

**June Lake Public Utility District**  
**P O Box 99**  
**June Lake, CA 93529**  
**Office 760-648-7778                      Fax 760-648-6801**

THERE WILL BE A REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE JUNE LAKE PUBLIC UTILITY DISTRICT ON WEDNESDAY, OCTOBER 9, 2024, AT 5:30 PM AT 2380 HWY 158, JUNE LAKE, CA., FOR THE FOLLOWING AGENDA:

**OPEN MEETING**

Pledge of Allegiance

**ADDITIONS TO AGENDA**

[Government Code Section 54954.2(b)(2)] Additions to the agenda may be considered when two-thirds of the board members present determine a need for immediate action, and the need to act came to the attention of JLPUD after the agenda was posted; this exception requires a degree of urgency. If fewer than two-thirds of the board members are present, all must affirm the action to add an item to the agenda. The Board shall call for public comment prior to voting to add any item to the agenda after posting.

**PUBLIC COMMENT**

Speakers should give their name, affiliation if any and the subject they wish to comment on. Comments are limited to three (3) minutes. Discussions will **not** occur at this time. Topics should be of interest to the District. Any person may address the Board at this time upon any subject within the jurisdiction of the JLPUD; however, any matter that requires action will be referred to Staff for report and action at a subsequent Board meeting.

**CONSENT CALENDAR**

Check Register for August & September 2024  
ESCB – Checking Balance - \$160,666.72  
A/R Past Due - \$2,421.41 (120 Days) - Sept. 2024  
LAIF-Aug & Sept. 2024/King Statements – July & Aug. 2024  
Revenue Budget vs Actual Report – August & Sept. 2024  
Expenditure Budget vs Actual Report – August & Sept. 2024  
ESCB Credit Card Statements – July & Aug. 2024

**APPROVAL OF MINUTES**

Approve Minutes from August 14, 2024 Regular Meeting

**OLD BUSINESS**

**NEW BUSINESS**

1. Pam Bold of High Sierra Energy Foundation, Q&A and Introduction-WWTP Proposed Solar Project
2. Interview/Seat Board Applicant to Fill a Vacancy Term Expire 11/30/2024
3. Discuss/adopt Board Policies and Procedures
4. Adopt Resolution 2024-07 Dental Services Program
5. Discuss/Approve 2024-2027 Local 12 MOU
6. Review/Accept FYE 2021 & 2022 Audit

## **ONGOING UPDATE'S**

1. Rate Study

## **DIRECTOR'S/COMMITTEE MEMBER REPORT**

### **O&M SUPERINTENDENT'S REPORT**

### **MANAGER'S REPORT**

## **EXECUTIVE (Closed) SESSION]**

1. Public Employee, Performance Evaluation  
Pursuant to Government Code 549654.5(e)  
Position: General Manager

## **ADJOURNMENT**

Note: at any time during a regular session, the Board may adjourn to a closed session to consider litigation, personnel matters, or to discuss with legal counsel matters within the attorney-client privilege. Authority: Government Code Section 11126(a)(d)(q). In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (760) 648-7778. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 13, 102-35, 104 ADA Title II) Any public record, relating to an open session agenda item that is distributed within 72 hours prior to the meeting is available for public inspection at the District's office, 2380 Hwy 158, June Lake, CA 93529.

10/02/24

CONSENT CALENDAR

CHECK REGISTER – AUGUST & SEPTEMBER 2024

ESCB CHECKING ACCOUNT BALANCE – \$160,666.72

PAST DUE A/R (120 DAYS) - \$2,421.41

LAIF-AUG & SEPT 2024/KING STATEMENT – JULY & AUG 2024

REVENUE BUDGET vs ACTUALS (water/sewer) – AUG & SEPT 2024

EXPENDITURE BUDGET vs ACTUAL REPORT (Water/Sewer) – AUG & SEPT 2024

ESCB VISA CARD STATEMENTS – JULY & AUG 2024

JUNE LAKE PUBLIC UTILITY DISTRICT  
 Claims and/or Payroll Checks List  
 For the Accounting Period: 9/2024

Check #	Type	Vendor/Employee/Payee Number	Check Amount	Period	Date Issued
-99840	E	USPS-JUNE LAKE POST OFFICE-Billing	214.48	9/24	09/03/24
3866	SC	JUNE LAKE FIRE PROTECTION DISTRICT-Rent	700.00	9/24	09/06/24
3867	SC	GENERAL STORE-Small Tools/Supplies	126.66	9/24	09/06/24
3868	SC	EIDE BAILLY LLP-CPA	7175.00	9/24	09/06/24
3869	SC	BOGASH, MICHAEL-Refund	77.68	9/24	09/06/24
3870	SC	C.J. BROWN & COMPANY CPA	7084.00	9/24	09/06/24
3871	SC	CTR WATER INC-WWTP Operator	4750.00	9/24	09/06/24
3872	SC	DO IT CENTER-Small Tools/Supplies	171.15	9/24	09/06/24
3873	SC	SOUTHERN CALIFORNIA EDISON-Utilities	80.37	9/24	09/06/24
3874	SC	STREAMLINE-Website	249.00	9/24	09/06/24
3875	SC	WESTERN NEVADA SUPPLY-Supplies	6657.36	9/24	09/06/24
3876	SC	VERIZON WIRELESS-Communications	1195.98	9/24	09/06/24
3877	SC	MAMMOTH COMM. WATER DISTRICT-Samples	666.00	9/24	09/06/24
3878	SC	AMERIGAS-Utilities	24.85	9/24	09/06/24
3879	SC	SOUTHERN CALIFORNIA EDISON-Utilities	6798.70	9/24	09/09/24
3880	SC	WESTERN NEVADA SUPPLY-Supplies	1303.87	9/24	09/09/24
3881	SC	MARZANO & SONS-Aggregate	796.89	9/24	09/09/24
3882	P		1361.19	9/24	09/12/24
3883	P	Employee-Pay Check	2281.60	9/24	09/12/24
3884	P	Employee-Pay Check	91.25	9/24	09/12/24
3885	P	Director Fee's	91.25	9/24	09/12/24
3886	P	Employee-Pay Check	2115.50	9/24	09/12/24
3887	P	HEALTH SDRMA	13282.88	9/24	09/10/24
3888	SC	ADAPCO-Mosquito Vectabac	7121.54	9/24	09/11/24
3889	SC	BEST, BEST & KRIEGER-Professional Services	1323.36	9/24	09/11/24
3890	SC	FRONTIER COMMUNICATIONS	1199.15	9/24	09/11/24
3891	SC	WETLAB-WESTERN ENVIRONMENTAL TEST-Samples	254.80	9/24	09/11/24
3892	SC	WESTERN NEVADA SUPPLY-Supplies	5744.27	9/24	09/11/24
3893	SC	VISA-Supplies (Office)	264.03	9/24	09/11/24
3894	SC	Visa-TK Supplies (GM Charges)	463.73	9/24	09/11/24
3895	SC	SWRCB-OIT WWTP Application(R.Butler)	125.00	9/24	09/11/24
3896	SC	IT MEDIC-IT Support	1517.35	9/24	09/13/24
3897	SC	CHANNEL UNION 76-Fuel	2621.07	9/24	09/13/24
3898	SC	ALPINE LANDSCAPE-Willow St (Harrigan)	9300.00	9/24	09/13/24
3899	SC	1-888-4-Abatement-Willow St (Harrigan)	8724.85	9/24	09/20/24
3900	SC	DO IT CENTER-Small Tools/Supplies	60.97	9/24	09/20/24
3901	SC	CONSPEC INC.-Willow St Sewer Break	30911.31	9/24	09/20/24
3902	SC	OPTIMUM BUSINESS-Communications	170.00	9/24	09/20/24
3903	P	Employee-Pay Check	1387.57	9/24	09/26/24
3904	P	Employee-Pay Check	1796.68	9/24	09/26/24
3905	P	Employee-Pay Check	2115.50	9/24	09/26/24
3906	SC	SOUTHERN CALIFORNIA EDISON-Utilities	5185.20	9/24	09/25/24
3907	SC	RHETT BUTLER-SWRCB-D2 Cert/Exam	145.00	9/24	09/25/24
3908	SC	LINDE GAS & EQUIPMENT INC.- Supplies	66.16	9/24	09/25/24
3909	SC	FORT DEARBORN LIFE INSURANCE	474.12	9/24	09/25/24
3910	SC	OPENGOV INC -SEMS (good till 2099)	1000.00	9/24	09/25/24
3911	SC	QUEST UCCS-Phone System	125.46	9/24	09/25/24
3912	SC	SWRCB-Nitrate Violation (water)	324.00	9/24	09/25/24
3913	P	LOCAL 12 IUOE, LOCAL 12	176.00	9/24	09/26/24
3914	SC	STANDARD INSURANCE	409.39	9/24	09/27/24
3915	SC	SDRMA-WC Reconciliation-2023-2024	9583.24	9/24	09/30/24
3916	SC	HAAKER EQUIPMENT CO-Vactor Truck rental	15873.00	9/24	09/30/24
-88795	P	CALPERS-MISC CALPERS	4284.46	9/24	09/26/24
-88796	P	Employee-deductible	400.00	9/24	09/26/24
-88797	P	FIT EFTPS	2916.32	9/24	09/26/24
-88798	P	Employee-Pay Check	1434.16	9/24	09/26/24
-88799	P	Employee-Pay Check	3204.42	9/24	09/26/24
-88800	P	Employee-Pay Check	1781.71	9/24	09/26/24
-88801	P	Employee-Pay Check	1547.16	9/24	09/26/24
-88802	P	Employee-Pay Check	2692.25	9/24	09/26/24
-88803	P	Employee-Pay Check	2014.50	9/24	09/26/24
-88804	P	CALPERS-MISC CALPERS	4284.46	9/24	09/12/24
-88805	P	FIT EFTPS	3083.69	9/24	09/12/24
-88806	P	Employee-deductible	400.00	9/24	09/11/24
-88807	P	Employee-Pay Check	1434.16	9/24	09/12/24
-88808	P	Employee-Pay Check	91.25	9/24	09/12/24
-88809	P	Employee-Pay Check	3258.07	9/24	09/12/24
-88810	P	Employee-Pay Check	1460.35	9/24	09/12/24
-88811	P	Employee-Pay Check	91.25	9/24	09/12/24
-88812	P	Employee-Pay Check	1624.33	9/24	09/12/24
-88813	P	Employee-Pay Check	2523.99	9/24	09/12/24
-88814	P	Employee-Pay Check	2014.50	9/24	09/12/24
		TOTAL	206299.44		
		CLAIMS	141058.99		
		PAYROLL	65240.45		
			206299.44		

JUNE LAKE PUBLIC UTILITY DISTRICT  
 Combined Check Register  
 For the Accounting Period: 8/24

Payroll

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	Notes
3811	Pay P	Payroll	1361.19	8/24	08/01/24	
3812	Pay P	Payroll	2591.06	8/24	08/01/24	
3813	Pay P	Payroll	91.25	8/24	08/01/24	
3814	Pay P	Payroll	2178.12	8/24	08/01/24	
3815	Pay P	Payroll	182.50	8/24	08/01/24	
3816	Pay P	Payroll	103.33	8/24	08/01/24	
3817	Clm SC	350 JUNE LAKE FIRE PROTECTION DISTRICT - rent	700.00	8/24	08/02/24	CL 1943 700.00
3818	Clm SC	247 GENERAL STORE-small tools/supplies	105.05	8/24	08/02/24	CL 1944 105.05
3819	Clm SC	606 SOUTHERN CALIFORNIA EDISON	269.94	8/24	08/02/24	CL 1945 269.94
3820	Clm SC	274 HIGH COUNTRY LUMBER-supplies	1609.23	8/24	08/02/24	CL 1946 1609.23
3821	Clm SC	767 RIDER KIDWELL-sewer treatment class	75.00	8/24	08/02/24	CL 1947 75.00
3822	Clm SC	Medical reimbursement	180.57	8/24	08/02/24	CL 1948 180.57
3823	Clm SC	340 JON SIMMONS-consulting (mosquito)	250.00	8/24	08/02/24	CL 1949 250.00
3824	Clm SC	716 STREAMLINE-dues subscription	249.00	8/24	08/02/24	CL 1950 249.00
3825	Clm SC	671 VERIZON WIRELESS-cell	1195.98	8/24	08/02/24	CL 1951 1195.98
3826	Clm SC	755 EIDE BAILLY LLP-accounting	3239.50	8/24	08/02/24	CL 1952 3239.50
3827	Pay P	HEALTH SDRMA-health	13282.88	8/24	08/08/24	
3828	Clm SC	43 BEST, BEST & KRIEGER-legal	2174.40	8/24	08/09/24	CL 1953 2174.40
3829	Clm SC	23 AMERIGAS-utilities	24.85	8/24	08/09/24	CL 1954 24.85
3830	Clm SC	606 SOUTHERN CALIFORNIA EDISON-utilities	7387.36	8/24	08/09/24	CL 1955 7387.36
3831	Clm SC	745 CTR WATER INC-water/sewer contractual	5000.00	8/24	08/09/24	CL 1956 5000.00
3832	Clm SC	399 MAMMOTH COMM. WATER DISTRICT-labs	576.00	8/24	08/09/24	CL 1957 576.00
3833	Clm SC	766 Health deductible	1500.00	8/24	08/09/24	CL 1958 1500.00
3834	Clm SC	766 RHETT BUTLER-sewer treatment class	75.00	8/24	08/09/24	CL 1959 75.00
3835	Pay P	Payroll	1567.46	8/24	08/15/24	
3836	Pay P	Payroll	1796.68	8/24	08/15/24	
3837	Pay P	Payroll	182.50	8/24	08/15/24	
3838	Pay P	Payroll	2115.50	8/24	08/15/24	
3839	Pay P	LOCAL 12 IUOE, LOCAL 12	176.00	8/24	08/15/24	
3840	Clm SC	212 C.J. BROWN & COMPANY CPA-accounting	2132.00	8/24	08/16/24	CL 1960 2132.00
3841	Clm SC	97 CHANNEL UNION 76-fuel	2788.08	8/24	08/16/24	CL 1961 2788.08
3842	Clm SC	737 Visa-TK	597.63	8/24	08/16/24	CL 1962 597.63
3843	Clm SC	675 VISA	793.65	8/24	08/16/24	CL 1963 793.65
3844	Clm SC	233 FRONTIER COMMUNICATIONS-phone	1090.15	8/24	08/16/24	CL 1964 1090.15
3845	Clm SC	274 HIGH COUNTRY LUMBER-supplies	3197.13	8/24	08/16/24	CL 1965 3197.13
3846	Clm SC	301 IT MEDIC-IT support	332.50	8/24	08/16/24	CL 1966 332.50
3847	Clm SC	769 OPTIMUM BUSINESS-internet	170.00	8/24	08/16/24	CL 1967 170.00
3848	Clm SC	40 PACE ANALYTICAL SERVICES, LLC-labs	1370.00	8/24	08/16/24	CL 1968 1370.00
3849	Clm SC	662 USA BLUE BOOK-supplies	437.58	8/24	08/16/24	CL 1969 437.58
3850	Clm SC	679 WAGNER & BONSIGNORE-engineering	40.00	8/24	08/16/24	CL 1970 40.00
3851	Clm C	787 SONICWALL-IT security	0.00	8/24	08/19/24	
3852	Clm C	788 BLUEALLY TECHNOLOGY SOLUTIONS LLC-IT security	0.00	8/24	08/19/24	
3853	Pay P	Payroll	1511.13	8/24	08/29/24	
3854	Pay P	Payroll	1869.86	8/24	08/29/24	
3855	Pay P	Payroll	2356.95	8/24	08/29/24	
3856	Clm SC	606 SOUTHERN CALIFORNIA EDISON-utilities	5506.57	8/24	08/28/24	CL 1973 5506.57
3857	Clm SC	722 FILMTEC CORPORATION-supplies	1217.21	8/24	08/28/24	CL 1974 1217.21
3858	Clm SC	265 HACH-supplies	6591.01	8/24	08/28/24	CL 1975 6591.01
3859	Clm SC	47 LINDE GAS & EQUIPMENT INC.-supplies	66.16	8/24	08/28/24	CL 1976 66.16
3860	Clm SC	465 NAPA OF BISHOP-parts	72.47	8/24	08/28/24	CL 1977 72.47
3861	Clm SC	40 PACE ANALYTICAL SERVICES, LLC-labs	275.00	8/24	08/28/24	CL 1978 275.00
3862	Clm SC	345 Dental	280.80	8/24	08/28/24	CL 1979 280.80
3863	Clm SC	399 MAMMOTH COMM. WATER DISTRICT-labs	2814.31	8/24	08/28/24	CL 1980 2814.31
3864	Clm SC	611 STATE WATER RESOURCES CNTL BRD	125.00	8/24	08/28/24	CL 1982 125.00
-88045	Pay P	Employee Payroll	2014.51	8/24	08/01/24	

# California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

September 11, 2024

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

## JUNE LAKE PUBLIC UTILITY DISTRICT

SECRETARY  
P.O. BOX 99  
JUNE LAKE, CA 93529

### Tran Type Definitions

**Account Number:** 85-26-001

August 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
8/13/2024	8/9/2024	RW	1758430	1718951	TODD KIDWELL	-65,000.00

### Account Summary

Total Deposit:	0.00	Beginning Balance:	2,877,046.18
Total Withdrawal:	-65,000.00	Ending Balance:	2,812,046.18

# California State Treasurer *Fiona Ma, CPA*



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

October 01, 2024

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

JUNE LAKE PUBLIC UTILITY DISTRICT

SECRETARY  
P.O. BOX 99  
JUNE LAKE, CA 93529

[Tran Type Definitions](#)

Account Number: 85-26-001

September 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
9/19/2024	9/18/2024	RW	1759548	1720079	TODD KIDWELL	-50,000.00

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	2,812,046.18
Total Withdrawal:	-50,000.00	Ending Balance:	2,762,046.18

**Statement for the Period July 1, 2024 to July 31, 2024**

JUNE LAKE PUBLIC UTILITY DISTRICT - Corporation  
 Account Number: A4B-574244



Securities offered through Cambridge Investment Research, Inc. Member FINRA/SIPC.  
 Advisory services through Cambridge Investment Research Advisors, Inc., a Registered Investment Adviser. Cambridge and King Capital Advisors are not affiliated.

## Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$1,225,751.19	\$1,196,989.54
Additions and Withdrawals	\$0.00	\$0.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$2,187.18	\$30,048.63
Taxes, Fees and Expenses	\$0.00	\$0.00
Change in Value	\$6,718.67	\$7,618.87
ENDING VALUE (AS OF 07/31/24)	\$1,234,657.04	\$1,234,657.04
Total Accrued Interest	\$7,998.80	
<b>Ending Value with Accrued Interest</b>	<b>\$1,242,655.84</b>	

Refer to Miscellaneous Footnotes for more information on Change in Value.

### INCOME

TAXABLE	Current Period	Year-to-Date
Taxable Dividends	\$143.02	\$529.97
Taxable Interest	\$2,044.16	\$29,518.66
<b>TOTAL TAXABLE</b>	<b>\$2,187.18</b>	<b>\$30,048.63</b>
<b>TOTAL INCOME</b>	<b>\$2,187.18</b>	<b>\$30,048.63</b>

Taxable income is determined based on information available to NFS at the time the statement was prepared, and is subject to change. Final information on taxation of interest and dividends is available on Form 1099-Div, which is mailed in February of the subsequent year.

### ACCOUNT ALLOCATION

Bank Deposits 0.2%  
 Money Markets 3.0%



	Percent	Prior Period	Current Period
Money Markets	3.0 %	\$0.00	\$36,143.02
Bank Deposits	0.2	\$36,890.90	\$2,931.56
CDs	96.8	\$1,188,860.29	\$1,195,582.46
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$1,225,751.19</b>	<b>\$1,234,657.04</b>

Account Allocation shows the percentage that each asset class represents of your total account value. Account Allocation for equities, fixed income, and other categories may include mutual funds and may be net of short positions. NFS has made assumptions concerning how certain mutual funds are allocated. Closed-end mutual funds and Exchange Traded Products (ETPs) listed on an exchange may be included in the equity allocation. The chart may not reflect your actual portfolio allocation. Consult your broker/dealer prior to making investment decisions.

Account carried with National Financial Services LLC, Member NYSE, SIPC



**Statement for the Period August 1, 2024 to August 31, 2024**

JUNE LAKE PUBLIC UTILITY DISTRICT - Corporation  
 Account Number: A4B-574244



Securities offered through Cambridge Investment Research, Inc. Member FINRA/SIPC.  
 Advisory services through Cambridge Investment Research Advisors, Inc., a Registered Investment Advisor. Cambridge and King Capital Advisors are not affiliated.

## Account Overview

CHANGE IN ACCOUNT VALUE	Current Period	Year-to-Date
BEGINNING VALUE	\$1,234,657.04	\$1,196,989.54
Additions and Withdrawals	\$0.00	\$0.00
Misc. & Corporate Actions	\$0.00	\$0.00
Income	\$813.89	\$30,862.52
Taxes, Fees and Expenses	(\$1.00)	(\$1.00)
Change in Value	\$7,501.62	\$15,120.49
<b>ENDING VALUE (AS OF 08/31/24)</b>	<b>\$1,242,971.55</b>	<b>\$1,242,971.55</b>
Total Accrued Interest	\$11,976.64	
<b>Ending Value with Accrued Interest</b>	<b>\$1,254,948.19</b>	

Refer to Miscellaneous Footnotes for more information on Change in Value.

