensed. Expenditures needed to maintain equipment in a proper operating condition or to restore equipment to a proper operating condition are expensed.



Fabricated Items

A fabricated item will be capitalized if the cost of the material and labor making up the fabrication is \$5,000 or greater, the useful life of the item is two or more years, the item is company-owned or government funded, and the item is identifiable as a discrete item.

Deliverable End Item

This item is defined to include all equipment as well as electrical, electronic, and mechanical components contractor-acquired and/or sponsor-furnished, which are being incorporated into a deliverable end item under the property terms of a contract/agreement, calling specifically to be constructed and delivered to formal addresses included in the contract/agreement. Deliverable end items are expensed.

Software

All standard computer software, including computer operating systems and typical applications such as word processing and spreadsheet applications shall be expensed. However, software that is integral to the installation and operation of new equipment (e.g. SCADA systems), or large industry applications or to perform, for example, inventory/asset tracking shall be capitalized as long as they meet the capitalization threshold described above.

3.  
**Jeff Gouveia**

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**From:** John Boyle <john@boylemail.com>  
**Sent:** Monday, February 15, 2016 5:29 PM  
**To:** gmbearvalleywater@sbcglobal.net  
**Cc:** 'Judi Silber'; 'John Boyle'  
**Subject:** RE: Investment and Capitalization policies

Jeff & Judi,

After I sent the email below to you, I had a chance to finally chat with Mary (auditor). Summary:

1. She agreed that it might make sense to capitalize some software in the type of cases I described (e.g. software that is part of the installation of some new equipment, or some large industry application or even some expensive software to do inventory/asset tracking). Her main issues: be consistent and don't start capitalizing generic PC software or any software that is low cost or expected to be replaced within a year or two. So if we stick with \$5K and 2 years, we should be fine.
2. She also agreed that it might make sense to capitalize some intangible assets like permits and even the engineering work that was required to get those permits. This one was a little less in her comfort zone, and she repeated that most clients were moving AWAY from capitalizing intangibles. But she said that, again, as long as we're consistent and really only applying it to intangible assets that have a useful life more than 2 years, we could certainly choose to do so. She said that the big swing factor for many districts is how it might affect future rate-setting discussions. When we next do a rate-change analysis, it can affect how an engineer looks at our costs. And it can affect how the public might view our costs. My take away was that some districts in the past were capitalizing so many things (and things that didn't look like traditional assets) that the public got frustrated that they weren't really seeing the true cost of business, but instead a bunch of accounting obfuscation. So they have moved toward the simpler approach of just expensing anything that doesn't look (to the public) like a traditional, hard asset. I'm not sure that we'd have that same problem. In fact, I continue to think that if we spend \$50K on some permit that we expect to last for five years, we SHOULD show it as a capitalized asset and spread that cost out over those five years ... it is the cost of doing business for five years, not just for the year when it was granted.

Again, Mary said clearly that we could do it either way, but that we should just be clear in our policy.

/John

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**From:** John Boyle [mailto:john@boylemail.com]  
**Sent:** Monday, February 15, 2016 2:26 PM  
**To:** gmbearvalleywater@sbcglobal.net  
**Cc:** 'John Boyle' <john@boylemail.com>; 'Judi Silber' <bearvalleywater@sbcglobal.net>  
**Subject:** RE: Investment and Capitalization policies

Jeff & Judi,

Sorry for the delay. Finally had a chance to review the documents. My marked up versions are attached. A few typos, but also some things that I think needed change as well as some items that might be just personal preferences. I tried to highlight all things and included notes that should be visible in "review" mode. Let me know if you have trouble reading any of my suggestions, and of course if you want to discuss the proposed changes. I'm planning on being up in BV probably starting Wed, maybe even Tuesday. Happy to stop by or talk on the phone. Email also works fine...





## **INVESTMENT POLICY**

The Investment Policy of the District is reviewed by staff on a continual basis and submitted annually (with suggested changes, if appropriate) to the Board of Directors for approval.

### **General Investment Policy Statement**

This policy statement is intended to provide guidelines for the prudent investment of the District's cash for which no immediate need is anticipated. The District has chosen to abide by a uniformly conservative policy in the investment of temporarily idle funds.

The District follows the "prudent man rule" outlined in the Civil Code, §2261, et seq., which states in essence that in investing, a trustee shall exercise the judgment and care, under the circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs. The District is further restricted by provisions of the Government Code, §53600, et seq.

The District considers investments based on, in order of importance, safety, liquidity and yield when choosing investment options. The District attempts to obtain the highest yield obtainable, with minimal risk to the principal, as long as investments meet the criteria established for safety and liquidity. The District only operates in those investments that are considered very safe (insured or secured as required by law). Liquidity of funds is considered in terms of expected and unexpected need for the funds based on known encumbrances and historical experience. As a minimum, the District shall prioritize maintaining six months of operating expenses and an emergency reserve of \$500,000 in liquid funds.

### **The following list includes all currently approved investments:**

#### **Local Agency Investment Fund**

The Local Agency Investment Fund (LAIF) has established a maximum limit of fifty million dollars in investments from any singular local agency. The District maintains a balance ranging from \$20,000 to \$1,000,000 with LAIF. There is no set maturity date of these investments. They may be withdrawn at any time without penalty. The LAIF interest rate has generally been slightly higher than investments in U. S. Treasury Bills (T-Bills) or time Certificates of Deposit (CO's) issued by local banks or savings associations.

#### **U.S. Treasury Bills**

The District generally does not maintain or intend to maintain a balance in U.S. Treasury Bills for which the faith and credit of the United States are pledged for the payment of principal and interest due to lack of a full time person to control these investments. However, the District may choose to invest in U.S. Treasury Bills at some point in the future.

**Certificates of Deposit**

The District may enter into any contract with a depository relating to any deposit which in the Treasurer's judgment is to the public advantage with certain restrictions.

It is the District's policy not to purchase time certificates of deposit issued by state-chartered banks or savings associations in excess of thirty percent (30%) of the total of the District's temporarily idle funds.

Any deposit to a savings association or bank shall not exceed a level of such that is insured or secured as required by law.

A depository and the agent of the depository are responsible for securing monies with eligible securities in securities pools which have a market value of at least ten percent (10%) in excess of the total amount of all deposits of a depository if the securities are promissory notes secured by first mortgages and first trust deeds. The District requires certification by the depository and the agent of the depository that there are securities in the pool in the amounts required to secure all deposits.

Securities must comply with §53651.2 of the Government Code which defines eligible security. Savings, Checking, and Certificate of Participation Accounts

**Other**

The District maintains varying balances in District savings, checking, and Certificate of Participation accounts according to anticipated needs for the moneys in the short term. The total moneys in any of these accounts shall not exceed the maximum insurance limit of the individual account. The District Treasurer shall periodically check each account balance and direct the staff to make appropriate fund transfers whenever it is deemed necessary.

**Intra-District Loans**

Loans between District departments and accounts may be approved by the Board of Directors. Such loans would provide funds to the borrower at an interest rate equal to or better than the rate available from the depository from which the funds are withdrawn.





# California LEGISLATIVE INFORMATION

Code:  Section: [Up^](#)[<< Previous](#)[Next >>](#)[cross-reference chaptered bills](#)[PDF |](#)[Add To My Favorites](#)**GOVERNMENT CODE - GOV****TITLE 5. LOCAL AGENCIES [50001 - 57550]** ( Title 5 added by Stats. 1949, Ch. 81. )**DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]** ( Division 2 added by Stats. 1949, Ch. 81. )**PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]** ( Part 1 added by Stats. 1949, Ch. 81. )**CHAPTER 4. Financial Affairs [53600 - 53997]** ( Chapter 4 added by Stats. 1949, Ch. 81. )**ARTICLE 1. Investment of Surplus [53600 - 53610]** ( Article 1 added by Stats. 1949, Ch. 81. )

**53601.8.** Notwithstanding Section 53601 or any other provision of this code, a local agency that has the authority under law to invest funds, at its discretion, may invest a portion of its surplus funds in deposits at a commercial bank, savings bank, savings and loan association, or credit union that uses a private sector entity that assists in the placement of deposits. The following conditions shall apply:

(a) The local agency shall choose a nationally or state chartered commercial bank, savings bank, savings and loan association, or credit union in this state to invest the funds, which shall be known as the "selected" depository institution.

(b) The selected depository institution may use a private sector entity to help place local agency deposits with one or more commercial banks, savings banks, savings and loan associations, or credit unions that are located in the United States and are within the network used by the private sector entity for this purpose.

(c) Any private sector entity used by a selected depository institution to help place its local agency deposits shall maintain policies and procedures requiring both of the following:

(1) The full amount of each deposit placed pursuant to subdivision (b) and the interest that may accrue on each such deposit shall at all times be insured by the Federal Deposit Insurance Corporation or the National Credit Union Administration.

(2) Every depository institution where funds are placed shall be capitalized at a level that is sufficient, and be otherwise eligible, to receive such deposits pursuant to regulations of the Federal Deposit Insurance Corporation or the National Credit Union Administration, as applicable.

(d) The selected depository institution shall serve as a custodian for each such deposit.

(e) On the same date that the local agency's funds are placed pursuant to subdivision (b) by the private sector entity, the selected depository institution shall receive an amount of insured deposits from other financial institutions that, in total, are equal to, or greater than, the full amount of the principal that the local agency initially deposited through the selected depository institution pursuant to subdivision (b).

