

IX-B.

Balance Sheet Analysis as of August 31, 2022

Account	Account Name	Balance @ 8/31/2022	Reconciliation Notes
1100	Oak Valley - Checking	\$ 192,511.53	Cash on Hand
1110	Oak Valley - CC Rev Fund	\$ 407,823.51	Cash on Hand
1150	Oak Valley - Savings	\$ 84,195.96	Cash on Hand
1080	Petty Cash Housebank	\$ 300.00	Cash on Hand
1220	Contract Water	\$ 533,222.94	Water Customer Accounts Receivable
1425	AVR Other	\$ 95,374.42	SJRECWA DPCR Cost Share Reimbursement and SJVDA Watershed Coalition Program Costs
1450	Prepaid Water/B of R	\$ 1,339,063.56	BOR Contract Prepayments including Contract Conversion CVP Construction Overpayment.
1451	Prepaid NVRWWP Supply	\$ 1,007,755.00	2020-21 & 2021-22 NVRWWP Prepaid Costs
1452	Prepaid BOR TPUD Assessment	\$ 16,981.02	TPUD overpayment BOR FY 20 and TPUD Assessment collected against 2021 CVP water deliveries @ \$.15 cents/AF for application towards FY '22 obligation
1453	Prepaid Water/SLDMWA	\$ 75,787.20	SLDMWA O&M Prepayments
1454	Prepaid Water/Other Sources	\$ 5,345,283.33	Prepaid Cost of Additional Supplies offset by Additional Supplies Prepayments from Customers
1455	Prepaid Expenses	\$ 465,641.47	Total of various expenses that have been prepaid for future months, including items such as insurance, maintenance contracts on office equipment, and dues & subscriptions. Expenses are transferred to the income statement in the appropriate month. A detailed listing is available.
1458	Prepaid Bureau Capital Rate	\$ 104,479.81	Remaining portion of Intertie Financing Contribution made to the USBR and being expensed into costs over a 50-yr period.
1461	Prepaid CVP Construction Cost	\$ 11,401,533.12	CVP Construction Payoff to be amortized over life of CoBank Loan.
1460	Prepaid BOR PUE	\$ 7,357.32	Prepaid PUE Deposit - WA Cont 18-WC-20-5248
1532	LPL Financial/Money Market	\$ 2,202,114.50	General Fund Investments \$ 4,021,115.46
1534	LPL Financial/CD's	\$ 500,086.75	Rate Stabilization Fund Investments \$ 3,165,969.43
1538	LPL Financial/Gov't Securities	\$ 5,861,400.19	CVP Capital Fund \$ 1,206,492.55 CC Reserve Fund \$ 170,024.00
1575	Investment Interest Receivable	\$ 2,386.00	Investment Interest Receivable
1405	Meters	\$ 255,591.66	Installed plus uninstalled inventory - 40 yr depreciation
1410	Office Equipment	\$ 169,402.57	5 to 7 year depreciation
1411	Landscaping	\$ 82,639.94	15 year depreciation
1412	Tools	\$ 14,392.32	5 year depreciation
1413	Building	\$ 1,275,850.01	40 Year depreciation on Office Building 30 Year depreciation on Metal Maintenance Building
1414	Land	\$ 1,039,124.75	No depreciation
1415	Vehicles	\$ 196,703.60	5 year depreciation
1420	Accumulated Depreciation	\$ (863,923.96)	Total depreciation accumulated
Total Assets		\$ 31,813,078.52	