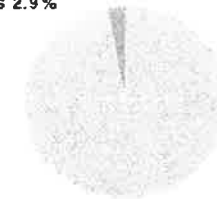
INCOME	Current Period	Year-to-Date
TAXABLE		
Taxable Dividends	\$153.49	\$683.46
Taxable Interest	\$660.40	\$30,179.06
<b>TOTAL TAXABLE</b>	<b>\$813.89</b>	<b>\$30,862.52</b>
<b>TOTAL INCOME</b>	<b>\$813.89</b>	<b>\$30,862.52</b>

Taxable income is determined based on information available to NFS at the time the statement was prepared, and is subject to change. Final information on taxation of interest and dividends is available on Form 1099-Div, which is mailed in February of the subsequent year.

TAXES, FEES AND EXPENSES	Current Period	Year-to-Date
Account Fees	(\$1.00)	(\$1.00)
<b>TOTAL TAXES, FEES AND EXPENSES</b>	<b>(\$1.00)</b>	<b>(\$1.00)</b>

## ACCOUNT ALLOCATION

Bank Deposits 0.3%  
 Money Markets 2.9%



CDs 96.8%

	Percent	Prior Period	Current Period
Money Markets	2.9 %	\$36,143.02	\$36,296.51
Bank Deposits	0.3	\$2,931.56	\$3,590.96
CDs	96.8	\$1,195,582.46	\$1,203,084.08
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$1,234,657.04</b>	<b>\$1,242,971.55</b>

Account Allocation shows the percentage that each asset class represents of your total account value. Account Allocation for equities, fixed income, and other categories may include mutual funds and may be net of short positions. NFS has made assumptions concerning how certain mutual funds are allocated. Closed-end mutual funds and Exchange Traded Products (ETPs) listed on an exchange may be included in the equity allocation. The chart may not reflect your actual portfolio allocation. Consult your broker/dealer prior to making investment decisions.

Account carried with National Financial Services LLC, Member NYSE, SIPC

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 8 / 24

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 SEWER						
4100 TAXES						
	4110 Property Tax & Assmt Cur Secured	7,044.38	7,044.38	451,735.00	444,690.62	2 %
	4120 Property Tax & Assmt Cur Unsecured	939.50	939.50	57,159.00	56,219.50	2 %
	<b>Account Group Total:</b>	<b>7,983.88</b>	<b>7,983.88</b>	<b>508,894.00</b>	<b>500,910.12</b>	<b>2 %</b>
4300 CHARGES FOR SERVICES						
	4310 User Service Charge	-40.64	49,068.68	504,748.00	455,679.32	10 %
	4330 Delinquent User Chgs	-8.02	460.64	6,035.00	5,574.36	8 %
	4332 Other Serv Chgs	0.00	1,640.58	13,620.00	11,979.42	12 %
	<b>Account Group Total:</b>	<b>-48.66</b>	<b>51,169.90</b>	<b>524,403.00</b>	<b>473,233.10</b>	<b>10 %</b>
4600 LEASES, INTEREST and LATE CHARGES						
	4610 Interest From Investments	0.00	0.00	42,652.00	42,652.00	0 %
	4611 Interest Gain/Loss from Market Value	0.00	0.00	23,124.00	23,124.00	0 %
	4620 Cell Tower Lease SBA	0.00	1,210.00	12,803.00	11,593.00	9 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>1,210.00</b>	<b>78,579.00</b>	<b>77,369.00</b>	<b>2 %</b>
4700 FEES						
	4705 Returned Check Fee	0.00	0.00	123.00	123.00	0 %
	4710 Inspection Fees	0.00	0.00	432.00	432.00	0 %
	4720 Connection Fees	0.00	0.00	28,709.00	28,709.00	0 %
	4730 Tapping Fee	0.00	0.00	2,036.00	2,036.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>31,300.00</b>	<b>31,300.00</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>7,935.22</b>	<b>60,363.78</b>	<b>1,143,176.00</b>	<b>1,082,812.22</b>	<b>5 %</b>
20 WATER						
4100 TAXES						
	4110 Property Tax & Assmt Cur Secured	7,044.39	7,044.39	451,735.00	444,690.61	2 %
	4120 Property Tax & Assmt Cur Unsecured	939.51	939.51	57,159.00	56,219.49	2 %
	<b>Account Group Total:</b>	<b>7,983.90</b>	<b>7,983.90</b>	<b>508,894.00</b>	<b>500,910.10</b>	<b>2 %</b>
4300 CHARGES FOR SERVICES						
	4310 User Service Charge	-11,081.44	60,003.05	469,731.00	409,727.95	13 %
	4315 Water Sales - Other	0.00	0.00	14,730.00	14,730.00	0 %
	4332 Other Serv Chgs	0.00	622.03	3,110.00	2,487.97	20 %
	<b>Account Group Total:</b>	<b>-11,081.44</b>	<b>60,625.08</b>	<b>487,571.00</b>	<b>426,945.92</b>	<b>12 %</b>
4600 LEASES, INTEREST and LATE CHARGES						
	4610 Interest From Investments	0.00	0.00	10,112.00	10,112.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>10,112.00</b>	<b>10,112.00</b>	<b>0 %</b>
4700 FEES						
	4705 Returned Check Fee	0.00	0.00	123.00	123.00	0 %
	4710 Inspection Fees	0.00	0.00	430.00	430.00	0 %
	4720 Connection Fees	0.00	0.00	14,205.00	14,205.00	0 %
	4730 Tapping Fee	0.00	0.00	3,158.00	3,158.00	0 %
	4735 Reconnection Fee	0.00	100.00	200.00	200.00	33 %

08/28/24  
16:26:56

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 8 / 24

Page: 2 of 2  
Report ID: B110C

<b>Fund</b>	<b>Account</b>	<b>Received Current Month</b>	<b>Received YTD</b>	<b>Estimated Revenue</b>	<b>Revenue To Be Received</b>	<b>% Received</b>
20 WATER						
4740	Other Oper Revenues	0.00	0.00	625.00	625.00	0 %
4750	Fixture Costs	0.00	0.00	1,584.00	1,584.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>100.00</b>	<b>20,425.00</b>	<b>20,325.00</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>-3,097.54</b>	<b>68,708.98</b>	<b>1,027,002.00</b>	<b>958,293.02</b>	<b>7 %</b>
	<b>Grand Total:</b>	<b>4,837.68</b>	<b>129,072.76</b>	<b>2,170,178.00</b>	<b>2,041,105.24</b>	<b>6 %</b>

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10	SEWER						
5300	SEWER						
5310	Sewer Collection						
110	Salaries	2,447.73	6,402.60	70,000.00	70,000.00	63,597.40	9%
210	Supplies	15.32	15.32	8,000.00	8,000.00	7,984.68	0%
310	Contractual Services	2,814.31	2,814.31	170,000.00	170,000.00	167,185.69	2%
320	Utilities	3,340.30	6,463.68	30,000.00	30,000.00	23,536.32	22%
	<b>Account Total:</b>	<b>8,617.66</b>	<b>15,695.91</b>	<b>278,000.00</b>	<b>278,000.00</b>	<b>262,304.09</b>	<b>6%</b>
5330	Sewer Treatment						
110	Salaries	4,339.35	8,857.63	75,200.00	75,200.00	66,342.37	12%
210	Supplies	10,836.41	12,320.64	10,500.00	10,500.00	-1,820.64	117%
310	Contractual Services	5,093.08	5,126.16	5,000.00	5,000.00	-126.16	103%
320	Utilities	7,393.79	7,393.79	65,000.00	65,000.00	57,606.21	11%
	<b>Account Total:</b>	<b>27,662.63</b>	<b>33,698.22</b>	<b>155,700.00</b>	<b>155,700.00</b>	<b>122,001.78</b>	<b>22%</b>
5340	Mosquito						
110	Salaries	1,828.20	2,445.95	7,700.00	7,700.00	5,254.05	32%
210	Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
310	Contractual Services	250.00	250.00	1,700.00	1,700.00	1,450.00	15%
	<b>Account Total:</b>	<b>2,078.20</b>	<b>2,695.95</b>	<b>10,400.00</b>	<b>10,400.00</b>	<b>7,704.05</b>	<b>26%</b>
	<b>Account Group Total:</b>	<b>38,358.49</b>	<b>52,090.08</b>	<b>444,100.00</b>	<b>444,100.00</b>	<b>392,009.92</b>	<b>12%</b>
6100	Administrative and General						
6100	Administrative and General						
110	Salaries	11,074.64	21,746.08	134,457.00	134,457.00	112,710.92	16%
111	Directors Fees	350.00	650.00	2,200.00	2,200.00	1,550.00	30%
112	Vac/Hol/SL	8,894.45	15,924.25	61,000.00	61,000.00	45,075.75	26%
113	Travel, Meetings & Mileage	0.00	0.00	3,700.00	3,700.00	3,700.00	0%
120	PERS Emplr Contribution	2,997.09	5,800.54	30,000.00	30,000.00	24,199.46	19%
121	CalPers Unfunded Liability	0.00	0.00	37,000.00	37,000.00	37,000.00	0%
130	Health Insurance	6,578.04	12,598.55	60,000.00	60,000.00	47,401.45	21%
131	Dental/Vision Insurance	230.68	230.68	1,500.00	1,500.00	1,269.32	15%
132	LTD & Life Ins	0.00	199.56	3,000.00	3,000.00	2,800.44	7%
140	State Compensation	0.00	16,956.36	20,700.00	20,700.00	3,743.64	82%
150	Employer Social Security	21.70	40.30	600.00	600.00	559.70	7%
151	Employer Medicare	428.86	838.26	4,700.00	4,700.00	3,861.74	18%
220	Gas, Oil & Fuel	1,289.15	1,289.15	12,000.00	12,000.00	10,710.85	11%
225	Maintenance, Vehicle & Contractual	154.51	154.51	3,305.00	3,305.00	3,150.49	5%
240	Office Expenses	29.99	135.83	6,300.00	6,300.00	6,164.17	2%
250	Communication	1,217.91	1,837.87	13,600.00	13,600.00	11,762.13	14%
270	Sm Tools & Supplies	551.81	588.86	2,400.00	2,400.00	1,811.14	25%
310	Contractual Services	290.75	608.33	5,000.00	5,000.00	4,391.67	12%
320	Utilities	5.99	5.99	480.00	480.00	474.01	1%
330	Publication & Notices	262.50	262.50	0.00	0.00	-262.50	0%
340	Dues, Subsc & Fees	649.83	1,955.31	39,000.00	39,000.00	37,044.69	5%
350	Professional Svcs	3,792.95	3,792.95	40,000.00	40,000.00	36,207.05	9%
355	Property Tax Admin Fee	0.00	0.00	8,600.00	8,600.00	8,600.00	0%
360	Gen'l Insurance	0.00	18,755.45	18,000.00	18,000.00	-755.45	104%
380	Rents & Leases	350.00	700.00	3,800.00	3,800.00	3,100.00	18%
705	Capital Equipment - Vehicles	0.00	0.00	30,000.00	30,000.00	30,000.00	0%

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 SEWER							
	<b>Account Total:</b>	<b>39,170.85</b>	<b>105,071.33</b>	<b>541,342.00</b>	<b>541,342.00</b>	<b>436,270.67</b>	<b>19%</b>
	<b>Account Group Total:</b>	<b>39,170.85</b>	<b>105,071.33</b>	<b>541,342.00</b>	<b>541,342.00</b>	<b>436,270.67</b>	<b>19%</b>
6300 USFS							
6310 USFS MAINT							
110 Salaries		609.17	1,717.17	3,700.00	3,700.00	1,982.83	46%
	<b>Account Total:</b>	<b>609.17</b>	<b>1,717.17</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>1,982.83</b>	<b>46%</b>
	<b>Account Group Total:</b>	<b>609.17</b>	<b>1,717.17</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>1,982.83</b>	<b>46%</b>
	<b>Fund Total:</b>	<b>78,138.51</b>	<b>158,878.58</b>	<b>989,142.00</b>	<b>989,142.00</b>	<b>830,263.42</b>	<b>16%</b>
20 WATER							
5400 WATER							
5420 Pumping							
320 Utilities		1,271.94	3,305.17	33,000.00	33,000.00	29,694.83	10%
	<b>Account Total:</b>	<b>1,271.94</b>	<b>3,305.17</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>29,694.83</b>	<b>10%</b>
5430 Water Treatment							
110 Salaries		7,106.95	13,585.99	100,500.00	100,500.00	86,914.01	14%
210 Supplies		0.00	60.00	30,000.00	30,000.00	29,940.00	0%
310 Contractual Services		3,411.29	3,960.37	20,000.00	20,000.00	16,039.63	20%
320 Utilities		1,170.70	2,062.45	25,538.00	25,538.00	23,475.55	8%
	<b>Account Total:</b>	<b>11,688.94</b>	<b>19,668.81</b>	<b>176,038.00</b>	<b>176,038.00</b>	<b>156,369.19</b>	<b>11%</b>
5440 Transmission and Distribution							
110 Salaries		1,968.73	4,252.60	29,000.00	29,000.00	24,747.40	15%
210 Supplies		14.56	14.56	8,000.00	8,000.00	7,985.44	0%
310 Contractual Services		0.00	8,661.47	20,000.00	20,000.00	11,338.53	43%
706 Capital Equipment - Other		0.00	0.00	6,000.00	6,000.00	6,000.00	0%
	<b>Account Total:</b>	<b>1,983.29</b>	<b>12,928.63</b>	<b>63,000.00</b>	<b>63,000.00</b>	<b>50,071.37</b>	<b>21%</b>
5450 Meter							
110 Salaries		880.52	2,417.85	10,000.00	10,000.00	7,582.15	24%
210 Supplies		0.00	529.70	40,000.00	40,000.00	39,470.30	1%
	<b>Account Total:</b>	<b>880.52</b>	<b>2,947.55</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>47,052.45</b>	<b>6%</b>
	<b>Account Group Total:</b>	<b>15,824.69</b>	<b>38,850.16</b>	<b>322,038.00</b>	<b>322,038.00</b>	<b>283,187.84</b>	<b>12%</b>
6100 Administrative and General							
6100 Administrative and General							
110 Salaries		10,755.64	21,029.09	120,000.00	120,000.00	98,970.91	18%
111 Directors Fees		350.00	650.00	2,100.00	2,100.00	1,450.00	31%
112 Vac/Hol/SL		539.49	1,284.87	13,000.00	13,000.00	11,715.13	10%
113 Travel, Meetings & Mileage		0.00	0.00	4,300.00	4,300.00	4,300.00	0%
120 PERS Emplr Contribution		1,800.28	3,767.14	21,830.00	21,830.00	18,062.86	17%
121 CalPers Unfunded Liability		0.00	0.00	60,000.00	60,000.00	60,000.00	0%
130 Health Insurance		5,791.12	10,639.77	45,000.00	45,000.00	34,360.23	24%
131 Dental/Vision Insurance		230.69	230.69	4,000.00	4,000.00	3,769.31	6%
132 LTD & Life Ins		0.00	199.55	2,900.00	2,900.00	2,700.45	7%

08/28/24  
16:29:43

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 24

Page: 3 of 3  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 WATER							
140	State Compensation	0.00	16,956.35	21,000.00	21,000.00	4,043.65	81%
150	Employer Social Security	21.70	40.30	3,000.00	3,000.00	2,959.70	1%
151	Employer Medicare	313.75	627.76	3,800.00	3,800.00	3,172.24	17%
220	Gas, Oil & Fuel	1,289.14	1,289.14	11,500.00	11,500.00	10,210.86	11%
225	Maintenance, Vehicle & Contractual	154.51	154.51	4,000.00	4,000.00	3,845.49	4%
240	Office Expenses	29.98	135.82	6,500.00	6,500.00	6,364.18	2%
250	Communication	1,308.22	2,062.49	15,000.00	15,000.00	12,937.51	14%
270	Sm Tools & Supplies	551.78	588.83	3,500.00	3,500.00	2,911.17	17%
310	Contractual Services	290.75	608.33	20,000.00	20,000.00	19,391.67	3%
320	Utilities	6.00	6.00	354.00	354.00	348.00	2%
330	Publication & Notices	262.50	262.50	0.00	0.00	-262.50	0%
340	Dues, Subsc & Fees	374.84	1,923.01	25,000.00	25,000.00	23,076.99	8%
350	Professional Svcs	3,792.95	3,792.95	20,000.00	20,000.00	16,207.05	19%
355	Propterty Tax Admin Fee	0.00	0.00	9,000.00	9,000.00	9,000.00	0%
360	Gen'l Insurance	0.00	18,755.45	18,000.00	18,000.00	-755.45	104%
380	Rents & Leases	350.00	700.00	4,000.00	4,000.00	3,300.00	18%
705	Capital Equipment - Vehicles	0.00	0.00	30,000.00	30,000.00	30,000.00	0%
	<b>Account Total:</b>	<b>28,213.34</b>	<b>85,704.55</b>	<b>467,784.00</b>	<b>467,784.00</b>	<b>382,079.45</b>	<b>18%</b>
	<b>Account Group Total:</b>	<b>28,213.34</b>	<b>85,704.55</b>	<b>467,784.00</b>	<b>467,784.00</b>	<b>382,079.45</b>	<b>18%</b>
	<b>Fund Total:</b>	<b>44,038.03</b>	<b>124,554.71</b>	<b>789,822.00</b>	<b>789,822.00</b>	<b>665,267.29</b>	<b>16%</b>
	<b>Grand Total:</b>	<b>122,176.54</b>	<b>283,433.29</b>	<b>1,778,964.00</b>	<b>1,778,964.00</b>	<b>1,495,530.71</b>	<b>16%</b>

10/01/24  
11:27:02

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 24

Page: 1 of 2  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 SEWER						
4100 TAXES						
	4110 Property Tax & Assmt Cur Secured	0.00	7,044.38	451,735.00	444,690.62	2 %
	4120 Property Tax & Assmt Cur Unsecured	0.00	939.50	57,159.00	56,219.50	2 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>7,983.88</b>	<b>508,894.00</b>	<b>500,910.12</b>	<b>2 %</b>
4300 CHARGES FOR SERVICES						
	4310 User Service Charge	48,968.61	147,146.61	504,748.00	357,601.39	29 %
	4330 Delinquent User Chgs	485.58	1,574.64	6,035.00	4,460.36	26 %
	4332 Other Serv Chgs	886.80	4,189.46	13,620.00	9,430.54	31 %
	<b>Account Group Total:</b>	<b>50,340.99</b>	<b>152,910.71</b>	<b>524,403.00</b>	<b>371,492.29</b>	<b>29 %</b>
4600 LEASES, INTEREST and LATE CHARGES						
	4610 Interest From Investments	0.00	0.00	42,652.00	42,652.00	0 %
	4611 Interest Gain/Loss from Market Value	0.00	0.00	23,124.00	23,124.00	0 %
	4620 Cell Tower Lease SBA	1,210.00	3,630.00	12,803.00	9,173.00	28 %
	<b>Account Group Total:</b>	<b>1,210.00</b>	<b>3,630.00</b>	<b>78,579.00</b>	<b>74,949.00</b>	<b>5 %</b>
4700 FEES						
	4705 Returned Check Fee	0.00	0.00	123.00	123.00	0 %
	4710 Inspection Fees	0.00	0.00	432.00	432.00	0 %
	4720 Connection Fees	0.00	0.00	28,709.00	28,709.00	0 %
	4730 Tapping Fee	0.00	0.00	2,036.00	2,036.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>31,300.00</b>	<b>31,300.00</b>	<b>0 %</b>
	<b>Fund Total:</b>	<b>51,550.99</b>	<b>164,524.59</b>	<b>1,143,176.00</b>	<b>978,651.41</b>	<b>14 %</b>
20 WATER						
4100 TAXES						
	4110 Property Tax & Assmt Cur Secured	0.00	7,044.39	451,735.00	444,690.61	2 %
	4120 Property Tax & Assmt Cur Unsecured	0.00	939.51	57,159.00	56,219.49	2 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>7,983.90</b>	<b>508,894.00</b>	<b>500,910.10</b>	<b>2 %</b>
4300 CHARGES FOR SERVICES						
	4310 User Service Charge	46,545.49	160,299.67	469,731.00	309,431.33	34 %
	4315 Water Sales - Other	0.00	0.00	14,730.00	14,730.00	0 %
	4332 Other Serv Chgs	622.03	1,866.09	3,110.00	1,243.91	60 %
	<b>Account Group Total:</b>	<b>47,167.52</b>	<b>162,165.76</b>	<b>487,571.00</b>	<b>325,405.24</b>	<b>33 %</b>
4600 LEASES, INTEREST and LATE CHARGES						
	4610 Interest From Investments	0.00	0.00	10,112.00	10,112.00	0 %
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>10,112.00</b>	<b>10,112.00</b>	<b>0 %</b>
4700 FEES						
	4705 Returned Check Fee	0.00	0.00	123.00	123.00	0 %
	4710 Inspection Fees	0.00	0.00	430.00	430.00	0 %
	4720 Connection Fees	0.00	0.00	14,205.00	14,205.00	0 %
	4730 Tapping Fee	0.00	0.00	3,158.00	3,158.00	0 %
	4735 Reconnection Fee	100.00	200.00	300.00	100.00	67 %