(f) Notwithstanding subdivisions (a) to (e), inclusive, a credit union shall not act as a selected depository institution under this section or Section 53635.8 unless both of the following conditions are satisfied:

(1) The credit union offers federal depository insurance through the National Credit Union Administration.

(2) The credit union is in possession of written guidance or other written communication from the National Credit Union Administration authorizing participation of federally insured credit unions in one or more deposit placement services and affirming that the moneys held by those credit unions while participating in a deposit placement service will at all times be insured by the federal government.

(g) It is the intent of the Legislature that this section shall not restrict competition among private sector entities that provide placement services pursuant to this section.

(h) The deposits placed pursuant to this section and Section 53635.8 shall not, in total, exceed 30 percent of the agency's funds that may be invested for this purpose.

(i) This section shall remain in effect only until January 1, 2021, and as of that date is repealed.



# California

## LEGISLATIVE INFORMATION

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### GOVERNMENT CODE - GOV

**TITLE 5. LOCAL AGENCIES [50001 - 57550]** ( Title 5 added by Stats. 1949, Ch. 81. )

**DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]** ( Division 2 added by Stats. 1949, Ch. 81. )

**PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]** ( Part 1 added by Stats. 1949, Ch. 81. )

**CHAPTER 4. Financial Affairs [53600 - 53997]** ( Chapter 4 added by Stats. 1949, Ch. 81. )

**ARTICLE 1. Investment of Surplus [53600 - 53610]** ( Article 1 added by Stats. 1949, Ch. 81. )

**53605.** From time to time, the legislative body shall sell the securities so that the proceeds may be applied to the purposes for which the original purchase money was placed in the sinking fund or the treasury of the local agency.

(Amended by Stats. 1953, Ch. 537.)



F & M BANK			
	Oct-15		
Average Daily Collected Balance	140,000.00	Bear Valley Water District	
Less Reserve Required	14,000.00		
Average Net Collected Balance	126,000.00		
Negative Collected Balance Rate	7.25		
Earnings Credit Rate	0.750%		
Earnings Allowance	80.04		
TREASURY MANAGEMENT SERVICE	UNITS	COST OF SERVICE	ACTIVITY CHARGE
ACCOUNT MAINTENANCE			
Monthly Maintenance	1	15.00	15.00
Monthly Maintenance % Collected Balance	1	0.03	3.56
Debits	44	0.15	6.60
Credits	-	1.40	-
ACH Debit & Credit	-	0.09	-
Checks Deposited	-	0.10	-
Interest Paid		2.60	2.60
ACH Origination	1	20.00	20.00
ACH Per Item	134	0.15	20.10
Wire Origination	1	10.00	10.00
			AMT
TOTAL BANK SERVICES		\$	77.86
EARNINGS ALLOWANCE		\$	80.04
CURRENT MONTH NET EXCESS		\$	2.18
Prepared by Cathy Lofquist- Treasury Management (2-19-16)			

F & M BANK			
	Oct-15		
Average Daily Collected Balance	150,000.00	Bear Valley Water District	
Less Reserve Required	15,000.00		
Average Net Collected Balance	135,000.00		
Negative Collected Balance Rate	7.25		
Earnings Credit Rate	0.750%		
Earnings Allowance	85.76		
TREASURY MANAGEMENT SERVICE	UNITS	COST OF SERVICE	ACTIVITY CHARGE
ACCOUNT MAINTENANCE			
Monthly Maintenance	1	15.00	15.00
Monthly Maintenance % Collected Balance	1	0.03	3.81
Debits	44	0.15	6.60
Credits	-	1.40	-
ACH Debit & Credit	-	0.09	-
Checks Deposited	-	0.10	-
Interest Paid		2.60	2.60
ACH Origination	1	20.00	20.00
ACH Per Item	134	0.15	20.10
Wire Origination	1	10.00	10.00
			AMT
TOTAL BANK SERVICES		\$	78.11
EARNINGS ALLOWANCE		\$	85.76
CURRENT MONTH NET EXCESS		\$	7.65
Prepared by Cathy Lofquist- Treasury Management (2-19-16)			



F & M BANK			
	Oct-15		
Average Daily Collected Balance	130,000.00	Bear Valley Water District	
Less Reserve Required	13,000.00		
Average Net Collected Balance	117,000.00		
Negative Collected Balance Rate	7.25		
Earnings Credit Rate	0.750%		
Earnings Allowance	74.32		
TREASURY MANAGEMENT SERVICE	UNITS	COST OF SERVICE	ACTIVITY CHARGE
ACCOUNT MAINTENANCE			
Monthly Maintenance	1	15.00	15.00
Monthly Maintenance % Collected Balance	1	0.03	3.30
Debits	44	0.15	6.60
Credits	-	1.40	-
ACH Debit & Credit	-	0.09	-
Checks Deposited	-	0.10	-
Interest Paid		2.60	2.60
ACH Origination	1	20.00	20.00
ACH Per Item	134	0.15	20.10
Wire Origination	1	10.00	10.00
			AMT
TOTAL BANK SERVICES		\$	77.60
EARNINGS ALLOWANCE		\$	74.32
CURRENT MONTH NET EXCESS		\$	(3.28)
Prepared by Cathy Lofquist- Treasury Management (2-19-16)			



COUNTY OF MONTEREY  
OFFICE OF THE TREASURER

Allowable Investments Permitted by California Government Code

INSTRUMENT	OVERNIGHT	180 DAYS	270 DAYS	1 YEAR	5 YEARS	BEYOND 5 YEARS
Conventional Fixed-Income	U.S. Treasuries		Permitted			Board Approval Required
	Federal Agencies		Permitted			Board Approval Required
	Municipal Securities		Permitted			Board Approval Required
	Negotiable Certificates of Deposit		Permitted			Board Approval Required
	Commercial Paper	Permitted			Prohibited	
	Bankers' Acceptances	Permitted		Prohibited		
	Medium-Term Corporate Bonds ("A" or better)		Permitted			Prohibited
	Asset-Backed Securities (ABS)		Permitted			Prohibited
	Repurchase Agreements	Permitted				Prohibited
	Money Market Funds			Prohibited		
Broader Fixed-Income	Local Government Investment Pools			Prohibited		
	Foreign Sovereign/Supranationals			Permitted as of January 2015		
	Commercial MBS			Prohibited		
	High-Yield			Prohibited		
	Private Placements			Prohibited		
	Convertible			Prohibited		
	Non-U.S. Dollar Investment Grade			Prohibited		
	Emerging Markets Debt			Prohibited		
	Domestic Small/Mid Cap			Prohibited		
	Domestic Large Cap			Prohibited		
Equities	Domestic Value/Growth			Prohibited		
	International Small/Mid Cap			Prohibited		
	International Large Cap			Prohibited		
	Emerging Markets			Prohibited		
	Commodities			Prohibited		
	Real Estate			Prohibited		
	Hedge Funds			Prohibited		
	Private Equity			Prohibited		
	Venture Capital			Prohibited		
	Tangible Assets			Prohibited		
Alternatives						

Source: California Government Code §53600 et seq.

September 2014



**Jeff Gouveia**

---

**From:** Schroeder, Dan <dschroeder@neumiller.com>  
**Sent:** Friday, February 19, 2016 9:33 AM  
**To:** 'gmbearvalleywater@sbcglobal.net'  
**Cc:** Schroeder, Dan  
**Subject:** RE: Materials for Ethics Training

Jeff,

Here are my comments:

#### INVESTMENT POLICY

Under the "General Investment Policy Statement" there is a reference to Civil Code Section 2261 et. seq. identifying the "prudent man rule." There is no such section in the Civil Code. Is this something you received from the auditor or another source, including something in a previous policy? The other Government Code references are correct.

#### CAPITAL ASSETS POLICY

Since the sale of surplus property must be done in accordance with Government Code Section 54220 et seq, and since the law could change after the approval of the policy, I would change the second sentence of the section entitled "Disposition or Retirement of Capital Assets to read as follows:

"The disposition of any Capital Assets and Infrastructure Assets shall be done in accordance with the applicable laws and Board Policies for the disposal of surplus property."

It is important to note that the District generally cannot donate property to anyone, including another governmental agency since it could be a gift of public property in violation of the California Constitution. Those are my comments.

