



Board of Directors Regular Meeting  
Tuesday, May 25, 2021 at 1:00 PM  
Valley Sanitary District  
45-500 Van Buren Street, Indio, CA 92201

\*\*\*\*\*SPECIAL NOTICE – VIA VIDEOCONFERENCE\*\*\*\*\*

Pursuant to the Governor’s Executive Order N-25-20 issued on March 4, 2020 and N-29-20 issued on March 18, 2020; the Board of Directors regular meeting will be conducted remotely through Zoom. **Members of the public wanting to participate in the open session of the meeting may do so via the following Zoom registration link:** <https://zoom.us/j/92619791643> Meeting ID: 926 1979 1643 or by calling 669-900-9128 or 253-215-8782. Members of the public wanting to address the Board, either during public comment or for a specific agenda item, or both, are requested to send an email notification no later than 12:30 p.m. on the day of the meeting to the Valley Sanitary District’s Clerk of the Board at [hgould@valley-sanitary.org](mailto:hgould@valley-sanitary.org).

Page

**1. CALL TO ORDER**

- 1.1. Roll Call
- 1.2. Pledge of Allegiance



**2. PUBLIC COMMENT**

*This is the time set aside for public comment on any item not appearing on the agenda. Please notify the Secretary in advance of the meeting if you wish to speak on a non-hearing item.*

**3. CONSENT CALENDAR**

*Consent calendar items are expected to be routine and noncontroversial, to be acted upon by the Board of Directors at one time, without discussion. If any Board*

*member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.*

- 3.1. Approve May 11, 2021 Regular Meeting Minutes 6 - 10  
[3.1 11 May 2021 Meeting Minutes.pdf](#) 
  
- 3.2. Approve Warrants for May 6 to May 19, 2021 11 - 12  
[3.2 Warrants for May 6 through May 19, 2021.pdf](#) 
  
- 3.3. Accept Monthly Financial Report for Period Ending April 30, 2021 13 - 18  
[3.3 Staff Report Monthly Financial Report for April 2021.pdf](#)   
[3.3 Attachment A Monthly Income Summary - April 2021.pdf](#)   
[3.3 Attachment B Combined Monthly Account Summary - April 2021.pdf](#)   
[3.3 Attachment C Summary of Cash and Investments - April 2021.pdf](#) 
  
- 3.4. Credit Card Statement for April 30, 2021 19 - 26  
[3.4 Staff Report Credit Card Statement April 2021.pdf](#)   
[3.4 Attachment A Credit Card Report.pdf](#)   
[3.4 Attachment B Credit Card Statement for April 2021 Redacted.pdf](#) 
  
- 3.5. Declare Surplus Equipment and Authorize Disposition as Appropriate 27 - 28  
[3.5 Staff Report Authorize Surplus Equipment.pdf](#)   
[3.5 Attachment A May 25 2021 VSD Equipment Disposition Form.pdf](#) 

**4. PUBLIC HEARING**

Conduct a Public Hearing to Discuss Amending Fees & Charges for District Services and Establishing the Gann Appropriations Limit for Fiscal Year 2021/22

- General Notice and Call
- President Announces Public Hearing Procedures
- General Manager's Report

- President Declares Public Hearing Open
- Public Comments
- President Declares Public Hearing Closed
- Board Discussion

- |      |   |         |
|------|---|---------|
| 4.1. | Adopt Resolution No. 2021-1143 Amending Fees and Charges for District Services for Fiscal Year 2021/22<br><a href="#">4.1 Approval of Resolution 2021-1143 Fees and Charges District Services.pdf</a> <br><a href="#">4.1 Attachment A Notice of Public Hearing.pdf</a> <br><a href="#">4.1 Attachment B Reso No 2021-1143 Fees.pdf</a>  | 29 - 35 |
| 4.2. | Adopt Resolution No. 2021-1144 Establishing the Gann Appropriations Limit for Fiscal Year 2021/22<br><a href="#">4.2 Staff Report Gann Limit.pdf</a> <br><a href="#">4.2 Attachment A Resolution 2021-1144 Gann Limit.pdf</a> <br><a href="#">4.2 Attachment B Gann Limit Calculation.docx</a>   | 36 - 41 |

## 5. NON-HEARING ITEMS

- |      |   |         |
|------|---|---------|
| 5.1. | Recognize Staff for GFOA Certificate of Achievement for Excellence in Financial Reporting for FYE June 30, 2020<br><a href="#">5.1 Staff Report Certificate of Achievement for Excellence in Financial Reporting.pdf</a> <br><a href="#">5.1 Attachment A VSD 2020 ACFR Results.pdf</a> <br><a href="#">5.1 Attachment B VSD Award PDF.pdf</a>    | 42 - 49 |
| 5.2. | Adopt Resolution No. 2021-1145 Amending Employee Wages & Benefits Effective July 1, 2021 and Rescind Resolution 2020-1130<br><a href="#">5.2 Staff Report Employee Wages and Benefits.pdf</a> <br><a href="#">5.2 Attachment A Resolution 2021-1145.pdf</a> <br><a href="#">5.2 Attachment B 2020-1130 Amending Employee Wages &amp; Benefits FY 2020-21 Amended.pdf</a> <br><a href="#">5.2 Attachment C Wage Schedule FY22.pdf</a>  | 50 - 61 |

- 5.3. Modify the Business Services Manger and Facility Operations Manager Positions from FLSA Non-Exempt to Exempt Status for the Purpose of Overtime Effective July 1, 2021

[5.3 Staff Report Modify Positions as FLSA Exempt.pdf](#) 

[5.3 Attachment A Business Services Manager job description.pdf](#) 

[5.3 Attachment B Facility Operations Manager job description.pdf](#) 

## 6. GENERAL MANAGER'S ITEMS

*General Manager's items not listed are for discussion only; no action will be taken without an urgency vote pursuant to State law.*

## 7. COMMITTEE REPORTS

## 8. DIRECTOR'S ITEMS

*Director's items not listed are for discussion only; no action will be taken without an urgency vote pursuant to State law.*

## 9. INFORMATIONAL ITEMS

- 9.1. June 5, 2021 is World Environment Day and the theme is Ecosystem Restoration. Find out more at :

<https://www.unep.org/events/un-day/world-environment-day-2021>.

## 10. PUBLIC COMMENT

*This is the time set aside for public comment on any item to be discussed in Closed Session. Please notify the Secretary in advance of the meeting if you wish to speak on an item.*

## 11. CONVENE IN CLOSED SESSION

Items discussed in Closed Session comply with the Ralph M. Brown Act

- 11.1. Pursuant to Government Code Section 54954.5, Public Employee Performance Evaluation : General Manager

## 12. CONVENE IN OPEN SESSION

Report out on Closed Session items

## 13. ADJOURNMENT

Pursuant to the Brown Act, items may not be added to this agenda unless the Secretary to the Board has at least 72 hours advance notice prior to the time and date posted on this notice.

# UNOFFICIAL UNTIL APPROVED

## VALLEY SANITARY DISTRICT MINUTES OF REGULAR BOARD MEETING

May 11, 2021

*Valley Sanitary District conducted this meeting in accordance with California Governor Newsom's Executive Orders N-29-20 and COVID-19 protocols.*

A regular Board Meeting of the Governing Board of Valley Sanitary District (VSD) was held via videoconference, on Tuesday, May 11, 2021.

### 1. **CALL TO ORDER**

President Sear called the meeting to order at 1:01 p.m.

#### 1.1 Roll Call

Directors Present:

Debra Canero, Dennis Coleman, Mike Duran, Scott Sear, William Teague

Staff Present:

Beverli Marshall, General Manager, Holly Gould, Jeanette Juarez, Ron Buchwald, Anna Bell, Austin Lopanec, Cassidy Laughy, Andrew Sorensen, Branden Rodriguez, and Robert Hargreaves, Best Best & Krieger

Guests:

Alice Bou, NBS

Greg Clumper, NBS

#### 1.2 Pledge of Allegiance

#### 1.3 May Employee Anniversaries

- Tino Tijerina, Electrical/Instr. Supervisor – 31 years
- Anna Bell, Laboratory & Compliance Supervisor – 8 years
- Austin Lopanec, Wastewater Operator I – 6 years
- Nick Dean, Electrician Technician I – 1 year
- Cassidy Laughy, Wastewater Operator-in-Training – 1 year

#### 1.4 New Employee Introduction

- Andrew Sorensen, Wastewater Operator-In-Training

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The Board congratulated Tino, Anna, Austin, Nick, and Cassidy for their hard work and dedication to the District. The Board also welcomed the District's newest staff member, Andrew Sorensen, Operator-in-Training.

# UNOFFICIAL UNTIL APPROVED

## 2. PUBLIC COMMENT

*This is the time set aside for public comment on any item not appearing on the agenda. Please notify the Secretary in advance of the meeting if you wish to speak on a non-hearing item.*

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None.

## 3. CONSENT CALENDAR

- 3.1 Approve April 27, 2021 Regular Meeting Minutes
  - 3.2 Approve Warrants for April 22 through May 5, 2021
  - 3.3 Authority Tuition Reimbursement for Beverli A. Marshall, General Manager, Per District Policy in an Amount Not to Exceed \$1,000
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Secretary Canero requested that the District's credit card statement be included in the consent calendar in the future.

### **ACTION TAKEN:**

**MOTION:** Director Teague a motion to approve the consent calendar items as presented. Secretary Canero seconded the motion. Motion carried unanimously.  
**MINUTE ORDER NO. 2021-3097**

## 4. PUBLIC HEARING

- 4.1 Public Hearing to Receive Input Regarding the Proposed Sewer Service Charge Increase and Consider Adopting Resolution No. 2021-1142
  - ✓ General Notice and Call
  - ✓ President Announces Public Hearing Procedures
  - ✓ General Manager's Report
  - ✓ President Declares Public Hearing Open
  - ✓ Public Comments
  - ✓ President Declares Public Hearing Closed
  - ✓ Board Discussion
  - ✓ Consideration of Resolution

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President Sear asked Ms. Marshall to give a brief summary of the actions leading up to the Public Hearing. Ms. Marshall stated that in accordance with California Proposition 218, the Valley Sanitary District duly advised all customers via U.S. Mail of a Public Hearing in order to consider an increase to the Sewer Use Rate. Additionally, a notice of the Public Hearing was published in the Desert Sun newspaper on March 20, 2021 and March 21, 2021 and posted on the District's website. President Sear read the procedures to be followed during the hearing and asked Ms. Marshall to summarize any written communications regarding the increase and proposed Resolution 2021-1142. Ms. Marshall informed the Board that 26 letters of protest had been received, and 2,240 returned Prop 218 notices due to incorrect addresses. President Sear declared the Public Hearing open at 1:38 p.m. and asked Ms. Marshall to give a brief staff report which would be followed by any public testimony.

# UNOFFICIAL UNTIL APPROVED

Being no comments from the public, President Duran declared the Public Hearing closed at 1:47 p.m. Discussion took place on the importance of the rate changes to support the facilities and community. It was the consensus of the board to adopt Resolution No. 2021-1142, setting the sewer service charges for Fiscal Year 2021/22 and repealing Resolution No. 2020-1129.

## **“A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY SANITARY DISTRICT ADOPTING SEWER SERVICE CHARGES FOR FISCAL YEAR 2021/22”**

### **ACTION TAKEN:**

#### **MOTION:**

Vice President Coleman made a motion to adopt Resolution 2021-1142 adopting sewer service charges for Fiscal Year 2021/22. Director Duran seconded the motion. Motion carried by the following roll call vote:

AYES: Canero, Coleman, Duran, Sear, Teague

NOES: None

**RESOLUTION NO. 2021-1142**

## **5. NON-HEARING ITEMS**

### **5.1 Discuss and Consider Adopting the Fixed Assets Accounting Policy**

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Jeanette Juarez, Business Services Manager, presented the draft Fixed Assets Accounting Policy. The purpose of the policy is to ensure the District's fixed assets are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with state and federal regulations, auditor requirements, applicable accounting pronouncements, and in a manner that adequately supports the maximum recovery of Facilities and Administrative (indirect) costs associated with these assets. Ms. Juarez explained the major changes to the updated policy which includes a modification to the useful life threshold, updated language, and asset tagging. She also explained what Governmental Accounting Standards Board (GASB) was and the importance of keeping up with GASB guidelines.

### **ACTION TAKEN:**

#### **MOTION:**

Director Duran made a motion to approve the Fixed Assets Accounting Policy effective July 1, 2021. Director Teague seconded the motion. Motion carried by the following roll call vote:

AYES: Canero, Coleman, Duran, Sear, Teague

NOES: None

**MINUTE ORDER NO. 2021-3098**

### **5.2 Discuss and Consider Adopting the Bank Account and Check Policy**

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Jeanette Juarez, Business Services Manager, presented the draft Bank Account and Check Writing Policy. The purpose of this policy is to provide operational procedures to increase efficiency, cost savings and protection from illegal acts with regards to the District's daily financial activities. She explains that the current policy requires updates. The updated policy will detail protocols for bonding, account establishment, account balances, signatures, fraud prevention, reporting, and check status.



# UNOFFICIAL UNTIL APPROVED

## **ACTION TAKEN:**

### **MOTION:**

Vice President Coleman made a motion to approve the Bank Account and Check Writing Policy effective July 1, 2021. Secretary Canero seconded the motion.

Motion carried by the following roll call vote:

AYES: Canero, Coleman, Duran, Sear, Teague

NOES: None

**MINUTE ORDER NO. 2021-3098**

## **6. GENERAL MANAGER'S ITEMS**

### 6.1 Monthly General Manager's Report – March 2021

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Vice President Coleman requested that once the new accounting system is fully implemented that the Administration and Finance Department add a monthly metric to the staff reports detailing the monthly accounting activities.

## **7. COMMITTEE REPORTS**

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Budget & Finance Committee Chair, Dennis Coleman, reported out on the meeting of May 4, 2021. He informed the board that Jeanette Juarez presented the draft Fixed Assets Accounting Policy and the draft Bank Account and Check Policy. The next Budget & Finance Committee meeting is scheduled for July 7, 2021.

## **8. DIRECTOR'S ITEMS**

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The Board thanked staff for their hard work on the sewer rate study. Director Teague stated he is pleased to see how professional the District has become.

## **9. INFORMATIONAL ITEMS**

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None.

## **10. PUBLIC COMMENT**

*This is the time set aside for public comment on any item to be discussed in Closed Session. Please notify the Secretary in advance of the meeting if you wish to speak on an item.*

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None.

## **11. CONVENE IN CLOSED SESSION**

*Items discussed in Closed Session comply with the Ralph M. Brown Act.*

- 11.1 Pursuant to Government Code Section 54954.5  
Public Employee Performance Evaluation  
Title: General Manager

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This item was rescheduled for the board meeting of May 25, 2021.

# UNOFFICIAL UNTIL APPROVED

## 12. **CONVENE IN OPEN SESSION**

*Report out on Closed Session items*

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## 13. **ADJOURNMENT**

There being no further business to discuss, the meeting was adjourned at 2:22 p.m. The next regular Board meeting will be held on May 25, 2021.