10/01/24  
11:27:02

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 24

Page: 2 of 2  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
20 WATER						
4740	Other Oper Revenues	0.00	0.00	625.00	625.00	0 %
4750	Fixture Costs	0.00	0.00	1,584.00	1,584.00	0 %
	<b>Account Group Total:</b>	<b>100.00</b>	<b>200.00</b>	<b>20,425.00</b>	<b>20,225.00</b>	<b>1 %</b>
	<b>Fund Total:</b>	<b>47,267.52</b>	<b>170,349.66</b>	<b>1,027,002.00</b>	<b>856,652.34</b>	<b>17 %</b>
	<b>Grand Total:</b>	<b>98,818.51</b>	<b>334,874.25</b>	<b>2,170,178.00</b>	<b>1,835,303.75</b>	<b>15 %</b>



JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 SEWER							
5300 SEWER							
5310 Sewer Collection							
110	Salaries	3,796.79	13,332.45	70,000.00	70,000.00	56,667.55	19%
210	Supplies	19,499.55	19,514.87	8,000.00	8,000.00	-11,514.87	244%
310	Contractual Services	39,636.16	42,450.47	170,000.00	170,000.00	127,549.53	25%
320	Utilities	12,337.25	18,800.93	30,000.00	30,000.00	11,199.07	63%
	<b>Account Total:</b>	<b>75,269.75</b>	<b>94,098.72</b>	<b>278,000.00</b>	<b>278,000.00</b>	<b>183,901.28</b>	<b>34%</b>
5330 Sewer Treatment							
110	Salaries	5,372.31	17,026.97	75,200.00	75,200.00	58,173.03	23%
210	Supplies	84.83	12,405.47	10,500.00	10,500.00	-1,905.47	118%
310	Contractual Services	4,783.08	9,909.24	5,000.00	5,000.00	-4,909.24	198%
320	Utilities	6,805.13	14,198.92	65,000.00	65,000.00	50,801.08	22%
	<b>Account Total:</b>	<b>17,045.35</b>	<b>53,540.60</b>	<b>155,700.00</b>	<b>155,700.00</b>	<b>102,159.40</b>	<b>34%</b>
5340 Mosquito							
110	Salaries	0.00	2,562.05	7,700.00	7,700.00	5,137.95	33%
210	Supplies	7,121.54	7,121.54	1,000.00	1,000.00	-6,121.54	712%
310	Contractual Services	0.00	250.00	1,700.00	1,700.00	1,450.00	15%
	<b>Account Total:</b>	<b>7,121.54</b>	<b>9,933.59</b>	<b>10,400.00</b>	<b>10,400.00</b>	<b>466.41</b>	<b>96%</b>
	<b>Account Group Total:</b>	<b>99,436.64</b>	<b>157,572.91</b>	<b>444,100.00</b>	<b>444,100.00</b>	<b>286,527.09</b>	<b>35%</b>
6100 Administrative and General							
6100 Administrative and General							
110	Salaries	11,938.40	39,534.65	134,457.00	134,457.00	94,922.35	29%
111	Directors Fees	200.00	850.00	2,200.00	2,200.00	1,350.00	39%
112	Vac/Hol/SL	6,331.22	24,497.90	61,000.00	61,000.00	36,502.10	40%
113	Travel, Meetings & Mileage	45.58	45.58	3,700.00	3,700.00	3,654.42	1%
120	PERS Emplr Contribution	2,728.03	9,970.83	30,000.00	30,000.00	20,029.17	33%
121	CalPers Unfunded Liability	0.00	0.00	37,000.00	37,000.00	37,000.00	0%
130	Health Insurance	5,943.53	18,542.08	60,000.00	60,000.00	41,457.92	31%
131	Dental/Vision Insurance	0.00	230.68	1,500.00	1,500.00	1,269.32	15%
132	LTD & Life Ins	441.76	846.01	3,000.00	3,000.00	2,153.99	28%
140	State Compensation	4,791.62	21,747.98	20,700.00	20,700.00	-1,047.98	105%
150	Employer Social Security	12.40	52.70	600.00	600.00	547.30	9%
151	Employer Medicare	407.99	1,455.76	4,700.00	4,700.00	3,244.24	31%
220	Gas, Oil & Fuel	1,003.20	2,292.35	12,000.00	12,000.00	9,707.65	19%
225	Maintenance, Vehicle & Contractual	191.49	346.00	3,305.00	3,305.00	2,959.00	10%
240	Office Expenses	574.32	710.15	6,300.00	6,300.00	5,589.85	11%
250	Communication	1,217.89	3,055.76	13,600.00	13,600.00	10,544.24	22%
270	Sm Tools & Supplies	179.39	768.25	2,400.00	2,400.00	1,631.75	32%
310	Contractual Services	531.61	1,139.94	5,000.00	5,000.00	3,860.06	23%
320	Utilities	5.99	11.98	480.00	480.00	468.02	2%
330	Publication & Notices	0.00	262.50	0.00	0.00	-262.50	0%
340	Dues, Subsc & Fees	681.24	2,636.55	39,000.00	39,000.00	36,363.45	7%
350	Professional Svcs	7,791.18	11,584.13	40,000.00	40,000.00	28,415.87	29%
355	Propterty Tax Admin Fee	0.00	0.00	8,600.00	8,600.00	8,600.00	0%
360	Gen'l Insurance	0.00	18,755.45	18,000.00	18,000.00	-755.45	104%
380	Rents & Leases	350.00	1,050.00	3,800.00	3,800.00	2,750.00	28%
705	Capital Equipment - Vehicles	0.00	0.00	30,000.00	30,000.00	30,000.00	0%

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 SEWER							
	<b>Account Total:</b>	<b>45,366.84</b>	<b>160,387.23</b>	<b>541,342.00</b>	<b>541,342.00</b>	<b>380,954.77</b>	<b>30%</b>
	<b>Account Group Total:</b>	<b>45,366.84</b>	<b>160,387.23</b>	<b>541,342.00</b>	<b>541,342.00</b>	<b>380,954.77</b>	<b>30%</b>
6300 USFS							
6310 USFS MAINT							
	110 Salaries	464.40	2,493.80	3,700.00	3,700.00	1,206.20	67%
	<b>Account Total:</b>	<b>464.40</b>	<b>2,493.80</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>1,206.20</b>	<b>67%</b>
	<b>Account Group Total:</b>	<b>464.40</b>	<b>2,493.80</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>1,206.20</b>	<b>67%</b>
	<b>Fund Total:</b>	<b>145,267.88</b>	<b>320,453.94</b>	<b>989,142.00</b>	<b>989,142.00</b>	<b>668,688.06</b>	<b>32%</b>
20 WATER							
5300 SEWER							
5330 Sewer Treatment							
	310 Contractual Services	33.08	33.08	0.00	0.00	-33.08	0%
	320 Utilities	6.43	6.43	0.00	0.00	-6.43	0%
	<b>Account Total:</b>	<b>39.51</b>	<b>39.51</b>	<b>0.00</b>	<b>0.00</b>	<b>-39.51</b>	<b>0%</b>
	<b>Account Group Total:</b>	<b>39.51</b>	<b>39.51</b>	<b>0.00</b>	<b>0.00</b>	<b>-39.51</b>	<b>0%</b>
5400 WATER							
5420 Pumping							
	320 Utilities	1,080.89	4,386.06	33,000.00	33,000.00	28,613.94	13%
	<b>Account Total:</b>	<b>1,080.89</b>	<b>4,386.06</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>28,613.94</b>	<b>13%</b>
5430 Water Treatment							
	110 Salaries	6,900.75	23,940.33	100,500.00	100,500.00	76,559.67	24%
	210 Supplies	84.84	144.84	30,000.00	30,000.00	29,855.16	0%
	310 Contractual Services	666.00	4,626.37	20,000.00	20,000.00	15,373.63	23%
	320 Utilities	1,147.43	3,209.88	25,538.00	25,538.00	22,328.12	13%
	<b>Account Total:</b>	<b>8,799.02</b>	<b>31,921.42</b>	<b>176,038.00</b>	<b>176,038.00</b>	<b>144,116.58</b>	<b>18%</b>
5440 Transmission and Distribution							
	110 Salaries	2,811.73	8,521.94	29,000.00	29,000.00	20,478.06	29%
	210 Supplies	1,223.88	1,238.44	8,000.00	8,000.00	6,761.56	15%
	310 Contractual Services	254.80	8,916.27	20,000.00	20,000.00	11,083.73	45%
	706 Capital Equipment - Other	0.00	0.00	6,000.00	6,000.00	6,000.00	0%
	<b>Account Total:</b>	<b>4,290.41</b>	<b>18,676.65</b>	<b>63,000.00</b>	<b>63,000.00</b>	<b>44,323.35</b>	<b>30%</b>
5450 Meter							
	110 Salaries	1,220.45	3,719.98	10,000.00	10,000.00	6,280.02	37%
	210 Supplies	9,875.86	10,405.56	40,000.00	40,000.00	29,594.44	26%
	<b>Account Total:</b>	<b>11,096.31</b>	<b>14,125.54</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>35,874.46</b>	<b>28%</b>
	<b>Account Group Total:</b>	<b>25,266.63</b>	<b>69,109.67</b>	<b>322,038.00</b>	<b>322,038.00</b>	<b>252,928.33</b>	<b>21%</b>

JUNE LAKE PUBLIC UTILITY DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
20 WATER							
6100 Administrative and General							
6100 Administrative and General							
110	Salaries	10,312.11	36,891.74	120,000.00	120,000.00	83,108.26	31%
111	Directors Fees	200.00	850.00	2,100.00	2,100.00	1,250.00	40%
112	Vac/Hol/SL	775.52	2,495.53	13,000.00	13,000.00	10,504.47	19%
113	Travel, Meetings & Mileage	190.57	190.57	4,300.00	4,300.00	4,109.43	4%
120	PERS Emplr Contribution	2,060.27	6,779.30	21,830.00	21,830.00	15,050.70	31%
121	CalPers Unfunded Liability	0.00	0.00	60,000.00	60,000.00	60,000.00	0%
130	Health Insurance	4,925.63	15,565.40	45,000.00	45,000.00	29,434.60	35%
131	Dental/Vision Insurance	0.00	230.69	4,000.00	4,000.00	3,769.31	6%
132	LTD & Life Ins	441.75	845.99	2,900.00	2,900.00	2,054.01	29%
140	State Compensation	4,791.62	21,747.97	21,000.00	21,000.00	-747.97	104%
150	Employer Social Security	12.40	52.70	3,000.00	3,000.00	2,947.30	2%
151	Employer Medicare	322.72	1,109.70	3,800.00	3,800.00	2,690.30	29%
220	Gas, Oil & Fuel	1,003.19	2,292.33	11,500.00	11,500.00	9,207.67	20%
225	Maintenance, Vehicle & Contractual	191.49	346.00	4,000.00	4,000.00	3,654.00	9%
240	Office Expenses	574.31	710.13	6,500.00	6,500.00	5,789.87	11%
250	Communication	1,417.24	3,479.73	15,000.00	15,000.00	11,520.27	23%
270	Sm Tools & Supplies	179.39	768.22	3,500.00	3,500.00	2,731.78	22%
310	Contractual Services	531.60	1,139.93	20,000.00	20,000.00	18,860.07	6%
320	Utilities	6.00	12.00	354.00	354.00	342.00	3%
330	Publication & Notices	0.00	262.50	0.00	0.00	-262.50	0%
340	Dues, Subsc & Fees	905.25	2,828.26	25,000.00	25,000.00	22,171.74	11%
350	Professional Srvs	7,791.18	11,584.13	20,000.00	20,000.00	8,415.87	58%
355	Propterty Tax Admin Fee	0.00	0.00	9,000.00	9,000.00	9,000.00	0%
360	Gen'l Insurance	0.00	18,755.45	18,000.00	18,000.00	-755.45	104%
380	Rents & Leases	350.00	1,050.00	4,000.00	4,000.00	2,950.00	26%
705	Capital Equipment - Vehicles	0.00	0.00	30,000.00	30,000.00	30,000.00	0%
	<b>Account Total:</b>	<b>36,982.24</b>	<b>129,988.27</b>	<b>467,784.00</b>	<b>467,784.00</b>	<b>337,795.73</b>	<b>28%</b>
	<b>Account Group Total:</b>	<b>36,982.24</b>	<b>129,988.27</b>	<b>467,784.00</b>	<b>467,784.00</b>	<b>337,795.73</b>	<b>28%</b>
	<b>Fund Total:</b>	<b>62,288.38</b>	<b>199,137.45</b>	<b>789,822.00</b>	<b>789,822.00</b>	<b>590,684.55</b>	<b>25%</b>
	<b>Grand Total:</b>	<b>207,556.26</b>	<b>519,591.39</b>	<b>1,778,964.00</b>	<b>1,778,964.00</b>	<b>1,259,372.61</b>	<b>29%</b>



**Rewards™** Bonus Points Available **77,452**

**Account Summary**

Billing Cycle		08/01/2024
Days In Billing Cycle		31
Previous Balance		\$2,711.13
Purchases	+	\$793.65
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$2,711.13-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$793.65**

**Credit Summary**

Total Credit Line	\$12,500.00
Available Credit Line	\$11,706.35
Available Cash	\$1,000.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

**Account Inquiries**

- Call us at: (800) 883-0131  
Lost or Stolen Card: (800) 883-0131
- Go to MyCardStatement.com
- Write us at PO BOX 105666, ATLANTA, GA 30348-5666

**Payment Summary**

<b>NEW BALANCE</b>	<b>\$793.65</b>
<b>MINIMUM PAYMENT</b>	<b>\$793.65</b>
<b>PAYMENT DUE DATE</b>	<b>08/26/2024</b>

*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.*

**Cardholder Account Summary**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/05	07/07	PBUS01	244921	ADOBE *ADOBE	\$19.99
07/16	07/17		740097	PAYMENT - THANK YOU	\$2,711.13-
07/18	07/18	PBUS01	242042	MSFT * E0700T21SW 800-6427676 WA	\$12.50
07/17	07/18	PBUS01	244309	MSFT * E0700T1ZES MSBILL.INFO WA	\$86.00
07/25	07/26	PBUS01	246921	Blink amzn.com/bill WA	\$100.00
07/27	07/28	PBUS01	240362	ADOBE *ADOBE	\$19.99
07/28	07/29	PBUS01	240362	ADOBE *ADOBE	\$19.99
07/28	07/29	PBUS01	246921	B2B Prime*RV2ZH7BV2 Amzn.com/bill WA	\$535.18

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

TCM BANK NA  
 PO BOX 105666  
 ATLANTA GA 30348-5666

**Account Number**  
 ####-####-####-4604

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

AMOUNT OF PAYMENT ENCLOSED

<b>Closing Date</b>	<b>New Balance</b>	<b>Total Minimum Payment Due</b>	<b>Payment Due Date</b>
08/01/24	\$793.65	\$793.65	08/26/24

\$

JUNE LAKE PUBLIC UTILITY  
 PO BOX 99  
 JUNE LAKE CA 93529-0099

MAKE CHECK PAYABLE TO:

VISA  
 PO BOX 6818  
 CAROL STREAM IL 60197-6818



**Rewards** Bonus Points Available **33,988**

**Account Summary**

Billing Cycle		08/01/2024
Days In Billing Cycle		31
Previous Balance		\$92.09
Purchases	+	\$597.63
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$92.09-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$597.63**

**Credit Summary**

Total Credit Line	\$12,500.00
Available Credit Line	\$11,902.37
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

**Account Inquiries**

Call us at: (800) 883-0131  
 Lost or Stolen Card: (800) 883-0131

Go to MyCardStatement.com

Write us at PO BOX 105666, ATLANTA, GA 30348-5666

**Payment Summary**

<b>NEW BALANCE</b>	<b>\$597.63</b>
<b>MINIMUM PAYMENT</b>	<b>\$597.63</b>
<b>PAYMENT DUE DATE</b>	<b>08/26/2024</b>

*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.*

**Cardholder Account Summary**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/08	07/09	PBUS01	240007	DODGE CONSTRUCTION NET HTTPSWWW.CONS MA	\$525.00
07/15	07/16	PBUS01	246921	AMAZON MKTPL Amzn.com/bill WA	\$26.76
07/16	07/17		740097	PAYMENT - THANK YOU	\$92.09-
07/22	07/23	PBUS01	246921	AMAZON MKTPL Amzn.com/bill WA	\$14.56
07/27	07/28	PBUS01	240113	ZOOM.US	\$15.99
07/30	07/31	PBUS01	246921	AMZN Mktpl US Amzn.com/bill WA	\$15.32

**Rewards Bonus Points Information as of 07/31/2024**

Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
33,405	583	0	0	33,988

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

TCM BANK NA  
 PO BOX 105666  
 ATLANTA GA 30348-5666

**Account Number**  
 ####-####-####-7037

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

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
08/01/24	\$597.63	\$597.63	08/26/24

\$

JUNE LAKE PUBLIC UTILITY  
 PO BOX 99  
 JUNE LAKE CA 93529-0099

MAKE CHECK PAYABLE TO:



VISA  
 PO BOX 6818  
 CAROL STREAM IL 60197-6818



Rewards

Bonus Points Available  
77,717

Account Summary

Billing Cycle		09/01/2024
Days In Billing Cycle		31
Previous Balance		\$793.65
Purchases	+	\$264.03
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$793.65
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

**NEW BALANCE \$264.03**

Credit Summary

Total Credit Line	\$12,500.00
Available Credit Line	\$12,235.97
Available Cash	\$1,000.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries

Call us at: (800) 883-0131  
Lost or Stolen Card: (800) 883-0131

Go to MyCardStatement.com

Write us at PO BOX 105666, ATLANTA, GA  
30348-5666

Payment Summary

NEW BALANCE	\$264.03
MINIMUM PAYMENT	\$264.03
PAYMENT DUE DATE	09/26/2024

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.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
08/05	08/06	PBUS01		ADOBE *ADOBE CA	\$19.99
08/17	08/18	PBUS01		MSFT * E0700TFCMS WA	\$84.00
08/18	08/18	PBUS01		MSFT * E0700TFEXZ WA	\$12.50
08/16	08/18	PBUS01		AMAZON RETA * AMAZON CO WA	\$20.62
08/22	09/23	PBUS01		MAMMOTH BUSINESS ESSENTIA MAMMOTH LAKES CA	\$86.94
08/26	08/26			PAYMENT - THANK YOU	\$793.65-
08/27	08/28	PBUS01		ADOBE *ADOBE CA	\$19.99
08/28	08/29	PBUS01		ADOBE *ADOBE CA	\$19.99

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

TCM BANK NA  
PO BOX 105666  
ATLANTA GA 30348-5666

Account Number

#### #### ####

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

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
09/01/24	\$264.03	\$264.03	09/26/24

\$

JUNE LAKE PUBLIC UTILITY  
PO BOX 99  
JUNE LAKE CA 93529-0099



MAKE CHECK PAYABLE TO:



VISA  
PO BOX 6818  
CAROL STREAM IL 60197-6818



Rewards

Bonus Points Available 34,297

Account Summary

Table with 3 columns: Description, Sign, Amount. Rows include Billing Cycle, Days in Billing Cycle, Previous Balance, Purchases, Cash, Balance Transfers, Special, Credits, Payments, Other Charges, Finance Charges.

NEW BALANCE \$463.73

Credit Summary

Table with 2 columns: Description, 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: (800) 883-0131
Lost or Stolen Card: (800) 883-0131
Go to MyCardStatement.com
Write us at PO BOX 105666, ATLANTA, GA 30348-5666

Payment Summary

Table with 2 columns: Description, Amount. Rows include NEW BALANCE \$463.73, MINIMUM PAYMENT \$463.73, PAYMENT DUE DATE 09/26/2024

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.

Cardholder Account Summary

Table with 6 columns: Trans Date, Post Date, Plan Name, Reference Number, Description, Amount. Lists transactions from 08/12 to 08/30.

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

TCM BANK NA
PO BOX 105666
ATLANTA GA 30348-5666

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. Values: 09/01/24, \$463.73, \$463.73, 09/26/24



JUNE LAKE PUBLIC UTILITY
PO BOX 99
JUNE LAKE CA 93529-0099



20496

MAKE CHECK PAYABLE TO:



VISA
PO BOX 6818
CAROL STREAM IL 60197-6818

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS  
JUNE LAKE PUBLIC UTILITY DISTRICT

President Hallum called the regular meeting of August 14, 2024, of the Board of Directors of the June Lake Public Utility District (JLPUD) to order at 5:31 p.m.

**Pledge of Allegiance**

**A. ROLL CALL**

Directors Present: Hallum, Fogg, Logan & Hunt  
Staff Present: General Manager Kidwell, Secretary Morgan  
Staff absent: Superintendent Blaisdell, Director Walsh

**B. ADDITIONS TO AGENDA** – GM Kidwell added Closed Session, 54957.6, Salaries, Legislative Body of Local Agencies; Salaries, Salary Schedules or Fringe Benefits; Mandatory Subjects.

**C. PUBLIC COMMENT**

**D. CONSENT CALENDAR**

**Board action: to accept Consent Calendar as written.**

Motion by: Director Hunt  
Seconded by: Director Logan  
Motion: passed unanimously

**E. APPROVAL OF MINUTES**

**1. Board action: to approve Regular Minutes from July 13, 2024, as written.**

Motion by: Director Hunt  
Seconded by: Director Logan  
Motion: passed unanimously

**F. OLD BUSINESS - None**

**G. NEW BUSINESS**

**1. Board action** to Accept Resolution No. 2024-06, The Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election and Specifications of the Election Order.

Motion by: Director Hunt  
Seconded by: Director Logan  
Motion: passed unanimously

**H. ONGOING PROJECT UPDATES**

**1. Solar Panels at WWTP:** Pam Bold will attend the September Board meeting and provide a solar presentation for the WWTP proposed project.