Dan

**Daniel J. Schroeder**  
 Attorney at Law



**Neumiller & Beardslee**

ATTORNEYS AND COUNSELLORS • EST. 1903

P.O. Box 20 | Stockton, CA 95201-3020  
 509 W. Weber Avenue, 5th Floor | Stockton, CA 95203  
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# AGENDA ITEM

DATE: FEBRUARY 22, 2016

TO: BVWD BOARD OF DIRECTORS

FROM: JEFF GOUVEIA, DISTRICT GENERAL MANAGER

RE: MONTHLY OPERATIONS REPORT

---

1. Collections, Treatment & Disposal Operations - Update
  - a. Flows - Influent Flows & Pond Transfers
  - a. Volumes - Storage, Capacity & Disposal
2. Permit Compliance & Monitoring & Reporting Programs (MRPs) - Update
  - a. WDR MRP - Land Discharge Permit – Compliance & Reporting Update
    - i. Annual Report – Submitted January 25
    - ii. 3<sup>rd</sup> Annual Groundwater Report & Statistical Analyses – Submitted January 28
  - b. NPDES MRP – Surface Water Discharge Permit – Compliance & Reporting Update
    - i. 2011 Permit – Annual Report – Submitted January 28
    - ii. 2016 Permit Renewal – ROWD - Update
3. Other
  - a. Quarterly Newsletter



• **Influent Flows (MG) – Total of ALL Wastewater Received / % change previous yr**

<u>September 2015</u>	<u>September 2014</u>	<u>September 2013</u>
.691 / 115.9%	.596 / 90.9%	.655
<u>October 2015</u>	<u>October 2014</u>	<u>October 2013</u>
.483 / 105.7%	.457 / 108.3%	.422
<u>November 2015</u>	<u>November 2014</u>	<u>November 2013</u>
.551 / 115.8%	.476 / 117.8%	.404
<u>December 2015</u>	<u>December 2014</u>	<u>December 2013</u>
.930 / 80.2%	1.160 / 158.3%	.733 / 31.0%
<u>January 2016</u>	<u>January 2015</u>	<u>January 2014</u>
1.388 / 89.5%	1.551 / 211.5%	.733 / 33.7%

• **Transferred to PR (MG) - Volume of Water Moved from Treatment to Storage / % change previous yr**

<u>September 2015</u>	<u>September 2014</u>	<u>September 2013</u>
.365 / 187.2%	.195 / 29.8%	.820
<u>October 2015</u>	<u>October 2014</u>	<u>October 2013</u>
1.614 / 198.0%	.815 / 117.4%	.694
<u>November 2015</u>	<u>November 2014</u>	<u>November 2013</u>
.847 / 180.2%	.470 / 126.7%	.371
<u>December 2015</u>	<u>December 2014</u>	<u>December 2013</u>
3.185 / 184.6%	1.725 / 383.3%	.450 / 8.7%
<u>January 2016</u>	<u>January 2015</u>	<u>January 2014</u>
1.003 / 73.9%	1.357 / 237.2%	.572 / 26.3%

• **Land Application Annual Totals – MG Applied / % change previous yr**

<u>2015</u>	<u>2014</u>	<u>2013</u>
24.408 / 112.8%	21.644 / 52.6%	41.118

• **Storage Reservoir Elevations and Volumes**

- Empty (minimum pool) = 7063.0' = 0 MG = 0'
- Total Depth (w/2' Freeboard) = 7086.3' = 76.45 MG = 23.3'
- Total Depth (spillway) = 7088.3' = 85.86 MG = 25.3'
- Discharge Point (DP) = 7080.4' = 51.06 MG = 17.4'
  - Did not reach DP 2015 = N/A
  - Did not reach DP 2014 = N/A
  - Did not reach DP 2013 = N/A
- Permitted Full Reservoir (2' Freeboard) = 7086.3' = 76.45 MG = 100%
  - Highest Level 2015 – 5/21/15 = 7070.1' = 15.48 MG = 20.2%
  - Highest Level 2014 – 5/8/14 = 7072.3' = 21.93 MG = 28.7%
  - Highest Level 2013 – 5/16/13 = 7073.5' = 25.84 MG = 33.8%
  - Highest Level 2012 – 5/10/12 = 7078.6' = 44.03 MG = 57.6%
  - Highest Level 2011 – 7/10/11 = 7084.5' = 68.32 MG = 89.4%
  - **Current Storage Elevation/Volume (2/18/16) = 7072.1' = 21.28 MG = 27.8%**
  - Historic Storage Reservoir Elevation near 2/18:
    - Storage Elevation/Volume 2/16/11 = 7070.5' = 16.32 MG = 21.3%
    - Storage Elevation/Volume 2/16/12 = 7071.5' = 19.40 MG = 25.4%
    - Storage Elevation/Volume 2/14/13 = 7069.0' = 11.94 MG = 15.6%
    - Storage Elevation/Volume 2/13/14 = 7066.5' = 5.58 MG = 7.3%
    - Storage Elevation/Volume 2/19/15 = 7066.7' = 6.02 MG = 7.9%

## SMR / DMR Reporting

Facility Name: Bear Valley WWTP

**Water Board Office: Region 5S - Sacramento**

Reporting Level: Level II

Order Number: R5-2011-0053

**Case Worker:** Mohammad Farhad

All Electronic Date: 07/01/2012

**To review or submit a report, select it from the list below. To change the list of reports, check the status types and/or enter start and end dates.**

**Show reports that meet these criteria**

**Status:**

- ☒ Submitted - report was already submitted to water board
- ☒ in-progress - report has been edited but not submitted
- ☒ Past Due - report deadline has passed and report has not been submitted
- ☒ Future - report due date is in the future
- ☒ Withdrawn - report has been withdrawn

Snow Report Due Between 08/17/2015 and 08/17/2016

Refresh List Show Calendar Year

**Search results:**

Export to Excel Show: 100 

Previous 1-13 of 13 Next

ID	Report Name	Type	Frequency	Reporting Period	Due Date	Status	Date Received	Date Reviewed	Certified Violations	Report	Withdrawal
1003832	January 2016	MONNPDES	Monthly	01/01/2016 - 01/31/2016	03/01/2016	Future			No		
1003833	February 2016	MONNPDES	Monthly	02/01/2016 - 02/29/2016	04/01/2016	Future			No		
1003834	March 2016	MONNPDES	Monthly	03/01/2016 - 03/31/2016	05/01/2016	Future			No		
1003835	April 2016	MONNPDES	Monthly	04/01/2016 - 04/30/2016	06/01/2016	Future			No		
1003836	May 2016	MONNPDES	Monthly	05/01/2016 - 05/31/2016	07/01/2016	Future			No		
1003837	June 2016	MONNPDES	Monthly	06/01/2016 - 06/30/2016	08/01/2016	Future			No		
1003838	July 2016	MONNPDES	Monthly	07/01/2016 - 07/31/2016	09/01/2016	Submitted	08/18/2015	10/12/2015	No	Download Report	
1003839	August 2016	MONNPDES	Monthly	08/01/2016 - 08/31/2016	10/01/2016	Submitted	09/23/2015	10/12/2015	No	Download Report	
1003840	September 2016	MONNPDES	Monthly	09/01/2016 - 09/30/2016	11/01/2016	Submitted	10/28/2015		No	Download Report	
1003841	October 2016	MONNPDES	Monthly	10/01/2016 - 10/31/2016	12/01/2016	Submitted	11/25/2015		No	Download Report	
1003842	November 2016	MONNPDES	Monthly	11/01/2016 - 11/30/2016	01/01/2017	Submitted	12/16/2015		No	Download Report	
1003843	December 2016	MONNPDES	Monthly	12/01/2016 - 12/31/2016	02/01/2017	Submitted	01/11/2016		No	Download Report	



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[Listen Live KQED Public ...](#)
[BIVWD Admin - jeff, browd...](#)
[Snow Pack Conditio](#)

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### SMR / DMR Reporting

**Facility Name:** Bear Valley WWTP  
**Water Board Office:** Region SS - Sacramento  
**Reporting Level:** Level 1

**Order Number:** RS-2001-0203  
**Case Worker:** Kenny Croyle

To review or submit a report, select it from the list below. To change the list of reports, check the status types and/or enter start and end dates.

**Show reports that meet these criteria**

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☒ In-Progress - report has been edited but not submitted  
☒ Past Due - report deadline has passed and report has not been submitted  
☒ Future - report due date is in the future  
☒ Withdrawn - report has been withdrawn

**Show Report Due Between:** 08/17/2015 and 08/17/2016

Search results:

[Export to Excel](#) [Show: 100](#)

[Previous](#) [1-12 of 12](#) [Next](#)

ID	Report Name	Type	Frequency	Reporting Period	Due Date	Status	Date Received	Date Reviewed	Certified Violations
1720469	January 2016	MONRPT	Monthly	01/01/2016 - 01/31/2016	03/01/2016	Future			No
1734544	February 2016	MONRPT	Monthly	02/01/2016 - 02/29/2016	04/01/2016	Future			No
1847651	July 2015	MONRPT	Monthly	07/01/2015 - 07/31/2015	09/01/2015	Submitted	08/18/2015		No
1260237	Q1 2015 (3 times per year)	GR_WATER	Quarterly	04/01/2015 - 07/31/2015	09/01/2015	Submitted	08/04/2015		No
1862424	August 2015	MONRPT	Monthly	08/01/2015 - 08/31/2015	10/01/2015	Submitted	09/23/2015		No
1280238	Q2 2015 (3 times per year)	GR_WATER	Quarterly	08/01/2015 - 09/30/2015	11/01/2015	Submitted	10/26/2015		No
1673222	September 2015	MONRPT	Monthly	09/01/2015 - 09/30/2015	11/01/2015	Submitted	10/26/2015		No
1684083	October 2015	MONRPT	Monthly	10/01/2015 - 10/31/2015	12/01/2015	Submitted	11/25/2015		No
1696743	November 2015	MONRPT	Monthly	11/01/2015 - 11/30/2015	01/01/2016	Submitted	12/16/2015		No
1545669	2015	MONRPT	Annual	01/01/2015 - 12/31/2015	02/01/2016	Submitted	01/25/2016		No
1709928	December 2015	MONRPT	Monthly	12/01/2015 - 12/31/2015	02/01/2016	Submitted	01/11/2016		No
1684084	Q3 2015 (3 times per year)	GR_WATER	Quarterly	10/01/2015 - 12/31/2015	02/01/2016	Submitted	01/28/2016		No



December 28, 2015

**Attention:**

Mr. James Marshall  
California Regional Water Quality Control Board  
Central Valley Region  
11020 Sun center Drive, #200  
Rancho Cordova, CA 95670

**Reference: Bear Valley Water District Report of Waste Discharge**

Dear Mr. Marshall,

Please accept the attached Report of Waste Discharge (ROWD) for renewal of Waste Discharge Requirements Order No. R5-2011-0053, NPDES No. CA0085146 (Order), permitting the discharge of Bear Valley Water District Wastewater Treatment Facility (WWTF) effluent to Bloods Creek. The attached ROWD includes State General Information Form 200, EPA General Information Form 1, EPA NPDES Application Form 2A, and required data and attachments. Also included with the ROWD is the District's Bloods Creek Mixing Zone/Dilution Study report previously submitted to the Regional Water Board and dated September 9, 2015.