Balance Sheet Analysis as of August 31, 2022

Account	Account Name	Balance @ 8/31/2022	Reconciliation Notes
2000	Accounts Payable	\$ 36,884.38	Total payables as of 8/31/22. Misc. operating expenses plus current invoices payable to Remy Moose Manley, LLP 19K, SLDMWA 37K offset by credits from BOR -29K and CCID -27K.
2077	NVRWWP Customer Prepayment	\$ 2,099,732.57	NVRWWP Prepayments from Customers
2544	CVP Constr Cost Prepmt-Customer	\$ 1,545,600.00	Contract Conversion Construction Costs Customer Prepayments
2545	CoBank Loan Payable	\$ 9,318,137.25	CVP Contract Conversion CoBank Loan
2450	Net Pension Liability - GASB 68	\$ 334,021.00	CalPERS Plan Actuarial Liability as of 02.28.22
2451	Net OPEB Liability - GASB 75	\$ (282,975.00)	OPEB Trust Actuarial Liability/(Asset) as of 02.28.22
2452	Def Inflow of Res - GASB 68	\$ 148,301.00	2.28.22 Per CalPERS Plan Net Changes (Pension Plan)
2453	Def Inflow of Res - GASB 75	\$ 42,123.00	2.28.22 Per CalPERS Plan Net Changes (OPEB)
2699	A/L Other	\$ 393,732.35	Miscellaneous YTD Accruals, Max Potential Liability for CCWD Return and Prior Year Costs Associated with AEWSD Exchange
2750	Compensated Absences Payable	\$ 112,723.56	Accrued amounts payable for vacation and sick time. Will be paid out per employee handbook policy.

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2900	Unearned Income	\$	5,100,075.12	Revenue Collected on Unused 2021-22 Add'l Supplies
2910	Unearned Interest Income	\$	7,755.77	Unearned Interest Income - General Fund
	Total Liabilities	\$	18,856,111.00	
3500	Prior Period Adjustment	\$	(315,656.31)	Prior Year Adjustments to Net with Retained Earnings
3900	Retained Earnings	\$	10,042,408.00	Accumulated District earnings
	Net Income	\$	3,230,215.83	Current year Net income August 31, 2022 Income Statement
	Total Equity	\$	12,956,967.52	
	Total Liabilities & Equity	\$	31,813,078.52	\$

Account SWPP Fund Balance @ 8/31/2022 Reconciliation Notes

1130	Oak Valley - SWPP Checking	\$	81,785.76	Cash on Hand
1275	SWP Program Cost Receivable	\$	72,270.66	Participant receivables
1540	OVCB/SWPP CD	\$	102,915.63	SWPP Fund
	Total SWPP Assets	\$	256,972.05	
2152	SWPP Management Account	\$	256,972.05	Fiduciary obligation for cash holdings to SWPP Participants
	Total SWPP Liabilities	\$	256,972.05	
	Total SWPP Fund	\$	-	

Account NVRWSP-RWSP Fund Balance @ 8/31/2022 Reconciliation Notes

1140	Oak Valley - NVRWSP Checking	\$	5,524.64	Cash on Hand
1532	LPL Financial/Money Market	\$	13,805.30	NVRWSP-RWSP Fund \$ 22,543,715.38
1534	LPL Financial/CD's	\$	9,050,318.68	
1536	LPL Financial/Local-Municipal Bonds	\$	11,254,753.75	
1538	LPL Financial/Gov't. Securities	\$	2,224,837.65	
1541	Investment OVCB CD	\$	1,000,332.91	NVRWSP-RWSP Fund
1576	Investment Interest Receivable	\$	28,899.00	Investment Interest Receivable NVRWSP-RWSP
	Total NVRWSP-RWSP Assets	\$	23,578,471.93	
2540	USBR RWSP Prepaid Cost	\$	23,448,352.30	Fiduciary obligation for NVRWSP-RWSP Prepays
2911	Unearned Interest Income	\$	130,119.63	Unearned Interest Income - NVRWSP-RWSP
	Total NVRWSP-RWSP Liabilities	\$	23,578,471.93	
	Total NVRWSP-RWSP Fund	\$	(0.00)	