Respectfully submitted,

Holly Gould, Clerk of the Board  
Valley Sanitary District

**DISBURSEMENTS**  
**Approved and the Board Meeting of**  
**May 25, 2021**

39227	Indio Water Authority	Main Water Shutdown Fee 04/30/2021	\$429.00
39228	ABS Facility Services, Inc	Additional Punch List Items to be Completed	\$541.00
39229	Alliance Integration	Service Labor	\$562.50
39230	Calif. Water Environment Assn.	Membership - 06/01/2021-05/31/2022	\$192.00
39231	Caltest Analytical Laboratory	Quarterly Samples	\$196.65
39231	Caltest Analytical Laboratory	Monthly Samples - April 2021	\$223.25
39231	Caltest Analytical Laboratory	Additional Monthly Samples - April 2021	\$870.20
39232	City of Indio Alarm Program	Annual Alarm Permit Renewal Charge 5/27/2021-5/26/2022	\$20.00
39233	Clairemont Equipment	Rental of Boom Lift	\$1,210.61
39234	Consolidated Electrical Distributors, Inc.	Plant Lighting Repair	\$146.62
39235	Denali Water Solutions	Biosolids Hauling - March 2021	\$5,963.07
39236	DRT Transport	AC Repair 13 KW Vac Truck	\$2,470.72
39237	E.S. Babcock & Sons, Inc.	Plant Monitoring Testing	\$42.00
39238	Foster-Gardner, Inc.	Calcium Hypochlorite	\$877.62
39239	Grainger	Pleated Air Filters	\$138.46
39239	Grainger	Disposable Gloves	\$200.53
39240	Haaker Equipment Company	Repair of Autowind on Vector 2112P	\$7,875.70
39240	Haaker Equipment Company	Finned Skid	\$295.80
39241	Hach Company	KS400 Cleaning Solution, Nitrogen Nitrate	\$602.05
39241	Hach Company	Nitrogen Nitrate	\$88.05
39242	Harrington Industrial Plastics, Inc.	CPVC Insulated Tee	\$404.42
39243	Harris & Associates	*PADM Coll Sys Infr Prog - Phase 2 - March 2021	\$5,266.15
39243	Harris & Associates	*Indio Blvd Trunk Sewer Rehab Proj - March 2021	\$11,579.98
39244	Kaman Industrial Technologies	DOD Element	\$199.97
39244	Kaman Industrial Technologies	Omega Element	\$671.06
39244	Kaman Industrial Technologies	Threadlocker	\$99.94
39245	McMaster-Carr Supply Co.	Gear Oil	\$183.50
39245	McMaster-Carr Supply Co.	CPVC Pipe for Hot Water	\$497.88
39245	McMaster-Carr Supply Co.	Connector for Drain	\$61.79
39246	National Business Furniture	Executive Chairs	\$3,563.69
39247	Polydyne, Inc.	Polymer Delivery - 04/30/2021	\$3,624.31
39248	Praxair Distribution, Inc.	Cylinder Rental - April 2021	\$140.90
39248	Praxair Distribution, Inc.	Tank Rental - March 2021	\$127.42
39249	ReadyRefresh by Nestle	Water Delivery - 03/23/2021-04/22/2021	\$737.95
39250	Rudy's Pest Control	Gopher Control on 04/07/2021	\$759.00
39251	South Coast A.Q.M.D	AQMD Fee July 2020- June 2021	\$137.63
39252	Specialty Testing Services, Inc	*Indio Blvd Trunk Sewer Rehab Proj Lab Testing	\$750.00
39253	Superior Protection Consultants	Security Patrol - April 2021	\$6,240.00
39254	The Sherwin-Williams Co.	Safety Tape	\$751.03
39255	Tops 'N Barricades Inc.	LED lightbar install on 2021 Ford	\$7,837.07
39255	Tops 'N Barricades Inc.	Reflective Shirts	\$1,419.32
39255	Tops 'N Barricades Inc.	Green Marking Paint	\$103.10
39256	Total Compensation Systems, Inc.	GASB 75 Full Valuation - 1st Installment	\$1,620.00
39257	Trimax Systems. Inc.	Influent Pump 4 Travel and Troubleshooting	\$1,400.00
39257	Trimax Systems. Inc.	Wireless Ammonia and Nitrate Probes	\$21,320.00
39258	United Way of the Desert	PR 04/02/2021 - 04/15/2021 PD 04/23/2021	\$25.00
39259	Univar Solutions	Sodium Hypochlorite Delivery - 04/21/2021	\$7,218.64
39259	Univar Solutions	Ferric Chloride Delivery - 04/26/2021	\$5,959.50
39259	Univar Solutions	Sodium Bisulfite Delivery - 04/26/2021	\$5,731.63
39260	USA Blue Book	Honeywell Chart Recorder	\$2,287.64
39260	USA Blue Book	Battery Charger, Y Connector Cable	\$273.69
39260	USA Blue Book	Square Bottles	\$161.84
39261	Western Water Works	Plant Valve Repair	\$10,092.65
202104251	Umpqua Bank	New Charges for March 2021	\$16,167.77
202104271	Colonial Life	PR 03/19/2021 - 04/01/2021 PD 04/09/2021	\$751.37
202104271	Colonial Life	PR 04/02/2021 - 04/15/2021 PD 04/23/2021	\$9.74
202104271	Colonial Life	PR 04/02/2021 - 04/15/2021 PD 04/23/2021	\$741.63
202104272	Standard Insurance Company	Dental and Vision Insurance - May 2021	\$3,451.00
202104273	TASC	FSA - Plan Only Documents	\$184.20
202104281	CalPERS Health	Health Insurance - May 2021	\$31,226.25
202104301	Domino Solar LTD	Electricity for March 2021	\$11,092.16
202105011	Standard Insurance Company	Life and Disability Insurance for May 2021	\$1,332.83
202105031	Indio Water Authority	Hydrant Water - March 2021	\$526.26
202105041	Verizon Wireless	Cell Service for April 2021	\$789.86
202105042	Imperial Irrigation District	Electricity - March 2021	\$35,465.13
202105052	Cintas Corp	Uniforms, Mats, Towels for Week of 04/01/2021	\$612.47
202105052	Cintas Corp	Uniforms, Mats, Towels for Week of 04/22/2021	\$746.41

202105052 Cintas Corp	Uniforms, Mats, Towels for Week of 04/15/2021	\$669.18
202105052 Cintas Corp	Uniforms, Mats, Towels for Week of 04/08/2021	\$612.47
202105052 Cintas Corp	Uniforms, Mats, Towels for Week of 04/29/2021	\$625.87
202105053 Cintas Corp	First Aid Replenishment - 04/05/2021	\$155.68
202105054 UPS	Shipping Charges - 04/24/2021	\$119.07
202105054 UPS	Shipping Charges - 04/26/2021	\$125.77
202105061 CalPERS Retirement	PR 04/16/2021 - 04/29/2021 PD 05/07/2021JM	\$338.76
202105061 CalPERS Retirement	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$18,413.89
202105071 Paychex - Direct Deposit	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$71,849.03
202105072 Paychex - Fee	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$202.18
202105073 Paychex - Garnishment	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$210.46
202105075 Paychex - Tax	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$33,609.67
202105076 CalPERS 457	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$1,025.00
202105077 Vantage Point Transfer Agents - ICMA	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$1,520.00
202105078 MassMutual	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$10.00
202105079 Nationwide Retirement Solution	PR 04/16/2021 - 04/29/2021 PD 05/07/2021	\$1,535.00
202105101 Burrtec Waste & Recycling Svcs	Trash Service - May 2021	\$241.21
202105103 SoCal Gas	Gas Service - April 2021	\$226.76
	Totals	\$358,779.61



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

TO: Board of Directors

THROUGH: Beverli A. Marshall, General Manager

FROM: Jeanette Juarez, Business Services Manager

**SUBJECT: Monthly Revenue & Expense Report for the Period Ending April 30, 2021**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input checked="" type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is to present the monthly revenue and expenses to the Board and the public for the District for the month of April 2021.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 5: Long-Term Financial Strength.

**Fiscal Impact**

There is no fiscal impact from this report.

**Background**

The adopted Comprehensive Budget for Fiscal Year 2020/21 includes \$13.9 million in revenues, \$9.2 million in Operating & Maintenance expenditures, and \$10.4 million in CIP expenditures.

The attached Monthly Income Summary (Attachment A) and Combined Monthly Account Summary (Attachment B) report compares revenues and expenses to the respective line-item budgets. The report identifies current monthly revenues and expenses as well as fiscal year to date (FYTD) values.

**Year to Date Summary**

- As of April 30, 2021, the District's has collected \$12,749,930 in revenue. The revenues are \$1,167,1980 or 10.08% above the YTD budget due to the timing and lump sum payments of the sewer service fees collected.
- As of April 30, 2021, the District has incurred \$6,056,492 in expenditures. The District's expenditures are \$569,012 or 8.59% under the YTD budget.

The Summary of Cash and Investments (Attachment C) report details the changes to the fund balances by fund type.

<b>FUND</b>	<b>UNAUDITED FUND BALANCE AS OF 04/30/2021</b>	
OPERATING FUND (FUND 11)	\$	21,357,823
SPECIAL REVENUE FUND (FUND 11 AND FUND 6)	\$	1,097,200
FIDUCIARY FUND (FUND 4)	\$	416,057
CAPITAL IMPROVEMENT FUND (FUND 13)	\$	6,985,222
RESTRICTED CIP FUND (FUND 12)	\$	24,350,967
<b>TOTAL</b>	<b>\$</b>	<b>54,207,269</b>

### **Recommendation**

Staff recommends that the Board receive and file the Revenue and Expense report for the period ending April 2021.

### **Attachments**

- Attachment A: Monthly Income Summary for April 2021
- Attachment B: Combined Monthly Account Summary for April 2021
- Attachment C: Summary of Cash and Investments for April 2021

# Valley Sanitary District

## Monthly Income Summary

### April 2021 (UNAUDITED)

	<u>Current Month</u>	<u>Fiscal YTD</u>	<u>Annual Projection</u>	<u>% Received</u>	<u>Balance</u>
<b>Revenues</b>					
Sewer Service Chgs-Current	\$38,331	\$11,453,982	\$11,979,000	96 %	\$525,018
Permit & Inspection Fees	\$5,150	\$28,635	\$15,000	191 %	(\$13,635)
Saddles/Disconnect Fees	\$0	\$80	\$0	0 %	(\$80)
Plan Check Fees	\$900	\$8,525	\$10,000	85 %	\$1,475
Other Services	\$0	\$0	\$1,800	0 %	\$1,800
Sale of Surplus Property	\$1,022	\$16,213	\$0	0 %	(\$16,213)
Taxes - Current Secured	\$70,583	\$544,755	\$700,000	78 %	\$155,245
Taxes - Current Unsecured	\$0	\$28,986	\$25,000	116 %	(\$3,986)
Taxes - Prior Secured	\$0	\$11,406	\$6,000	190 %	(\$5,406)
Supple Prop. Taxes - Current	\$0	\$6,943	\$6,000	116 %	(\$943)
Supple Prop. Taxes - Prior	\$0	\$4,598	\$2,000	230 %	(\$2,598)
Homeowners Tax Relief	\$0	\$3,310	\$6,000	55 %	\$2,690
Interest Income	\$21,107	(\$2,318)	\$300,000	(1)%	\$302,318
Unrealized gains (losses)	\$0	(\$4,261)	\$0	0 %	\$4,261
Rebate Income	\$0	\$1,435	\$0	0 %	(\$1,435)
Non-Operating Revenues - Fnd 11	\$71	\$284	\$500	57 %	\$216
Interest Income	\$26,143	(\$4,744)	\$0	0 %	\$4,744
Connection Fees	\$40,257	\$650,822	\$748,000	87 %	\$97,179
Interest Income	\$7,379	\$1,281	\$100,000	1 %	\$98,719
<b>Total Revenues</b>	<b>\$210,943</b>	<b>\$12,749,930</b>	<b>\$13,899,300</b>	<b>92 %</b>	<b>\$1,149,370</b>

## Valley Sanitary District Combined Monthly Account Summary April 2021 (UNAUDITED)

Account Description	Current Month	Fiscal YTD	Annual Budget	% Expended	Balance
<b>Operating Expenses</b>					
Salaries	236,909	2,443,352	2,832,728	86 %	389,376
Callout	499	5,408	16,200	33 %	10,792
Group dental/vision	3,369	38,815	20,466	190 %	(18,349)
Group disability	732	7,374	9,640	76 %	2,266
Group health	34,369	355,254	469,709	76 %	114,455
Group life	523	5,226	7,030	74 %	1,804
Longevity	2,862	29,515	37,900	78 %	8,385
Overtime	2,883	20,351	23,800	86 %	3,449
Payroll taxes	19,345	180,635	216,300	84 %	35,665
Retirement	22,810	235,217	297,400	79 %	62,183
Standby	2,880	31,084	37,500	83 %	6,416
Unemployment	0	(142)	0	0 %	142
Workers comp	3,908	42,231	56,020	75 %	13,789
Certifications	0	3,431	12,810	27 %	9,379
Chemicals	32,523	339,348	427,560	79 %	88,212
Clothing/Safety	2,648	19,139	27,750	69 %	8,611
Comprehensive insurance	25,742	256,912	308,300	83 %	51,388
Contract services	75,495	462,929	704,027	66 %	241,098
County charges	176	19,443	22,000	88 %	2,557
Directors' fees	3,750	37,000	46,500	80 %	9,500
Election	0	0	70,000	0 %	70,000
Electricity	48,560	490,311	607,750	81 %	117,439
Gas/Oil	3,871	27,252	52,000	52 %	24,748
Memberships/Subscriptions	1,896	38,234	41,495	92 %	3,261
Natural gas	227	3,420	6,000	57 %	2,580
Office expense	1,174	13,717	16,000	86 %	2,283
Operating supplies	13,637	158,936	215,200	74 %	56,264
Other expenses	1,469	28,639	107,000	27 %	78,361
Permits & fees	2,200	40,030	93,650	43 %	53,620
Professional/Legal	11,757	143,094	212,750	67 %	69,656
Publications	1,133	2,618	2,000	131 %	(618)
Repairs/Maintenance	42,965	434,684	648,120	67 %	213,436
Research & monitoring	2,571	43,639	100,000	44 %	56,361
Small tools	1,777	8,319	33,500	25 %	25,181
Telephone	1,773	17,549	20,500	86 %	2,951
Trash collection	2,249	23,948	25,500	94 %	1,552
Travel/Mtgs/Ed	7,565	34,238	104,000	33 %	69,762
Water	1,540	15,342	21,500	71 %	6,158
<b>Total Expenses</b>	<b>617,784</b>	<b>6,056,492</b>	<b>7,950,605</b>	<b>76 %</b>	<b>1,894,113</b>



**Valley Sanitary District**  
**Combined Monthly Account Summary**  
 April 2021 (UNAUDITED)

<b>Account Description</b>	<b>Current Month</b>	<b>Fiscal YTD</b>	<b>Annual Budget</b>	<b>% Expended</b>	<b>Balance</b>
<b>Capital Expenses</b>					
Capital O & M Fund 11	6,931	96,407	179,644	54 %	83,237
Capital Replacement Fund 12	255,424	1,705,190	9,917,318	17 %	8,212,128
Capital Improvement Fund 13	0	4,673	2,599,487	0 %	2,594,814
<b>Total Capital Expenses</b>	<b>262,355</b>	<b>1,806,270</b>	<b>12,696,449</b>	<b>14 %</b>	<b>10,890,179</b>

**VALLEY SANITARY DISTRICT**  
SUMMARY OF CASH AND INVESTMENTS

FOR THE PERIOD: 04/01/2021 TO 04/30/2021 (UNAUDITED)