The District's current Order requires effluent monitoring parameters listed in Table E-3 at monitoring location EFF-001 during periods of effluent discharge to Bloods Creek. However, the effluent storage reservoir has not met the unused storage capacity criterion for permitted surface water discharge during the current Order term. In other words, the effluent storage reservoir never filled to a point where there was 35 million gallons or less of unused effluent storage capacity (Order Discharge Prohibition III.G). Since the District has not discharged WWTF effluent to Bloods Creek during the current Order term, monitoring in accordance with Order-specified effluent monitoring requirements has not occurred. The District has, however, conducted annual (spring 2013, 2014, and 2015) monitoring of the effluent storage reservoir under conditions as close as possible to permitted discharge conditions. These supplemental effluent reservoir monitoring results for aluminum, ammonia, copper, lead, and hardness have been included with the attached Report of Waste Discharge for use in determining appropriate effluent limitations.

The District's current Order also requires effluent and receiving water priority pollutant monitoring one time during discharges to Bloods Creek (Order Attachment I). Since no discharge has occurred during the current Order term, this required monitoring has not yet been conducted. If surface water discharge conditions are met during the spring of 2016, the District will conduct this required monitoring. If surface water discharge conditions are not met during the spring of 2016, the District will conduct effluent and receiving water priority pollutant monitoring at PND-001 under conditions when effluent discharge would most likely occur in May or June, as allowed by the Order. These data will be forwarded to the Regional Water Board as soon as available.

One of the NPDES application requirements is a sludge management plan. Currently the District does not have a formal sludge management plan to submit with the ROWD. Sludge at the WWTF accumulates at the bottom of the treatment ponds (lagoons), as it has since 1972. The sludge depth at the bottom of the treatment ponds is measured periodically, and has never exceeded



**Reference: Bear Valley Water District Report of Waste Discharge**

six inches (typically one to three inches). The organic solids loading rate on the pond system appears to be so low compared to their natural decay rate that no material accumulation of sludge appears to have occurred over the past 40+ years. At some point in the distant future, the treatment ponds may require sludge to be removed and disposed of at an appropriate landfill. The District anticipates the renewed Order may include a provision requiring the District to develop a formal sludge management/disposal plan as a matter of policy. The District is prepared to comply with such a requirement should a sludge management/disposal plan provision be included in the renewed Order.

The District respectfully requests that the Regional Water Board consider the following revisions to the current Order for inclusion in the renewed Order:

1. Dilution Credits: As supported by the District's September 9, 2015 Mixing Zone/Dilution Study report, the District requests that the minimum dilution credits presented in the following table are applied to the calculation of effluent limitations on aluminum, ammonia, copper, and lead in the renewed Order. Note that although the District has never discharged WWTF effluent through the outfall pipe to Bloods Creek under expected surface water discharge conditions (i.e., spring snow-melt), actual dilution under expected surface water discharge conditions is expected to be much greater than the requested minimum dilution credits shown in the following table.

Constituent	Estimated Minimum Dilution Credits Required for Compliance	
	Chronic Aquatic Life / Human Health	Acute Aquatic Life
Aluminum	3	1
Ammonia	2	1
Copper	12	3
Lead	12	5

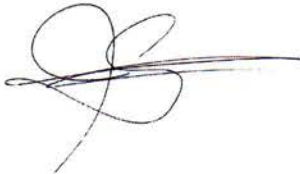
2. Seasonal Discharge Prohibition. Discharge Prohibition III.E states: "Discharges to Bloods Creek between 1 July and 31 December is prohibited." The District believes this prohibition restricts WWTF operational flexibility. Thus, the District requests that this discharge prohibition be removed or relaxed in the renewed Order. Elimination or relaxation of this prohibition will allow WWTF operational flexibility in situations such as 1) lowering the effluent storage reservoir whenever Bloods Creek flow are high so as to avoid the possibility of needing to discharge to Bloods Creek away from high flow events, 2) the lowering the effluent storage reservoir prior to December 31 to allow for additional wet season storage capacity, or 3) surface water discharges beyond July 1 during late season snow-melt conditions. This change facilitates more intelligent discharge planning, but not more frequent discharges contrary to the Basin Plan. This is because the added cost of any effluent discharge to Bloods Creek is so high in terms of additional monitoring requirements that the District has material financial incentive to not discharge unless believed necessary. But when discharge appears necessary, the District would like to make said discharge as intelligently as is possible.

**Reference: Bear Valley Water District Report of Waste Discharge**

3. Storage Reservoir Discharge Prohibition. Discharge Prohibition III.G states: "The discharge of treated effluent to Bloods Creek is prohibited when the storage reservoir has more than 35 million gallons of unused effluent storage capacity." This condition for surface water discharge has not been met during the current Order term. To allow for greater WWTF operational flexibility, the District requests that this discharge prohibition not be included in the renewed Order for the same reasons stated under Request 2.
4. Influent Monitoring: The District's current Order requires weekly monitoring of influent BOD and TSS. It appears that the purpose of this monitoring is to assess compliance with the percent removal limitation on BOD and TSS. Since the percent removal limitation is only applicable during periods of discharge to Bloods Creek, the District requests that weekly influent monitoring of BOD and TSS only be required during periods of effluent discharge to Bloods Creek.

Feel free to contact me with any questions you might have regarding this submittal, or if you require additional information. The District appreciates the efforts you and your staff are making in working closely with the District to renew the Order.

Sincerely,



Jeff Gouveia  
District Manager

Attachment: Bear Valley Water District Report of Waste Discharge

c. Eric Zeigler, Stantec Consulting Services Inc.



## Jeff Gouveia

---

**From:** Jimmerson, Dania@Waterboards <Dania.Jimmerson@waterboards.ca.gov>  
**Sent:** Thursday, January 28, 2016 11:44 AM  
**To:** gmbearvalleywater@sbcglobal.net  
**Cc:** Jimmerson, Dania@Waterboards  
**Subject:** RE: Bear Valley WWT

Jeff,

We are working in a summary paper for management so they are aware of the main issues. Thus, so far the current tentative line for the permit renewal is as below:

1. Send summary paper for management →02/05/2016
2. Send Preliminary Draft to Bear Valley→02/14/2016
3. Receive comments from preliminary Draft →02/28/2016
4. Issue Tentative permit→04/04/2016
5. Receive comments from tentative→05/04/2016
6. Adoption of the permit→06/23/2016 or 06/23/2016

These dates are "estimates only" at this point, with exception of item 6, but I am hoping that this will give you a better idea of our time lines and so you can schedule work/vacations etc. in your end as well. Thus, you will be hearing from me as the renewal permit process progresses and questions arise.

Dania

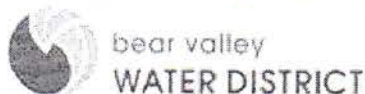
**From:** Jeff Gouveia [mailto:gmbearvalleywater@sbcglobal.net]  
**Sent:** Thursday, January 28, 2016 11:18 AM  
**To:** Jimmerson, Dania@Waterboards  
**Subject:** RE: Bear Valley WWT

Thanks Dania !

Can you let me know what timeline were on now, what the sequence of events will look like for renewal over the next few months ?

---

Jeff Gouveia | [gmbearvalleywater@sbcglobal.net](mailto:gmbearvalleywater@sbcglobal.net) |  
Bear Valley Water District | PO Box 5027, Bear Valley, CA 95223 |  
Office: 209.753.2112 | Cell : 209.743.0836 | Fax: 209.753.6267



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## Executive Summary

### NPDES Permit Renewal:

Pre-Permitting Visit Productive  
"ROWD" Submitted Early

### El Nino 2016:

BVWD Prepares for the BIG ONE  
Focus on Repairs, Maintenance  
& System Tuning

### Fiber Pipe Found on Lake Rd.:

"Orangeburg" in Bear Valley ?

### Fats, Oil and Grease "FOG":

Disposal Alternatives

### 2015 District Election:

Incumbents Appointed to  
A New 4 Year Term

## BVWD NPDES PERMIT RENEWAL – PRE-PERMITTING SITE VISIT PROVES BENEFICIAL

The District's National Pollutant a 3-3 split vote by RWQCB in part complement the staff's understanding of Discharge Elimination System due to a request for a modification current and proposed upgrades to the (NPDES) permit remains a critical of the District's proposed maximum facility and discuss permitting issues prior to renewal.

manage large volumes of wastewater as well as for existing By 2004 it was determined that Staff seemed pleased with the condition and future wastewater capacity. As available capacity in the District of the facility and informed the District we enter 2016, the District's five may be fully utilized by 2007. The that it had sufficiently met all compliance year permit issued in 2011 is nearing District again applied for and schedule deadlines over the previous expiration. The District has engaged ultimately received its first NPDES permit term. the Regional Water Quality Control permit in 2005. This permit was Board seeking its third permit with issued with complex discharge On December 28, the District submitted all indications for a fairly seamless requirements which were carefully its Report of Waste Discharge (ROWD) to and routine renewal. refused and the District was issued the Regional Board. Included with the its best permit to date in 2011. submission was the District's Mixing Zone

The District first applied for a NPDES permit under direction from the For the upcoming 2016 permit, the surrounding copper, lead, aluminum and RWQCB pursuant to Cease and District held a pre-permitting site ammonia as well as several requests for Desist Order No. 5-00-001 issued in visit with Regional Water quality proposed changes to the current permit. 2000. The cease and desist order Control Board staff, including was principally an enforcement Senior Water Resources Control Most notable among these requests is action restricting new connections to Engineer Jim Marshall, in Bear relaxing of the discharge prohibitions the system to eliminate uncontrolled Valley on October 9. The purpose that limit the time of year and designated overflows of treated effluent such as of the site visit was to familiarize storage capacity before the District can had been reported in 1995, 1996, permitting staff with the facility's perform a discharge which, if accepted, 1998, and 1999. However, the draft operation, review operational could have positive implications for Bear permit was not adopted by virtue of changes since the last permit, Valley's long term wastewater capacity.