Account RWSP-CNRA Fund Balance @ 8/31/2022 Reconciliation Notes

1145	Oak Valley-RWSP-CNRA Checking	\$	6,063.75	Cash on Hand
1532	LPL Financial/Money Market	\$	41,914.00	RWSP-CNRA Fund \$ 25,150,832.94
1534	LPL Financial/CD's	\$	4,581,679.34	
1536	LPL Financial/Local-Municipal Bonds	\$	18,307,747.40	
1538	LPL Financial/Gov't. Securities	\$	2,219,492.20	
1577	Investment Interest Receivable	\$	51,326.00	Investment Interest Receivable RWSP-CNRA
	Total RWSP-CNRA Assets	\$	25,208,222.69	
2541	USBR RWSP-CNRA Prepaid Cost	\$	24,887,493.65	Fiduciary obligation for RWSP-CNRA Prepays
2912	Unearned Interest Income	\$	320,729.04	Unearned Interest Income - RWSP-CNRA
	Total RWSP-CNRA Liabilities	\$	25,208,222.69	
	Total RWSP-CNRA Fund	\$	(0.00)	

\$ 0.00

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Del Puerto Water District
Fund Balance Report

Estimated as of 10.18.22

Total of Cash & Investment Accounts

	Cash in OVCB	Money Markets	CD's	Local/Municipal Bonds	U.S. Govt. Securities	Total
General Reserve Fund	\$ 23,193.00	\$ 1,320,009.00	\$ -	\$ -	\$ 2,009,926.00	\$ 3,353,128.00
Rate Stabilization Fund	\$ -	\$ 66,900.00	\$ 249,977.00	\$ -	\$ 1,857,541.00	\$ 2,174,418.00
CVP Capital Fund	\$ -	\$ 1,115,128.00		\$ 364,864.00	\$ 733,594.00	\$ 2,213,586.00
	\$ 23,193.00	\$ 2,502,037.00	\$ 249,977.00	\$ 364,864.00	\$ 4,601,061.00	\$ 7,741,132.00

IX.B.

September Meeting Agenda

10:00 a.m. September 16, 2022
279-666-3100 / ID 806 362 590#

The meeting began at 10:00 a.m. and adjourned at 11:57 p.m.

Attendees (43):

- | | | |
|---------------------------|------------------------------|------------------------------|
| Alex Biering – FWA | Nicole Branum - WWD | Ann Lubas-Williams – USBR |
| Ansel Lundberg - SMUD | Robert Harvie – Valley Water | Brooke White – USBR |
| Ana Ulloa – EBMUD | Scott Petersen - SLDMWA | Calvin Byrant – USBR |
| Celia Cheung – CCWD | Skye Grass – Kern-Tulare ID | Christiane Washington – USBR |
| David Coxey – BVWD | Tony Thomasy – Shasta Lake | Cynthia Calvillo – USBR |
| Eric Quinley – DEID | Wilson Orvis – FWA | David Klipp – USBR |
| Greg Zlotnik – SJWD | | Duane Stroup – USBR |
| Griselda Prince – Avenal | Barbara Lynch – WAPA | Ed Young – USBR |
| Henry McLaughlin – Fresno | Catherine Lee – WAPA | Jamie Langlois – USBR |
| Herman Williams – CCWD | Cori Stewart – WAPA | Lisa Holm – USBR |
| Jonathan Bauer – EBMUD | Fred DeAnda – WAPA | Richard Sanchez – USBR |
| Joyce Machado – SBCWD | Judy Shimek – WAPA | Robert Ward – USBR |
| Juan Vega – SEWD | | Sabir Ahmad – USBR |
| Kevin Kasberg – CVPWA | 916-260-9579 | Steve Melavic – USBR |
| Minnie Moreno – DPWD | | Steve Pavich – USBR |
| | | Wes Harrison – USBR |

1. Opening Business

The draft FY 2023 rates will be posted on October 1, 2022 for stakeholder review. The new CVPIA Accountant, Calvin Bryant, has sent FY 2023 CVPIA rates to water contractors and power rates to WAPA. He is also completing the Annual Report to Congress. The region is still in a hybrid workplace with varying return to workdays. There are some open accounting and budget positions as well as an upcoming economist position.