Agenda Item No. \_\_\_\_\_

**INVESTMENTS**

LAIF Fund 4 - Agency Fund		
Beginning Balance (Fund 4)	415,615	
Net Transfer from (to) Fund 11	0	
Fair Value Factor for quarter ending 06/30/2020	0	
Interest (Pd quarterly - Int. Rate 0.44%)	442	
<b>Fund 04 Ending Balance</b>	<b>416,057</b>	
LAIF Fund 6 - Wastewater Revenue Refunding Bonds		
Beginning Balance (Fund 6)	2,791	
Net Transfer from (to) Fund 11	0	
Fair Value Factor for quarter ending 06/30/2020	0	
Interest (Pd quarterly - Int. Rate 0.44%)	3	
<b>Fund 06 Ending Balance</b>	<b>2,794</b>	
LAIF Fund 11 - Operating Fund		
Beginning Balance (Fund 11)	19,503,600	
Net Transfer from (to) Fund 04	0	
Net Transfer from (to) Fund 06	0	
Net Transfer from (to) Fund 12	255,424	
Net Transfer from (to) Fund 13	(40,257)	
Fund Transfer from (to) LAIF - WF	(700,000)	
Fair Value Factor for quarter ending 06/30/2020	0	
Interest (Pd quarterly - Int. Rate 0.44%)	20,744	
<b>Fund 11 Ending Balance</b>	<b>19,039,511</b>	
LAIF Fund 12 - Reserve Fund		
Beginning Balance (Fund 12)	24,580,248	
Net Transfer from (to) Fund 11	(255,424)	
Fair Value Factor for quarter ending 06/30/2020	0	
Interest (Pd quarterly - Int. Rate 0.44%)	26,143	
<b>Fund 12 Ending Balance</b>	<b>24,350,967</b>	
LAIF Fund 13 - Capital Improvement Fund		
Beginning Balance	6,937,586	
Connection Fees	40,257	
(Disbursements) or Reimbursements	0	
Net Transfer from (to) Fund 11	40,257	
Fair Value Factor for quarter ending 06/30/2020	0	
Interest (Pd quarterly - Int. Rate 0.44%)	7,379	
<b>Fund 13 Ending Balance</b>	<b>6,985,222</b>	
<b>TOTAL LAIF INVESTMENTS: FUNDS 04, 06, 11, 12 AND 13</b>	<b>50,794,550</b>	

**CASH IN CHECKING ACCOUNT**

**WELLS FARGO - FUND 11**

Beginning Balance	2,379,443	
Deposits	122,668	
Fund Transfer from (to) LAIF (net)	700,000	
Disbursements and Payroll	(883,798)	
<b>Wells Fargo Ending Balance</b>	<b>2,318,313</b>	

**CALTRUST - FUND 11**

Beginning Balance	1,094,042	
Unrealized Gain / <Loss>	0	
Interest Income	364	
<b>CalTRUST Ending Balance</b>	<b>1,094,406</b>	

**TOTAL WELLS FARGO AND CALTRUST CHECKING**

**3,412,719**

**TOTAL CASH AND INVESTMENTS** **54,207,269**

The Board certifies the ability of the District to meet its expenditure requirements for the next six (6) months, as per Government Code 53646(b)(3).

This report is in compliance with the District's Investment Policy under Government Code 53646(b)(2).



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

**TO:** Board of Directors  
**THROUGH:** Beverli A. Marshall, General Manager  
**FROM:** Jeanette Juarez, Business Services Manager  
**SUBJECT: Credit Card Statement for April 2021**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input checked="" type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is to present the credit card statement for April 2021 to the Board of Directors.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 5: Long-Term Financial Strength.

**Fiscal Impact**

The total charges incurred for April 2021 are \$15,669.64.

**Background**

The attached report summarizes the District’s credit card expenditures for April 2021.

**Recommendation**

Staff recommends that the Board receive and file the credit card report and statement for the period ending April 30, 2021.

**Attachments**

- Attachment A: Valley Sanitary District Credit Card Report April 2021
- Attachment B: Credit Card Statement April 2021

Valley Sanitary District Credit Card Report  
Closing Date 04/30/21

Cardholder Name	Transaction Date	Post Date	Merchant Name	Detail-Description	Credits	Charges
BEVERLI A MARSHALL	4/28/2021	4/29/2021	Palm Sp Desert Sun	Continuity/Subscription Merchants		\$ 7.99
BEVERLI A MARSHALL	4/13/2021	4/15/2021	CALIFORNIA SPECIAL DISTRI	Civic Social & Fraternal Associations		\$ 175.00
BEVERLI A MARSHALL	4/13/2021	4/14/2021	Amazon.com*4F5Y12383	Book Stores		\$ 18.43
BEVERLI A MARSHALL	4/12/2021	4/13/2021	PE SUBSCRIPTIONS	Advertising Services		\$ 10.00
BEVERLI A MARSHALL	4/12/2021	4/13/2021	PAYPAL *NOCOSTCONF	Telecommunications Equipment Including		\$ 4.99
BEVERLI A MARSHALL	4/9/2021	4/11/2021	SP * BOOMER NATURALS	Miscellaneous & Specialty Retail Store		\$ 252.07
BEVERLI A MARSHALL	4/8/2021	4/9/2021	CORPSUMMITS	Business Services Not Elsewhere Classi		\$ 208.95
BRANDEN RODRIGUEZ	4/16/2021	4/18/2021	STAPLES 00113241	Stationery Office & School Supply Sto		\$ 33.66
BRIAN SPRUEILL	4/8/2021	4/11/2021	THE HOME DEPOT #6874	Home Supply Warehouse Stores		\$ 123.79
BRIAN SPRUEILL	4/8/2021	4/11/2021	INTERNATIONAL E-Z UP IN	Miscellaneous & Specialty Retail Store		\$ 1,434.41
DANIEL A MILLS	4/21/2021	4/23/2021	SHELL OIL 57444288005	Service Stations		\$ 16.40
DANIEL A MILLS	4/13/2021	4/15/2021	GENUINE REPLACEMENT PARTS	Household Appliance Stores		\$ 72.12
DANIEL A MILLS	4/5/2021	4/6/2021	FERGUSON ENT HVA 568	Plumbing And Heating Equipment And Sup		\$ 235.96
EDUARDO LUNA	4/8/2021	4/11/2021	TRACTOR SUPPLY #2357	Miscellaneous Automotive Dealers Not E		\$ 10.86
EDUARDO LUNA	4/7/2021	4/8/2021	ACE HARDWARE COACHELLA	Hardware Stores		\$ 47.15
HEBERTO MORENO	4/19/2021	4/20/2021	PAYPAL *DKFSOLUTION	Management Consulting And P. R. Servi		\$ 500.00
HEBERTO MORENO	4/14/2021	4/15/2021	APPLE.COM/BILL	Record Shops		\$ 2.99
HEBERTO MORENO	4/13/2021	4/14/2021	CALIFORNIA WATER ENVIRON	Membership Organizations Not Elsewhe		\$ 100.00
HEBERTO MORENO	4/13/2021	4/14/2021	CALIFORNIA WATER ENVIRON	Membership Organizations Not Elsewhe		\$ 200.00
HEBERTO MORENO	4/5/2021	4/6/2021	PAYPAL *DKFSOLUTION	Management Consulting And P. R. Servi		\$ 250.00
IAN WILSON	4/29/2021	4/30/2021	AMZN Mktp US*0Q2596IJ3	Book Stores		\$ 67.43
IAN WILSON	4/29/2021	4/29/2021	EB NEOCON	Business Services Not Elsewhere Classi		\$ 29.00
IAN WILSON	4/22/2021	4/25/2021	THE HOME DEPOT #6874	Home Supply Warehouse Stores		\$ 10.84
IAN WILSON	4/22/2021	4/23/2021	BROWN AND CALDWELL	Engineering Architectural & Surveying		\$ 200.00
IAN WILSON	4/22/2021	4/23/2021	PAYPAL *CWEA	Charitable And Social Service Organiza		\$ 290.00
IAN WILSON	4/21/2021	4/23/2021	CALIFORNIA SPECIAL DISTRI	Civic Social & Fraternal Associations		\$ 875.00
IAN WILSON	4/21/2021	4/22/2021	POSTMATES 5F440 TKB BA	Eating Places Restaurants		\$ 25.73
IAN WILSON	4/20/2021	4/21/2021	SQ *TKB BAKERY & DELI	Express Payment Services (Fast Food)		\$ 131.89
IAN WILSON	4/20/2021	4/21/2021	CALIFORNIA WATER ENVIRON	Membership Organizations Not Elsewhe		\$ 38.00
IAN WILSON	4/19/2021	4/20/2021	J2 EFAX SERVICES	Continuity/Subscription Merchants		\$ 16.95
IAN WILSON	4/16/2021	4/18/2021	AMZN Mktp US*VM8841KF3	Book Stores		\$ 47.58
IAN WILSON	4/15/2021	4/18/2021	CALIFORNIA SPECIAL DISTRI	Civic Social & Fraternal Associations		\$ 875.00
IAN WILSON	4/16/2021	4/18/2021	NEOGOV	Computer Software		\$ 130.00
IAN WILSON	4/17/2021	4/18/2021	AMZN Mktp US*JY0I02WX3	Book Stores		\$ 11.95
IAN WILSON	4/12/2021	4/13/2021	VIRIDIAN WASTEWATER	Schools & Educational Services Not Els		\$ 550.00
IAN WILSON	4/12/2021	4/13/2021	AMAZON.COM*DY7TO68Y3 AMZN	Book Stores		\$ 42.31
IAN WILSON	4/4/2021	4/5/2021	ADOBE ACROPRO SUBS	Computer Software		\$ 152.91
IAN WILSON	4/2/2021	4/4/2021	BROWN AND CALDWELL	Engineering Architectural & Surveying		\$ 200.00
IAN WILSON	4/2/2021	4/4/2021	PAYPAL *CWEA	Charitable And Social Service Organiza		\$ 290.00
IAN WILSON	4/1/2021	4/2/2021	VIRIDIAN WASTEWATER	Schools & Educational Services Not Els		\$ 550.00
IAN WILSON	4/1/2021	4/2/2021	VIRIDIAN WASTEWATER	Schools & Educational Services Not Els		\$ 650.00
JEANETTE JUAREZ	4/29/2021	4/30/2021	AMZN Mktp US*R15MQ7LU3	Book Stores		\$ 288.18
JEANETTE JUAREZ	4/28/2021	4/29/2021	AMAZON.COM*E584B83P3 AMZN	Book Stores		\$ 706.80
JEANETTE JUAREZ	4/26/2021	4/27/2021	AMZN Mktp US*HX3KU5B63	Book Stores		\$ 5.43
JEANETTE JUAREZ	4/22/2021	4/23/2021	GOVERNMENT FINANCE OFFIC	Membership Organizations Not Elsewhe		\$ 770.00
JEANETTE JUAREZ	4/22/2021	4/23/2021	GOVERNMENT FINANCE OFFIC	Membership Organizations Not Elsewhe		\$ 420.00
JEANETTE JUAREZ	4/20/2021	4/22/2021	AROUND THE CLOCK CALL CTR	Miscellaneous & Specialty Retail Store		\$ 127.80
JEANETTE JUAREZ	4/20/2021	4/21/2021	WM SUPERCENTER #2181	Grocery Stores Supermarkets		\$ 15.64
JEANETTE JUAREZ	4/19/2021	4/20/2021	PANERA BREAD #601254 P	Express Payment Services (Fast Food)		\$ 32.86
JEANETTE JUAREZ	4/15/2021	4/18/2021	STAPLES 00113241	Stationery Office & School Supply Sto		\$ 460.81
JEANETTE JUAREZ	4/15/2021	4/18/2021	STAPLES 00113241	Stationery Office & School Supply Sto		\$ 130.29
JEANETTE JUAREZ	3/30/2021	4/1/2021	AROUND THE CLOCK CALL CTR	Miscellaneous & Specialty Retail Store		\$ 123.80
RYAN WILLIAMS	4/23/2021	4/25/2021	VESSCO INC	Automotive Parts Accessories Stores		\$ 1,511.62
RYAN WILLIAMS	4/21/2021	4/22/2021	SMART AND FINAL 718	Grocery Stores Supermarkets		\$ 45.52
RYAN WILLIAMS	4/21/2021	4/22/2021	AMERICAN RED CROSS	Charitable And Social Service Organiza		\$ 88.00
RYAN WILLIAMS	4/19/2021	4/21/2021	HYATT RESORT @ SQUAW CRK	Hyatt Hotels		\$ 205.91
RYAN WILLIAMS	4/19/2021	4/21/2021	HYATT RESORT @ SQUAW CRK	Hyatt Hotels		\$ 555.39
RYAN WILLIAMS	4/20/2021	4/21/2021	SMART AND FINAL 718	Grocery Stores Supermarkets		\$ 87.52
RYAN WILLIAMS	4/15/2021	4/18/2021	CALIFORNIA SPECIAL DISTRI	Civic Social & Fraternal Associations		\$ 725.00
RYAN WILLIAMS	4/14/2021	4/15/2021	SMART AND FINAL 718	Grocery Stores Supermarkets		\$ 89.83
RYAN WILLIAMS	4/7/2021	4/8/2021	SMART AND FINAL 718	Grocery Stores Supermarkets		\$ 136.84
RYAN WILLIAMS	4/4/2021	4/6/2021	KSC & SON CORPORATION - G	Car Washes		\$ 15.00
RYAN WILLIAMS	4/4/2021	4/6/2021	KSC & SON CORPORATION - G	Car Washes		\$ 15.00
RYAN WILLIAMS	4/4/2021	4/6/2021	KSC & SON CORPORATION - G	Car Washes		\$ 15.00
RYAN WILLIAMS	4/4/2021	4/6/2021	KSC & SON CORPORATION - G	Car Washes		\$ 15.00
RYAN WILLIAMS	4/4/2021	4/6/2021	KSC & SON CORPORATION - G	Car Washes		\$ 15.00
SCOTT SEAR	4/21/2021	4/22/2021	BEST BUY MHT 00010207	Electronics Sales		\$ 32.61
TINO TIJERINA	4/16/2021	4/18/2021	WWW.EXITLIGHTCO.COM	Electrical Parts And Equipment		\$ 145.43
WILLIAM TEAGUE	4/5/2021	4/7/2021	CALIFORNIA SPECIAL DISTRI	Civic Social & Fraternal Associations	\$ (600.00)	
	4/11/2021	4/11/2021	AUTO PMT FROM ACCT	Payment Adjustment Fee or Finance Charge	\$ (16,167.77)	
<b>Credits and Charges</b>						<b>\$ (16,767.77) \$ 15,669.64</b>



UMPQUA BANK

VALLEY SANITARY DISTRICT
Account Number:
Page 1 of 6



Account Summary

Table with 2 columns: Description and Amount. Rows include Billing Cycle, Days In Billing Cycle, Previous Balance, Purchases, Cash, Balance Transfers, Special, Credits, Payments, Other Charges, Finance Charges.

NEW BALANCE \$15,069.64

Credit Summary

Table with 2 columns: Description and Amount. Rows include Total Credit Line, Available Credit Line, Available Cash, Amount Over Credit Line, Amount Past Due, Disputed Amount.

Account Inquiries

- Call us at: (866) 777-9013
Lost or Stolen Card: (866) 839-3485
Go to www.umpquabank.com
Write us at PO BOX 1952, SPOKANE, WA 99210-1952

Payment Summary

Table with 2 columns: Description and Amount. Rows include NEW BALANCE, MINIMUM PAYMENT, PAYMENT DUE DATE.

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Corporate Activity

Table with 5 columns: Trans Date, Post Date, Reference Number, Transaction Description, Amount. Includes TOTAL CORPORATE ACTIVITY row.

Cardholder Account Summary

Table with 5 columns: JEANETTE JUAREZ, Payments & Other Credits, Purchases & Other Charges, Cash Advances, Total Activity.

Cardholder Account Detail

Table with 6 columns: Trans Date, Post Date, Plan Name, Reference Number, Description, Amount. Includes transactions for PPLN01.

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

UMPQUA BANK
PO BOX 1952
SPOKANE WA 99210-1952



Account Number

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Table with 4 columns: Closing Date, New Balance, Total Minimum Payment Due, Payment Due Date.