## 2016 EL NINO – BVWD PREPARES FOR ABOVE AVERAGE WINTER STORM ACTIVITY

In 1997, El Nino caused more than multiple written reminders to pH, discharge ratio, flow totalizing, etc.) are half a billion dollars in damage wastewater agencies to ensure all properly configured for a successful and throughout California. Meanwhile, steps are taken to prepare for compliant discharge to Bloods Creek. the unequivocal early season above average winter storm snowfall in Bear Valley suggests the activity.

2016 "Godzilla" El Nino may be no mere prediction any longer.

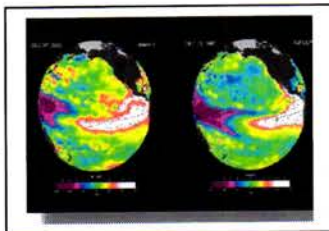
In preparation, Bear Valley Water original 1972 gate valve and an system defects, such as root intrusion, District spent most of this past adjacent 2007 magnetic flow cracked pipes, and pipe separations. summer making critical system meter, both essential to controlled Several significant repairs were made to the repairs, performing system surface water discharge of effluent, collection system as a result of these maintenance and inspection as well were replaced at a cost of over investigations.

as tuning its surface discharge \$20,000.

system in advance of above average precipitation.

Beginning last spring, several system, originally installed in 2009 currently lowering the level of the smaller agencies, including both State and but never fully completed or 14 MG reservoir. Combined with the Regional Water Quality Control tested, has been the focus of restoration of the diversion channel Boards as well as the Department of significant resources to ensure all adjacent to each reservoir two years ago, Water Resources which oversees control parameters (dechlorination, the District seems well positioned for this year's El Nino.

### SATELLITE IMAGE OF 2015 v 1997



### Bear Valley Water District

PO Box 5027  
441 Creekside Drive  
Bear Valley, CA 95223

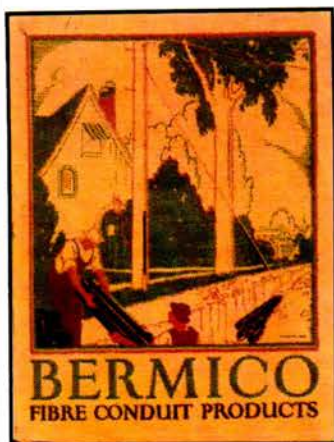
Phone  
209.753.2112

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209.753.6267

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## ORANGEBURG ? BERMICO ? – BEAR VALLEY'S OWN COAL TAR WOOD FIBER PIPE



One of the unique types of pipe that evolved during the industrial age was made of ground cellulose (wood) fibers bound together with water resistant adhesive and impregnated with liquefied coal tar pitch. One of the first known uses of "fiber" pipe was for water transmission in the Boston area in service from 1865-1927.

In 1893, the Fiber Conduit Company was founded in Orangeburg, New York and over the following 40 years fiber conduit was used to contain electrical and telephone lines in floors and walls of many buildings

as well as in many subways on the eastern seaboard. Demand rose even higher for the conduit during World War II in constructing new military bases.

By 1948, the post war housing boom was underway and affordable pipe for sewers and drains was limited. Demand for "Orangeburg" sewer pipe, a heavier walled version of the original fiber conduit, skyrocketed in the 1950's and 1960's. By the time PVC pipe began to replace Orangeburg in the early 1970's, millions of linear feet of fiber pipe would be installed as sewer pipe

much of which is still in service as residential lateral connections to sewer mains and in leach fields across the US. Unfortunately, simple soil compression as well as tree roots have proven to deform the pipe causing system failure.

Apparently, Bear Valley didn't miss the opportunity to get at least 200+ linear feet of Orangeburg installed on Lake Road sometime it is believed in late 1960's. Operators responded to a minor spill event this past June that involved as many as 5 homes all connected with fiber pipe that had finally succumbed to time. A sizeable replacement project ensued but don't be surprised if potentially more Orangeburg may be found locally in the years to come.

## "FOG" - FATS, OILS AND GREASE – DISPOSAL ALTERNATIVES



As a reminder, fats, cooking oils, impact on Bear Valley's grounds, place in a lidded container and grease (FOG) can coat and wastewater infrastructure. clog pipes and cause sewer lines to back-up into homes. "FOG" can also cause blockages further down sewer lines creating system overflows as well as disrupt wastewater treatment processes with detrimental results.

To prevent these problems, we encourage you to dispose of these cooking bi-products safely.

Instead of pouring fats, oil, grease or placing greasy foods down the garbage disposal or drain, try the following:

- Place fats, oil, and grease in a container with a tight-sealing lid, put the container in a trash bag, tie the bag shut and dispose of it in a trash receptacle.

- If you're soaking a greasy pan, first pour off grease into a container. Then place paper towels over the drain basket to catch grease and food as you pour the soaking water down the drain.

These environmentally friendly kitchen practices are simple alternatives to disposing of these harmful byproducts and better for wastewater disposal operations.

Here are some alternative disposal suggestions that will reduce your

- Mix cooking oils with an absorbent material such as coffee

### Did you know. ....

#### Auto Pay & E-bill Services

As a reminder, BVWD provides both automatic bill payment options as well e-bill and e-newsletter services.

To sign up for electronic billing and automatic payment services, visit the Payment Options page at [bearvalleywater.org](http://bearvalleywater.org) and complete the authorization form.

Questions ? Call 209.753.2112

## BVWD BOARD OF DIRECTORS WELCOMES INCUMBENTS FOR ANOTHER TERM

The 2015 District election resulted in no contest for incumbent candidates Gunnar Thordarson and Ken Brown as no additional declarations of candidacy were received the by Alpine County Clerk before the August 2015 deadline.

As a result, no formal election was required, saving rate payers thousands of dollars. Directors Thordarson and Brown were sworn in on December 7, 2015. The four year terms of office for both

Directors expire December 5, 2019.

With many years in real estate finance and construction, Director Brown has contributed immensely to District affairs and financial planning.

Board on many important projects.

The District welcomes any qualifying community member to consider a seat on the Board in the years to come as vacancies will certainly arise as Directors serve out their terms.

California Uniform Election Law requires a candidate to be an owner of land located within the District. Property owners interested in what it takes to serve on the Board may contact Jeff Gouveia at [gmbearvalleywater@sbcglobal.net](mailto:gmbearvalleywater@sbcglobal.net)



**BEAR VALLEY WATER DISTRICT**  
**Performance vs. Budget**  
**July-October 2014 Compared to July-October 2015**

Revenue Target =75%

Expense Target =58%

	Prior Year 7/1-01/31/2015	FY14% Budget	Current Year 7/1-01/31/2016	FY15/16 Budget	FY15/16% Budget	Variance Explanation
<b>OPERATING REVENUES</b>						
1 Wastewater Residential	442,933	75%	443,316	592,104	75%	
2 Wastewater Commercial	106,142	85%	125,147	152,712	82%	USFS & Concessionaire Use Higher
3 Connection Fees	5,247	UBD	0	0	UBD	
4 Inspection Fees	200	UBD	0	0	UBD	
5 TOTAL SERVICE CHARGES	554,522	77%	568,463	744,816	76%	
6 TOTAL OPERATING REVENUE	554,522	77%	568,463	744,816	76%	
<b>OPERATING EXPENSES</b>						
7 Salaries & Benefits	135,386	56%	159,405	270,147	59%	
8 A&G Director Expenses	2,566	43%	1,489	6,000	25%	
9 Operator Training & Certs	820	82%	459	1,000	46%	
10 Gas, Diesel, Oil & Filters	1,832	46%	1,683	5,780	29%	
11 Licenses, Fees, & Registration	68	17%	83	500	17%	
12 Insurance	13,695	60%	13,384	23,045	58%	
13 Memberships & Conferences	3,673	89%	4,108	4,403	93%	
14 Office Expenses & Supplies	5,742	57%	5,838	13,000	45%	
15 Field Expenses & Supplies	9,181	71%	15,252	13,000	117%	Unanticipated Equipment Failure
16 Groom Snow Removal/Storage	750	28%	1,020	2,850	36%	
17 Engineering & Consulting	13,546	68%	8,792	15,000	59%	
19 Legal & Accounting	8,781	65%	8,434	15,000	56%	
20 Rental Equipment	0	0%	350	3,000	12%	
21 Repairs & Maintenance	63,689	66%	75,473	75,750	100%	Contingency Amount \$34,987
22 Laboratory Fees	11,892	59%	16,942	31,000	55%	
23 Utilities	23,818	44%	28,715	54,928	52%	
24 Regulatory Reporting	8,980	18%	14,822	58,300	25%	
25 TOTAL OPERATING EXPENSES	304,419	27%	356,248	592,703	60%	
26 Depreciation	62,636	58%	56,093	115,000	49%	
27 Bank Service Charges	24	UBD				
28 TOTAL OPERATING EXPENSES	367,079	39%	412,341	771,815	53%	
29 OPERATING PROFIT & LOSS	187,443	240%	156,121	-17,220		