2. Report on EC Meeting

Sabir's has three efforts ongoing that involve contractor outreach: Folsom SOD rates in 2024, Final Cost Allocation true-up, and Warren Act Rates for FY 2023. Sabir will send letters to the contractors that have completed WIIN Act conversion prior to completion on the Final Cost Allocation with information on true-up of collections. The estimates of credits or amounts due for each contractor is complete and the process to reconcile will be part of the conversation. The implementation of Warren Act rates for 2023 is still

being determined, specifically on the item of transfers solely within Transferred Works facilities and the applicability of the new “r” component developed by the region.

3. 2022 FAC Issues Matrix

2022 FAC Issues Matrix – Updated 5/20/2022	
Priority Issues	Update
1. Future Costs and Potential Rate Impacts	Robert
2. Remediation of CVP Costs	
a. PL 111-11 XM Rate Once FY 2022 Financial Statement completed, Sabir will create a schedule of XM cost, reimbursability, and a corresponding FY 2024 XM rate. The schedule will be shared with RLAD and contractors in March 2023 prior to the FY 2024 rate being finalized. This is a new rate for the region, which may cause improvements as staff and contractors learn about the process.	Sabir
b. Remediation of 2014-2019 costs	Sabir
c. Recharacterization of Reimbursability of Costs (BGT 02-02)	Ann
3. CVPIA	
a. True-up and Accounting BPG	Heather
b. Finance Plan Brooke is working on the FY 2023 Finance Plan.	Brooke
c. Progress Activity Report (CPAR)	Kevin
4. CBG’s CVP Reserved Works Application Please see agenda item #5 for an update on the Reserved Works Application.	Duane
5. CVP Final Cost Allocation (FCA) true-up	Sabir
6. Folsom SOD Cost Recovery - Dike 1-6	Sabir
7. Contractor Contact list	Lisa
Tracking Issues	
1. PL 116-260 Aging Infrastructure Account	Reclamation
2. WIIN Act Section 4007 Storage Projects	Vincent
3. Reclamation Manual Updates	Kevin
4. BORWORKS Enhancements	Sabir
5. Warren Act Rates for 2023	Sabir
6. Ability-to-Pay Studies	Steve
7. San Luis Joint Use O&M Cost Reallocation Study	Duane
8. Annual Budget Review with Stakeholders	Ann
9. Trinity PUD assessment collection	Sabir
10. WRDA 2022 draft language	Kevin

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4. 2022 FAC Presentations

2022 FAC Schedule of Presentations – Updated 7/15/2022		
Month	Topic	Presenter
January 13	2022 Budget Presentation	Christiane Washington
February 17	2022 Budget Presentation	Christiane Washington
March 14	2022 Budget Presentation	Christiane Washington
April 11	2022 Budget Presentation	Christiane Washington
May 9	2022 Budget Presentation	Christiane Washington
June 17	Review of 2022-2026 Annual Budget and 2022-2026 Annual Budget	Christiane Washington
July 15	2022 Budget Presentation	Christiane Washington
August 19	2022 Budget Presentation	Christiane Washington
September 16	Revenues	Christiane Washington
October 21	Planning (Storage Projects)	Vincent Barbara
November 18	Implementing the Cost Allocation	Steve Pavich
December 16	TBD	

5. Reserved Works Application

The application period opens Oct 3 and closes Dec 1. Transferred Works operators must apply for transferred works facilities and the Region will be applying for reserved works facilities. There are currently 14 projects within Reserved Works being considered for the application, but much information is still needed to complete the application. Reimbursability, total project cost, and funding authority are some items complicating the ability to finalize the list and potential rate impact. The contractors are concerned that the Region will not be able to complete the application and collect letters of support by the deadline.

If the application does not come together this year, there are three more years of funding opportunities with this program. The Area Offices develop 10-year capital plans that support the Region’s 5-year capital plan. It was recommended that during this multi-year funding opportunity, more frequent meetings may be required to make sure that an application is developed in a timely manner, a critical aspect of being successful in securing these funds.

David Klipp presented on the Trinity River Division Transformer Replacement Project, one of the projects to be included in the Reserved Works Application. The presentation is attached.

6. September Presentation – Revenues with Christiane Washington

Presentation Attached.

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