**2. Rate Study:** No new information has been requested and is very close to being completed.

**I. DIRECTOR'S/COMMITTEE REPORT**

Finance Committee: None  
Personnel Committee: None  
Treasurer: None

**J. O&M SUPERINTENDENT REPORT -No report**



**K. MANAGER REPORT**

1. Completed work on Union Negotiations.
2. Continued work with Specialized Utilities Program (SUSP) on our rate study that is underway.
3. Worked with Fedak & Brown and Mr. Martinez (CPA) on our 2022 audit. The 2022 audit is now complete. We are now working on FY 2023 and expect that to be completed in August 2024 and ready for review in September.
4. High Sierra Energy (Pam Bold) has requested to attend the September board meeting to discuss the proposed WWTP Solar Project.
5. We have continued to increase our Mosquito Abatement efforts. Director Hunt says Field Staff should learn the biology of mosquitos to better understand mosquito abatement.
6. Continued to work with Sancon to plan for our continued Sewer Slip Line Project for 2024. Slip Lining will start mid-September. Once completed we should be at 60%-70% completed on the slip lining.
7. Scheduled inspection of our water tanks. This is scheduled for fall to late fall. Director Hunt says there are "No Hazardous" signs/placards on the Water plants. GM Kidwell says he will get the appropriate hazardous placards and post them.
8. Worked with Director Hunt on a new Policy and Procedures manual. They are working on sections at a time.
9. Recieved confirmation that our new Vactor truck is scheduled to be completed in September 2024. This truck should arrive the first week of September. Currently only one employee has a Class B license and is qualified to drive the truck. All employees will be trained in how to operate the Vactor truck and all its functions. The Vactor truck will be stored at the WWTP.

- L. **Closed Open Session** at 6:03 pm (Director Hunt, Director Logan)
  - M. **Open Executive Session** at 6:03 pm (Director Logan, Director Fogg)
  - N. **Close Executive Session** at 6:18 pm (Director Logan, Director Fogg)
  - O. **Opened Open Session** at 6:18 pm (Director Logan, Director Fogg)
  - P. **Executive Session report:** Discussion only.
- Next meeting scheduled for Wednesday September 4, 2024, at 5:30 pm.

**Q. ADJOURNMENT**

There being no further business, it was moved, seconded, and unanimously passed to adjourn at 6:18 pm (Director Logan, Director Fogg).

Respectfully Submitted,



Heather Morgan  
Ex-Officio Secretary

*June Lake Public Utility District*  
P O Box 99  
June Lake, CA 93529  
(760) 648-7778 Fax (760) 648-6801  
[info@junelakepud.com](mailto:info@junelakepud.com)

**APPLICATION FOR BOARD APPOINTMENT**

Name Coral Rose Taylor, P.E. (applicant must be a June lake resident and U.S. citizen)

Address P.O. Box 384, 119 Knoll Avenue, #15, June Lake, CA 93529

Telephone 530-386-6357 Email coral.rose79@gmail.com

- Why do you want to be a Board Member?

As a member of our June Lake community, I'm interested in making the place I live better and contributing to the long-term sustainability of our most critical infrastructure. I have worked with many boards as both an employee of water/wastewater agencies, and as an engineering consultant, and I believe that sitting on a board for our local water/wastewater agency would be a privilege. I believe that I can bring my previous experience, love of the uniqueness of June Lake, and engineering acumen to the Board to benefit all parties.

- Please list your experiences that would benefit the P.U.D. Board.

I've previously worked for both the North Tahoe Public Utility District as an engineer (for 7 years), and the Tahoe City Public Utility District as an engineer and Technical Services Manager overseeing the permitting, inspections, and private development coordination department (for 5.5 years). For the past 5.5 years, I have been working as an engineer for Carollo Engineers, where I regularly work on Strategic Plans and Capital Improvement Plans/Programs for many water and wastewater agencies in California, Nevada, Arizona, and Washington. I understand how to prioritize and balance capital and O&M needs of water and wastewater agencies, as well as the needs of the critical staff who make these things happen.

- What goals would you set for the P.U.D. over the next five-year period?

Support staff recommendations to improve the P.U.D.  
Improve communication and transparency by regularly updating the website, including posting complete Board packets and minutes to the website.  
Support sustainable operations through renewable energy.  
Support sustainable staffing.  
Replace aging infrastructure as needed.  
Update distribution and collection systems to include digital technology as appropriate for easier operations during winter months.  
Implement a water conservation rebate program.

- What other community groups or organizations are you affiliated with?

I regularly attend the Mammoth Trails Organization meetings.  
I'm a mountain bike for the Mammoth NICA Mountain Bike Team, teaching and supporting youth cycling.  
I teach yoga at the Double Eagle Resort.  
I attend local planning meetings as they come up.



## JUNE LAKE WWTP

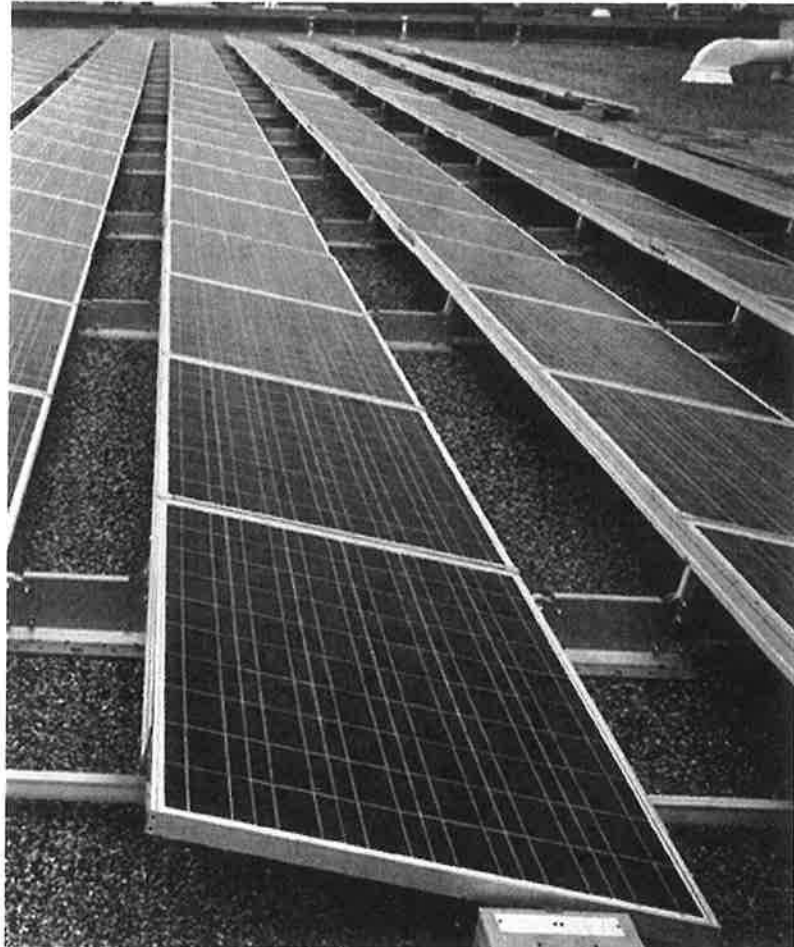
Prepared For  
June Lake WWTP

Prepared By  
David Ayoub  
760-889-5030  
david@evagreenpower.com

9/30/2024



Combining 30 years of consulting and 20 years of solar power plant construction, EVA Green Power (EGP) was created to address the mid-sized commercial and industrial market for solar, battery storage, and electric vehicle chargers. Over the last nine years EGP installed dozens of solar power systems of all types, ground mount, carport, and roof top. EGP can offer financing through purchase power agreements to customers who are unable to pay upfront for the system installation. EGP takes great pride in its engineering capabilities and solar installation expertise.



# Table of Contents

---

1 Project Summary .....	3
2 PROJECT DETAILS .....	4
2.1 Facility #1 .....	4
2.1.1 PV System Details .....	4
2.1.2 Energy Storage System (ESS) Details .....	6
2.1.3 Rebates & Incentives .....	7
2.1.4 Utility Rates .....	9
2.1.5 Current Electric Bill .....	10
2.1.6 New Electric Bill .....	11
3 CASH FLOW ANALYSIS .....	12
3.1 Cash Purchase .....	12
4 DETAILED CASH FLOW ANALYSIS .....	13
4.1 Cash Purchase .....	13
5 ENVIRONMENTAL BENEFITS .....	16



# 1 Project Summary

Payment Options	Cash Purchase
IRR - Term	30.7%
LCOE PV Generation	\$0.008 /kWh
Net Present Value	\$546,267
Payback Period	1.7 Years
Total Payments	\$658,376
Total Incentives	\$609,513
Net Payments	\$48,863
Electric Bill Savings - Term	\$1,264,398
Upfront Payment	\$658,376

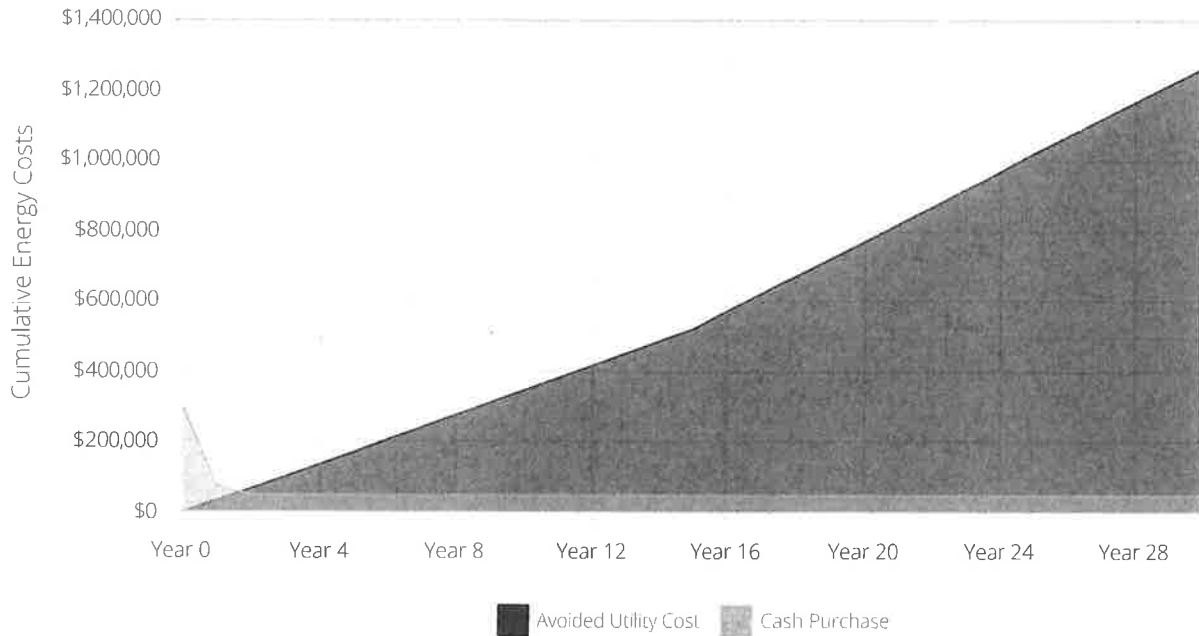
### Combined Solar PV Rating

Power Rating: 126,360 W-DC  
 Power Rating: 110,067 W-AC-CEC

### Combined ESS Ratings

Energy Capacity: 280.0 kWh  
 Power Rating: 128.0 kW

**Cumulative Energy Costs By Payment Option**



# 2.1.1 PV System Details

## General Information

Facility: Facility #1  
 Address: 45125 US-395 June Lake CA 93529

## Solar PV System Rating

Power Rating: 126,360 W-DC  
 Power Rating: 110,067 W-AC-CEC

## Solar PV Equipment Description

Solar Panels: (234) Longi Solar LR5-72HBD-540M  
 Inverters: (3) Yaskawa Solectria Solar PVI 36TL-480 (2022)

## Energy Consumption Mix

Annual Energy Use: 292,181 kWh

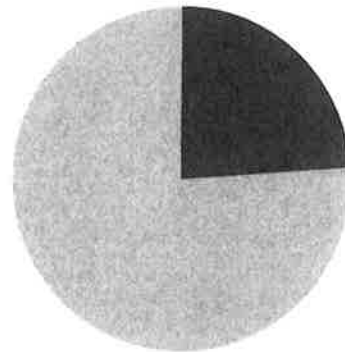
## Solar PV Equipment Typical Lifespan

Solar Panels: Greater than 30 Years  
 Inverters: 15 Years

## Solar PV System Cost and Incentives

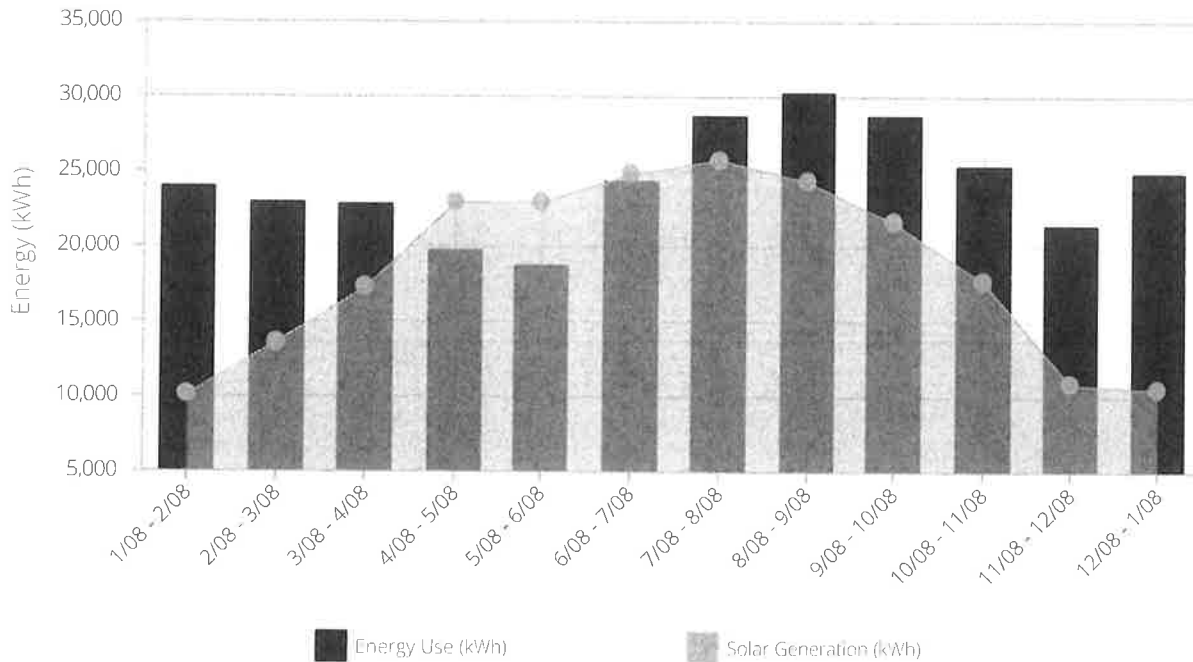
Solar PV System Cost	\$377,816
IAC Grant	-\$215,608
Federal Tax Credit	-\$113,345

**Net Solar PV System Cost \$48,863**



Utility 69,689 kWh (23.85%)  
 Solar PV 222,492 kWh (76.15%)

## Monthly Energy Use vs Solar Generation



## PV Layout



## 2.1.2 Energy Storage System (ESS) Details

### General Information

Facility: Facility #1  
 Address: June Lake CA 93529

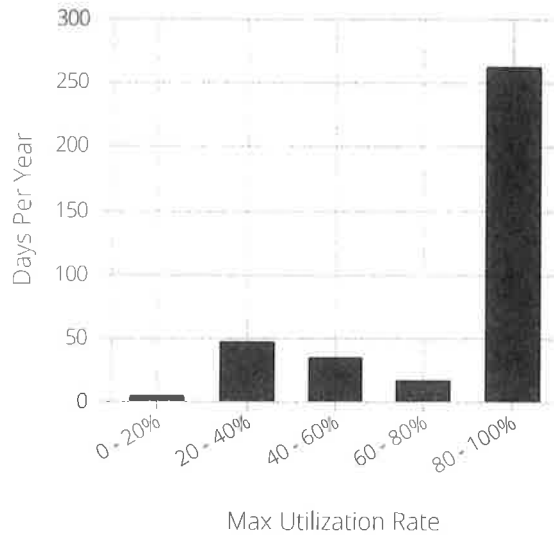
### ESS System Ratings

Energy Capacity: 280.0 kWh  
 Power Rating: 128.0 kW

### ESS Equipment Description

Battery Banks: 128kw/280kWh Energy Storage System  
 Inverters: 128kw/280kWh Energy Storage System

### Energy Storage Annual Utilization



### ESS Equipment Typical Lifespan

Battery Banks: 15 Years  
 Inverters: 15 Years

### ESS Cost and Incentives

ESS Cost \$280,560  
 Federal Tax Credit (ESS) -\$84,168  
 SGIP Incentive -\$112,000  
 IAC Grant -\$84,392

**Net ESS Cost \$0**

### Energy Output and Demand Savings From Solar PV and Energy Storage

Date Range	ESS Energy Discharge (kWh)	Solar PV Generation (kWh)	ESS Energy as % of PV Energy	Total Demand Savings
1/8/2024 - 2/8/2024	6,765	10,108	66.93%	\$894
2/8/2024 - 3/8/2024	6,389	13,608	46.95%	\$688
3/8/2024 - 4/8/2024	7,162	17,260	41.49%	\$744
4/8/2024 - 5/8/2024	6,945	22,924	30.30%	\$692
5/8/2024 - 6/8/2024	5,964	22,955	25.98%	\$859
6/8/2024 - 7/8/2024	3,449	24,811	13.90%	\$2,314
7/8/2024 - 8/8/2024	2,912	25,800	11.29%	\$2,658
8/8/2023 - 9/8/2023	3,841	24,342	15.78%	\$3,031
9/8/2023 - 10/8/2023	4,534	21,620	20.97%	\$2,140
10/8/2023 - 11/8/2023	7,154	17,710	40.40%	\$930
11/8/2023 - 12/8/2023	6,302	10,845	58.11%	\$865
12/8/2023 - 1/8/2024	6,919	10,509	65.84%	\$1,046
<b>Total</b>	<b>68,336</b>	<b>222,492</b>	<b>30.71%</b>	<b>\$16,863</b>





## 2.1.3 Rebates & Incentives

This section summarizes all incentives available for this project. The actual rebate and incentive amounts for this project are shown in each example.

### **Investment Tax Credit (ITC) - 30% (ESS)**

The Inflation Reduction Act (IRA) of 2022 established a federal Investment Tax Credit (ITC) for energy storage system (ESS) projects at a rate of 30% of the total ESS system cost. The IRA explicitly stated that the 30% ESS ITC was applicable for standalone ESS projects, and also ESS projects paired with a solar PV system. The ESS ITC was established for 10 years, through 2032. Unlike tax deductions, this tax credit can be used to directly offset your tax liability dollar for dollar. The IRA allows a carryback period of 3 years, and the carryforward period of 22 years, in cases where the tax credit exceeds a customer's tax liability in the 'placed-in-service' year. For ESS projects greater than 1 MW AC in size, the IRA established prevailing wage and apprenticeship requirements in order to qualify for the full 30% "increased rate", rather than a "base rate" which would only qualify for a 6% ITC. Projects with an output of less than 1 megawatt qualify for the "increased rate" irrespective of if prevailing wage or apprenticeship requirements are met.

Total Incentive Value: \$84,168

### **SGIP – Step 5 (\$250/kWh) w/ Resiliency Adder (\$150/kWh)**

The 2022 Self-Generation Incentive Program (SGIP), Step 5 incentive is \$0.25/Wh for Energy Storage Systems (ESS). For systems purchased after 1/1/22, there is no longer a reduction in the SGIP amount for projects claiming a federal Investment Tax Credit (ITC). Larger projects (> 10 kW) will receive a portion upfront and a portion paid as a Performance Based Incentive (PBI) over a 5-year period. The methodology for calculating an SGIP incentive is dynamic and based on several factors, including: the hourly duration of the ESS, the total energy capacity (kWh) of the ESS, for PBI projects if the ESS cycles at least 104 full discharges per year. The sum of the SGIP incentive and other incentives received for the project may not exceed the total eligible project costs. General market non-residential customers with critical resiliency needs that provide critical facilities or infrastructure as outlined in section 4.1.1.3 of the SGIP Handbook, with the exception of the equity requirement, qualify for the general market resiliency adder. The non-residential general market resiliency adder is \$0.15/Wh in addition to the current step incentive rate. Disclaimer on the Greenhouse Gas (GHG) reduction requirement: the incentive calculation assumes that the ESS reduces at least 5 kg/kWh of GHG reduction, and there is no corresponding reduction in the PBI amount.

Total Incentive Value: \$112,000



## **IAC Grant**

The Industrial Research and Assessment Centers Implementation Grant Program is designed to bolster the U.S. manufacturing base by making grants available to support projects that modernize SMMs' facilities with improved energy and material efficiency, enhanced cybersecurity, and increased use of smart and advanced manufacturing technologies to reduce waste and pollution, while increasing productivity. This grant is funded by the Bipartisan Infrastructure Law (BIL 40521 (b)(1)). Grant awards are up to \$300,000 per manufacturer (covering one or multiple projects), at a 50% cost share (i.e., if a project costs \$50,000, an implementation grant can cover up to \$25,000).