**BEAR VALLEY WATER DISTRICT**  
**Performance vs. Budget**  
**July-October 2014 Compared to July-October 2015**

Revenue Target =75%

Expense Target =58%

	Prior Year 7/1-01/31/2015	FY14% Budget	Current Year 7/1-01/31/2016	FY15/16 Budget	FY15/16% Budget	Variance Explanation
<b>OTHER INCOME</b>						
30 Interest on LAIF DEPOSITS	390	62%	531	600	89%	
31 Penalties and Interest	2,454	31%	10,276	4,000	257%	LA Resort & Ski Resort Late Fees/Int.
32 Expense Reim - USFS Campgrou	4,127	184%	1,895	1,895	100%	
33 Meter Install USFS Reimburse	20,478	UBD	0	0	UBD	
34 Expense Reim - LA Campground	4,925	68%	3,285	3,285	100%	
35 Misc Other Income	2,961	UBD	5,787	0	UBD	Ins. Reim Phase Converter + Bank Fees
36 <b>TOTAL OTHER INCOME</b>	<b>35,334</b>	<b>224%</b>	<b>21,775</b>	<b>9,780</b>	<b>223%</b>	
<b>OTHER EXPENSES</b>						
37 Bad Debt Expense	0	UBD	0	4,200	0%	
38 Interest Expense	13,575	59%	12,796	21,604	59%	
39 Other Expense	11,988	UBD	0	0	UBD	
40 Taxes & Assessments	28,189	94%	27,771	30,000	93%	
41 Insurance Reimburse Expense	2,719	UBD	0	0	UBD	
42 Engineering-Connection Fee	5,781	58%	0	0	0%	
43 Election Expenses/Director Train	0	UBD	0	5,500	0%	
44 Municipal Code Prep-Ord./Res.	1,918	38%	945	2,500	38%	
45 Repair & Maintenance Contingenc	0	UBD	0	50,000	UBD	
46 Legal Connection Fees	1,005	UBD	0	0	UBD	
47 Compliance Contingency	0		34,553	35,000	99%	Mixing Zone Study
48 <b>TOTAL OTHER EXPENSES</b>	<b>65,174</b>	<b>94%</b>	<b>76,065</b>	<b>148,804</b>	<b>51%</b>	
49 <b>NET OTHER INCOME</b>	<b>-29,839</b>	<b>48%</b>	<b>-54,290</b>	<b>-54,024</b>	<b>100%</b>	
50 <b>NET INCOME</b>	<b>157,604</b>	<b>414%</b>	<b>101,831</b>	<b>-17,220</b>	<b>-591%</b>	
51 <b>Capital Projects/Improvements</b>	<b>125,720</b>	<b>94%</b>	<b>66,742</b>	<b>84,300</b>	<b>79%</b>	See Schedule

Bear Valley Water District		
Five Year Capital Improvement & Replacement Plan		
	ACTUAL	FY 15-16 BUDGET
<b>Collections</b>		
Main Pump Station		
Main Panel Upgrades	24,999	24900
<b>Treatment</b>		
Treatment Pond		
Pond Access Flotation System	9,482	10000
pH Probe - Treatment Pond Process Control		
YSI TSS Probe	3,929	4000
Probe Installation	2,983	3000
SCATA - PLC Upgrades		
Transfer Pump Automation - Inc Auto CL2 & Ballast Feed	5,635	20000
Manual Time of Day Aeration/Mixing Programming	1,772	2000
Treatment Pond Volume Programming	840	600
<b>Disposal &amp; Capacity</b>		
Paco Tranfer Pump - Spare	1,730	2000
SCATA- PLC Programming Upgrades		
Surface Water Discharge Valve Control Programming	3,617	4000
Irrigation Pump Control Programming	3,309	3500
Land Disposal Discharge System		
Sprayfield Replacement & Expansion - \$3500 x 2		
Green Machine Replacement (58 pcs per bundle)		3500
Field 8 Expansion (58 pcs per bundle)		
<b>Admin</b>		
Back Up Power - Generator Transfer Switch	1,555	1800
Asset Data Mgt Software - CMMS		5000
<b>Unbudgeted</b>		
Phase Converter	6,891	0
<b>TOTAL</b>	<b>\$ 66,742</b>	<b>\$ 84,300</b>



**Bear Valley Water District**  
**Repair & Maintenance Schedule FY15/16**

	YTD	FY 15-16
		<b>Budget</b>
Collection Network		
Main Pump Station		
Painting		500
Calibrations - Magnetic Flow Meter		200
Calibrations - pH Meter		200
Calibrations - Wet Well Level		200
Pump #2 - Remove Hard Plumbing > Install Flex Hose	4,352	2,000
LABR Pump Station		
Calibrations - Level Transducer		200
Battery Back Up System - Replacement Battery		300
Collection Lines		
Contract Jetting	4,500	7,000
Rental Equipment - BVWD Jetting	2,688	3,000
Collection Line Repairs	13,622	20,000
Collar Repairs/Replacement	6,742	6,000
Chickaree Battery		225
Bee Gulch Battery		225
Annual Septic Pumping	400	1,000
Treatment		
Treatment Pond		
Calibration - Pressure Transducer		200
Sensor Cap Replacement - YSI DO Sensor		200
Aeration		
Pond Transfer		
Paco Transfer Pumps (3) - Service		1,000
Chlorination		
Ejection System - PM - Rebuild Kit		600
Regulator - PM - Rebuild Service		1,100
Sensor Replacement		500
Equipment House Building		
Painting		1,000
Tree Removal	400	500
Disposal & Capacity		
Land Disposal System		
Re-Bolting - Pump #1	283	1,500
Calibrations - McCrometer Meters		2,200
Surface Water Discharge Disposal System		
Discharge Valve - Pneumatic Air Pressure System		2,500
ABB Magnetic Flow Meter Replacement	928	3,000
PLC Expansion Card Replacement		2,000
Battery Back Up - Replacement Battery		300
Deox Dechlorination System Maintenance		2,000
Calibration - CL2 Analyzer		200
Calibration - pH Probe		200
Calibration - Creek Discharge Effluent Flow Meter		200
Calibration - Creek Pressure Transducer		200
Calibration - Storage Reservoir Transducer		200
Extension PVC on Transducer Pipe Housing @ Creek		200

**Bear Valley Water District**  
**Repair & Maintenance Schedule FY15/16**

	YTD	FY 15-16 Budget
Bloods Creek Rating Curve		
Stream flow Measurements/Rating Table Updates		8,000
Dams		
Dam Levee Maintenance - Rodent Control		200
Admin		
Asphalt Maintenance		
Pavement Resealing	1,450	1,800
Grounds Cleanup	370	500
Vehicles & Other Equipment		
Ford Truck		
Regular Maintenance		200
Dodge Truck		
Tires	664	800
Chevy Truck		
Regular Maintenance		200
Tires	664	800
Snowmobile		
Regular Maintenance		500
ATV		
Regular Maintenance		1,000
Chainsaw		
Chain		50
Sharpener		50
Fire Extinguishers		600
<b>Sub Totals</b>	<b>37,061</b>	<b>75,550</b>
	YTD	FY 15-16 Budget
Unbudgeted		
M & K Arnold -Lake Rd. Repairs (Snake, Common Line	10,423	
Restoration, R & R Existing Service Tie In)		
Aqua Sierra - Furnish & Install Mag Meter	10,492	
Gold Electric, Inc. - Retro Fit New Lights	764	
M & K Arnold, Inc. - R&R Gate Valve at Equip Shed	9,961	
Card Services - Gas & Freight (Pump Repair)	75	
Pioneer Electric - Service Call Troubleshoot & Fix Exterior Lights	562	
<b>Sub Totals Unbudgeted</b>	<b>32,277</b>	<b>0</b>
<b>Total Repair &amp; Maintenance</b>	<b>69,338</b>	<b>75,550</b>



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**BVWD**  
**Balance Sheet Prev Year Comparison**  
**As of January 31, 2016**