\$



BL ACCT 00002769-10000000
VALLEY SANITARY DISTRICT
45-500 VAN BUREN STREET
INDIO CA 92201

MAKE CHECK PAYABLE TO:



UMPQUA BANK
PO BOX 2310
SPOKANE WA 99210-2310

**IMPORTANT INFORMATION**

Finance Charge Calculation Methods and Computation of Average Daily Balance Subject to Finance Charge: The Finance Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below:

**Method A - Average Daily Balance (including current transactions):** The Finance Charge on purchases begins on the date the transaction posted to your account. The Finance Charge on Cash Advances begins on the date you obtained the cash advance, or the first day of the billing cycle within which it is posted to your account, whichever is later. There is no grace period.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

**Method E - Average Daily Balance (excluding current transactions):** To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the New Balance shown on your monthly statement on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day and subtract any payments, credits, non-accruing fees, and unpaid finance charges. We do not add in any new purchases or cash advances. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

**Method G - Average Daily Balance (including current transactions):** To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the New Balance, shown on your monthly statement, on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

**Payment Crediting and Credit Balance:** Payments received at the location specified on the front of the statement after the phrase "MAKE CHECK PAYABLE TO" will be credited to the account specified on the payment coupon as of the date of receipt. Payments received at a different location or payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request in writing, a full refund. Submit your request to the Account Inquiries address on the front of this statement.

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

**Closing Date:** The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

**Annual Fee:** If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill. Submit your request to the Account Inquiries address on the front of this statement. You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half, to this same address.

**Negative Credit Reports:** You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

**BILLING RIGHTS SUMMARY**

**In Case of Errors or Inquiries About Your Bill:** If you suspect there is an error on your account or you need information about a transaction on your bill, send your written inquiry to the Account Inquiries address on the front of this statement within 60 days of the date of the statement containing the transaction in question. You may telephone us, however a written request is required to preserve your rights.

In your letter, give us the following information:

- ◆ Your name and account number.
- ◆ The dollar amount of the suspected error.
- ◆ Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

Please provide a legal document evidencing your name change, such as a court document.

Please use blue or black ink to complete form

**NAME CHANGE**

Last

First  Middle

**ADDRESS CHANGE**

Street

City  State  ZIP Code

Home Phone (  )  -  Business Phone (  )  -

Cell Phone (  )  -  E-mail Address

**SIGNATURE REQUIRED TO AUTHORIZE CHANGES**

Signature \_\_\_\_\_

**VALLEY SANITARY DISTRICT**

Account Number: [REDACTED]

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Cardholder Account Detail Continued					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/19	04/20	PPLN01	24692161110100577542580	PANERA BREAD #601254 P LA QUINTA CA	\$32.86
04/20	04/21	PPLN01	24445001111400172145665	WM SUPERCENTER #2181 INDIO CA	\$15.64
04/20	04/22	PPLN01	24412901111030023018330	AROUND THE CLOCK CALL CTR 888-711-1956 CA	\$127.80
04/22	04/23	PPLN01	24005941112300566215652	GOVERNMENT FINANCE OFFIC CHICAGO IL	\$420.00
04/22	04/23	PPLN01	24005941112300566215736	GOVERNMENT FINANCE OFFIC CHICAGO IL	\$770.00
04/26	04/27	PPLN01	24692161116100453378491	AMZN Mktp US*HX3KU5B63 Amzn.com/bill WA	\$5.43
04/28	04/29	PPLN01	24431061118083341156855	AMAZON.COM*ES84B83P3 AMZN AMZN.COM/BILL WA	\$706.80
04/29	04/30	PPLN01	24692161120100645265246	AMZN Mktp US*RI5MQ7LU3 Amzn.com/bill WA	\$288.18

Cardholder Account Summary					
BEVERLI A MARSHALL [REDACTED]		Payments & Other Credits \$0.00	Purchases & Other Charges \$677.43	Cash Advances \$0.00	Total Activity \$677.43

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/08	04/09	PPLN01	24755421099130994252817	CORPSUMMITS 404-2208700 GA	\$208.95
04/09	04/11	PPLN01	24011341099000043036968	SP * BOOMER NATURALS HTTPSBOOMERFA NV	\$252.07
04/12	04/13	PPLN01	24492151102894097826324	PAYPAL *NOCOST CONFE 402-935-7733 CA	\$4.99
04/12	04/13	PPLN01	24493981103083705782172	PE SUBSCRIPTIONS 951-368-9000 CA	\$10.00
04/13	04/14	PPLN01	24692161103100587538510	Amazon.com*4F5Y12383 Amzn.com/bill WA	\$18.43
04/13	04/15	PPLN01	24202981104030031104317	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	\$175.00
04/28	04/29	PPLN01	24692161118100508917150	Palm Sp Desert Sun 888-426-0491 IN	\$7.99

Cardholder Account Summary					
IAN WILSON [REDACTED]		Payments & Other Credits \$0.00	Purchases & Other Charges \$5,184.59	Cash Advances \$0.00	Total Activity \$5,184.59

Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/01	04/02	PPLN01	24492151091637245226621	VIRIDIAN WASTEWATER WWW.CALIFORNI CA	\$650.00
04/01	04/02	PPLN01	24492151091637245652941	VIRIDIAN WASTEWATER WWW.CALIFORNI CA	\$550.00
04/02	04/04	PPLN01	24492151092852560747767	PAYPAL *CWEA 402-935-7733 CA	\$290.00
04/02	04/04	PPLN01	24755421093730930790717	BROWN AND CALDWELL 925-2102277 CO	\$200.00
04/04	04/05	PPLN01	24943001094700533785135	ADOBE ACROPRO SUBS 800-443-8158 CA	\$152.91
04/12	04/13	PPLN01	24431061102083336053172	AMAZON.COM*DY7TO68Y3 AMZN AMZN.COM/BILL WA	\$42.31
04/12	04/13	PPLN01	24492151102637716790284	VIRIDIAN WASTEWATER WWW.CALIFORNI CA	\$550.00
04/16	04/18	PPLN01	24011341106000033531821	NEOGOV HTTPSWWW.NEOG CA	\$130.00
04/17	04/18	PPLN01	24692161108100051567214	AMZN Mktp US*JY0I02WX3 Amzn.com/bill WA	\$11.95
04/16	04/18	PPLN01	24692161107100144836478	AMZN Mktp US*VM8841KF3 Amzn.com/bill WA	\$47.58
04/15	04/18	PPLN01	24202981106030033987998	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	\$875.00
04/19	04/20	PPLN01	24692161109100108530073	J2 EFAX SERVICES 323-817-3205 CA	\$16.95
04/20	04/21	PPLN01	24692161110100982413799	SQ *TKB BAKERY & DELI gosq.com CA	\$131.89
04/20	04/21	PPLN01	24801971111690740331621	CALIFORNIA WATER ENVIRON 510-382-7800 CA	\$38.00
04/21	04/22	PPLN01	24492151111637076894253	POSTMATES 5F440 TKB BA HTTPSPOSTMATE CA	\$25.73
04/22	04/23	PPLN01	24492151112852691704238	PAYPAL *CWEA 402-935-7733 CA	\$290.00
04/21	04/23	PPLN01	24202981112030031769630	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	\$875.00
04/22	04/23	PPLN01	24755421113131137821114	BROWN AND CALDWELL 925-2102277 CO	\$200.00
04/22	04/25	PPLN01	24943011113010184165173	THE HOME DEPOT #6874 INDIO CA	\$10.84
04/29	04/29	PPLN01	24492151119719879333812	EB NEOCON 801-413-7200 CA	\$29.00

**Cardholder Account Detail Continued**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/29	04/30	PPLN01	24692161119100463787050	AMZN Mktp US*0Q2596J3 Amzn.com/bill WA	\$67.43

**Cardholder Account Summary**

RYAN WILLIAMS [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$3,520.63	\$0.00	\$3,520.63

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/04	04/06	PPLN01	24269791095500439671459	KSC & SON CORPORATION - G INDIO CA	\$15.00
04/04	04/06	PPLN01	24269791095500439671525	KSC & SON CORPORATION - G INDIO CA	\$15.00
04/04	04/06	PPLN01	24269791095500439671608	KSC & SON CORPORATION - G INDIO CA	\$15.00
04/04	04/06	PPLN01	24269791095500439671780	KSC & SON CORPORATION - G INDIO CA	\$15.00
04/04	04/06	PPLN01	24269791095500439671863	KSC & SON CORPORATION - G INDIO CA	\$15.00
04/07	04/08	PPLN01	24231681098837000054805	SMART AND FINAL 718 COACHELLA CA	\$136.84
04/14	04/15	PPLN01	24231681105837000077112	SMART AND FINAL 718 COACHELLA CA	\$89.83
04/15	04/18	PPLN01	24202981106030033988004	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	\$725.00
04/19	04/21	PPLN01	24943001110750007665164	HYATT RESORT @ SQUAW CRK 5304127034 CA	\$555.39
04/19	04/21	PPLN01	24943001110750007665172	HYATT RESORT @ SQUAW CRK 5304127034 CA	\$205.91
04/20	04/21	PPLN01	24231681111837000096411	SMART AND FINAL 718 COACHELLA CA	\$87.52
04/21	04/22	PPLN01	24231681112837000097921	SMART AND FINAL 718 COACHELLA CA	\$45.52
04/21	04/22	PPLN01	24692161111100832777376	AMERICAN RED CROSS 800-733-2767 DC	\$88.00
04/23	04/25	PPLN01	24239001113900018300026	VESSCO INC 760-3283295 CA	\$1,511.62

**Cardholder Account Summary**

HEBERTO MORENO [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$1,052.99	\$0.00	\$1,052.99

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/05	04/06	PPLN01	24492151095852716670373	PAYPAL *DKFSOLUTION 402-935-7733 CA	\$250.00
04/13	04/14	PPLN01	24801971104690692816040	CALIFORNIA WATER ENVIRON 510-382-7800 CA	\$200.00
04/13	04/14	PPLN01	24801971104690692957042	CALIFORNIA WATER ENVIRON 510-382-7800 CA	\$100.00
04/14	04/15	PPLN01	24430991104828303899172	APPLE.COM/BILL 408-974-1010 CA	\$2.99
04/19	04/20	PPLN01	24492151110852533301443	PAYPAL *DKFSOLUTION 402-935-7733 CA	\$500.00

**Cardholder Account Summary**

TINO TIJERINA [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$145.43	\$0.00	\$145.43

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/16	04/18	PPLN01	24492151106852355091375	WWW.EXITLIGHTCO.COM 877-352-3948 CA	\$145.43

**Cardholder Account Summary**

BRIAN SPRUEILL [REDACTED]	Payments & Other Credits	Purchases & Other Charges	Cash Advances	Total Activity
	\$0.00	\$1,558.20	\$0.00	\$1,558.20

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/08	04/11	PPLN01	24943011099010181484641	THE HOME DEPOT #6874 INDIO CA	\$123.79
04/08	04/11	PPLN01	24081621099018023428732	INTERNATIONAL E-Z UP, IN 800-4574233 CA	\$1,434.41



**Cardholder Account Summary**

<b>WILLIAM TEAGUE</b>	<b>Payments &amp; Other Credits</b>	<b>Purchases &amp; Other Charges</b>	<b>Cash Advances</b>	<b>Total Activity</b>
	\$600.00-	\$0.00	\$0.00	\$600.00-

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/05	04/07		74202981096030030284438	CREDIT VOUCHER CALIFORNIA SPECIAL DISTRI 916-442-7887 CA	\$600.00-

**Cardholder Account Summary**

<b>SCOTT SEAR</b>	<b>Payments &amp; Other Credits</b>	<b>Purchases &amp; Other Charges</b>	<b>Cash Advances</b>	<b>Total Activity</b>
	\$0.00	\$32.61	\$0.00	\$32.61

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/21	04/22	PPLN01	24399001111295047014724	BEST BUY MHT 00010207 LA QUINTA CA	\$32.61

**Cardholder Account Summary**

<b>DANIEL A MILLS</b>	<b>Payments &amp; Other Credits</b>	<b>Purchases &amp; Other Charges</b>	<b>Cash Advances</b>	<b>Total Activity</b>
	\$0.00	\$324.48	\$0.00	\$324.48

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/05	04/06	PPLN01	24435651095839136396597	FERGUSON ENT HVA 568 PALM DESERT CA	\$235.96
04/13	04/15	PPLN01	24388981104030035289748	GENUINE REPLACEMENT PARTS 877-968-4335 FL	\$72.12
04/21	04/23	PPLN01	24316051112548746041594	SHELL OIL 57444288005 INDIO CA	\$16.40

**Cardholder Account Summary**

<b>EDUARDO LUNA</b>	<b>Payments &amp; Other Credits</b>	<b>Purchases &amp; Other Charges</b>	<b>Cash Advances</b>	<b>Total Activity</b>
	\$0.00	\$58.01	\$0.00	\$58.01

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/07	04/08	PPLN01	24431061098091454000145	ACE HARDWARE COACHELLA COACHELLA CA	\$47.15
04/08	04/11	PPLN01	24137461100600335466922	TRACTOR SUPPLY #2357 INDIO CA	\$10.86

**Cardholder Account Summary**

<b>BRANDEN RODRIGUEZ</b>	<b>Payments &amp; Other Credits</b>	<b>Purchases &amp; Other Charges</b>	<b>Cash Advances</b>	<b>Total Activity</b>
	\$0.00	\$33.66	\$0.00	\$33.66

**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/16	04/18	PPLN01	24164071107105002593889	STAPLES 00113241 LA QUINTA CA	\$33.66

**Additional Information About Your Account**

IT IS NOT NECESSARY TO MAIL YOUR PAYMENT. YOUR ACCOUNT WILL BE AUTOMATICALLY PAID THROUGH A DIRECT DEBIT OF YOUR CHECKING OR SAVINGS ACCOUNT ON 05/10/21 PER YOUR AGREEMENT WITH US. THE DEBIT AMOUNT THIS MONTH IS \$15069.64

Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PPLN01 001	PURCHASE	E	\$0.00	0.06024%(D)	21.9900%	\$0.00	\$0.00	0.0000%	\$15,069.64
<b>Cash</b>									
CPLN01 001	CASH	A	\$0.00	0.06572%(D)	23.9900%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 30		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
<sup>1</sup> FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

**TO:** Board of Directors  
**THROUGH:** Beverli A. Marshall, General Manager  
**FROM:** Jeanette Juarez, Business Services Manager  
**SUBJECT: Declare Identified Items as Surplus Equipment and Authorize Disposition as Appropriate**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is for the Board of Directors to review the list of surplus items.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 5: Long-Term Financial Strength.

**Fiscal Impact**

One (1) item will be recycled, and four (4) items will be listed and sold through GovDeals. Any revenue generated from the disposition of this asset will offset the cost of replacement items.

**Background**

Staff has identified obsolete equipment that is no longer usable by the District. These items will be replaced by newer items and are no longer needed.

**Recommendation**

Staff recommends that the Board of Directors designate identified items as surplus equipment and authorize disposition as appropriate.