Total Incentive Value: \$215,608

## **Investment Tax Credit (ITC) - 30%**

The Inflation Reduction Act (IRA) of 2022 establishes and extends the federal Investment Tax Credit (ITC) for solar photovoltaic (PV) systems at a rate of 30% of the total PV system cost. The 30% ITC was extended for 10 years, through 2032. Unlike tax deductions, this tax credit can be used to directly offset your tax liability dollar for dollar. The IRA extended the carryback period to 3 years, and the carryforward period to 22 years, in cases where the tax credit exceeds a customer's tax liability in the 'placed-in-service' year. For PV projects greater than 1 MW AC in size, the IRA established prevailing wage and apprenticeship requirements in order to qualify for the full 30% "increased rate", rather than a "base rate" which would only qualify for a 6% ITC. Projects with an output of less than 1 megawatt qualify for the "increased rate" irrespective of if prevailing wage or apprenticeship requirements are met.

Total Incentive Value: \$113,345

## **IAC Grant (ESS)**

The Industrial Research and Assessment Centers Implementation Grant Program is designed to bolster the U.S. manufacturing base by making grants available to support projects that modernize SMMs' facilities with improved energy and material efficiency, enhanced cybersecurity, and increased use of smart and advanced manufacturing technologies to reduce waste and pollution, while increasing productivity. This grant is funded by the Bipartisan Infrastructure Law (BIL 40521 (b)(1)). Grant awards are up to \$300,000 per manufacturer (covering one or multiple projects), at a 50% cost share (i.e., if a project costs \$50,000, an implementation grant can cover up to \$25,000).

Total Incentive Value: \$84,392



## 2.1.4 Utility Rates

You have the option to remain on your current rate schedule (GS-2-TOU (Option: D)) or switch to an alternative rate schedule (GS-2-TOU (Option: E)). The rates for each are shown below and your estimated electric bills are shown on the following page for each rate schedule.

Customer Charges					Energy Charges					Demand Charges				
Season	Charge Type	Rate Type	GS-2-TOU, Option: D	GS-2-TOU, Option: E	Season	Charge Type	Rate Type	GS-2-TOU, Option: D	GS-2-TOU, Option: E	Season	Charge Type	Rate Type	GS-2-TOU, Option: D	GS-2-TOU, Option: E
W	Flat Rate per billing period		\$228.13	\$228.13	W	Mid Peak	Import	\$0.14164	\$0.20607	W	Flat Rate Import		\$23.60	\$13.09
S	Flat Rate per billing period		\$228.13	\$228.13	W	Off Peak	Import	\$0.14061	\$0.13911	S	Flat Rate Import		\$23.60	\$13.09
					W	Super Off Peak	Import	\$0.09788	\$0.1107	W	Mid Peak Import		\$8.97	\$2.61
					S	On Peak	Import	\$0.18378	\$0.85687	S	On Peak Import		\$40.44	\$6.75
					S	Mid Peak	Import	\$0.17078	\$0.35806					
					S	Off Peak	Import	\$0.12805	\$0.22006					



# 2.1.5 Current Electric Bill

The table below shows your annual electricity costs based on the most current utility rates and your previous 12 months of electrical usage.

## Rate Schedule: SCE-NEM3 - GS-2-TOU (Option: D)

Time Periods	Energy Use (kWh)				Max Demand (kW)			Charges				
	On Peak	Mid Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Mid Peak	Other	NBC	Energy	Demand	Total
1/8/2024 - 2/8/2024 W	-	5,038	11,425	7,470	49	-	39	\$228	\$587	\$2,464	\$1,506	\$4,786
2/8/2024 - 3/8/2024 W	-	4,651	10,676	7,669	40	-	38	\$228	\$564	\$2,346	\$1,285	\$4,424
3/8/2024 - 4/8/2024 W	-	4,625	10,552	7,703	38	-	37	\$228	\$561	\$2,332	\$1,229	\$4,350
4/8/2024 - 5/8/2024 W	-	4,036	9,289	6,427	36	-	35	\$228	\$485	\$2,022	\$1,164	\$3,899
5/8/2024 - 6/8/2024 W / S	617	3,234	10,047	4,876	32	29	30	\$228	\$461	\$1,966	\$1,223	\$3,878
6/8/2024 - 7/8/2024 S	3,318	1,792	19,207	-	46	43	-	\$228	\$597	\$2,779	\$2,825	\$6,428
7/8/2024 - 8/8/2024 S	4,402	1,562	22,790	-	52	48	-	\$228	\$705	\$3,289	\$3,168	\$7,390
8/8/2023 - 9/8/2023 S	4,630	1,612	24,062	-	58	56	-	\$228	\$743	\$3,464	\$3,633	\$8,069
9/8/2023 - 10/8/2023 S / W	3,175	2,765	20,602	2,235	49	46	44	\$228	\$706	\$3,205	\$2,675	\$6,814
10/8/2023 - 11/8/2023 W	-	5,069	11,742	8,604	48	-	46	\$228	\$623	\$2,588	\$1,545	\$4,985
11/8/2023 - 12/8/2023 W	-	4,331	9,965	7,099	48	-	37	\$228	\$525	\$2,185	\$1,465	\$4,402
12/8/2023 - 1/8/2024 W	-	5,066	11,680	8,137	63	-	53	\$228	\$610	\$2,546	\$1,962	\$5,347
<b>Total</b>	<b>16,142</b>	<b>43,781</b>	<b>172,037</b>	<b>60,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,738</b>	<b>\$7,167</b>	<b>\$31,186</b>	<b>\$23,680</b>	<b>\$64,770</b>



## 2.1.6 New Electric Bill

### Rate Schedule Option 1: SCE-NEM3 - GS-2-TOU (Option: D)

Time Periods	Energy Use (kWh)				Max Demand (kW)			Charges				
	On Peak	Mid Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Mid Peak	Other	NBC	Energy	Demand	Total
1/8/2024 - 2/8/2024 W	-	345	8,798	5,258	40	-	34	\$228	\$402	\$1,494	\$1,249	\$3,373
2/8/2024 - 3/8/2024 W	-	137	7,494	2,300	39	-	33	\$228	\$331	\$1,207	\$1,216	\$2,983
3/8/2024 - 4/8/2024 W	-	+1,192	5,748	1,673	37	-	0	\$228	\$289	\$985	\$873	\$2,375
4/8/2024 - 5/8/2024 W	-	-2,057	3,709	-4,234	36	-	0	\$228	\$191	\$574	\$850	\$1,843
5/8/2024 - 6/8/2024 W / S	-352	-1,823	939	-2,438	28	0	0	\$228	\$174	\$168	\$655	\$1,226
6/8/2024 - 7/8/2024 S	-1,127	-645	1,571	-	39	0	-	\$228	\$285	\$426	\$920	\$1,860
7/8/2024 - 8/8/2024 S	-1,270	-464	4,935	-	39	0	-	\$228	\$377	\$552	\$920	\$2,078
8/8/2023 - 9/8/2023 S	-946	-412	7,384	-	46	0	-	\$228	\$408	\$810	\$1,086	\$2,532
9/8/2023 - 10/8/2023 S / W	-582	-192	7,815	501	47	0	0	\$228	\$404	\$1,125	\$964	\$2,721
10/8/2023 - 11/8/2023 W	-	-436	8,176	573	47	-	0	\$228	\$353	\$1,057	\$1,109	\$2,747
11/8/2023 - 12/8/2023 W	-	491	7,159	3,435	39	-	34	\$228	\$334	\$1,191	\$1,225	\$2,979
12/8/2023 - 1/8/2024 W	-	336	9,224	5,402	63	-	35	\$228	\$435	\$1,546	\$1,801	\$4,010
<b>Total</b>	<b>-4,277</b>	<b>-5,912</b>	<b>72,952</b>	<b>12,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,738</b>	<b>\$3,985</b>	<b>\$11,135</b>	<b>\$12,870</b>	<b>\$30,727</b>

### New Rate Schedule Option 2: SCE-NEM3 - GS-2-TOU (Option: E)

Time Periods	Energy Use (kWh)				Max Demand (kW)			Charges				
	On Peak	Mid Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Mid Peak	Other	NBC	Energy	Demand	Total
1/8/2024 - 2/8/2024 W	-	345	8,798	5,258	40	-	34	\$228	\$402	\$1,596	\$612	\$2,839
2/8/2024 - 3/8/2024 W	-	137	7,494	2,300	39	-	33	\$228	\$331	\$1,286	\$597	\$2,442
3/8/2024 - 4/8/2024 W	-	+1,192	5,748	1,673	37	-	0	\$228	\$289	\$1,054	\$484	\$2,055
4/8/2024 - 5/8/2024 W	-	-2,057	3,709	-4,234	36	-	0	\$228	\$191	\$620	\$471	\$1,511
5/8/2024 - 6/8/2024 W / S	-352	-1,823	939	-2,438	28	0	0	\$228	\$174	\$393	\$364	\$1,160
6/8/2024 - 7/8/2024 S	-1,127	-645	1,571	-	39	0	-	\$228	\$285	\$1,505	\$511	\$2,528
7/8/2024 - 8/8/2024 S	-1,270	-464	4,935	-	39	0	-	\$228	\$377	\$1,974	\$511	\$3,090
8/8/2023 - 9/8/2023 S	-946	-412	7,384	-	46	0	-	\$228	\$408	\$2,344	\$602	\$3,582
9/8/2023 - 10/8/2023 S / W	-582	-192	7,815	501	47	0	0	\$228	\$404	\$2,299	\$535	\$3,465
10/8/2023 - 11/8/2023 W	-	-436	8,176	573	47	-	0	\$228	\$353	\$1,124	\$615	\$2,321
11/8/2023 - 12/8/2023 W	-	491	7,159	3,435	39	-	34	\$228	\$334	\$1,289	\$599	\$2,451
12/8/2023 - 1/8/2024 W	-	336	9,224	5,402	63	-	35	\$228	\$435	\$1,659	\$916	\$3,238
<b>Total</b>	<b>-4,277</b>	<b>-5,912</b>	<b>72,952</b>	<b>12,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,738</b>	<b>\$3,985</b>	<b>\$17,144</b>	<b>\$6,817</b>	<b>\$30,683</b>

Annual Electricity Savings: \$34,088



# 3.1 Cash Purchase

## Assumptions and Key Financial Metrics

IRR - Term	30.7%	Net Present Value	\$546,267	Payback Period	1.7 Years
ROI	402.0%	PV Degradation Rate	0.80%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	21.0%	State Income Tax Rate	8.8%
Total Project Costs	\$658,376				

Years	Project Costs	Electric Bill Savings	IAC Grant	SGIP Incentive	Federal Tax Effect	Total Cash Flow	Cumulative Cash Flow
Upfront	-\$658,376	-	\$300,000	\$56,000	-	-\$302,376	-\$302,376
1	-	\$34,088	-	\$27,378	\$197,513	\$258,979	-\$43,398
2	-	\$34,304	-	\$27,378	-	\$61,683	\$18,285
3	-	\$34,504	-	\$1,244	-	\$35,747	\$54,032
4	-	\$34,684	-	-	-	\$34,684	\$88,716
5	-	\$34,844	-	-	-	\$34,844	\$123,560
6	-	\$34,982	-	-	-	\$34,982	\$158,542
7	-	\$35,098	-	-	-	\$35,098	\$193,640
8	-	\$35,189	-	-	-	\$35,189	\$228,829
9	-	\$35,253	-	-	-	\$35,253	\$264,082
10	-	\$35,290	-	-	-	\$35,290	\$299,372
11	-	\$35,298	-	-	-	\$35,298	\$334,670
12	-	\$35,274	-	-	-	\$35,274	\$369,943
13	-	\$35,216	-	-	-	\$35,216	\$405,160
14	-	\$35,124	-	-	-	\$35,124	\$440,284
15	-	\$34,995	-	-	-	\$34,995	\$475,279
16	-	\$49,003	-	-	-	\$49,003	\$524,281
17	-	\$49,217	-	-	-	\$49,217	\$573,499
18	-	\$49,401	-	-	-	\$49,401	\$622,900
19	-	\$49,551	-	-	-	\$49,551	\$672,451
20	-	\$49,666	-	-	-	\$49,666	\$722,117
21	-	\$49,743	-	-	-	\$49,743	\$771,860
22	-	\$49,780	-	-	-	\$49,780	\$821,640
23	-	\$49,775	-	-	-	\$49,775	\$871,415
24	-	\$49,724	-	-	-	\$49,724	\$921,139
25	-	\$49,625	-	-	-	\$49,625	\$970,764
26	-	\$49,476	-	-	-	\$49,476	\$1,020,241
27	-	\$49,274	-	-	-	\$49,274	\$1,069,514
28	-	\$49,014	-	-	-	\$49,014	\$1,118,528
29	-	\$48,695	-	-	-	\$48,695	\$1,167,223
30	-	\$48,312	-	-	-	\$48,312	\$1,215,535
Totals:	-\$658,376	\$1,264,398	\$300,000	\$112,000	\$197,513	\$1,215,535	-



## 4.1 Cash Purchase

### Assumptions and Key Financial Metrics

IRR - Term	30.7%	Net Present Value	\$546,267	Payback Period	1.7 Years
ROI	402.0%	PV Degradation Rate	0.80%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	21.0%	State Income Tax Rate	8.8%
Total Project Costs	\$658,376				

Years	Upfront	1	2	3	4	5	6	7	8	9	10	11	12
<b>Cash</b>													
Project Costs	-\$658,376	-	-	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	-	\$34,088	\$34,304	\$34,504	\$34,684	\$34,844	\$34,982	\$35,098	\$35,189	\$35,253	\$35,290	\$35,298	\$35,274
IAC Grant	\$300,000	-	-	-	-	-	-	-	-	-	-	-	-
SGIP Incentive	\$56,000	\$27,378	\$27,378	\$1,244	-	-	-	-	-	-	-	-	-
<b>Cash Total</b>	-\$302,376	\$61,466	\$61,683	\$35,747	\$34,684	\$34,844	\$34,982	\$35,098	\$35,189	\$35,253	\$35,290	\$35,298	\$35,274
<b>Federal Taxes</b>													
Federal Tax Credit	-	\$113,345	-	-	-	-	-	-	-	-	-	-	-
Federal Tax Credit (ESS)	-	\$84,168	-	-	-	-	-	-	-	-	-	-	-
<b>Change in Federal Tax Liability</b>	-	\$197,513	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Flow</b>	-\$302,376	\$258,979	\$61,683	\$35,747	\$34,684	\$34,844	\$34,982	\$35,098	\$35,189	\$35,253	\$35,290	\$35,298	\$35,274
<b>Cumulative Cash Flow</b>	-\$302,376	-\$43,398	\$18,285	\$54,032	\$88,716	\$123,560	\$158,542	\$193,640	\$228,829	\$264,082	\$299,372	\$334,670	\$369,943



## 4.1 Cash Purchase

### Assumptions and Key Financial Metrics

IRR - Term	30.7%	Net Present Value	\$546,267	Payback Period	1.7 Years
ROI	402.0%	PV Degradation Rate	0.80%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	21.0%	State Income Tax Rate	8.8%
Total Project Costs	\$658,376				

Years	13	14	15	16	17	18	19	20	21	22	23	24
<b>Cash</b>												
Project Costs	-	-	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	\$35,216	\$35,124	\$34,995	\$49,003	\$49,217	\$49,401	\$49,551	\$49,666	\$49,743	\$49,780	\$49,775	\$49,724
IAC Grant	-	-	-	-	-	-	-	-	-	-	-	-
SGIP Incentive	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Total</b>	\$35,216	\$35,124	\$34,995	\$49,003	\$49,217	\$49,401	\$49,551	\$49,666	\$49,743	\$49,780	\$49,775	\$49,724
<b>Federal Taxes</b>												
Federal Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-
Federal Tax Credit (ESS)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Change in Federal Tax Liability</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Flow</b>	\$35,216	\$35,124	\$34,995	\$49,003	\$49,217	\$49,401	\$49,551	\$49,666	\$49,743	\$49,780	\$49,775	\$49,724
<b>Cumulative Cash Flow</b>	\$405,160	\$440,284	\$475,279	\$524,281	\$573,499	\$622,900	\$672,451	\$722,117	\$771,860	\$821,640	\$871,415	\$921,139





## 4.1 Cash Purchase

### Assumptions and Key Financial Metrics

IRR - Term	30.7%	Net Present Value	\$546,267	Payback Period	1.7 Years
ROI	402.0%	PV Degradation Rate	0.80%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	21.0%	State Income Tax Rate	8.8%
Total Project Costs	\$658,376				

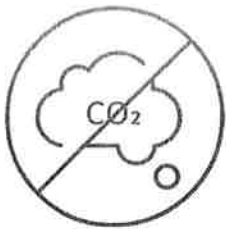
Years	25	26	27	28	29	30	Totals
<b>Cash</b>							
Project Costs	-	-	-	-	-	-	-\$658,376
Electric Bill Savings	\$49,625	\$49,476	\$49,274	\$49,014	\$48,695	\$48,312	\$1,264,398
IAC Grant	-	-	-	-	-	-	\$300,000
SGIP Incentive	-	-	-	-	-	-	\$112,000
<b>Cash Total</b>	\$49,625	\$49,476	\$49,274	\$49,014	\$48,695	\$48,312	\$1,018,022
<b>Federal Taxes</b>							
Federal Tax Credit	-	-	-	-	-	-	\$113,345
Federal Tax Credit (ESS)	-	-	-	-	-	-	\$84,168
<b>Change in Federal Tax Liability</b>	-	-	-	-	-	-	\$197,513
<b>Total Cash Flow</b>	\$49,625	\$49,476	\$49,274	\$49,014	\$48,695	\$48,312	\$1,215,535
<b>Cumulative Cash Flow</b>	\$970,764	\$1,020,241	\$1,069,514	\$1,118,528	\$1,167,223	\$1,215,535	-



## 5 ENVIRONMENTAL BENEFITS

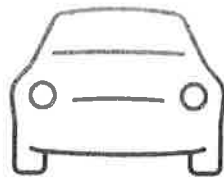


OVER THE NEXT 20 YEARS, YOUR SYSTEM WILL DO MORE THAN JUST SAVE YOU MONEY. ACCORDING TO THE EPA'S GREENHOUSE GAS EQUIVALENCIES CALCULATOR (SOURCE), YOUR SOLAR PV SYSTEM WILL HAVE THE IMPACT OF REDUCING:



3,486

tons of CO2 Offset



7,925,165

Miles Driven By Cars



52,286

Trees Planted

# *June Lake Public Utility District*

*P O Box 99*

*June Lake, CA 93529*

*(760) 648-7778 Fax (760) 648-6801*

[info@junelakepud.com](mailto:info@junelakepud.com)

## APPLICATION FOR BOARD APPOINTMENT

Name Coral Rose Taylor, P.E. (applicant must be a June lake resident and U.S. citizen)

Address P.O. Box 384, 119 Knoll Avenue, #15, June Lake, CA 93529

Telephone 530-386-6357 Email coral.rose79@gmail.com

- Why do you want to be a Board Member?

As a member of our June Lake community, I'm interested in making the place I live better and contributing to the long-term sustainability of our most critical infrastructure. I have worked with many boards as both an employee of water/wastewater agencies, and as an engineering consultant, and I believe that sitting on a board for our local water/wastewater agency would be a privilege. I believe that I can bring my previous experience, love of the uniqueness of June Lake, and engineering acumen to the Board to benefit all parties.

- Please list your experiences that would benefit the P.U.D. Board.

I've previously worked for both the North Tahoe Public Utility District as an engineer (for 7 years), and the Tahoe City Public Utility District as an engineer and Technical Services Manager overseeing the permitting, inspections, and private development coordination department (for 5.5 years). For the past 5.5 years, I have been working as an engineer for Carollo Engineers, where I regularly work on Strategic Plans and Capital Improvement Plans/Programs for many water and wastewater agencies in California, Nevada, Arizona, and Washington. I understand how to prioritize and balance capital and O&M needs of water and wastewater agencies, as well as the needs of the critical staff who make these things happen.

- What goals would you set for the P.U.D. over the next five-year period?

Support staff recommendations to improve the P.U.D.

Improve communication and transparency by regularly updating the website, including posting complete Board packets and minutes to the website.

Support sustainable operations through renewable energy.

Support sustainable staffing.

Replace aging infrastructure as needed.

Update distribution and collection systems to include digital technology as appropriate for easier operations during winter months.

Implement a water conservation rebate program.

- What other community groups or organizations are you affiliated with?

I regularly attend the Mammoth Trails Organization meetings.

I'm a mountain bike for the Mammoth NICA Mountain Bike Team, teaching and supporting youth cycling.

I teach yoga at the Double Eagle Resort.

I attend local planning meetings as they come up.