	<u>Jan 31, 16</u>	<u>Jan 31, 15</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
11015 · F&M Bank	290,990.45	352,841.65	-61,851.20	-17.53%
11018 · LAIF	296,743.47	295,831.60	911.87	0.31%
11020 · Petty Cash	50.00	50.00		
11025 · Capital Facilities Fund	21,656.00	26,188.00	-4,532.00	-17.31%
<b>Total Checking/Savings</b>	<b>609,439.92</b>	<b>674,911.25</b>	<b>-65,471.33</b>	<b>-9.7%</b>
<b>Accounts Receivable</b>				
11050 · Accounts Receivable	93,331.33	68,444.98	24,886.35	36.36%
<b>Total Accounts Receivable</b>	<b>93,331.33</b>	<b>68,444.98</b>	<b>24,886.35</b>	<b>36.36%</b>
<b>Other Current Assets</b>				
11055 · Accounts Receivable-Tax Roll	10,748.06	10,001.75	746.31	7.46%
11140 · Prepaid Insurance	9,779.96	7,385.44	2,394.52	32.42%
<b>Total Other Current Assets</b>	<b>20,528.02</b>	<b>17,387.19</b>	<b>3,140.83</b>	<b>18.06%</b>
<b>Total Current Assets</b>	<b>723,299.27</b>	<b>760,743.42</b>	<b>-37,444.15</b>	<b>-4.92%</b>
<b>Fixed Assets</b>				
12010 · Land	25,805.16	25,805.16		
12020 · SbSrfLine	1,196,893.29	1,196,893.29		
12040 · Col Facilities	350,514.48	350,514.48		
12041 · LA Facilities	159,537.86	159,537.86		
12050 · TRT Facilities	1,003,576.94	951,228.98	52,347.96	5.5%
12060 · DSP Facilities	1,168,559.22	1,164,344.90	4,214.32	0.36%
12080 · P & A (Plant & Admin)Facilities	340,264.59	338,709.59	1,555.00	0.46%
12100 · Accumulated Depreciation	-2,332,588.31	-2,225,912.00	-106,676.31	-4.79%
14030 · Work in Progress				
14030.3 · W.I.P. - Irrigation Pump Projec	3,308.65	7,228.72	-3,920.07	-54.23%
14030.5 · WIP - Dechlorination System Des		503.75	-503.75	-100.0%
14030.6 · Treatment Pond Dock	10,582.36		10,582.36	100.0%
14030.7 · W. I. P. - Gardner Blower		41,436.94	-41,436.94	-100.0%
14030.8 · SCATA Monitoring Alarm System	61,385.47		61,385.47	100.0%
14030.9 · W.I.P.-SMARTCOVER Monitor/Alarm	10,235.68	10,235.68		
<b>Total 14030 · Work in Progress</b>	<b>85,512.16</b>	<b>59,405.09</b>	<b>26,107.07</b>	<b>43.95%</b>
14030.4 · W.I.P.-Phase Converter L.A.	6,890.93		6,890.93	100.0%
15000 · Chlorine Contact Tank Project	108,144.84	108,144.84		
<b>Total Fixed Assets</b>	<b>2,113,111.16</b>	<b>2,128,672.19</b>	<b>-15,561.03</b>	<b>-0.73%</b>
<b>TOTAL ASSETS</b>	<b><u>2,836,410.43</u></b>	<b><u>2,889,415.61</u></b>	<b><u>-53,005.18</u></b>	<b><u>-1.83%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
21021 · Accounts Payable	18,261.48	22,857.29	-4,595.81	-20.11%
<b>Total Accounts Payable</b>	<b>18,261.48</b>	<b>22,857.29</b>	<b>-4,595.81</b>	<b>-20.11%</b>
<b>Other Current Liabilities</b>				

**BVWD**  
**Balance Sheet Prev Year Comparison**  
**As of January 31, 2016**

	<u>Jan 31, 16</u>	<u>Jan 31, 15</u>	<u>\$ Change</u>	<u>% Change</u>
21090 · Payroll Liabilities	8,117.28	1,903.91	6,213.37	326.35%
2110 · Direct Deposit Liabilities	0.43	0.16	0.27	168.75%
22021 · Accrued Vacation	10,006.28	8,878.71	1,127.57	12.7%
Total Other Current Liabilities	<u>18,123.99</u>	<u>10,782.78</u>	<u>7,341.21</u>	<u>68.08%</u>
Total Current Liabilities	<u>36,385.47</u>	<u>33,640.07</u>	<u>2,745.40</u>	<u>8.16%</u>
Long Term Liabilities				
26025 · F&M Bank Loan	<u>544,070.78</u>	<u>578,307.75</u>	<u>-34,236.97</u>	<u>-5.92%</u>
Total Long Term Liabilities	<u>544,070.78</u>	<u>578,307.75</u>	<u>-34,236.97</u>	<u>-5.92%</u>
Total Liabilities	<u>580,456.25</u>	<u>611,947.82</u>	<u>-31,491.57</u>	<u>-5.15%</u>
Equity				
25000 · Open Bal Equity	71,081.93	71,081.93		
29000 · Retained Earnings	2,083,041.06	2,048,782.95	34,258.11	1.67%
Net Income	<u>101,831.19</u>	<u>157,602.91</u>	<u>-55,771.72</u>	<u>-35.39%</u>
Total Equity	<u>2,255,954.18</u>	<u>2,277,467.79</u>	<u>-21,513.61</u>	<u>-0.95%</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,836,410.43</u></u>	<u><u>2,889,415.61</u></u>	<u><u>-53,005.18</u></u>	<u><u>-1.83%</u></u>



**BVWD**  
**A/P Aging Summary**  
**As of November 30, 2015**

November 2016 Prepays	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
A.T.&T	65.75					65.75	Collection U-Verse
A.T.&T	137.44					137.44	LA Boat Ramp Telephone
A.T.&T	67.92					67.92	U-Verse for Equipment House
A.T.&T	179.81					179.81	Telephone for Main Office
A.T.&T	50.00					50.00	U-Verse for Main Office
Card Services	5,192.32					5,192.32	Office & Field Supplies, Phase Converter
Card Services	1,463.35					1,463.35	Office, Board Meeting, Field Supplies
Capital Bank & Trust	958.42					958.42	Simple IRA - Employees
E.D.D.	175.99					175.99	State Payroll Taxes
E.D.D.	154.43					154.43	State Payroll Taxes
F & M Bank of Lodi	4,694.80					4,694.80	Principal & Interest on Loan
Guy West	61.05					61.05	Mileage Reimbursement
I.R.S.	1,425.24					1,425.24	Federal Payroll Taxes
I.R.S.	1,323.68					1,323.68	Federal Payroll Taxes
Jeff Gouveia	25.53					25.53	Mileage Reimbursement
Jeff Gouveia	25.53					25.53	Mileage Reimbursement
P.G. & E.	1,649.55					1,649.55	Electricity
Lake Alpine Water	176.79					176.79	Water for Main Office
Petty Cash	35.00					35.00	Office & Postage
SDRMA	302.20					302.20	Dental, Life, & Vision Insurance
SDRMA	1,468.80					1,468.80	Health Benefits
Stantec	286.50					286.50	Groundwater Reporting
State Water Resources Board	20,855.00					20,855.00	Dam Fees
U.S.P.S.	12.65					12.65	Postage
<b>TOTAL</b>	<b>40,787.75</b>					<b>40,787.75</b>	

November 2016 Payables	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Accurate Air Engineering, Inc	37.98					37.98	Field Equipment
Alpha Analytical Laboratories Inc.	118.00	421.00				539.00	Lab Analysis
Alpine County Public Works	110.44					110.44	Gasoline
Aqua Sierra Controls, Inc.	7,917.58					7,917.58	Transfer Pump Automation

**BVWD**  
**A/P Aging Summary**

As of November 30, 2015

November 2016 Payables	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Arnold Auto Supply Inc.		6.44				6.44	Auto Parts
Bear Valley Cross Country, Inc		25.00				25.00	Snow Park Permit Winter 2016
CISCO Fire Sprinkler, Inc.		100.00				100.00	Test & Service Fire Extinguishers
Clay Eastman Snow Removal		200.34				200.34	Snow Removal
EBBETTS PASS GAS CO. Inc.		260.34				260.34	Propane for Main Office
Ebbetts Pass Lumber Co. Inc.		162.23				162.23	Field Equipment
Gold Country Regional Chapter - CSDA		25.00				25.00	Membership
Griswold Industries		406.50				406.50	Repair & Maintenance
IEH Laboratories Inc.		371.28				371.28	Lab Analysis
Pioneer Electric		218.11				218.11	Rewire 3 Phase Pump
Stantec Consulting Services Inc.		3,444.00				3,444.00	Mixing Zone Study
Weber Ghio and Associates, Inc		5,132.70				5,132.70	Engineering
<b>TOTAL</b>	<b>8,184.00</b>	<b>10,772.94</b>				<b>18,956.94</b>	



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02/18/16

# BVWD

## A/P Aging Summary

As of December 31, 2015

Prepays December 2015	Current	30-Jan	31 - 60	61 - 90	> 90	TOTAL	Description
Alpine County	462.82					462.82	December Property Tax
A.T&T.	137.25					137.25	Telephone for Lake Alpine Boat Ramp
A.T&T.	179.81					179.81	Telephone for Main Office
A.T&T.	50.00					50.00	U-Verse for Main Office
A.T&T.	60.75					60.75	U-Verse for Equipment House
A.T&T.	65.75					65.75	U-Verse for Collection Stations
Bear Valley Cross Country	750.00					750.00	Snow Grooming Agreement
Briggs - A/R Refund	342.44					342.44	A / R Refund
Capital Bank & Trust	499.28					499.28	Simple IRA
Card Services	1,729.61					1,729.61	Office & Field Supplies
Cheq Processing	55.33					55.33	Simply Deposit Fees
DMV	25.00					25.00	Registration
E.D.D.	153.87					153.87	State Payroll Taxes
E.D.D.	154.43					154.43	State Payroll Taxes
F & M Bank of Lodi	4,694.80					4,694.80	Principal & Interest on Loan
I.R.S.	1,320.02					1,320.02	Federal Payroll Taxes
I.R.S.	1,323.74					1,323.74	Federal Payroll Taxes
Lake Alpine Water	139.16					139.16	Water for Main Office
Mark Smith	1,100.00					1,100.00	Dock Modification
Night Owl Lock	243.75					243.75	Repair Main Office Door Lock
P.G.&E.	1,410.48					1,410.48	Electricity
SDRMA	1,468.80					1,468.80	Health Insurance
SDRMA	302.24					302.24	Dental, Vision, & Life Insurance
TOTAL	16,669.33					16,669.33	