**Attachments**

Attachment A: VSD Equipment Disposition Form

## VALLEY SANITARY DISTRICT EQUIPMENT DISPOSITION FORM

(This form is to be completed upon the disposition of fixed assets, including equipment for surplus)

Date of Disposition: 5-25-2021	
Department: Administration/ Operations/ Collections	Location: VSD

Justification for Disposition: Obsolete / No longer required.
These items are for disposal/ scrap or to be sold through GovDeals

Item #	Asset Tag #	Quantity	Description	Current Location	Value \$	
1		1	2010 Ford F350 Crane Truck	VSD	2500	GovDeals
2		1 Lot	8 Rolling Tan Leather Chairs	VSD	100	GovDeals
3		1 Lot	Rolling Office Chairs	VSD	100	GovDeals
4		1	US Mower EX40 Flail Mower	VSD	500	GovDeals
5		1	iPhone SE	VSD	0	Recycled
6						
7						
8						
9						
10						

Check One:
<input type="checkbox"/> Sold (Please attach supporting documentation and sale value.)
<input type="checkbox"/> Lost (Please include complete description of circumstances surrounding loss.)
<input type="checkbox"/> Donated to outside organization (Please attach supporting documentation.)
<input type="checkbox"/> Traded In (Please attach supporting documentation.)
<input type="checkbox"/> Reassigned for use as source of parts
<input type="checkbox"/> Stolen (Please attach police report or complete description of circumstances.)
<input type="checkbox"/> Destroyed (Please include complete description of circumstances.)
<input checked="" type="checkbox"/> Declared Surplus (Please attach documentation of Board Action)
<input type="checkbox"/> Other, Please explain:

Department Supervisor:	General Manager:
District Board Action:	



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

TO: Board of Directors  
THROUGH: Beverli A. Marshall, General Manager  
FROM: Jeanette Juarez, Business Services Manager  
SUBJECT: **Adopt Resolution No. 2021-1143 Amending Fees and Charges for District Services for Fiscal Year 2021/22**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is for the Board of Directors to approve and adopt resolution No. 2021-1143 amending fees and charges for the District Services for fiscal year 2021/22

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 5.1: Align long-term financial planning with strategic priorities.

**Fiscal Impact**

The estimated revenue from the proposed rates is \$1,033,636 and will be budgeted in the fiscal year 2021/22 budget.

**Background**

Pursuant to Ordinance 94-115 the Board of Directors established the authority under State law to collect fees and charges for costs reasonably borne and charges levied by the District. A notice of the Public Hearing was advertised in the Desert Sun, a newspaper of general circulation, on May 5, 2021 and May 12, 2021.

Each year the Board adopts a resolution amending District fees and charges. The resolution is split into four (4) sections:

- Section 1: Administrative/Development Services fee
- Section 2: Connection Capacity Charge
- Section 3: Dump Station Fees

- Section 4: Establishes that the General Manager is responsible for the administration and implementation of the resolution.

Section 1: Administrative/Development Services fee

This section includes fees for copies of plans and maps, inspections, and plan checks. There is no change in the fee structure for administrative development services.

Section 2: Connection Capacity Charge

The changes in the fee structure for the connection capacity charge are due to adjustments to the correct average values of gpd of flow, the lbs./day of COD, and lbs./day of TSS as stated in the cost-of-service analysis and rate study.

The District contracted with NBS to perform a cost-of-service analysis and rate study for its wastewater service charges. NBS examined the sewer capacity fee analysis prepared in May of 2019, which is the basis of the current sewer capacity fee of \$4,400 per equivalent dwelling unit (EDU). The current calculation is as follows:

**Sewer Capacity Fee per EDU = Flow + Chemical Oxygen Demand (COD) + Total Suspended Solids (TSS)**

**Flow = \$16.15/gpd X average gallons per day (gpd) of flow**

**COD = \$267.18/ lbs./day x average lbs./day of COD**

**TSS = \$645.68/lbs./day X average lbs./day of TSS**

NBS determined that there is a problem with the current calculation in that it understates the average gpd of flow, the lbs./day of COD, and the lbs./day of TSS. NBS’s current update of the District’s sewer rates confirmed that the most recent average residential winter water use is 306 gpd, which is 33% higher than the 230 gpd used in the May 2019 analysis for the current rate. Also, the lbs./day of COD and TSS are also proportionally higher at 306 gpd vs. 230 gpd.

Adjusting the formula to the correct average values of gpd of flow, the lbs./day of COD, and lbs./day of TSS results in a Connection Capacity Charge of \$5,883 per EDU.

Section 3: Dump Station Fees

The cost-of-service analysis completed by NBS determined the calculation for the dump station fees. The calculation for the dump station fee includes the following variables: standard recreational vehicle dump in gallons, average septage strength from the Water Resources Control Board Guidelines, effluent volume, flow, Biological Oxygen Demand (BOD), and TSS costs divided by the system-wide units. The dump station fee is set to a flat rate of \$10.

Section 4:

The General manager will be responsible for the administration and implementation of this resolution.

**Recommendation**

Staff recommends that the Board adopt Resolution No. 2021-1143 amending fees and charges for District services for fiscal year 2021/22.

**Attachments**

Attachment A: Notice of Public Hearing  
Attachment B: Resolution No. 2021-1143

## **NOTICE OF PUBLIC HEARING**

**NOTICE IS HEREBY GIVEN** that on Tuesday, the 25th day of May 2021, at 1:00 P.M. at the regular meeting place of the Governing Board of the Valley Sanitary District, 45-500 Van Buren Street, Indio, California, said Board will hold a public hearing regarding the proposed Fees and Charges resolution and the resolution establishing the Appropriations Limit for the Fiscal year beginning July 1, 2021, and ending June 30, 2022. The Board will consider written and public comments. Written comments should be addressed to Board Secretary, Valley Sanitary District, 45-500 Van Buren St., Indio, CA 92201. Your letter must identify the property you own by service address, be signed by the owner of record, and be received prior to the close of the Public Hearing on May 25, 2021.

After completion of the Public Hearing, the Board may vote to approve adopting said Fees and Charges and the Appropriations Limit. If you would like more information about the proposed Fees and Charges or Appropriations Limit, please call 760-238-5400. The information is also posted on the Valley Sanitary District website at [www.valley-sanitary.org](http://www.valley-sanitary.org).

BY ORDER OF THE BOARD OF DIRECTORS  
OF THE VALLEY SANITARY DISTRICT

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Beverli A. Marshall, General Manager

Publish: May 5, 2021  
May 12, 2021



**RESOLUTION NO. 2021-1143**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY SANITARY DISTRICT AMENDING FEES AND CHARGES FOR DISTRICT SERVICES**

**WHEREAS**, pursuant to Ordinance 94-115 the Board of Directors established the authority under State law to collect fees and charges for costs reasonably borne and charges levied by the District; and,

**WHEREAS**, pursuant to California Government Code Section 66016, 66018 and 66010, the setting or adjusting of fees shall be cause for public notice and hearing before the Board in conjunction with the annual budget process; and,

**WHEREAS**, on May 25, 2021, the Board of Directors held a duly advertised public hearing on the proposed fees contained in this resolution, and at that time invited oral and written comments from the public.

**NOW, THEREFORE**, the Board of Directors of Valley Sanitary District **HEREBY RESOLVES**:

**SECTION 1:** The Following fees and charges are applicable:

**ADMINISTRATIVE / DEVELOPMENT SERVICES**

Copies of plans or maps	\$ 5.00/sheet (\$10.00/sheet color)
Bid documents (or amount specified in Bid Documents)	\$ 25.00/each
Photocopies 8 1/2" X 11" – 8 1/2" X 14" black & white	\$ .25/page
Photocopies 11" X 17" black & white	\$ .40/page
Photocopies 8 1/2" X 11" – 8 1/2" X 14" color	\$ .40/page
Photocopies 11" X 17" color	\$ .80/page
Copy of Board meeting recording	\$ 15.00/recording
Notary fee	\$ 20.00/signature
Returned Check Fee-Non-sufficient funds check or closed account check	\$ 25.00/check

**Inspections (by District Staff, depending upon availability):**

Laterals, single (\$240.00 initial deposit required before inspections)	\$ 80.00/hour with one hour minimum
Laterals, multiple (\$55.00 initial deposit per lateral or \$240.00 minimum deposit)	\$ 80.00/hour with one-hour min
Mainline (\$500.00 minimum deposit required before inspections)	\$ 80.00/hour with one-hour min
Disconnect inspection/permit (\$240.00 initial deposit required before inspections)	\$ 80.00/hour with one-hour min

**Inspections (by Contract Inspector):**

Laterals, mainline or any sewer related inspections (actual cost + expenses)	\$125.00/hour (estimated)
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**Plan Checks & Development Services:**

<ul style="list-style-type: none"> <li>District Staff (minimum \$150.00 initial deposit required for single residence. All other project categories minimum \$500.00 deposit)</li> </ul>	\$150.00/hour with one-hour min
<ul style="list-style-type: none"> <li>District Contract Engineer-(billed at actual cost) (\$150.00 initial deposit required for single residence. All other project categories minimum \$1,000.00 deposit.)</li> </ul>	\$150.00/hour with one-hour min + \$15.00 admin fee per set of plans
<ul style="list-style-type: none"> <li>GIS/Collection System hydraulic model update fee (\$1,000.00 minimum deposit required)</li> </ul>	Billed at actual cost
<ul style="list-style-type: none"> <li>Any services not covered in this schedule shall be billed at actual cost (\$1,000.00 minimum deposit required)</li> </ul>	Billed at actual cost
<ul style="list-style-type: none"> <li>Miscellaneous Administrative Costs not otherwise listed</li> </ul>	Billed at actual cost

**SECTION 2: CAPITAL IMPACT/CONNECTION CAPACITY CHARGES**

Pursuant to the cost-of-service analysis and rate study for its wastewater service charges provided by NBS the following calculation was used to determine the connection capacity fee per Equivalent Dwelling Unit (EDU):

$$\text{Connection Capacity Fee per EDU} = \text{Flow} + \text{Chemical Oxygen Demand (COD)} + \text{Total Suspended Solids (TSS)}$$

The connection capacity fee is \$5,883 per EDU.

**SECTION 3: Dump Station Fees**

Pursuant to the cost-of-service analysis completed by NBS the calculation for the dump station fee includes the following variables: standard recreational vehicle dump in gallons, average septage strength from the Water Resources Control Board Guidelines, effluent volume, flow, Biological Oxygen Demand (BOD), and TSS costs divided by the system-wide units. The dump station fee is set to a flat rate of \$10 per usage for all non-Valley Sanitary District service area residents.

**SECTION 4: ADMINISTRATION**

A. Administration: The General Manager shall be responsible for the administration and implementation of this resolution.

**PASSED, APPROVED, and ADOPTED** this 25th day of May 2021, by the following roll call vote. A summary notice thereof has been published twice in a newspaper of general circulation in the Valley Sanitary District prior to said hearing as required by law. Resolution 2020-1133 is hereby repealed at the effective date of this resolution.

- AYES:
- NAYES:
- ABSENT:
- ABSTAIN:

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Scott Sear, President

ATTEST:

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Debra Canero, Secretary



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

**TO:** Board of Directors  
**THROUGH:** Beverli A. Marshall, General Manager  
**FROM:** Jeanette Juarez, Business Services Manager  
**SUBJECT: Adopt Resolution No. 2021-1144 Establishing the Gann Appropriations Limit for Fiscal Year 2021/22**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is for the Board of Directors to review and approve Resolution No. 2021-1144 Establishing the Gann Appropriations Limit for Fiscal Year 2021/22.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 5: Long-Term Financial Strength.

**Fiscal Impact**

The fiscal impact is \$1,081,002.

**Background**

California Voters approved Proposition 4, commonly referred to as the Gann Limit Initiative (“Gann Limit”), as a State Constitutional amendment on November 6, 1979. This limit established the maximum amount of tax proceeds that can be spent on government services during a fiscal year. Examples of proceeds of taxes governed by the Gann Limit appropriation are: property taxes, sales taxes, utility taxes, state subventions, fines, forfeitures, interest revenue on regulatory licenses, user charges, and user fees to the extent that those proceeds exceed the costs reasonably borne by that entity in providing the regulation, product or service. For VSD, the only proceeds received that are affected by the Gann Limit are property taxes.

In 1990, Proposition 111 changed the manner in with the Gann Limit calculation. The Gann Limit is adjusted each year based on one of two ways:

- By a percentage equal to the increase from the preceding year in county or city population (whichever is greater).

- By an amount equal to the change in per capita personal income in California or the change in the assessment roll the preceding year due to the addition of local nonresidential new construction (whichever is greater).

Each year, VSD is required to use this method to adopt the spending limit for the Fiscal Year.

The Fiscal Year 2021/22 appropriation limit is \$11,076,392. Appropriations subject to the limit (Proceeds of Tax) are \$1,081,002. This leaves the District with an appropriation capacity under the limit of \$9,995,390.

	Fiscal Year 2021/22:	
	Appropriation Limit	\$ 11,076,392
<b>Less:</b>	Appropriation Subject to the limit	\$ 1,081,002
	Remaining Appropriation	\$ 9,995,390

In accordance with California law, a Notice of Public Hearing was duly noticed in The Desert Sun, a newspaper of general circulation on May 5, 2021 and May 12, 2021.

### **Recommendation**

Staff recommends that the Board adopt Resolution No. 2021-1144 establishing the Annual Gann Appropriation Limit for Fiscal Year 2021/22.

### **Attachments**

Attachment A: Resolution No. 2021-1144

Attachment B: Gann Limit Calculation

**RESOLUTION NO. 2021-1144**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY SANITARY DISTRICT ESTABLISHING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-22**

**WHEREAS**, Article XIIB of the California Constitution and Government Code Section 7903 requires that a local government in California may not appropriate any proceeds of taxes that the agency receives in excess of the "appropriations limit" established for Fiscal Year 1978/79, adjusted annually for population and cost of living increases; and

**WHEREAS**, "proceeds of taxes" levied for and by the District include property taxes, user charges and user fees to the extent such proceeds exceed the costs reasonably borne by the District in carrying out its services; and

**WHEREAS**, the appropriations limit for Fiscal Year 2020/21 was \$10,382,667 as announced by the California Department of Finance for Riverside County May 2020; and

**NOW, THEREFORE**, the Board of Directors of Valley Sanitary District resolves that:

**Section 1:** The allowable change in appropriations limit is 1.0668% above the 2020/21 appropriations limit of \$10,382,667 for a new appropriations limit for Fiscal Year 2021/22 of \$11,076,392.

**Section 2:** The Comprehensive Budget for Fiscal Year 2021/22 does not exceed the property tax spending limit pursuant to the California Constitutional limit; therefore, the Board finds that the proposed budget complies with California law.

**PASSED, APPROVED, and ADOPTED** this 25th day of May 2021, by the following vote:

AYES: Canero, Coleman, Duran, Sear, Teague

NAYES: None

ABSENT: None

ABSTAIN: None

\_\_\_\_\_  
Scott Sear, President

ATTEST:

\_\_\_\_\_  
Debra Canero, Secretary

**EXHIBIT "A"**

**CALCULATION OF ANNUAL APPROPRIATIONS "GANN" LIMIT  
FISCAL YEAR 2021-2022**

<b>Step 1: Determine the Fiscal Year 2021/22 Factor</b>			
	Per Capita Cost of Living Change = 5.73 percent		
	City of Indio Population Change = 0.90 percent		
<b>A</b>	Per Capita Cost of Living converted to a ratio:	$\frac{5.73 + 100}{100}$	= 1.0573
<b>B</b>	Population converted to a ratio:	$\frac{0.90 + 100}{100}$	= 1.0090
<b>C</b>	Calculation of factor for Fiscal Year 2021/22:	A X B = 1.0668	
<b>Step 2: Determine the Fiscal Year 2021/22 Appropriation Limit</b>			
<b>D</b>	Fiscal Year 2020/21 Appropriation Limit	\$10,382,667	
	Fiscal Year 2021/22 Appropriation Limit:	C X D = \$11,076,392	

# Fiscal Year 2021/22 Appropriation Limit

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## Background

California Voters approved Proposition 4, commonly referred to as the Gann Limit Initiative (“Gann Limit”), as a State Constitutional amendment on November 6, 1979. This limit established the maximum amount of tax proceeds that can be spent on government services during a fiscal year. Examples of proceeds of taxes governed by the Gann Limit appropriation are property taxes, sales taxes, utility taxes, state subventions, fines, forfeitures, interest revenue on regulatory licenses, user charges, and user fees to the extent that those proceeds exceed the costs reasonably borne by that entity in providing the regulation, product, or service. For the District, the only proceeds received that are affected by the Gann Limit are property taxes.