**SECTION 1000**

**GENERAL**

Policy 1000	Adoption/Amendment of Policies
Policy 1005	Association Memberships
Policy 1010	Basis of Authority
Policy 1015	Board Secretary
Policy 1020	Board/Staff Communication
Policy 1025	Claims Against the District
Policy 1030	Code of Ethics
Policy 1035	Conflict of Interest
Policy 1040	Correspondence to the Board
Policy 1045	Legal Counsel and Auditor
Policy 1050	Overview of the General Manager's Role
Policy 1055	Legislative Advocacy
Policy 1060	Digital Signature

**SECTION 2000**

**ADMINISTRATION**

<b>Section 2100</b>	<b>Financial Management</b>
Policy 2100	Accounts Receivable Policy
Policy 2105	Asset Protection and Fraud in the Workplace
Policy 2110	Budget Preparation
Policy 2115	Credit Card Use
Policy 2120	Employment of Outside Contractors and Consultants
Policy 2125	Expense Authorization
Policy 2130	Investment of District Funds
Policy 2135	Purchasing
Policy 2140	Receiving/Depositing Remittances
Policy 2145	Records Retention
Policy 2150	Reserve Policy
Policy 2155	Debt Management
Policy 2160	Internal Controls
Policy 2165	Procurement Procedures for Federal Awards

<b>Section 2200</b>	<b>Inventory &amp; Property Management</b>
Policy 2200	Disposal Surplus Property or Equipment
Policy 2205	District Electronic Resources Policy and Procedures
Policy 2210	Use/rental of District Facility
Policy 2215	Naming of District Parks and Facilities
Policy 2220	Flag Display



---

**Section 2300 Risk Management**

- Policy 2300 Emergency Preparedness
- Policy 2305 Emergency Response Guideline for Hostile or Violent Incidents
- Policy 2310 Workers' Compensation

**Section 2400 Communications & Technology**

- Policy 2400 Customer Relations
- Policy 2405 Press Relations
- Policy 2410 Public Complaints
- Policy 2415 Social Media Use
- Policy 2420 Web Page
- Policy 2425 California Public Records Act Response Procedures
- Policy 2430 Electronic Document Retention
- Policy 2435 Unmanned Aerial System Use

**SECTION 3000 PERSONNEL**

**Section 3100 Employment Practices**

- Policy 3100 Accommodations for Disability
- Policy 3102 Demotion – Nondisciplinary
- Policy 3104 Disciplinary Action
- Policy 3106 Driver Training and Record Review
- Policy 3108 Drug and Alcohol Testing
- Policy 3110 Employee Information/Emergency Data
- Policy 3112 Employee Promotion
- Policy 3114 Employee Records
- Policy 3116 Employee Status
- Policy 3118 Equal Opportunity
- Policy 3120 Grievance Procedure
- Policy 3122 Hours of Work and Overtime
- Policy 3124 Letters of Recommendation
- Policy 3126 Nepotism
- Policy 3128 Payroll Deductions for Salaried Employees
- Policy 3130 Performance Evaluation
- Policy 3134 Recruitment and Hiring
- Policy 3136 Separation from District Employment
- Policy 3138 Temporary Reclassifications
- Policy 3140 Unlawful Harassment
- Policy 3141 Inclusive Workplace



- 
- Policy 3142 Whistleblowing
  - Policy 3144 Telecommuting (exempt employee)
  - Policy 3146 Lactation Accommodation
  - Policy 3148 Termination
  - Policy 3150 Volunteer Policy

**Section 3200 Standards of Conduct**

- Policy 3200 Dress Code and Personal Standards
- Policy 3205 Housekeeping
- Policy 3210 Outside Employment
- Policy 3215 Receipt of Gifts
- Policy 3220 Uniforms and Protective Clothing

**Section 3300 Communications**

- Policy 3300 Internet, E-Mail and Electronic Communications
- Policy 3305 Cell Phone and Wireless Communication Device Policy

**Section 3400 Compensation & Benefits**

- Policy 3400 Authorized Leave
- Policy 3405 Bereavement Leave
- Policy 3410 Catastrophic Time Bank
- Policy 3415 Compensation
- Policy 3420 Educational Assistance
- Policy 3425 Family and Medical Leave
- Policy 3427 California Family Rights Act Leave
- Policy 3430 Holidays
- Policy 3435 Jury Duty
- Policy 3440 Leave for Crime Victims and Family Members
- Policy 3445 Military Leave
- Policy 3450 Pregnancy Disability Leave
- Policy 3455 Rest & Meal Periods
- Policy 3460 Sick Leave
- Policy 3465 Time Keeping/Time Records
- Policy 3470 Time off for Children – School Activities
- Policy 3475 Time off to Vote
- Policy 3480 Unauthorized Voluntary Absence
- Policy 3485 Use of Make up Time
- Policy 3490 Vacations
- Policy 3495 Workers' Compensation Leave
- Policy 3497 Longevity



---

Policy 3499 Reimbursement

**Section 3500 Health, Safety & Security**

Policy 3500 Employee Assistance During Response to Emergency Situations  
Policy 3505 Health and Welfare Benefits  
Policy 3510 Illness and Injury Prevention Program  
Policy 3515 Smoke-free Workplace  
Policy 3520 Substance Abuse  
Policy 3525 Workplace Violence Prevention

**Section 4000 BOARD**

**Section 4100 Board of Directors**

Policy 4100 Attendance at Meetings  
Policy 4105 Committees of the Board of Directors  
Policy 4110 Duties of Board President  
Policy 4115 Ethics Training  
Policy 4120 Members of the Board of Directors  
Policy 4125 Training, Education and Conferences

**Section 4200 Board Meetings**

Policy 4200 Board Actions and Decisions  
Policy 4205 Board Meeting Agenda  
Policy 4210 Board Meeting Conduct  
Policy 4215 Brown Act Compliance – Open Meeting Requirements  
Policy 4220 Minutes of Board Meetings  
Policy 4225 Review of Administrative Decisions  
Policy 4230 Rules of Order for Conduct of Board and Committee Meetings  
Policy 4235 Types of Board Meetings  
Policy 4240 Board Member Teleconferencing



---

**POLICY TITLE: Adoption/Amendment of Policies**  
**POLICY NUMBER: 1000**

1000.1 Consideration by the Board of Directors to adopt a new policy or to amend an existing policy may be initiated by any Director or the General Manager. The proposed adoption or amendment shall be initiated by a Director or the General Manager by submitting a written draft of the proposed new or amended policy to the Board Chairperson and the General Manager, which may be submitted in person or by any communication method approved by the District, and requesting that the item be included for consideration on the agenda of the next appropriate regular meeting of the Board of Directors. Any member of the Board may place an item on a future agenda by making a formal request to the General Manager at a meeting of the Board. The General Manager will place Board items on a future Board agenda when reasonable, based on the staff time and research necessary to prepare the item for Board consideration.

1000.2 Adoption of a new policy or amendment of an existing policy shall be accomplished at a regular meeting of the Board of Directors in accordance with the District's state statutes regarding the constitution of a majority vote.

1000.3 Copies of the proposed new or amended policy shall be included in the agenda-information packet for any meeting in which they are scheduled for consideration (listed on the agenda). A copy of the proposed new or amended policy(ies) shall be made available to each Director for review at least 72 hours, per the Brown Act, prior to any meeting at which the policy(ies) are to be considered.





---

**POLICY TITLE: Accommodations for Disability**  
**POLICY NUMBER: 3100**

3100.1 The employment related provisions of the Fair Employment and Housing Act (“FEHA”) and the Americans with Disabilities Act (“ADA”) apply to all employees and job applicants seeking employment with the District. Under the ADA, a qualified individual with a disability is an individual who, with or without reasonable accommodation, can perform the essential functions of the position in which the individual is employed.

3100.2 The District will attempt to provide reasonable accommodation for known physical or mental disabilities if a job applicant or employee is otherwise qualified, unless undue hardship related to the necessity of business operations would result, in accordance with federal or state law. An applicant or employee who requires accommodation in order to perform the essential functions of the job should inform the General Manager, or his or her supervisor, to request an evaluation of such an accommodation. The District will participate in the interactive process with the employee in order to determine whether or not a reasonable accommodation, which does not present undue hardship to the District, exists.

Employee or applicant should contact his or her supervisor, Human Resources Manager, or the General Manager for further information.



---

**POLICY TITLE: Demotion – Non-disciplinary**  
**POLICY NUMBER: 3102**

3102.1 The General Manager may demote an employee, with the written consent of the employee, to a vacant position in lieu of layoff, provided the employee possesses the desired qualifications for the position to which he/she is assigned.

3102.2 At least five working days before a non-disciplinary demotion becomes effective, written notice of the action shall be provided to the employee and the payroll department.

3102.3 The General Manager shall provide the employee with written job duties within five working days of starting the new position and a written performance review within six months. The employee shall be subject to a probationary period, generally a six month period. In the event that the employee does not perform satisfactorily within the probationary period, the General Manager shall have the discretion of extending the employee's probationary period or terminating the employee.



**POLICY TITLE: Driver Training and Record Review**  
**POLICY NUMBER: 3106**

3106.1 Purpose. The purpose of this policy is to reduce the frequency and severity of vehicle-related accidents and losses by: (a) applying uniform criteria in evaluating the acceptability of driver-record information of individuals driving District vehicles or while on District business; (b) establishing disciplinary procedures for different types of driving violations.

3106.2 Scope. This policy applies to all regular, part-time, and temporary District employees and volunteers who drive on behalf of the District. Directors are encouraged to provide their license information, but cannot be required to do so in accordance with State law.

3106.3 Implementation. [DISTRICT NAME] shall participate in the Department of Motor Vehicles (DMV) Employer Pull Notice Program (a.k.a.: "Pull Program"). Records for anyone operating vehicles on District business shall be requested from DMV: (a) every six months; and, (b) immediately in the event of new activity (e.g., moving violation, accident, address change, etc.). Employees who have terminated employment will be deleted from the program.

3106.4 Review Criteria. Information that will be generated during the record review will include: (a) type of license; (b) expiration date; (c) endorsements; (d) DMV action suspensions, revocations, and penal code violations; and, (d) Vehicle Code violations.

3106.5 Disciplinary Procedures:

- a) A driver will immediately attend a qualified defensive driver training course (State of California Defensive Driver Training, National Safety Council Defensive Driver Training, etc.) if:
  - 1) They earn two points within 36 months of report date; or,
  - 2) They receive any moving violation in a District vehicle within 36 months of report date; or,
  - 3) They are involved in an accident within 36 months of report date.
- b) A driver will be placed on a 12-month driving probation if they earn three to five points within 36 months of report date. Additional point violations within this probation period will affect a 120-day suspension of District driving privileges. If their job routinely involves driving a vehicle and if having driving privileges suspended would impose a hardship on normal District operations, they will be terminated from employment.
- c) A driver will be suspended from District driving privileges for 120 days if:
  - 1) They earn four or more points within 24 months of report date; or,
  - 2) They earn six or more points within 36 months of report date; or,
  - 3) They receive a citation for DUI, reckless driving, or speed contest on personal time within 36 months of report date; or,
  - 4) If they are involved in two chargeable (resulting in a point violation) accidents within 24 months of report date. If their job routinely involves driving a vehicle and if having driving privileges suspended would impose a hardship on normal District operations, they will be terminated from employment.



- 
- d) A driver will be permanently suspended of District driving privileges if:
    - 1) They receive a citation for DUI, reckless driving, or speed contest during District business within 36 months of report date; or, They receive two citations for DUI, two citations for reckless driving, or two citations for speed contest on personal time within 12 months of report date. If their job routinely involves driving a vehicle and if having driving privileges suspended would impose a hardship on normal District operations, permanent suspension of driving privileges will result in termination of employment.
  - e) Occasionally, it may be brought to the District's attention that an employee is exposing it to undue liability through poor driving techniques and habits. All such complaints will be investigated and acted upon accordingly.

3106.6 Defensive Driver Training. All drivers shall attend an approved defensive driver-training course at least once every four years or more often as specified in Disciplinary Procedures, above. Directors are encouraged to attend courses, but cannot be required to do so in accordance with State law.



---

**POLICY TITLE: Attendance at Meetings**  
**POLICY NUMBER: 4100**

4100.1 Members of the Board of Directors are expected to and shall attend all regular and special meetings of the Board unless there is good cause for absence.

To be counted as present for any meeting, Board Members must be present for the duration of the meeting.

Good cause for absence, including late arrivals or early departures, includes temporary illness or other unavoidable circumstances of which the President of the Board is notified prior to the meeting. Good cause also includes Board authorized meeting absences such as attendance at a conference directly related to the functions and interests of the District or at the meeting of another public agency in order to participate in an official capacity.

A Board Member who will be absent for good cause may notify the President by electronic transmission (email), telephone communication, or letter. The President shall notify the General Manager and the Board of all absences that are excused for good cause. The minutes shall indicate whether an absence was excused.

A vacancy shall occur if a Board Member is absent from three (3) consecutive regular meetings without good cause, except as otherwise provided for by law or as authorized by the Board.



**POLICY TITLE: Committees of the Board of Directors**  
**POLICY NUMBER: 4105**

**4105.1 Temporary Advisory Committees:**

The Board President shall appoint any such temporary advisory committees as may be deemed necessary or advisable by the President or the Board. The purpose of a temporary advisory committee and the time allowed to accomplish that purpose shall be outlined at the time of appointment. A temporary advisory committee shall be considered dissolved when its purpose has been accomplished or when the timeframe for its existence has expired, whichever occurs first.

4105.1.1 A temporary advisory committee shall be comprised solely of members of the Board, and shall consist of less than a majority of Board Members.

4105.1.2 A temporary advisory committee may make recommendations to the Board. The Board may not delegate any decision-making power to a temporary advisory committee.

4105.1.3 A temporary advisory committee shall meet on an as needed basis and shall not have a meeting schedule fixed by charter, ordinance, resolution, or formal action of the Board.

**4105.2 Standing Committees:**

The following shall be standing committees of the Board: Planning Committee; Policy Committee; Personnel Committee; Finance Committee; and Public Relations Committee. The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year no later than the Board's regular meeting in January. Standing committees may be assigned to review District functions, activities, and operations pertaining to their designated concerns, as specified below. Said assignment may be made by the Board President, a majority vote of the Board, or on their own initiative. Any recommendations from standing committees shall be submitted to the Board via a written or oral report. All meetings of standing committees are subject to the requirements of all applicable open meeting laws, including but not limited to the Brown Act.

4105.2.1 The Planning Committee shall be concerned with the formulation of plans for arranging, realizing, and/or achieving District goals.

4105.2.2 The Policy Committee shall be concerned with proposed ordinances, resolutions, and District policies, except those pertaining specifically to personnel.

4105.2.3 The Personnel Committee shall be concerned with the functions, activities, operations, compensation, and welfare of District staff.

4105.2.4 The Finance Committee shall be concerned with the financial management of the District, including the preparation of an annual budget and major expenditures.



---

4105.2.5 The Public Relations Committee shall be concerned with assuring that information regarding the affairs of the District is adequately and appropriately communicated to its constituents and the public at large.



---

**POLICY TITLE: Duties of the Board President**  
**POLICY NUMBER: 4110**

**4110.1 Presiding Officer:**

The President of the Board of Directors shall serve as the presiding officer at all Board meetings.

In the absence or disability of the President, the Vice President of the Board of Directors shall serve as the presiding officer over all meetings of the Board. If the President and Vice President of the Board are both absent or disabled, the remaining members present shall select one of themselves to act as temporary presiding officer of the meeting.

The presiding officer shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions. The presiding officer may move, second, debate, and vote from the chair.

**4110.2 Duties Regarding Meetings:**

The President shall preside over and conduct all meetings of the Board of Directors, shall carry out the resolution and orders of the Board of Directors, and shall exercise such other powers and perform such other duties as the Board of Directors shall prescribe including, but not limited to, the following:

- a) Call the meeting to order at the appointed time;
- b) Announce the business to come before the Board in its proper order;
- c) Enforce the Board's policies in relation to the order of business and the conduct of meetings;
- d) Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference;
- e) Explain what the effect of a motion would be if it is not clear to every member;
- f) Restrict discussion to the question when a motion is before the Board;
- g) Rule on parliamentary procedure;
- h) Put motions to a vote, and state clearly the results of the vote; and
- i) Preserve order and decorum.

**4110.3 Responsibilities:**

Responsibilities of the President include, but are not limited to, the following:

- a) Sign all instruments, act, and carry out stated requirements and the will of the Board;
- b) Sign the minutes of the Board meeting following their approval;
- c) Appoint and disband all committees, subject to Board ratification;
- d) Call such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law;
- e) Coordinate the preparation of meeting agendas with the General Manager;
- f) Confer with the General Manager or designee on crucial matters which may occur between Board of Directors meetings;
- g) Be responsible for the orderly conduct of all Board meetings;





- 
- h) Be the spokesperson for the Board; and
  - i) Perform other duties as authorized by the Board.

In the absence or disability of the President, the alternate presiding officer may temporarily carry out these responsibilities until such time as the President is able to resume his or her responsibilities.

The President of the Board of Directors shall serve as the presiding officer at all Board meetings.

In the absence or disability of the President, the Vice President of the Board of Directors shall serve as the presiding officer over all meetings of the Board. If the President and Vice President of the Board are both absent or disabled, the remaining members present shall select one of themselves to act as temporary presiding officer of the meeting.



**POLICY TITLE:** Board Actions and Decisions  
**POLICY NUMBER:** 4200

4200.1 Actions by the Board of Directors include but are not limited to the following:

4200.1.1 Adoption or rejection of regulations or policies;

4200.1.2 Adoption or rejection of a resolution;

4200.1.3 Adoption or rejection of an ordinance;

4200.1.4 Approval or rejection of any contract or expenditure;

4200.1.5 Approval or rejection of any proposal which commits District funds or facilities, including employment and dismissal of personnel; and,

4200.1.6 Approval or disapproval of matters that require or may require the District or its employees to take action and/or provide services.

4200.2 Action can only be taken by the vote of the majority of the Board of Directors. Three (3) Directors [if five-member Board, four if seven-member Board] represent a quorum for the conduct of business.

4200.2.1 A Board member abstaining in a vote is considered as absent for that vote. A Board member abstaining due to a conflict of interest does not count towards a quorum.

4200.2.1.1 Example. If three of five Directors are present at a meeting, a quorum exists and business can be conducted unless the abstention is due to a conflict of interest. However, if one Director abstains on a particular action and the other two cast "aye" votes, no action is taken because a "majority of the Board" did not vote in favor of the action.

4200.2.1.2 Example. If an action is proposed requiring a two-thirds vote and two Directors abstain, the proposed action cannot be approved because four of the five Directors would have to vote in favor of the action.

4200.2.1.3 Example. If a vacancy exists on the Board and a vote is taken to appoint an individual to fill said vacancy, three Directors must vote in favor of the appointment for it to be approved. If two of the four Directors present abstain, the appointment is not approved.



---

4200.3 The Board may give directions that are not formal action. Such directions do not require formal procedural process. Such directions include the Board's directives and instructions to the General Manager.

4200.3.1 The President shall determine by consensus a Board directive and shall state it for clarification. Should any two Directors challenge the statement of the President, a voice vote may be requested.

4200.3.2 A formal motion may be made to place a disputed directive on a future agenda for Board consideration, or to take some other action (such as refer the matter to the General Manager for review and recommendation, etc.).

4200.3.3 Informal action by the Board is still Board action and shall only occur regarding matters that appear on the agenda for the Board meeting during which said informal action is taken.

4200.3.4 Nothing in this policy prevents the Board from providing direction to the General Manager in response to public comments or under Board member or General Manager comments, as allowed under the Brown Act. No vote or action shall be taken.



---

4205.4 Agenda posting. Agendas for regular meetings shall be posted 72 hours in advance of the meeting and agendas for special meetings shall be posted 24 hours in advance of the meeting. The posting must occur in a place that is freely accessible to the public and on the District's website. A touch screen electronic kiosk may take the place of the paper posting. The internet posting shall occur on the District's primary website homepage through a prominent, direct link to the current agenda. The agenda shall also be accessible in an open format.

4205.5 Agenda packages. When distributing agenda packages and other materials to members of the Board of Directors, those materials should be provided to all Board members at the same time. Agenda packages, except for closed session materials, should also be made available to the public once distributed to the Board.

4205.5.1 When a closed session item is agendaized on the grounds of anticipated litigation based on either: (1) a written threat of litigation; (2) an oral threat received outside of the public meeting setting; or (3) an issue of potential litigation where the facts and circumstances giving rise to the closed session are known to the potential plaintiff, a copy of the written record must be included in the agenda package or public announcement of same.

4205.6 Public comment.

4205.6.1 For regular meetings the Board shall provide the public with an opportunity to address not only any item on the agenda but any item within the subject matter jurisdiction of the District.

4205.6.2 For special meetings, the Board shall provide the public with an opportunity to address any item on the agenda.

4205.6.3 The Board may not prohibit public criticism, but shall control the order of the proceedings, including placing reasonable time limits on public comment.

4205.6.4 The Board may not require members of the public to give names or sign a register as a condition of attendance or speaking.

4205.6.5 The Board may require public comment specific to items on the agenda be made at the time when the agenda item is considered.

4205.7 Closed sessions. The Board may conduct a closed session during a noticed meeting for certain matters, as identified on the agenda, where it is necessary to conduct business in private. Major reasons for permissible closed sessions, as authorized by the Brown Act, include real property transactions, labor negotiations, and pending litigation. The Board shall allow public comment on any closed session item before going into closed session.



---

4205.8 Items not on the agenda. The Board shall not discuss or take action on any item that does not appear on the posted agenda except that the Board may act on items not on the agenda to address emergency situations, subsequent need items, and hold-over items from a continued previous meeting held within the prior five days. The Board may also respond to public comments and make announcements.



**POLICY TITLE:** Board Meeting Agenda  
**POLICY NUMBER:** 4205

4205.1 Agenda preparation. The General Manager, in cooperation with the Board President, shall prepare an agenda for each regular and special meeting of the Board of Directors in accordance with the Brown Act. Any Director may contact the General Manager and request an item to be placed on the agenda no later than 5:00 P.M. on the day that is 48 hours prior to the closing of the agenda for the next meeting date.

4205.2 Public requests. Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors, subject to the following conditions:

4205.2.1 The request must be in writing and be submitted to the General Manager [or other responsible managing employee] together with supporting documents and information, if any, at least seven business days prior to the date of the meeting.