Accounts Payable December 2015	Current	30-Jan	31 - 60	61 - 90	> 90	TOTAL	Description
Alpha Analytical Laboratories Inc.		369.00				369.00	Lab Analysis
Alpine County Public Works	75.24					75.24	Gasoline
Aqua Sierra Controls, Inc.	24,999.16	127.15				25,126.31	Transient Filter Shield, Install Telemetry Main Pump
De Nora Water Technologies, Inc.	1,024.78					1,024.78	Regulator PM

BVWD

**A/P Aging Summary**  
As of December 31, 2015

FedEx			26.30					26.30	Freight
Gunnar Thordarson			100.00					100.00	Board Member Fees - Regular Meeting Dec. 7th
Hach			1,981.79					1,981.79	PHD Peek, pH-Wide Range, Sensor Cap, Chlorine
IEH-J L Analytical			3,192.00					3,192.00	Lab Analysis
Jeff Gouveia			72.03					72.03	Coffee, Mileage Reimbursement
Jim Bissell			100.00					100.00	Board Member Fees - Regular Meeting Dec. 7th
John Boyle			100.00					100.00	Board Member Fees - Regular Meeting Dec. 7th
Ken Brown			100.00					100.00	Board Member Fees - Regular Meeting Dec. 7th
Pioneer Electric			1,628.00					1,628.00	Lake Alpine- Uninstall & Install Phase Converter
SECO Controls, LLC			259.45					259.45	Magmeter
Stantec Consulting Services Inc.			6,475.00					6,475.00	Ground Water Monitoring, Mixing Zone Study
Stefaniya Beckings			100.00					100.00	Board Member Fees - Regular Meeting Dec. 7th
<b>TOTAL</b>		<b>26,099.18</b>	<b>14,630.72</b>					<b>40,729.90</b>	



**BWVD**  
**A/P Aging Summary**  
As of January 31, 2016

Prepays January 2016	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
A.T.&T.	60.75					60.75	U-Verse for Equipment House
A.T.&T.	186.78					186.78	Telephone for Main Office
A.T.&T.	166.27					166.27	Lake Alpine Telephone
A.T.&T.	227.00					227.00	U-Verse for SCADA/COLL
A.T.&T.	50.00					50.00	U-Verse Main Pump Station
Best Ride Ever	70.00					70.00	Repair Snow blower
Card Services	323.22					323.22	Office & Field Supplies
Capital Bank & Trust	532.14					532.14	Simple IRA
CHEQ Processing	96.40					96.40	Simply Deposit
CHEQ Processing	39.94					39.94	Simply Deposit
E.D.D.	510.74					510.74	State Payroll Taxes
E.D.D.	365.11					365.11	State Payroll Taxes
E.D.D.	53.55					53.55	State Payroll Taxes
E.D.D.	468.70					468.70	State Payroll Taxes
F&M Bank of Lodi	4,694.80					4,694.80	Principal & Interest on Loan
I.R.S.	1,462.18					1,462.18	Federal Payroll Taxes
I.R.S.	1,278.34					1,278.34	Federal Payroll Taxes
I.R.S.	735.00					735.00	940 for 2015 Federal Taxes
I.R.S.	1,180.18					1,180.18	Federal Payroll Taxes
John Boyle	542.22					542.22	A/R Refund
Lake Alpine Water	145.14					145.14	Water for Main Office
P. G. & E.	2,475.12					2,475.12	Electricity
SDRMA	344.32					344.32	Dental, Vision, Life Insurance
SDRMA	1,613.64					1,613.64	Health Insurance
<b>TOTAL</b>	<b>16,930.74</b>					<b>16,930.74</b>	
Accounts Payable January 2016	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Alpha Analytical Laboratories Inc.		619.00				619.00	Lab Analysis

**BVWD**  
**A/P Aging Summary**  
**As of January 31, 2016**

Accounts Payable January 2016	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	Description
Aqua Sierra Controls, Inc.		6,664.57				6,664.57	Annual Instrument Calibration
California Assoc. of Sanitation Agencies		1,560.00				1,560.00	Membership
Card Services		1,335.05				1,335.05	Office & Field Supplies
Columbia Communications Inc.		39.00				39.00	Pager for Field Staff
EBBETTS PASS GAS CO. Inc.		389.59				389.59	Propane
Ebbetts Pass Lumber Co. Inc.		87.80				87.80	Field Supplies
Jeff Gouveia		204.43				204.43	Reimbursement Mileage
Neumiller and Beardslee		45.00				45.00	Legal
Stantec Consulting Services Inc.		6,341.00				6,341.00	Report of Waste Discharge
Telstar Instruments Inc.		976.04				976.04	Series 200VR w/Rotometer
<b>TOTAL</b>		<b>18,261.48</b>				<b>18,261.48</b>	



**BVWD**  
**A/R Aging Summary**  
**As of February 19, 2016**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
BV214			271.11		298.22	569.33
BV193			271.11		300.09	571.20
TM005			271.11		333.16	604.27
BV345			271.11		471.82	742.93
CS124			239.76		544.68	784.44
BV335			271.11		577.42	848.53
BV394			271.11		604.39	875.50
OS308			271.11		604.39	875.50
BV178			271.11		638.26	909.37
CS105			271.11		644.57	915.68
CS006			271.11		648.70	919.81
BV373			271.11		662.41	933.52
BV083			271.11		694.13	965.24
TM009			271.11		699.07	970.18
CS116			271.11		810.17	1,081.28
BV258			271.11		900.72	1,171.83
CM150				852.74	853.14	1,705.88
CM010				1,383.12	1,383.74	2,766.86
CM110			3,253.32			3,253.32
<b>TOTAL</b>	<u>0</u>	<u>-1,411.77</u>	<u>26,370.94</u>	<u>515.08</u>	<u>-17,997.72</u>	<u>7,476.53</u>
<b>TOTAL CREDITS</b>	0	-3,636.97	-306.00	-1,750.61	-30,717.22	-36410.8
<b>TOTAL DEBITS</b>	0	2,225.20	26,676.94	2,265.69	12,719.50	43887.33
<b>TOTAL</b>	<u>0</u>	<u>-1,411.77</u>	<u>26,370.94</u>	<u>515.08</u>	<u>-17,997.72</u>	<u>7476.53</u>

**BVWD**  
**A/R Aging Summary**

As of February 19, 2016

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
SM311			271.11		-3.38	267.73
TM001			271.11		-0.09	271.02
BV031			271.11			271.11
BV038			271.11			271.11
BV365			271.11			271.11
BV047			271.11			271.11
BV048			271.11			271.11
BV122			271.11			271.11
SM301			271.11			271.11
OS416			271.11			271.11
BV157			271.11			271.11
BV163			271.11			271.11
OS409			271.11			271.11
BV308			271.11			271.11
BV286			271.11			271.11
BV168			271.11			271.11
BV245			271.11			271.11
LA041			271.11			271.11
LA047			271.11			271.11
OS210			271.11			271.11
OS107			271.11			271.11
CS095			271.11			271.11
CS087			271.11			271.11
TM007			271.11			271.11
BV024			271.11			271.11
BV007			271.11			271.11
BV002			271.11			271.11
CS056			271.11			271.11
CS001			271.11			271.11
TM018			271.11			271.11
CS015			271.11			271.11
OS203			271.11			271.11
CS027			271.11		1.69	272.80
CS109		6.00	271.11			277.11
BV008			271.11		6.16	277.27
CS076			271.11		28.80	299.91
OS106			271.11		28.80	299.91
CS106			271.11		28.80	299.91
CS110			271.11		29.11	300.22
BV137			271.11		31.99	303.10
BV393			271.11		32.36	303.47
CS115			271.11		44.47	315.58
BV262			271.11		56.19	327.30
TM020			271.11		62.13	333.24
BV208			271.11		167.95	439.06



**BVWD**  
**A/R Aging Summary**  
**As of February 19, 2016**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
CS077			187.89		-187.89	
CS075						
SM302		542.22			-542.22	
CS100			271.11		-271.11	
BV053						
BV250						
TM002			271.11	-271.11		
BV010			271.11		-271.11	
CS028		-0.11	0.11			
BV315			271.11		-271.11	
BV310			271.11		-271.11	
BV268			271.11	-271.11		
BV121						
CS050						
BV087			271.11		-271.11	
CO001					0.06	0.06
CS011					0.11	0.11
CB202					0.11	0.11
BV195					0.11	0.11
BV293			0.11			0.11
BV380			0.22			0.22
BV343					0.29	0.29
OS413					0.76	0.76
BV381					1.10	1.10
BV372					1.10	1.10
CS045					1.52	1.52
SM201					1.52	1.52
BV352-3 Units			271.11		-269.28	1.83
BV307			271.11		-269.24	1.87
BV303					1.87	1.87
CS084			271.11		-269.24	1.87
BV298					3.07	3.07
CS114		1,134.76	3.17		-1,134.76	3.17
BV040			271.11		-266.10	5.01
GR002					8.02	8.02
CM144					12.80	12.80
CB102					15.62	15.62
CM180					20.00	20.00
CM152				29.83		29.83
CS093					43.33	43.33
LA018			271.11		-93.54	177.57
OS102					186.31	186.31
CS092			271.11		-48.89	222.22
BV179			225.48			225.48
CM091			265.58			265.58