In 1990, Proposition 111 changed the manner in with the Gann Limit calculation. The Gann Limit is adjusted each year based on one of two ways:

1. By a percentage equal to the increase from the preceding year in county or city population (whichever is greater).
2. By an amount equal to the change in per capita personal income in California or the change in the assessment roll the preceding year due to the addition of local nonresidential new construction (whichever is greater).

### Change in Population (City of Indio vs Riverside County)

Options	Population as of 01/01/2020	Population as of 01/01/2021	Percent Increase/(Decrease)
City of Indio	90,804	91,621	0.90%
Riverside County	2,440,719	2,454,453	0.56%

### Change in State Per Capita Personal Income vs. Colma Non-Residential Building Construction

Options	Percent Increase/(Decrease)
Change in State Per Capita Personal Income	5.73%
*Change in Colma Non-Residential Assessed Valuation	N/A

\* Change in non-residential assessed valuation was not available.

For the Fiscal Year 2021/22 calculation, the District selected the City of Indio’s population growth rate of 0.90% and the change in the State Per Capita Income of 5.73%. The information was retrieved from the California Department of Finance website.



**Appropriation Limit Calculation for Fiscal Year 2021/22**

The following Gann Limit calculation shows population change and the change in California per capita personal income as growth factors in computing the Fiscal Year 2021/22 appropriation limit.

<b>Step 1: Determine the Fiscal Year 2021/22 Factor</b>			
	Per Capita Cost of Living Change = 5.73 percent		
	City of Indio Population Change = 0.90 percent		
<b>A</b>	Per Capita Cost of Living converted to a ratio:	$\frac{5.73 + 100}{100}$	= 1.0573
<b>B</b>	Population converted to a ratio:	$\frac{0.90 + 100}{100}$	= 1.0090
<b>C</b>	Calculation of factor for Fiscal Year 2021/22:	A X B = 1.0668	
<b>Step 2: Determine the Fiscal Year 2021/22 Appropriation Limit</b>			
<b>D</b>	Fiscal Year 2020/21 Appropriation Limit	\$10,382,667	
	Fiscal Year 2021/22 Appropriation Limit:	C X D = \$11,076,392	

The Fiscal Year 2021/22 appropriations subject to the limit (Proceeds of Tax) is \$1,081,002.

	Fiscal Year 2021/22:	
	Appropriation Limit	\$ 11,076,392
<b>Less:</b>	Appropriation Subject to the limit	\$ 1,081,002
	Remaining Appropriation	\$ 9,995,390

This leaves the District with an appropriation capacity under the limit of \$9,995,390.



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

TO: Board of Directors

THROUGH: Beverli A. Marshall, General Manager

FROM: Jeanette Juarez, Business Services Manager

**SUBJECT: Certificate of Achievement for Excellence in Financial Reporting (COA) for Fiscal Year Ending June 30, 2020**

<input type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input checked="" type="checkbox"/> Board Information	<input type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is for the Board to recognize and commend the Administration Department for receiving this award.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 5.1: Align long-term financial planning with strategic priorities.

**Fiscal Impact**

None

**Background**

The COA is a prestigious national award and represents the highest form of recognition in governmental accounting and financial reporting. This achievement is intended to recognize a significant accomplishment by a government and its management. To be awarded a COA, a government agency must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR). This report must satisfy both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. The ACFR has been judged by an impartial panel as meeting the high program standards, which include a constructive “spirit of full disclosure” to clearly communicate an agency’s financial story and motivate potential users and user groups to read the ACFR.

In addition, these awards are presented to individuals designated by the agency as primarily responsible for its having earned the certificate. The Administration Department worked to compile the award-winning ACFR by gathering the required information and statistical data related to District operation for the past ten years,

coordinating and preparing the report content, and ensuring that the report fully complied with rigorous GFOA standards.

Receiving the COA can only be accomplished upon completion of a ACFR, which is a more accurate and meaningful report on the District's financial condition than the basic financial statement typically completed. The District has achieved this recognition for the past nine (9) consecutive years.

### **Recommendation**

Staff recommends that the Board receive the Certificate of Achievement for Excellence in Financial Reporting and recognize and commend the Administration Department for receiving Award of Financial Reporting Achievement (AFRA) for Fiscal Year 2019/20 from the Government Finance Officers Association (GFOA).

### **Attachments**

Attachment A: VSD 2020 ACFR Results

Attachment B: VSD Award



**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

5/14/2021

Jeanette Juarez  
Business Services Manager  
Valley Sanitary District, California

Dear Ms. Juarez:

Congratulations!

We are pleased to notify you that your comprehensive annual financial report for the fiscal year ended June 30, 2020 has met the requirements to be awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations, again, for having satisfied the high standards of the program.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to these comments and suggestions for improvement be included with your 2021 fiscal year end submission. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent comprehensive annual financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.
- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

As an award-winning government, we would like to invite one or more appropriate members of the team that put together your comprehensive annual financial report to apply to join the Special Review Committee. As members of the Special Review Committee, peer reviewers get exposure to a variety of reports from around the country; gain insight into how to improve their own reports; achieve professional recognition; and provide valuable input that helps other local governments improve their reports. Please see our website for [eligibility requirements](#) and [information on completing an application](#).

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine  
Director, Technical Services

# Certificate of Achievement for Excellence in Financial Reporting Detailed Listing of Comments and Suggestions for Improvement

Valley Sanitary District, California  
Member ID: 300074117  
Report #: COA-2020-00213

## 101 - Cover, table of contents, and formatting

### Comment Number: 2236

Page 11.

The term "fixed assets" should not be used. [GASB-S34: 18]

## 109d - Statement of cash flows

### Comment Number: 1545

Page 20 - The "other non-operating revenues" under cash flows from noncapital financing activities.

All cash flows not properly reported in some other category should be included as part of cash flows from operating activities, regardless of how the related amount is presented (i.e., operating vs. nonoperating) on the operating statement. [GASB-S9: 18g; Q&A 2.20.5]

## 120 - New Pronouncements

### Comment Number: 3578

The GASB has issued the following statements and implementation guide:

1. Statement No. 84, "Fiduciary Activities." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2020.
2. Statement No. 90, "Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2020.
3. Implementation Guide No. 2019-2, "Fiduciary Activities." The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends December 31, 2020.

Earlier application of these statements is encouraged. For the original pronouncements and the implementation guides, please visit the GASB's website, [www.gasb.org](http://www.gasb.org).

### Comment Number: 3602

The GASB has issued the following statements and implementation guides:

1. Statement No. 87, "Leases." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
2. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021.
3. Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022.
4. Statement 92, "Omnibus 2020." The requirements of this Statement, The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
5. Statement 93, "Replacement of Interbank Offered Rates." The requirement in paragraph 11b will take effect for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
6. Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.
7. Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.
8. Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.
9. Implementation Guide No. 2019-1, "Implementation Guidance Update—2019." The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends June 30, 2021.
10. Implementation Guide No. 2019-3, "Leases." The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

Earlier application of these statements is encouraged. For the original pronouncements and the implementation guides, please visit the GASB's website, [www.gasb.org](http://www.gasb.org).

**Comment Number: 3603**

As per the GFOA policy statement issued on March 9, 2021, the Government Finance Officers Association (GFOA) has asked all industry affiliates to immediately stop using the common four-letter acronym most often associated with the Comprehensive Annual Financial Report. Additional information and a toolkit for making this change is on GFOA's website at: <https://www.gfoa.org/eta>. Please be advised that the Governmental Accounting Standards Board (GASB) has undertaken a project with the intent, after appropriate due process, to change the name Comprehensive Annual Financial Report; we urge you to support that effort and to implement the new standard regarding the name as soon as it is promulgated.

\*\*\*\*\* END OF COMMENTS FOR COA-2020-00213 \*\*\*\*\*

## Certificate of Achievement for Excellence in Financial Reporting Summary of Grading

**Valley Sanitary District, California**  
**Member ID: 300074117**  
**Report #: COA-2020-00213**

The Certificate of Achievement Program Special Review Committee (SRC) has completed its review of your comprehensive annual financial report. The grades awarded for each grading category are listed below, followed by comments and suggestions for improvement grouped by category.

Grading Category	Grade
101 - Cover, table of contents, and formatting	Proficient
102 - Introductory section	Proficient
103 - Report of the independent auditor	Proficient
104 - Management's discussion and analysis (MD&A)	Proficient
105 - Basic financial statements (preliminary considerations)	Proficient
109b - Statement of net position/balance sheet	Proficient
109c - Statement of revenues, expenses, and changes in net position/equity	Proficient
109d - Statement of cash flows	Proficient
110 - Fiduciary fund financial statements	Proficient
111 - Summary of significant accounting policies (SSAP)	Proficient
112 - Note disclosure (other than the SSAP and pension-related disclosures)	Proficient
113 - Pension-related note disclosures	Proficient
114 - Required supplementary information (RSI)	Proficient
115 - Combining and individual fund information and other supplementary information	Proficient
118 - Statistical section	Proficient
119 - Other considerations	Proficient





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Valley Sanitary District  
California**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morill*

Executive Director/CEO



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

**TO:** Board of Directors  
**FROM:** Beverli A. Marshall, General Manager  
**SUBJECT:** **Adopt Resolution No. 2021-1145 Amending Employee Wages & Benefits for Fiscal Year 2020/21 and Rescind Resolution 2020-1130**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is for the Board to consider the proposed wages and benefits for Fiscal Year 2021/22.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 1.1: Fully Staff with a Highly Trained and Motivated Team.

**Fiscal Impact**

The fiscal impact of the discussion is included in the proposed Comprehensive Budget for Fiscal Year 2021/22.

**Background**

At the April 20, 2021 the Board of Directors held a special meeting to review the proposed fiscal year 2021/22 comprehensive budget. During that meeting the proposed updated wage schedule was presented to the Board of Directors for review. The proposed wage change is to position the District to be more competitive with other agencies in the region and to address recruitment and retention issues. In the wage analysis that was completed in FY20, 13 comparable agencies were reviewed and examined. Some of the key points that were determined from the analysis include lower ratios in Full Time Employee (FTE) count compared to other agencies and lower ration in average wages for key positions. The estimated cost for the change in wage schedule is \$181,135.

After receiving input from the Board of Directors at the Special Board Meeting, staff believes that the wage and benefits resolution reflects both the Board of Directors feedback as well reflecting the findings of the Compensation and Staffing Report.

- Realignment of wages consistent with the Compensation and Staffing Report.
- COLA of 1.7% effective July 1, 2021
- Increase in CalPERS employer contributions as established by CalPERS
- Increase in VSD contributions toward medical plans based on the CalPERS required minimum employer contribution from \$139 to \$143.

**Recommendation**

Staff recommends that the Board adopt Resolution No. 2021-1145 and rescind Resolution No. 2020-1130, effective July 1, 2021.

**Attachments**

Attachment A: Resolution No. 2021-1145

Attachment B: Resolution No. 2020-1130

Attachment C: Wage Schedule

**RESOLUTION NO. 2021-1145**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY SANITARY DISTRICT AMENDING EMPLOYEE WAGES & BENEFITS EFFECTIVE JULY 1, 2021 AND RESCINDING RESOLUTION 2020-1130**

The General Manager submitted to the Board of Directors a draft budget for Fiscal Year 2021/22 that included employee wages and benefits; and,

The Board of Directors has considered the issues relating to employee wages and benefits from an economic viewpoint and has concluded that a Cost of Living Adjustment (COLA) adjustment is warranted.

The Board of Directors of Valley Sanitary District resolves:

1. The Wage Schedule attached to this Resolution as Exhibit 1 replaces the Wage Schedules adopted effective July 1, 2020.
2. Retirement Plan: The District participates in the California Public Employees Retirement Plan (CalPERS). The plan for "Classic" employees is 2.5%@55 and the plan for "New Members" (PEPRA) is 2%@62.
3. Employer Contribution to CalPERS: The District will contribute to CalPERS the established employer contribution rate of 12.380% toward retirement of all "Classic" employees enrolled in the Tier 1 Retirement Plan and 7.730% for all "PEPRA" employees enrolled in the Tier 2 Retirement Plan.
4. Employee Contribution to CalPERS: Employees will contribute the employee contribution rate of 8% for all "Classic" employees enrolled in the Tier 1 Retirement Plan and 7.250% for all "PEPRA" employees enrolled in the Tier 2 Retirement Plan.
5. Social Security and Medicare: In addition to participation in CalPERS, the District participates in Social Security and Medicare programs with the District and employees each responsible for their respective portion as mandated by the Social Security Administration.
6. Medical Plan Premiums: The District will contribute the required PEMHCA Minimum Employer Contribution to CalPERS on behalf of employees for enrollment in one of the available medical plans through CalPERS. The current contribution amount is \$143 per month.
7. Cafeteria Plan: The District will contribute up to \$1,800 into the District's cafeteria plan toward medical, dental, and vision plan premiums. The cost of the premiums that exceed the District's contribution will be paid by the employee through payroll deduction. If an employee chooses medical, dental, and vision plans that are

less than the District's contribution, the District will contribute only the actual premium cost.

8. Cash-in-Lieu: Employees who waive enrollment in one of the available medical plans, and who provide proof of enrollment in another qualifying medical plan, will receive a monthly stipend of \$450.

9. Director's Health Benefits: Board members are offered a medical, vision, and dental stipend for the calendar year. The annual amount is set at the monthly PEMHCA rate established by CalPERS multiplied by 12 months.

10. Longevity Pay: Employees will receive an incentive to encourage longevity with the District upon completion of their 7<sup>th</sup> anniversary with the District. The initial amount will be \$100 per month. Each five-year anniversary following the first milestone will increase the premium by \$100. The premium, and each subsequent increase, will become effective the first day of the pay period following each longevity milestone anniversary.

11. Standby Pay: Employees assigned to standby will receive special assignment pay of \$40.00 per weekday and \$80.00 per Saturday, Sunday, and District observed holidays. Employee called back to work will be paid a minimum of two hours per District policy.

12. Shift Differential: Employees whose assigned shift includes Saturday or Sunday will receive special assignment pay of 5% of base hourly pay rate for the hours worked on Saturday or Sunday. This differential will not be paid for hours worked on the other days of the employee's shift.

13. Uniforms: Employees in specific job classifications are required to wear uniforms for health and safety. The District furnishes and launders the uniforms and reports the value to CalPERS as required.

14. Safety Shoes: Employees in specific job classifications that are required to wear safety shoes will be reimbursed up to \$225 each year for the purchase of appropriate footwear.

15. Bi-Lingual Pay: Employees assigned to be available to translate or interpret in the course of their work will receive special assignment pay of \$100 per month.

16. Certification Incentive Pay: Employees that achieve a certification that is required by their job classification but is at a grade higher than what is required, and no higher classification exists in the classification series, will receive an amount equivalent to 5% of their base hourly pay rate.

17. Lateral Certification Incentive Pay: Employees who obtain and maintain a certification that is **not** required by their classification will receive an incentive of 5% of

the employee’s base hourly pay rate for each type of certification that is obtained. If a higher level of certification is obtained, no additional incentive will be applied.

18. Holidays: The District observes the following holidays. If a holiday falls on a Saturday, it will be observed on the preceding Friday. If a holiday falls on a Sunday, it will be observed on the following Monday.

<b>Holiday Title</b>	<b>Holiday Date</b>
New Year’s Day	January 1
MLK Jr. Birthday	3 <sup>rd</sup> Monday in January
Presidents’ Day	3 <sup>rd</sup> Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Veterans’ Day	November 11
Thanksgiving Day	4 <sup>th</sup> Thursday in November
Native American Heritage Day	Friday after Thanksgiving Day
Christmas Eve	December 24
Christmas Day	December 25
New Year’s Eve	December 31

Employees will be paid for eight hours of time off on each holiday. Employees working alternative schedules (9/80) will be paid for eight hours of time off on each holiday and will be given the option for the remaining one or two hours to utilize Vacation or Administrative Leave or to work the one or two hours in the same pay period in which the holiday falls.