4205.2.2 The General Manager shall be the sole judge of whether the public request is or is not a "matter directly related to District business."

4205.2.3 The General Manager shall determine the timing of when the item will be placed on the agenda.

4205.2.4 The public member requesting the agenda item may appeal the General Manager's decision at the next regular meeting of the Board of Directors. Any Director may request that the item be placed on the agenda of the Board's next regular meeting.

4205.2.5 No matter which is legally a proper subject for consideration by the Board in closed session will be accepted under this policy.

4205.2.6 The Board of Directors may place limitations on the total time to be devoted to a public request issue at any meeting, and may limit the time allowed for any one person to speak on the issue at the meeting.

4205.3 Agenda descriptions. All Board agendas shall include a clear and unambiguous description of each item on the agenda to be discussed, including closed session items. The General Manager shall ensure that the description gives notice to the public of the essential nature of business to be considered.



**POLICY TITLE:** Board Meeting Conduct  
**POLICY NUMBER:** 4210

4210.1 Rules of order. Meetings of the Board of Directors shall be conducted by the President in a manner consistent with the policies of the District. Policy No. 4230, "Rules of Order for Board and Committee Meetings," shall be used as a general guideline for meeting protocol.

4210.2 Agenda timing. All Board meetings shall commence at the time stated on the agenda and shall be guided by same. The placement of an item on the agenda shall not be deemed a requirement that the items proceed in any particular order. The Board President, with concurrence of a majority of the Board, may alter the order in which agenda items shall be considered for discussion and/or action by the Board.

4210.3 Conduct of meetings. The following concepts shall be applied to Board meetings:

4210.3.1 The meetings shall be conducted in an open and fair manner.

4210.3.2 Members of the public shall be given ample opportunity to participate in the meetings.

4210.3.3 Due process principles shall apply to quasi-judicial proceedings, or as otherwise required by law.

4210.3.4 The meetings shall proceed in a manner that enables the Board to consider problems to be solved and make wise decisions intended to solve the problems.

4210.3.5 The Board may receive, consider and take any needed action with respect to reports of accomplishment of District operations.

4210.3.6 Noticed public hearings shall be conducted in an orderly fashion, with the Board President establishing the order of the proceedings.

4210.3.7 The Board may weigh and determine the credibility of evidence and public comment.

4210.4 Public comment. Public comment on items on the agenda, and general public comment at a regular Board meeting for matters within the jurisdiction of the Board of Directors, shall be as followed:

4210.4.1 Five minutes may be allotted to each speaker and a maximum of 20 minutes to each subject matter.

4210.4.2 The Board president may allow additional time per speaker and/or per subject when



---

necessary for a full and fair proceeding.

4210.4.3 No disruptive conduct shall be permitted at any Board meeting. Persistence in disruptive conduct shall be grounds for summary termination, by the Board President, of that person's privilege of address.

4210.4.4 The Board may require public comment specific to items on the agenda be made at the time when the agenda item is considered.

4210.5 Disruption of meetings. Willful disruption of any of the meetings of the Board of Directors shall not be permitted. If the President finds that there is willful disruption of any meeting of the Board, he/she may do the following:

4210.5.1 Notify the disrupting individual or group to immediately stop the conduct or they will be asked to leave the meeting if the behavior continues.

4210.5.2 If the behavior continues after notice, order the disrupting individuals out of the room and conduct the Board's business without them present.

4210.5.3 In cases of extreme disruption, clear the room of all members of the public, and conduct the Board's business without them present.

4210.5.4 Duly accredited representatives of the news media, whom the President finds not to have participated in the disruption, shall be permitted to remain in the meeting.

4210.5.5 In some circumstances, an advance restrictive order may be obtained in order to place limitations on an individual's attendance at public meetings when there is a credible threat of violence from that person.



RESOLUTION OF THE BOARD OF DIRECTORS OF  
JUNE LAKE PUBLIC UTILITY DISTRICT DEFINING  
THE VISION AND DENTAL SERVICES PROGRAM UPDATED 2024

WHEREAS, The Board of Directors of June Lake Public Utility District (The “Board of Directors”) has determined that it is in the best interest of the District and its employees that the District become self-insured with respect to the District’s Vision and Dental Services Program for the employees by past resolution No. 84-3:

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of June Lake Public Utility District as follows:

1. This Board of Directors does hereby incorporate the following updated Vision and Dental Services Program to supersede any and all existing Vision and Dental Services Program (in particular resolution no 84-3), as provided for and included hereto and by this reference incorporated herein.
2. The District’s Vision and Dental Services Program with any changes shall go into effect as of July 01, 2024.

Adopted the 18<sup>th</sup> day of September, 2024.

---

President of the Board of Directors

ATTEST:

---

Secretary of the Board of Directors

RESOLUTION OF THE BOARD OF DIRECTORS OF  
JUNE LAKE PUBLIC UTILITY DISTRICT DEFINING  
THE VISION AND DENTAL SERVICES PROGRAM UPDATED 2024

WHEREAS, The Board of Directors of June Lake Public Utility District (The “Board of Directors”) has determined that it is in the best interest of the District and its employees that the District become self-insured with respect to the District’s Vision and Dental Services Program for the employees by past resolution No. 84-3:

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of June Lake Public Utility District as follows:

1. This Board of Directors does hereby incorporate the following updated Vision and Dental Services Program to supersede any and all existing Vision and Dental Services Program (in particular resolution no 84-3), as provided for and included hereto and by this reference incorporated herein.
2. The District’s Vision and Dental Services Program with any changes shall go into effect as of July 01, 2024.

Adopted the 18<sup>th</sup> day of September, 2024.

---

President of the Board of Directors

ATTEST:

---

Secretary of the Board of Directors

VISION AND DENTAL SERVICES PROGRAM  
OF JUNE LAKE PUBLIC UTILITY DISTRICT

**I. ELIGIBILITY**

All present and future permanent employees of the District are eligible for the Vision and Dental Services Program (aka in this resolution as "the program") on the first day of the month coincident with the next following three months of continuous, full-time employment with a minimum of 32 hours per week. Any employee who has been absent from work due to strike, layoff or leave of absence who returns to work within six months will become eligible for the Vision and Dental Services Program on the first day of the month following his or her return to work, and shall be considered as a newly-hired employee with respect to the application of any deductibles, maximums and waiting periods. If such an absence of the part of an employee exceeds six months, the employee shall be considered a newly-hired employee in every respect and will not become eligible until he has again fulfilled the eligibility requirements. Services provided during the period when an employee was not eligible due to strike, layoff or leave of absence shall not be covered by the program.

Dependents become eligible coincident with the eligibility of the employee or immediately following attainment of dependent status. Eligible dependents are the lawful spouse and unmarried children to age 19 or to age 23 if enrolled in an accredited school, college or university. Children include, step-children, adopted children and foster children, provided such children are dependent upon the employee for support and maintenance.

An unmarried child 19 year or over may continue to be eligible as a dependent if he or she is incapable of self support because of a physical or mental incapacity that commenced prior to reaching age 19 and if he or she is chiefly dependent on the employee for support and maintenance, provided proof of such incapacity and dependency is submitted within 31 days after a request therefor by the District, and subsequently as may be required by the District, but not more frequently than annually after the incapacitated and dependent child has attained age 21. Dependents in military service are not eligible.

An employee's eligibility for the program shall terminate on the last day of the month in which his or her full time employment has terminated. The eligibility of an employee's dependents shall continue until the last day of the month following termination of the employee's eligibility or upon loss of their dependent status, whichever occurs first. Eligibility shall, in any event, terminate immediately upon termination of the program.

## **II. DENTAL BENEFITS PROVIDED BY THE PROGRAM**

The intent of the board is to provide reimbursement for all dental work without a deductible requirement, pre-existing or not, up to the amount of benefits payable. This is to include but not limited to:

- Diagnostic and preventative procedures - routine oral exams, all cleanings etc.
- Xray with no limit as to the frequency.
- Crowns - all materials available, Jackets and Casts.
- Root canal and root canal work.
- Bridge work. Including repair and construction, partial or complete.
- Restoration and cosmetic - including veneers, implants and braces, all on 4, all on 6 etc, whitening.
- Dentures - all type, all material, partial or complete.
- Oral and bone grafting.
- Antibiotic and antibiotic implant work.
- Oral surgery work that may be needed for a procedure deemed necessary by the dentist.
- All forms of anesthesia as deemed necessary by the dentist
- Malalignment issues that need corrective surgery, procedure or device.
- All Endodontic procedures
- All Periodontic procedures
- All Prosthodontic procedures
- All Prophylaxis procedures
- All Orthodontic services and procedures

### **III. AMOUNT OF DENTAL BENEFITS PAYABLE**

The program provides payment for the indicated procedures and all other procedures deemed necessary by the dentist, up to the maximum of \$3000 annually for each eligible person in each calendar year. This benefit is not subject to any deductible. The benefit is payable to an employee upon an employee presentation of a verifiable payment made to a licensed qualified dentist, for dental work performed on an eligible person(s).

### **IV. VISION BENEFITS PROVIDED BY THE PROGRAM**

The intent of the board is to provide reimbursement for all vision work without a deductible requirement, pre-existing or not, up to the amount of benefits payable. The Vision and Dental Services Program covers the following services when they are provided by a licensed eye care professional, include but are not limited to.

- Routine and diagnostic eye exam - no limit as to the frequency
- Ophthalmologist - diagnostics, surgery
- Prescription eyeglasses, repair, cases, cleaning items
- Prescription contact lenses, cases, cleaning items

### **V. AMOUNT OF VISION BENEFITS PAYABLE**

The program provides payment for the indicated procedures and all other procedures deemed necessary by the Optometrist or Ophthalmologist, up to the maximum of \$3000 annually for each eligible person in each calendar year for vision services. This benefit is not subject to any deductible. The benefit is payable to an employee upon an employee presentation of a verifiable payment made to a licensed qualified Optometrist or Ophthalmologist, for vision work performed on an eligible person(s).

It is noted that the vision and dental benefit may not be combined into one. The benefit pays for up to \$3000 annually for dental separate and up to \$3000 annually for vision separate, for each eligible person.

RESOLUTION OF THE BOARD OF DIRECTORS OF  
JUNE LAKE PUBLIC UTILITY DISTRICT DEFINING  
THE VISION AND DENTAL SERVICES PROGRAM UPDATED 2024

WHEREAS, The Board of Directors of June Lake Public Utility District (The “Board of Directors”) has determined that it is in the best interest of the District and its employees that the District become self-insured with respect to the District’s Vision and Dental Services Program for the employees by past resolution No. 84-3:

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of June Lake Public Utility District as follows:

1. This Board of Directors does hereby incorporate the following updated Vision and Dental Services Program to supersede any and all existing Vision and Dental Services Program (in particular resolution no 84-3), as provided for and included hereto and by this reference incorporated herein.
2. The District’s Vision and Dental Services Program with any changes shall go into effect as of July 01, 2024.

Adopted the 18<sup>th</sup> day of September, 2024.

---

President of the Board of Directors

ATTEST:

---

Secretary of the Board of Directors

VISION AND DENTAL SERVICES PROGRAM  
OF JUNE LAKE PUBLIC UTILITY DISTRICT

**I. ELIGIBILITY**

All present and future permanent employees of the District are eligible for the Vision and Dental Services Program (aka in this resolution as "the program") on the first day of the month coincident with the next following three months of continuous, full-time employment with a minimum of 32 hours per week. Any employee who has been absent from work due to strike, layoff or leave of absence who returns to work within six months will become eligible for the Vision and Dental Services Program on the first day of the month following his or her return to work, and shall be considered as a newly-hired employee with respect to the application of any deductibles, maximums and waiting periods. If such an absence of the part of an employee exceeds six months, the employee shall be considered a newly-hired employee in every respect and will not become eligible until he has again fulfilled the eligibility requirements. Services provided during the period when an employee was not eligible due to strike, layoff or leave of absence shall not be covered by the program.

Dependents become eligible coincident with the eligibility of the employee or immediately following attainment of dependent status. Eligible dependents are the lawful spouse and unmarried children to age 19 or to age 23 if enrolled in an accredited school, college or university. Children include, step-children, adopted children and foster children, provided such children are dependent upon the employee for support and maintenance.

An unmarried child 19 year or over may continue to be eligible as a dependent if he or she is incapable of self support because of a physical or mental incapacity that commenced prior to reaching age 19 and if he or she is chiefly dependent on the employee for support and maintenance, provided proof of such incapacity and dependency is submitted within 31 days after a request therefor by the District, and subsequently as may be required by the District, but not more frequently than annually after the incapacitated and dependent child has attained age 21. Dependents in military service are not eligible.

An employee's eligibility for the program shall terminate on the last day of the month in which his or her full time employment has terminated. The eligibility of an employee's dependents shall continue until the last day of the month following termination of the employee's eligibility or upon loss of their dependent status, whichever occurs first. Eligibility shall, in any event, terminate immediately upon termination of the program.

## **II. DENTAL BENEFITS PROVIDED BY THE PROGRAM**

The intent of the board is to provide reimbursement for all dental work without a deductible requirement, pre-existing or not, up to the amount of benefits payable. This is to include but not limited to:

- Diagnostic and preventative procedures - routine oral exams, all cleanings etc.
- Xray with no limit as to the frequency.
- Crowns - all materials available, Jackets and Casts.
- Root canal and root canal work.
- Bridge work. Including repair and construction, partial or complete.
- Restoration and cosmetic - including veneers, implants and braces, all on 4, all on 6 etc, whitening.
- Dentures - all type, all material, partial or complete.
- Oral and bone grafting.
- Antibiotic and antibiotic implant work.
- Oral surgery work that may be needed for a procedure deemed necessary by the dentist.
- All forms of anesthesia as deemed necessary by the dentist
- Malalignment issues that need corrective surgery, procedure or device.
- All Endodontic procedures
- All Periodontic procedures
- All Prosthodontic procedures
- All Prophylaxis procedures
- All Orthodontic services and procedures



### **III. AMOUNT OF DENTAL BENEFITS PAYABLE**

The program provides payment for the indicated procedures and all other procedures deemed necessary by the dentist, up to the maximum of \$3000 annually for each eligible person in each calendar year. This benefit is not subject to any deductible. The benefit is payable to an employee upon an employee presentation of a verifiable payment made to a licensed qualified dentist, for dental work performed on an eligible person(s).

### **IV. VISION BENEFITS PROVIDED BY THE PROGRAM**

The intent of the board is to provide reimbursement for all vision work without a deductible requirement, pre-existing or not, up to the amount of benefits payable. The Vision and Dental Services Program covers the following services when they are provided by a licensed eye care professional, include but are not limited to.

- Routine and diagnostic eye exam - no limit as to the frequency
- Ophthalmologist - diagnostics, surgery
- Prescription eyeglasses, repair, cases, cleaning items
- Prescription contact lenses, cases, cleaning items

### **V. AMOUNT OF VISION BENEFITS PAYABLE**

The program provides payment for the indicated procedures and all other procedures deemed necessary by the Optometrist or Ophthalmologist, up to the maximum of \$3000 annually for each eligible person in each calendar year for vision services. This benefit is not subject to any deductible. The benefit is payable to an employee upon an employee presentation of a verifiable payment made to a licensed qualified Optometrist or Ophthalmologist, for vision work performed on an eligible person(s).

It is noted that the vision and dental benefit may not be combined into one. The benefit pays for up to \$3000 annually for dental separate and up to \$3000 annually for vision separate, for each eligible person.



**June Lake Public Utility District  
Annual Financial Report  
For the Fiscal Years Ended  
June 30, 2022 and 2021**



**June Lake Public Utility District**

**Board of Directors as of June 30, 2022**

<u>Name</u>	<u>Title</u>	<u>Elected/ Appointed</u>	<u>Current Term</u>
Jerry Hallum	President	Appointed	11/2024
Barbara Miller	Director	Elected	11/2022
Sarah Minich	Director	Appointed	11/2022
Bill Hunt	Director	Appointed	11/2022
Justin Walsh	Director	Appointed	11/2024

**June Lake Public Utility District  
Todd M. Kidwell, General Manager  
2380 Highway 158  
June Lake, California 93529  
(760) 648-7778**

**June Lake Public Utility District**  
**Annual Financial Report**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**June Lake Public Utility District  
Annual Financial Report  
For the Fiscal Years Ended June 30, 2022 and 2021**

**Table of Contents**

	<b><u>Page No.</u></b>
Table of Contents	i
<b>Financial Section</b>	
Independent Auditor’s Report	1-3
Management’s Discussion and Analysis	4-8
Basic Financial Statements:	
Statements of Net Position	9-10
Statements of Revenues, Expenses, and Changes in Net Position	11
Statements of Cash Flows	12-13
Notes to the Basic Financial Statements	14-37
<b>Required Supplementary Information</b>	
Schedules of the District’s Proportionate Share of the Net Pension Liability	38-39
Schedules of Pension Plan Contributions	40
<b>Supplemental Information</b>	
Combining Schedules of Net Position, June 30, 2022	41-42
Combining Schedules of Revenues, Expenses and Changes in Net Position, June 30, 2022	43
Combining Schedules of Net Position, June 30, 2021	44-45
Combining Schedules of Revenues, Expenses and Changes in Net Position, June 30, 2021	46
<b>Report on Internal Controls and Compliance</b>	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on the Audits of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	47-48

## **Financial Section**





**C.J. Brown & Company CPAs**  
An Accountancy Corporation

Christopher J. Brown, CPA, CGMA  
Jonathan Abadesco, CPA  
Jeffrey Palmer

**Cypress Office:**  
10805 Holder Street, Suite 150  
Cypress, California 90630  
(657) 214-2307

**Riverside Office:**  
5051 Canyon Crest Drive, Suite 203  
Riverside, California 92507  
(657) 214-2307

**Independent Auditor's Report**

Board of Directors  
June Lake Public Utility District  
June Lake, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities, and each major fund of June Lake Public Utility District (District) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, and each major fund of June Lake Public Utility District, as of June 30, 2022 and 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **Independent Auditor's Report, continued**

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Emphasis of Matter***

As discussed in Note 9 to the financial statements, the District has adopted the provisions of GASB Statement No. 87 – Leases. As a result, the District has restated its net position to reflect the effects of the change in accounting policy. Our opinion is not modified with respect to this matter.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8, and the required supplementary information on pages 38 through 40, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

## Independent Auditor's Report, continued

### *Required Supplementary Information, continued*

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Combining Schedules of Net Position, and the Combining Schedules of Revenues, Expenses, and Changes in Net Position (supplemental information schedules) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information schedules on pages 41 through 46 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 47 and 48.

*C.J. Brown & Company, CPAs*

**C.J. Brown & Company, CPAs**  
Cypress, California  
July 13, 2024

**June Lake Public Utility District**  
**Management's Discussion and Analysis**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the June Lake Public Utility District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

**Financial Highlights**

- The District's net position decreased 2.07% or \$125,808 to \$5,965,853. In fiscal year 2021, net position increased 2.05% or \$122,266 to \$6,091,661.
- Total revenues decreased 0.03% or \$615 to \$1,918,288. Total operating revenues increased 1.69% or \$19,080 to \$1,148,802. Total non-operating revenues decreased 2.50% or \$19,695 to \$769,486.
- In fiscal year 2021, total revenues increased 9.59% or \$167,875 to \$1,918,903. Total operating revenues increased 14.57% or \$143,693 to \$1,129,722. Total non-operating revenues increased 3.16% or \$24,182 to \$789,181.
- Total expenses increased 13.77% or \$247,459 to \$2,044,096. Total operating expenses increased 17.56% or \$249,874 to \$1,672,585.
- In fiscal year 2021, total expenses increased 0.86% or \$15,375 to \$1,796,637. Total operating expenses increased 2.05% or \$28,544 to \$1,422,711. Total non-operating expenses decreased 100% or \$15,211 to \$0.

**Required Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. They also provide the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provide information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities, as well as providing answers to questions such as: where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**June Lake Public Utility District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Financial Analysis of the District**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These statements report the District's *net position* and changes in them. One can think of the District's net position (the difference between assets and deferred outflows, and liabilities and deferred inflows), as one way to measure the District's financial health or *financial position*. Over time, *increases or decreases* in the District's net position is one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation, such as changes in Federal and State water quality standards.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 14 through 37.