For employees assigned to the “Operator of the Day” shift, a 10-hour shift, will be paid an additional two hours (for a total of 10 hours per holiday), which is consistent with long-standing practice.

19. Vacation Leave: Employees accrue vacation leave based on years of service and may take this leave per District policy.

20. Sick Leave: Full-time employees accrue 12 sick days (96 hours) each year. Employees may cash out up to one-half of their sick leave balance each year or upon separation from the District, as allowed by District policy.

21. Management Leave: FLSA exempt employees receive 40 hours of Management Leave each calendar year. Unused hours are not carried over to the next calendar year.

22. Tuition Reimbursement: The District will reimburse employees for approved tuition and course materials up to \$1,000 per quarter, semester, or course, with a maximum reimbursement of \$3,000 per employee per fiscal year.

23. Life Insurance: The District will enroll employees in a life insurance plan at no cost to the employee. The plan coverage is equivalent to the employee's annual base wages, with a minimum of \$50,000; \$10,000 for their spouse and \$5,000 per dependent child up to 26 years of age.

24. Short-Term Disability: The District participates in the State of California Short-Term Disability Plan. Employees are required to contribute to this plan through payroll deduction.

25. Long-Term Disability: The District participates in a long-term disability plan at no cost to employees.

26. Wellness Program: The District will reimburse employees once each fiscal year for enrollment in gym memberships or exercise and fitness classes. The maximum reimbursement is \$420.

27. Deferred Compensation (457) Plan: Each employee at the District can voluntarily participate, at their own expense, in one of the deferred compensation plans offered by the District through payroll deduction. The District does not match employee contributions into these plans.

28. The effective date of these changes is July 1, 2021.

29. Resolution 2020-1130 is rescinded.

**ADOPTED** this 25<sup>th</sup> day of May 2021, by the following roll call vote.

AYES:

NAYES:

ABSENT:

ABSTAIN:

---

Scott Sear, President

ATTEST:

---

Debra Canero, Secretary

**RESOLUTION NO. 2020-1130**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY SANITARY DISTRICT AMENDING EMPLOYEE WAGES & BENEFITS EFFECTIVE JULY 1, 2020**

**WHEREAS**, the General Manager submitted to the Board of Directors a draft budget for Fiscal Year 2020/21 that included employee wages and benefits; and,

**WHEREAS**, the Board of Directors has considered the issues relating to employee wages and benefits from an economic viewpoint and has concluded that a one percent (1%) Cost of Living Adjustment (COLA) adjustment is warranted.

**NOW, THEREFORE**, the Board of Directors of Valley Sanitary District **HEREBY RESOLVES**:

1. The Wage Schedule attached to this Resolution as Exhibit 1 replaces the Wage Schedules adopted effective July 1, 2019.
2. The District will contribute to CalPERS the established Employer Contribution Rate of 12.527% toward retirement of all "Classic" employees enrolled in the Tier 1 Retirement Plan and 7.874% for all "PEPRA" employees enrolled in the Tier 2 Retirement Plan.
3. Employees will contribute the Employee Contribution rate of 8% for all "Classic" employees enrolled in the Tier 1 Retirement Plan and 7.250% for all "PEPRA" employees enrolled in the Tier 2 Retirement Plan.
4. The District will contribute the required PEMHCA Minimum Employer Contribution to CalPERS on behalf of employees for enrollment in one of the available medical plans through CalPERS. The current contribution amount is \$139 per month.
5. The District will contribute up to \$1,800 into the District's cafeteria plan toward medical, dental, and vision plan premiums. The cost of the premiums in excess of the District's contribution will be paid by the employee through payroll deduction.
6. Employees who waive enrollment in one of the available medical plans, and who provide proof of enrollment in another qualifying medical plan, will receive a monthly stipend of \$450.
7. The District will enroll employees in a life insurance plan at no cost to the employee. The plan coverage is 1 x employee's annual base wages, with a minimum of \$50,000, \$10,000 per spouse, and \$5,000 per dependent child.
8. Employees will receive \$100 per month as an incentive to encourage longevity with the District upon completion of their 7<sup>th</sup> anniversary with the District. Each five-year anniversary following this milestone will increase the premium by \$100. The



premium, and each subsequent increase, becomes effective the first day of the pay period following each longevity milestone anniversary.

9. Employees assigned to Standby will receive special assignment pay of \$40.00 per weekday and \$80.00 per Saturday, Sunday, and District observed holidays.

10. Employees whose assigned shift includes Saturday or Sunday will receive special assignment pay of 5% of base hourly pay rate for the hours worked on Saturday or Sunday. This differential will not be paid for hours worked on the other days of the employee's shift.

11. Employees assigned to be available to translate or interpret in the course of their work will receive special assignment pay of \$100 per month.

12. Employees who obtain and maintain a certification that is *not* required by their classification will receive an incentive of 5% of the employee's base hourly pay rate for each type of certification that is obtained. If a higher level of certification is obtained, no additional incentive will be applied. This incentive pay will be applied as of the first pay period following when the employee provides certification documentation.

13. Board members are offered a medical, vision, and dental stipend for the calendar year. The annual amount is set at the monthly PEMHCA rate established by CalPERS multiplied by 12 months.

14. The District observes the following holidays. Employees will be paid for eight hours of time off on each holiday. Employees working alternative schedules (9/80) will be paid for eight hours of time off on each holiday and will be given the option for the remaining one or two hours to utilize Vacation or Administrative Leave or to work the one or two hours in the same pay period in which the holiday falls. For employees assigned to the "Operator of the Day" 4/10 shift, which is an additional two hours (for a total of 10 hours per holiday) and is consistent with long-standing practice.

Holiday	Day Observed
New Year's Day	January 1
MLK Jr. Birthday	Third Monday in January
Presidents' Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Veterans' Day	November 11
Thanksgiving Day	Fourth Thursday in November
Day After Thanksgiving	Friday after Thanksgiving Day
Christmas Eve	December 24
Christmas Day	December 25
New Year's Eve	December 31

15. The effective date of these changes is July 1, 2020.

16. Resolution 2019-1125 is rescinded.

**AMENDED** this 23<sup>rd</sup> day of June 2020, by the following roll call vote.

AYES: Canero, Coleman, Duran, Sear, Teague

NAYES: None

ABSENT: None

ABSTAIN: None

  
\_\_\_\_\_  
Mike Duran, President

ATTEST:

  
\_\_\_\_\_  
Debra Canero, Secretary

**VSD Wage Schedule - AMENDED**  
**Effective July 128, 2020**

	A	B	C	D	E	F	G
Accounting Technician	4,760	4,998	5,248	5,510	5,786	6,075	6,379
Accounting Analyst	5,039	5,291	5,555	5,833	6,125	6,431	6,753
Administrative Assistant	4,318	4,534	4,760	4,998	5,248	5,511	5,786
Assistant Engineer	5,785	6,075	6,378	6,697	7,032	7,384	7,753
Associate Engineer	7,374	7,743	8,130	8,536	8,963	9,411	9,882
Collection System Tech-in-Training	3,842	4,034	4,236	4,448	4,670	4,904	5,149
Collection System Tech I	4,318	4,534	4,760	4,998	5,248	5,511	5,786
Collection System Tech II	4,758	4,996	5,246	5,508	5,784	6,073	6,376
Collection System Tech III	5,248	5,511	5,786	6,076	6,379	6,698	7,033
Development Services Tech I	4,531	4,757	4,995	5,245	5,507	5,783	6,072
Development Services Tech II	4,984	5,233	5,495	5,770	6,058	6,361	6,679
Development Services Tech II (Y-rated)							7,567
Development Services Tech III	5,482	5,756	6,044	6,346	6,664	6,997	7,347
Electrician/Inst Tech I	4,318	4,534	4,760	4,998	5,248	5,511	5,786
Electrician/Inst Tech II	4,758	4,996	5,246	5,508	5,784	6,073	6,376
Electrician/Inst Tech III	5,248	5,511	5,786	6,076	6,379	6,698	7,033
Engineering Technician	4,984	5,233	5,495	5,770	6,058	6,361	6,679
Environmental Comp Tech I	4,760	4,998	5,248	5,510	5,786	6,075	6,379
Environmental Comp Tech II	5,236	5,498	5,773	6,061	6,365	6,683	7,017
Environmental Comp Tech III	5,760	6,048	6,350	6,668	7,001	7,351	7,719
Human Resources Specialist	5,039	5,291	5,555	5,833	6,125	6,431	6,753
Lab Technician I	4,760	4,998	5,248	5,510	5,786	6,075	6,379
Lab Technician II	5,236	5,498	5,773	6,061	6,365	6,683	7,017
Lab Technician III	5,760	6,048	6,350	6,668	7,001	7,351	7,719
Maintenance Tech-in-Training	3,842	4,034	4,236	4,448	4,670	4,904	5,149
Maintenance Tech I	4,318	4,534	4,760	4,998	5,248	5,511	5,786
Maintenance Tech II	4,758	4,996	5,246	5,508	5,784	6,073	6,376
Maintenance Tech III	5,248	5,511	5,786	6,076	6,379	6,698	7,033
Management Analyst	6,166	6,474	6,798	7,138	7,495	7,870	8,263
Procurement Technician	4,104	4,309	4,524	4,750	4,988	5,237	5,499
Wastewater Operator-in-Training	3,842	4,034	4,236	4,448	4,670	4,904	5,149
Wastewater Operator I	4,318	4,534	4,760	4,998	5,248	5,511	5,786
Wastewater Operator II	4,758	4,996	5,246	5,508	5,784	6,073	6,376
Wastewater Operator III	5,248	5,511	5,786	6,076	6,379	6,698	7,033
Collection System Supervisor	6,379	6,698	7,033	7,385	7,754	8,142	8,549
Development Services Supervisor	6,379	6,698	7,033	7,385	7,754	8,142	8,549
Electrical/Instrumentation Supervisor	6,379	6,698	7,033	7,385	7,754	8,142	8,549

Facilities Maintenance Supervisor	6,379	6,698	7,033	7,385	7,754	8,142	8,549
Laboratory & Compliance Supervisor	6,379	6,698	7,033	7,385	7,754	8,142	8,549
Wastewater Operations Supervisor	6,379	6,698	7,033	7,385	7,754	8,142	8,549

Business Services Manager	7,033	7,384	7,753	8,141	8,548	8,976	9,424
Engineering Services Manager	9,895	10,390	10,909	11,455	12,027	12,629	13,260
Facility Operations Manager	7,033	7,384	7,753	8,141	8,548	8,976	9,424

General Manager (Contract)							<del>18,828</del> <u>19,587</u>
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**Valley Sanitary District**  
Wage Schedule, Effective July 1, 2021

Bi-Weekly Rate

Job Title	Steps						
	A	B	C	D	E	F	G
Accounting Technician	2,201	2,311	2,427	2,548	2,675	2,809	2,950
Accounting Analyst	2,793	2,933	3,079	3,233	3,395	3,565	3,743
Administrative Assistant	2,101	2,206	2,316	2,432	2,554	2,681	2,816
Assistant Engineer	3,098	3,253	3,416	3,586	3,766	3,954	4,152
Associate Engineer	3,461	3,634	3,816	4,007	4,207	4,417	4,638
Collection System Tech-in-Training	1,837	1,929	2,025	2,126	2,233	2,344	2,462
Collection System Tech I	2,041	2,143	2,250	2,363	2,481	2,605	2,735
Collection System Tech II	2,245	2,357	2,475	2,599	2,729	2,865	3,009
Collection System Tech III	2,470	2,593	2,723	2,859	3,002	3,152	3,310
Clerk of the Board	2,416	2,537	2,664	2,797	2,937	3,084	3,238
Development Services Tech I	2,387	2,506	2,632	2,763	2,901	3,046	3,199
Development Services Tech II	2,626	2,757	2,895	3,040	3,192	3,351	3,519
Development Services Tech III	2,922	3,068	3,222	3,383	3,552	3,729	3,916
Electrician/Inst Tech-in-Training	2,025	2,126	2,233	2,344	2,461	2,584	2,714
Electrician/Inst Tech I	2,279	2,393	2,513	2,638	2,770	2,909	3,054
Electrician/Inst Tech II	2,475	2,599	2,729	2,865	3,008	3,159	3,317
Electrician/Inst Tech III	2,723	2,859	3,002	3,152	3,309	3,475	3,648
Engineering Technician	2,626	2,757	2,895	3,040	3,192	3,351	3,519
Environmental Comp Tech I	2,240	2,352	2,470	2,593	2,723	2,859	3,002
Environmental Comp Tech II	2,464	2,587	2,717	2,852	2,995	3,145	3,302
Environmental Comp Tech III	2,710	2,846	2,988	3,138	3,295	3,459	3,632
Human Resources Specialist	2,660	2,793	2,933	3,079	3,233	3,395	3,565
Lab Technician-in-Training	2,016	2,117	2,223	2,334	2,450	2,573	2,702
Lab Technician I	2,240	2,352	2,470	2,593	2,723	2,859	3,002
Lab Technician II	2,464	2,587	2,717	2,852	2,995	3,145	3,302
Lab Technician III	2,710	2,846	2,988	3,138	3,295	3,459	3,632
Maintenance Tech-in-Training	1,837	1,929	2,025	2,126	2,233	2,344	2,462
Maintenance Tech I	2,041	2,143	2,250	2,363	2,481	2,605	2,735
Maintenance Tech II	2,245	2,357	2,475	2,599	2,729	2,865	3,009
Maintenance Tech III	2,470	2,593	2,723	2,859	3,002	3,152	3,310
Management Analyst	3,015	3,166	3,324	3,490	3,665	3,848	4,040
Procurement Technician	2,233	2,345	2,462	2,585	2,714	2,850	2,992
Wastewater Operator-in-Training	1,903	1,998	2,098	2,202	2,313	2,428	2,550
Wastewater Operator I	2,114	2,220	2,331	2,447	2,570	2,698	2,833
Wastewater Operator II	2,325	2,442	2,564	2,692	2,827	2,968	3,116
Wastewater Operator III	2,558	2,686	2,820	2,961	3,109	3,265	3,428
Collection System Supervisor	3,003	3,153	3,311	3,476	3,650	3,833	4,024
Development Services Supervisor	3,042	3,194	3,354	3,521	3,698	3,882	4,077
Electrical/Instrumentation Supervisor	3,207	3,367	3,536	3,713	3,898	4,093	4,298
Facilities Maintenance Supervisor	3,207	3,367	3,536	3,713	3,898	4,093	4,298
Laboratory and Compliance Supervisor	3,257	3,420	3,591	3,770	3,959	4,157	4,365
Wastewater Operations Supervisor	3,290	3,455	3,627	3,809	3,999	4,199	4,409
Business Services Manager	4,849	5,091	5,346	5,613	5,894	6,189	6,498
Engineering Services Manager	5,223	5,484	5,758	6,046	6,349	6,666	6,999
Facility Operations Manager	4,700	4,935	5,182	5,441	5,713	5,999	6,298
General Manager (Contract)							9,219



**Valley Sanitary District  
Board of Directors Meeting  
May 25, 2021**

**TO:** Board of Directors  
**FROM:** Beverli A. Marshall, General Manager  
**SUBJECT: Modify the Business Services Manager and Facility Operations Manager from FLSA Non-Exempt to Exempt for the Purpose of Overtime Effective July 1, 2021**

<input checked="" type="checkbox"/> Board Action	<input type="checkbox"/> New Budget Approval	<input type="checkbox"/> Contract Award
<input type="checkbox"/> Board Information	<input type="checkbox"/> Existing FY Approved Budget	<input type="checkbox"/> Closed Session

**Executive Summary**

The purpose of this report is for the Board to discuss the need for the proposed change in status.

**Strategic Plan Compliance**

This item complies with VSD Strategic Plan Objective 1.1.3: Evaluate and update pay and benefits if appropriate.

**Fiscal Impact**

The fiscal impact of the change is included in the proposed Comprehensive Budget for Fiscal Year 2021/22.

**Background**

The 2019 Staffing Analysis and Wage Comparison study identified that management level positions at the comparable agencies are classified as Fair Labor Standards Act (FLSA) exempt for the purpose of overtime. The FLSA requires employers to pay employees at the overtime rate (1.5 times the base hourly wage rate) for all hours worked more than 40 hours in a workweek.

Certain positions (executive, administrative, professional, or highly compensated) are exempt from the FLSA overtime requirement when they meet all the following tests.

1. Salary-level test – employees must be paid a salary of at least \$684 per week (\$35,568 per year).
2. Salary-basis test – employees must be paid their full salary in any week that they perform work, regardless of the quality or quantity of the work.

3. Duties test – primary duties must meet at least one of the following criteria:
- Executive – primary duty must be managing the enterprise or managing a recognized department or subdivision of the enterprise, includes directing the work of at least two full-time employees, and may hire or fire other employees, or make suggestions and recommendations to the hiring, firing, advancement, promotion, or any other change of status of other employees.
  - Administrative – primary duties must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer’s customers and the includes the exercise of discretion and independent judgement with respect to matters of significance.
  - Professional – primary duties must be the performance of work requiring advanced knowledge, defined as work that is intellectual in character and includes the consistent exercise of discretion and judgement, in a field of science or learning and acquired by a prolonged course of specialized intellectual instruction.
  - Highly Compensated – employees performing office or non-manual work and paid a total annual compensation of \$107,432 or more are exempt from overtime if their duties fall under one of the above designations.

The Engineering Services Manager is already an exempt position based on meeting the salary-level, salary-basis, professional, and highly compensated employee tests. The Business Services Manager and Facility Operations Manager positions qualify as exempt based on meeting the salary-level, salary-basis, executive, and highly compensated employee tests. For market comparability and internal parity, all three manager positions should be designated as FLSA exempt.

### **Recommendation**

Staff recommends that the Board of Directors approve changing the Business Services Manager and Facility Operations Manager positions from FLSA non-exempt to exempt status for the purpose of overtime.

### **Attachments**

- Attachment A: Business Services Manager job description  
Attachment B: Facility Operations Manager job description



VSD

**BUSINESS SERVICES MANAGER**

**ESSENTIAL FUNCTION**

Under general direction of the General Manager, plans, organizes, and manages the District's financial affairs, including but not limited to the areas of financial planning for capital projects, budgeting, accounting, cash management, project accounting, rate setting, and financing.

**DISTINGUISHING CHARACTERISTICS**

This single position class is responsible for managing and integrating broad, comprehensive financial services for the District, including the issuance of financing vehicles and the management and investment of all District funds. The incumbent plays a key role in the development and implementation of the District's operating and capital budgets and annual rate analysis and rate setting process. Assignments are broad and complex in scope and allow for a high degree of administrative discretion in their execution.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

*Employees in this classification may perform any combination of duties assigned to this series. The following list of duties is intended only to describe the various types of work that may be performed and the level of technical complexity of the assignment(s) and is not intended to be an all-inclusive list of duties. The omission of a specific duty statement does not exclude it from the position if the work is consistent with the concept of the classification.*

- continuously monitors the District's financial position and proposes strategies and restructuring programs to improve revenue and reduce operating expenses.
- responsible for all finance and budget services and activities including cash management, budget management, debt management and internal control management.
- plans, directs, and coordinates the finance and capital budget work plan;
- meets with staff to identify and resolve problems and assigns work;
- prepares instructional material and coordinates meetings with department and executive management personnel as needed to facilitate budget preparation;
- ensures budget adoption prior to July 1 of each year;
- directs the preparation and distribution of regular budget performance reports and periodic financial reports to the General Manager, Board, District management, departments and other governmental and regulatory bodies.



- Provides short- and long-term financial planning and debt management for the District, including coordination of debt issuance activities each year to ensure adequate revenue to meet debt obligations.
- Oversees and participates in the annual review and revision of the District's sewer rates and charges; develops strategies and approaches for evaluating rate change alternatives; directs the development and recommends proposed rates; attends and participates in public meetings and rate hearings; oversees the implementation of new rates following board approval;
- Directs and oversees the District's investments and cash management programs; proposes investment guidelines and alternatives based on market strategies;
- ensures compliance of investment activities with policy requirements;
- monitors and evaluates investment performance and strategies for strengthening and improving yield and reducing risk.
- Oversees administration, including required plan participant communication and notification and record keeping of the District's deferred compensation program in accordance with plan provisions and legal requirements.
- Analyzes, develops and reviews reports of findings, alternatives and recommendations involving a broad range of revenue, financing and financial management issues;
- makes presentations to District management, the board and board committees and others on District financial status and operations;
- monitors developments related to finance and funding matters and evaluates their impact on District operations and financial programs;
- recommends policy and procedural improvements.
- develops and directs the implementation of goals, objectives, policies and standards for the Finance department and customer service function, including the accounting, cash and investments, deferred compensation administration, assessment district administration, payroll and accounting support functions, customer relations and billing;
- plans, organizes, controls, integrates and evaluates the work of the Finance department and customer service function;
- develops, implements and monitors long-term plans, goals and objectives focused on achieving the department's mission and assigned priorities;
- participates in the development of and monitors performance against the department's annual budget;
- manages and directs the development, implementation and evaluation of plans, policies, systems and procedures to achieve annual goals, objectives and work standards.
- Provides leadership to develop and retain highly competent, customer service-oriented staff through selection, compensation, training and day-to-day management practices that support the District's mission, strategic plan, objectives and values.

- Initiates and coordinates internal audits from time to time within the various segments of the organization as deemed necessary to support the District's annual financial audit and at the request of the General Manager.
- Evaluates capital improvement projects to ensure maximization of investment.
- Determines source of funding for all capital improvement projects.
- Develops major assumptions from which annual budget is developed; and
- performs related duties as assigned.

### **KNOWLEDGE, SKILLS, AND ABILITIES**

*Knowledge of the following is required to perform the essential duties of this classification.*

- Principles and practices of general, fund and governmental accounting including financial statement preparation and methods of financial control and reporting;
- principles and practices of cost and fixed asset accounting;
- internal control and audit principles and practices;
- GAAP, GASB and GFOA accounting standards and requirements; principles and practices of public agency budgeting; principles and practices of public agency capital financing;
- principles, practices, laws and regulations governing the investment and management of public funds;
- federal, state and local laws, regulations and court decisions applicable to assigned areas of responsibility;
- District operations and functions and associated financial management issues; principles and practices of public administration, including budgeting, purchasing and maintenance of public records;
- customer billing and delinquent account collection, and property casualty insurance requirements; research methods and statistical and financial analysis techniques;
- organization and functions of a public board;
- principles and practices of computer-based financial and accounting systems; principles and practices of effective management and supervision; and,
- the District's personnel rules, policies and procedures.

*Ability to do the following is required to perform the essential duties of this classification.*

- Analyze and make sound recommendations on complex financial data, operations, management and administrative issues;
- plan and direct a variety of financial programs and activities;
- evaluate financial programs and make recommendations for improvement;

- evaluate complex investment vehicles and strategies and make sound, prudent investment decisions that maximize financial return while safeguarding the District's assets;
- define complex financial, rate setting and financing issues, perform difficult and complex analyses and research, evaluate alternatives and develop sound conclusions and recommendations;
- understand, interpret, explain and apply District, state, and federal policy, law, regulation and court decisions applicable to areas of responsibility;
- present proposals and recommendations clearly, logically and persuasively in public meetings;
- represent the District effectively on a variety of issues;
- prepare clear, concise and comprehensive financial statements, correspondence, reports, studies and other written materials;
- exercise sound, expert independent judgment within general policy guidelines;
- establish and maintain effective working relationships with all levels of District management, other governmental officials, employees and the public;
- use written and oral communication skills;
- read and interpret complex data, information and documents;
- analyze and solve problems;
- observe and interpret people and situations;
- use math and mathematical reasoning;
- learn and apply new information or skills;
- perform highly detailed work on multiple, concurrent tasks; work under intensive deadlines and interact with District board members, management, staff, outside auditors, bond counsel, officials of other governmental agencies and the public;
- exercise tact and diplomacy in dealing with sensitive, complex and confidential issues and situations.
- work under typical office conditions with minimal noise level;
- talk or hear, in person, in meetings and by telephone;
- frequently required to sit, walk, and stand;
- use hands to finger, handle, feel or operate standard office equipment and reach with hands and arms; and
- close vision and the ability to adjust focus.

**EXPERIENCE AND EDUCATION**

*Any combination of training and experience that demonstrates that a person has obtained the required knowledge and is able to perform the required work (with reasonable accommodation, if needed) will be considered. A person with the following training and experience would typically qualify to compete in a selection process.*

Experience

At least ten years of progressively responsible finance and accounting experience, including the investment and management of funds, at least five of which were in a management capacity. Experience in a governmental setting is preferred.

Education

Graduation from an accredited college or university with a bachelor’s degree in finance, accounting, business administration, or a closely related field.

Certificates; Licenses; Special Requirements:

License as a Certified Public Accountant and/or a graduate degree in Business Administration or Management are highly desirable.

Must have and maintain a satisfactory driving record and be insurable by the District for the operation of District vehicles.

Have or obtain valid First Aid and CPR certificates within six months of hire.

Employees of the District are, by State and Federal law, Disaster Service Workers. In the event of a declaration of emergency, any employee may be assigned activities that promote the protection of public health and safety or the preservation of lives and property, either at the District or within the local or their own community.

**EMPLOYMENT CONDITIONS**

Fair Labor Standards Act Overtime: Exempt  
Appointment and Removal Authority: General Manager  
Approved: 6/1/ 2020



### **ESSENTIAL FUNCTION**

Under general direction of the General Manager, plans, organizes and directs the work of personnel engaged in the operation, monitoring, regulation, maintenance, and repair of the wastewater treatment plant.

### **DISTINGUISHING CHARACTERISTICS**

This single position class is responsible for managing and integrating the maintenance and operations staff assigned to a state-of-the-art wastewater treatment plant. Responsibilities and assignments are broad in scope and require independent judgment on issues which are complex, interpretive, and evaluative in nature.

### **ESSENTIAL DUTIES AND RESPONSIBILITIES**

*Employees in this classification may perform any combination of duties assigned to this series. The following list of duties is intended only to describe the various types of work that may be performed and the level of technical complexity of the assignment(s) and is not intended to be an all-inclusive list of duties. The omission of a specific duty statement does not exclude it from the position if the work is consistent with the concept of the classification.*

- plans, organizes, directs, and evaluates the performance of assigned staff; regularly monitors performance and provides coaching for performance improvement and development;
- develops, maintains, and utilizes departmental performance indicators in making decisions;
- supervises and participates in developing, implementing, and evaluating plans, work processes, systems, and procedures to achieve annual goals and objectives;
- establishes performance requirements and personal development targets;
- provides day-to-day leadership and works with staff to ensure a high performance, customer service-oriented work environment that supports achieving the plant's and the District's mission, strategic plan, objectives, and values;
- prepares the plant's annual operating and capital outlay budget requests; monitors expenditures against goals and objectives;
- prepares a variety of special and recurring studies and reports; develops recommendations to improve plant operations; coordinates plant activities with other divisions, departments, and agencies;

- reviews and coordinates the implementation of local, state and federal laws and regulations regarding wastewater treatment;
- provides technical assistance to staff;
- monitors, researches, develops, and recommends improvements, modifications, enhancements and changes to the plant's Supervisory Control and Data Acquisition System (SCADA);
- confers with and advises District staff regarding wastewater treatment-related needs and requirements;
- ensures operational status of the plant's treatment system, facilities and processes; ensures treatment standards and goals are achieved through the proper operation and maintenance of facilities and equipment;
- ensures the District's safety program and goals are implemented and carried out in the plant's maintenance, repair, and operation; develops and proposes safety requirements;
- abides by and promotes the District's values and beliefs and adheres to District policies; and
- performs other related duties as assigned.

#### **KNOWLEDGE, SKILLS, AND ABILITIES**

*Knowledge of the following is required to perform the essential duties of this classification.*

- Methods, practices, techniques, and equipment used in operating and maintaining a state-of-the-art wastewater treatment facility;
- federal, state, and local laws pertaining to the operation of wastewater treatment facilities;
- administrative principles and methods including goal setting, program development and implementation;
- principles and practices of budget preparation and administration;
- safety regulations, safe work practices and safety equipment related to the work;
- computer application related to the work, including modern, state-of-the-art supervisory control and data acquisition systems;
- codes, regulations, and guidelines pertaining to the work;
- office and records management practices and procedures;
- principles and practices of sound business communication;
- principles and practices of effective supervision;
- District personnel rules, policies, and procedures.

*Ability to do the following is required to perform the essential duties of this classification.*

- Plan, assign, direct, and coordinate a variety of functional specialties with overlapping work areas;
- manage and direct a wastewater treatment operation and facility;
- select, motivate, and evaluate staff and provide for their training and development;
- prepare, administer, and monitor a department budget;
- analyze complex operational and administrative problems, evaluate alternatives, and recommend or implement effective courses of action;
- develop and implement goals, objectives, policies, procedures, work standards and management controls;
- understand, interpret, explain, and apply District, local, state, and federal laws and regulations applicable to areas of responsibility;
- prepare clear and concise records, reports, correspondence, and other written materials;
- exercise independent judgment and initiative within general policy guidelines;
- establish and maintain effective working relationships with others;
- use tact, discretion, and diplomacy in dealing with sensitive situations;
- regularly required to use hands to finger, handle, feel, or operate objects, tools or controls and reach with hands and arms;
- frequently required to stand, talk, hear, walk, and sit;
- close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus;
- regularly required to use oral and written communication skills to read and interpret data, information, and documents;
- analyze and solve problems;
- observe and interpret situations;
- use math and mathematical reasoning;
- deal with changing, intensive deadlines;
- interact with officials and the public;
- frequently works outside in a wide range of weather conditions, near moving mechanical parts, and on slippery and uneven surfaces;
- may, at times, be required to wear appropriate personal protective equipment including respiratory protection while performing work in environments that could have the potential to contain wet or humid conditions, vapors or particulates, hazardous chemicals, and the risk of electric shock'
- exposure to frequent and loud noise level.

**EXPERIENCE AND EDUCATION**

*Any combination of training and experience that demonstrates that a person has obtained the required knowledge and is able to perform the required work (with reasonable accommodation, if needed) will be considered. A person with the following training and experience would typically qualify to compete in a selection process.*

Experience

Ten years of progressively responsible experience in a wastewater treatment facility, four years of which must include supervisory experience. Experience in a governmental setting is preferred.

Education

Graduation from high school or G.E.D. equivalent. Graduation from an accredited college or university with a bachelor’s degree in public administration, engineering, biology, chemistry, or closely related field is preferred.

Certificates; Licenses; Special Requirements:

A Grade IV Wastewater Treatment Certificate issued by the State of California Water Resources Control Board is required.

A valid California driver’s license and ability to maintain insurability under the District’s Vehicle Insurance Policy.

Have or obtain valid First Aid and CPR certificates within six months of hire.

Employees of the District are, by State and Federal law, Disaster Service Workers. In the event of a declaration of emergency, any employee may be assigned activities that promote the protection of public health and safety or the preservation of lives and property, either at the District or within the local or their own community.

**EMPLOYMENT CONDITIONS**

Fair Labor Standards Act Overtime: Non-Exempt  
Appointment and Removal Authority: General Manager  
Updated: 5/19/2021

Employee Signature: \_\_\_\_\_ Date \_\_\_\_\_