**Statements of Net Position**

A summary of the statements of net position is as follows:

	<b>Condensed Statements of Net Position</b>				
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2020</u>	<u>Change</u>
<b>Assets:</b>					
Current assets	\$ 2,930,273	2,817,163	113,110	1,857,215	959,948
Non-current assets	1,753,449	1,442,907	310,542	1,835,030	(392,123)
Capital assets, net	<u>3,689,959</u>	<u>4,005,367</u>	<u>(315,408)</u>	<u>4,376,551</u>	<u>(371,184)</u>
<b>Total assets</b>	<u>8,373,681</u>	<u>8,265,437</u>	<u>108,244</u>	<u>8,068,796</u>	<u>196,641</u>
<b>Deferred outflows of resources</b>	<u>279,128</u>	<u>296,311</u>	<u>(17,183)</u>	<u>274,149</u>	<u>22,162</u>
<b>Liabilities:</b>					
Current liabilities	353,522	345,461	8,061	325,397	20,064
Non-current liabilities	<u>933,199</u>	<u>1,477,231</u>	<u>(544,032)</u>	<u>1,376,323</u>	<u>100,908</u>
<b>Total liabilities</b>	<u>1,286,721</u>	<u>1,822,692</u>	<u>(535,971)</u>	<u>1,701,720</u>	<u>120,972</u>
<b>Deferred inflows of resources</b>	<u>1,400,235</u>	<u>647,395</u>	<u>752,840</u>	<u>671,830</u>	<u>(24,435)</u>
<b>Net position:</b>					
Net investment in capital assets	3,689,959	4,005,367	(315,408)	4,376,551	(371,184)
Restricted	2,499,842	2,525,861	(26,019)	1,585,687	940,174
Unrestricted (deficit)	<u>(223,948)</u>	<u>(439,567)</u>	<u>215,619</u>	<u>7,157</u>	<u>(446,724)</u>
<b>Total net position</b>	<u>\$ 5,965,853</u>	<u>6,091,661</u>	<u>(125,808)</u>	<u>5,969,395</u>	<u>122,266</u>

**June Lake Public Utility District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Statements of Net Position, continued**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$5,965,853 and \$6,091,661 as of June 30, 2022 and 2021, respectively. Compared to prior year, net position of the District decreased by 2.03% or \$123,671. The District's total net position is made up of three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

By far the largest portion of the District's net position (61.85% and 65.75% as of June 30, 2022 and 2021, respectively) A portion of the District's net position reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending. At the end of fiscal year 2022, and 2021, the District showed a deficit in its unrestricted net position of \$223,948 and \$439,567, respectively. See note 7 for further discussion.

**Statement of Revenues, Expenses, and Changes in Net Position**

A summary of the statements of revenues, expenses, and changes in net position is as follows:

**Condensed Statements of Revenues, Expenses, and Changes in Net Position**

	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2020</u>	<u>Change</u>
<b>Revenues:</b>					
Operating revenues	\$ 1,148,802	1,129,722	19,080	986,029	143,693
Non-operating revenues	<u>769,486</u>	<u>789,181</u>	<u>(19,695)</u>	<u>764,999</u>	<u>24,182</u>
<b>Total revenues</b>	<u>1,918,288</u>	<u>1,918,903</u>	<u>(615)</u>	<u>1,751,028</u>	<u>167,875</u>
<b>Expenses:</b>					
Operating expenses	1,672,585	1,422,711	249,874	1,394,167	28,544
Non-operating expenses	35,385	-	35,385	15,211	(15,211)
Depreciation	<u>336,126</u>	<u>373,926</u>	<u>(37,800)</u>	<u>371,884</u>	<u>2,042</u>
<b>Total expenses</b>	<u>2,044,096</u>	<u>1,796,637</u>	<u>247,459</u>	<u>1,781,262</u>	<u>15,375</u>
<b>Changes in net position</b>	(125,808)	122,266	(248,074)	(30,234)	152,500
<b>Net position, beginning of year, as previously stated</b>	6,091,661	5,969,395	122,266	6,059,106	(89,711)
<b>Prior period adjustment (note 8)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,477)</u>	<u>59,477</u>
<b>Net position, beginning of year as restated</b>	<u>6,091,661</u>	<u>5,969,395</u>	<u>122,266</u>	<u>5,999,629</u>	<u>(30,234)</u>
<b>Net position, end of year</b>	<u>\$ 5,965,853</u>	<u>6,091,661</u>	<u>(125,808)</u>	<u>5,969,395</u>	<u>122,266</u>

The statement of revenues, expenses, and changes in net position shows how the District's net position changed during the fiscal years.

A closer examination of the sources of changes in net position reveals that the District's net position decreased 2.07% or \$125,808 from \$6,091,661 to \$5,965,853, primarily due to a decrease in ongoing operations.

**June Lake Public Utility District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Statement of Revenues, Expenses, and Changes in Net Position, continued**

In fiscal year 2021, the District's net position increased 2.05% or \$122,266 from \$5,969,395 to \$6,091,661, primarily due to an increase in ongoing operations. Please see Note 7 for further discussion.

The District's total revenues decreased 0.03% or \$615 to \$1,918,288.

Operating revenues increased 1.69% or \$19,080 to \$1,148,802, due primarily to increases of \$9,601, and \$9,479 in charges for services - sewer, and charges for services - water, respectively. Non-operating revenues decreased 2.50% or \$19,695 to \$769,486, due primarily to a decrease in investment earnings.

In fiscal year 2021, total revenues increased 9.59% or \$167,875 to \$1,918,903.

In fiscal year 2021, operating revenues increased 14.57% or \$143,693 to \$1,129,722, due primarily to increases of \$94,636 and \$49,057 in charges for services - water, and charges for services - sewer, respectively. In fiscal year 2021, non-operating revenues increased 3.16% or \$24,182 to \$789,181, due primarily to an increase in miscellaneous revenues.

The District's total expenses increased 13.77% or \$247,459 to \$2,044,096.

Operating expenses increased 17.56% or \$249,874 to \$1,672,585, due primarily to increases of \$263,333, \$53,173, \$22,095, \$12,000, and \$6,979 in salaries and benefits, small tools and supplies, maintenance and repairs, utilities, and office expenses, respectively; which were offset by a decrease of \$109,595 in professional services.

In fiscal year 2021, total expenses increased 0.86% or \$15,375 to \$1,796,637.

In fiscal year 2021, operating expenses increased 2.05% or \$28,544 to \$1,422,711, due primarily to increases of \$11,169, \$9,378 and \$8,059 in professional services, utilities, and dues and subscriptions, respectively. In fiscal year 2021, non-operating expenses decreased 100% or \$15,211 due to a decrease in interest expense.

**Capital Asset Administration**

At the end of fiscal year 2022 and 2021, the District's investment in capital assets amounted to \$3,689,959, and \$4,005,367 (net of accumulated depreciation), respectively. These investment in capital assets include the water facility, sewer facility, water general plant and sewer general plant.

Changes in capital assets for 2022, were as follows:

	<u>Balance 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Non-depreciable assets	\$ 37,430	-	-	37,430
Depreciable assets	14,893,875	20,718	-	14,914,593
Accumulated depreciation	<u>(10,925,938)</u>	<u>(336,126)</u>	-	<u>(11,262,064)</u>
Total capital assets, net	<u>\$ 4,005,367</u>	<u>(315,408)</u>	-	<u>3,689,959</u>

**June Lake Public Utility District**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Capital Asset Administration**

Changes in capital assets for 2021, were as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets	\$ 37,430	-	-	37,430
Depreciable assets	14,891,133	2,742	-	14,893,875
Accumulated depreciation	<u>(10,552,012)</u>	<u>(373,926)</u>	<u>-</u>	<u>(10,925,938)</u>
Total capital assets, net	<u>\$ 4,376,551</u>	<u>(371,184)</u>	<u>-</u>	<u>4,005,367</u>

Please see Note 4 for further discussion.

**Conditions Affecting Current Financial Position**

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact on the Cooperative cannot be estimated at this time.

Management does not foresee any conditions which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

**Requests for Information**

This financial report is designed to provide the District's funding sources, customers, stakeholders, and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager at 2380 Highway 158, June Lake, California 93529.

# **Basic Financial Statements**



**June Lake Public Utility District**  
**Statements of Net Position**  
**June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Current assets:</b>		
Cash and cash equivalents (note 2)	\$ 302,619	161,788
Cash and cash equivalents – restricted (note 2)	2,499,842	2,525,861
Accounts receivable - water	62,405	67,116
Accounts receivable - sewer	45,213	47,378
Lease receivable - current (note 3)	2,137	1,065
Property tax receivable	11,496	9,794
Accrued interest receivable	4,741	1,806
Other current assets	1,820	2,355
<b>Total current assets</b>	<b>2,930,273</b>	<b>2,817,163</b>
<b>Non-current assets:</b>		
Investments (note 2)	1,149,932	837,253
Lease receivable - non-current (note 3)	603,517	605,654
Capital assets, not being depreciated (note 4)	37,430	37,430
Capital assets, being depreciated, net (note 4)	3,652,529	3,967,937
<b>Total non-current assets</b>	<b>5,443,408</b>	<b>5,448,274</b>
<b>Total assets</b>	<b>8,373,681</b>	<b>8,265,437</b>
<b>Deferred outflows of resources:</b>		
Deferred pension outflows (note 6)	279,128	296,311
<b>Total deferred outflows of resources</b>	<b>\$ 279,128</b>	<b>296,311</b>

Continued on next page

See accompanying notes to the basic financial statements

**June Lake Public Utility District**  
**Statements of Net Position, continued**  
**June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 55,182	43,205
Accrued wages and related payables	23,360	20,249
Customer advances and deposits	259,780	259,780
Long-term liabilities – due within one year:		
Compensated absences (note 5)	<u>15,200</u>	<u>22,227</u>
<b>Total current liabilities</b>	<u>353,522</u>	<u>345,461</u>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (note 5)	45,600	66,681
Net pension liability (note 6)	<u>887,599</u>	<u>1,410,550</u>
<b>Total non-current liabilities</b>	<u>933,199</u>	<u>1,477,231</u>
<b>Total liabilities</b>	<u>1,286,721</u>	<u>1,822,692</u>
<b>Deferred inflows of resources:</b>		
Deferred pension inflows (note 6)	840,221	74,937
Deferred lease inflows (note 3)	<u>560,014</u>	<u>572,458</u>
<b>Total deferred inflows of resources</b>	<u>1,400,235</u>	<u>647,395</u>
<b>Net position: (note 7)</b>		
Net investment in capital assets	3,689,959	4,005,367
Restricted	2,499,842	2,525,861
Unrestricted	<u>(223,948)</u>	<u>(439,567)</u>
<b>Total net position</b>	<u>\$ 5,965,853</u>	<u>6,091,661</u>

See accompanying notes to the basic financial statements

**June Lake Public Utility District**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Operating revenues:</b>		
Charges for services - sewer	\$ 553,504	543,903
Charges for services - water	595,298	585,819
<b>Total operating revenues</b>	<b>1,148,802</b>	<b>1,129,722</b>
<b>Operating expenses:</b>		
Salaries and benefits	1,107,506	844,173
Professional services	153,420	263,015
Utilities	105,368	93,368
Small tools and supplies	117,851	64,678
Dues and subscriptions	63,854	67,286
Communication and travel	43,576	36,749
Insurance	27,558	29,064
Maintenance and repairs	36,069	13,974
Office expenses	17,383	10,404
<b>Total operating expenses</b>	<b>1,672,585</b>	<b>1,422,711</b>
Operating loss before depreciation	(523,783)	(292,989)
Depreciation	(336,126)	(373,926)
<b>Operating loss</b>	<b>(859,909)</b>	<b>(666,915)</b>
<b>Non-operating revenue(expense):</b>		
Property taxes	735,765	719,661
Cell tower income	12,445	12,445
Interest revenue - leases	12,134	12,155
Investment earnings	(35,385)	7,947
Miscellaneous revenues	9,142	36,973
<b>Total non-operating revenues, net</b>	<b>734,101</b>	<b>789,181</b>
<b>Changes in net position</b>	<b>(125,808)</b>	<b>122,266</b>
<b>Net position, beginning of year</b>	<b>6,091,661</b>	<b>5,969,395</b>
<b>Net position, end of year</b>	<b>\$ 5,965,853</b>	<b>6,091,661</b>

See accompanying notes to the basic financial statements

**June Lake Public Utility District**  
**Statements of Cash Flows**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers for charges for services	\$ 1,168,190	1,123,939
Payments to employees for salaries	(1,132,503)	(845,967)
Payments to vendors for materials and services	<u>(305,563)</u>	<u>(508,536)</u>
<b>Net cash used in operating activities</b>	<u>(269,876)</u>	<u>(230,564)</u>
<b>Cash flows from non-capital financing activities:</b>		
Proceeds from property taxes	734,063	722,975
Proceeds from cell tower income	13,200	13,200
Proceeds from miscellaneous revenues	<u>9,142</u>	<u>36,973</u>
<b>Net cash provided by non-capital financing activities</b>	<u>756,405</u>	<u>773,148</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition and construction of capital assets	(20,718)	(2,742)
Principal paid on long-term debt	<u>-</u>	<u>-</u>
<b>Net cash used in capital and related financing activities</b>	<u>(20,718)</u>	<u>(2,742)</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(312,679)	391,058
Interest earnings	<u>(38,320)</u>	<u>10,672</u>
<b>Net cash (used in) provided by investing activities</b>	<u>(350,999)</u>	<u>401,730</u>
<b>Net increase in cash and cash equivalents</b>	114,812	941,572
<b>Cash and cash equivalents, beginning of year</b>	<u>2,687,649</u>	<u>1,746,077</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 2,802,461</u>	<u>2,687,649</u>
<b>Reconciliation of cash and cash equivalents to statement of net position:</b>		
Cash and cash equivalents	\$ 302,619	161,788
Cash and cash equivalents – restricted	<u>2,499,842</u>	<u>2,525,861</u>
<b>Total cash and cash equivalents</b>	<u>\$ 2,802,461</u>	<u>2,687,649</u>

Continued on next page

See accompanying notes to the basic financial statements

**June Lake Public Utility District**  
**Statement of Cash Flows, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>Reconciliation of operating loss to net cash used in operating activities:</b>		
Operating loss	\$ <u>(859,909)</u>	<u>(666,915)</u>
<b>Adjustments to reconcile operating loss to net cash used in operating activities:</b>		
Depreciation	336,126	373,926
<b>Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:</b>		
(Increase) decrease in assets:		
Accounts receivable	6,876	(24,890)
Other current assets	535	495
(Increase) decrease deferred outflows of resources:		
Deferred pension outflows	17,183	(22,162)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	11,977	9,470
Accrued wages and related payables	3,111	2,534
Customer advances and deposits	-	9,142
Compensated absences	(28,108)	(4,328)
Net pension liability	(522,951)	104,154
Increase (decrease) deferred inflows of resources::		
Deferred pension inflows	<u>765,284</u>	<u>(11,990)</u>
<b>Total adjustments</b>	<u>590,033</u>	<u>436,351</u>
<b>Net cash used in operating activities</b>	<u>\$ (269,876)</u>	<u>(230,564)</u>

See accompanying notes to the basic financial statements

**June Lake Public Utility District**  
**Notes to the Financial Statements**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The June Lake Public Utility District (District) was setup to provide water distribution and sewage disposal services for the residents and businesses of the June Lake area in 1947. The District's treatment facilities were constructed in 1972. The District acquired the Down-Canyon water systems from Williams Tract County Water District in April of 1990. The District is governed by a five-member Board of Directors who serves overlapping four-year terms.

For financial reporting purposes, the June Lake PUD's reporting entity includes the "primary government" and its "component units." The primary government includes all funds, departments, agencies, and those authorities that are considered an integral part of the District's activities. Component units are legally separate organizations for which the District's elected officials are financially accountable. The District's component unit has a June 30 year-end.

The June Lake Public Financing Authority (the "Authority") is a joint exercise of powers authority established pursuant to that certain Joint Exercise of Powers Agreement dated as of March 2, 2001, by and between the District and the Auburn Valley Community Services District. The Agreement was entered in to pursuant to the provision of Articles 1 through 4, Chapter 5, Division 7, Title 1 of the Government Code of the State of California, commencing with §6500. The Authority is a separate entity constituting a public instrumentality of the State of California and was formed for the public purpose of assisting the District in financing capital projects. The Authority is governed by a five (5) member board of directors that is the Board of Directors of the District (the "Board"). Since the Authority provides financing services solely to the District, these financial transactions are reported as part of the primary government using the blended method.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, The Financial Reporting Entity. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

**B. Basis of Accounting and Measurement Focus**

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales), capital grants, and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as sewer and water fees, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as property taxes and investment income, result from non-exchange transactions, which the District gives (receives) value without directly receiving (giving) value in exchange.

The District recognizes revenue from water and sewer service charges based on cycle billings performed every month. The District accrues revenues with respect to water and sewer service sold, but not billed, at the end of a fiscal period.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting**

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

The District has adopted the following GASB pronouncements in the current year:

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting, continued**

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur.

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position**

**1. Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources; and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

**2. Uncertainty**

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and business closings. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the District cannot be estimated at this time.

**3. Cash and Cash Equivalents**

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

**4. Investments**

The District has adopted an investment policy directing the General Manager to deposit and invest funds in financial institutions in accordance with California Government Code section 53635. The investment policy applies to all financial assets and investment activities of the District.



**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued**

**4. Investments, continued**

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**5. Fair Value Measurement**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The hierarchy is based on valuation inputs used to measure the fair value of assets as follows:

- **Level 1** – Valuation is based on quoted prices in active markets for identical assets.
- **Level 2** – Valuation is based on directly observable and indirectly observable inputs. These inputs are derived principally from or corroborated by observable market data through correlation or market-corroborated inputs. The concept of market-corroborated inputs incorporates observable market data such as interest rates and yield curves that are observable at commonly quoted intervals.
- **Level 3** – Valuation is based on unobservable inputs where assumptions are made based on factors such as prepayment rates, probability of default, loss severity, and other assumptions that are internally generated and cannot be observed in the market.

**6. Accounts Receivable and Allowance for Uncollectible Accounts**

The District extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the District uses the allowance method for the reservation and write-off of those accounts.

**7. Lease receivable**

Lease receivable are measured at the present value of payments expected to be received during the lease term.

**8. Property Taxes and Assessments**

Property taxes attach an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1, and are payable in two installments, on December 10 and April 10. The County of Mono Assessor's Office assesses all real and personal property within the County each year. The County of Mono Tax Collector's Office bills and collects the District's share of property taxes. The County of Mono Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by the County of Mono, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued**

**9. Capital Assets**

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$1,000. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of 5 to 40 years.

**10. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of resources applicable to future periods.

**11. Compensated Absences**

The District's policy is to permit employees to accumulate earned comprehensive leave up to four hundred and fifty hours. Upon termination of employment, employees are paid all unused comprehensive leave.

**12. Deferred Inflows of Resources**

Deferred inflows of resources represent the acquisition of resources applicable to future periods.

**13. Pensions**

For the purpose of measuring net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For fiscal year 2020, the following timeframes are used:

- Valuation Date: June 30, 2020 and 2019
- Measurement Date: June 30, 2021 and 2020
- Measurement Period: July 1, 2019 to June 30, 2020; and July 1, 2020 to June 30, 2021

**14. Sewer and Water Sales**

The District recognizes sewer and water service charges based on cycle billings rendered to customers each month.

**15. Net Position**

The District follows the financial reporting requirements of the GASB and reports net position under the following classifications:

- *Net investment in capital assets* – consists of capital assets, net of accumulated depreciation, and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt, are included in this component of net position.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued**

**15. Net Position, continued**

- *Restricted component of net position* – consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- *Unrestricted component of net position* – the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted components of net position.

**(2) Cash and Cash Equivalents**

Cash and investments as of June 30, are classified in the accompanying financial statements as follows:

	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ 302,619	161,788
Cash and cash equivalents - restricted	2,499,842	2,525,861
Investments	1,149,932	837,253
Total	\$ 3,952,393	3,524,902

Cash and investments as of June 30, consist of the following:

	<b>2022</b>	<b>2021</b>
Deposits with bank	\$ 302,619	161,788
Investments	3,649,774	3,363,114
Total	\$ 3,952,393	3,524,902

As of June 30, the District's authorized deposit had the following maturities:

	<b>2022</b>	<b>2021</b>
Deposits in California Local Agency Investment Fund (LAIF)	311 days	291 days

***Investments Authorized by the California Government Code and the District's Investment Policy***

The following table identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(2) Cash and Cash Equivalents, continued**

***Investments Authorized by the California Government Code and the District's Investment Policy, continued***

This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District; rather, the table addresses the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Investment Fund (LAIF)	N/A	None	None
Money market mutual funds	N/A	20%	None
U.S. Treasury Bills	5 years	None	None
Certificates of Deposit	5 years	30%	10%
U.S. Government Sponsored Obligations	5 years	None	None
Medium Term Corporate Notes	5 years or less	30%	None
Supranational Obligations	5 years or less	30%	None

***Custodial Credit Risk***

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits, or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the District's investment policy do not contain legal and policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. As of June 30, 2022, bank balances are federally insured up to \$250,000. The remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

***Investment in State Investment Pool***

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(2) Cash and Cash Equivalents, continued**

***Investment in State Investment Pool, continued***

The District's deposit and withdrawal restrictions and limitations are as follows:

- Same day transaction processing occurs for orders received before 10:00 a.m.
- Next day transactions processing occurs for orders received after 10:00 a.m.
- Maximum limit of 15 transactions (combination of deposits and withdrawals) per month.
- Minimum transaction amount requirement of \$5,000, in increments of \$1,000.
- Withdrawals of \$10,000,000 or more require 24 hours advance.
- Prior to funds transfer, an authorized person must call LAIF to do a verbal transaction.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District can manage its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations.

As of June 30, 2022, the District investments are scheduled to mature as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity</u>		
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>
Local Agency Investment Fund	\$ 2,499,842	2,499,842	-	-
Money market deposit account	6,468	6,468	-	-
Certificate of deposit	1,143,464	453,588	392,975	296,901
<b>Total</b>	<b>3,649,774</b>	<b>2,959,898</b>	<b>392,975</b>	<b>296,901</b>

As of June 30, 2021, the District investments are scheduled to mature as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity</u>		
		<u>12 Months or Less</u>	<u>More than 12 Months</u>	<u>25 to 60 Months</u>
Local Agency Investment Fund	\$ 2,525,861	2,525,861	-	-
Money market deposit account	3,453	3,453	-	-
Certificate of deposit	833,800	512,002	321,798	-
<b>Total</b>	<b>3,363,114</b>	<b>3,041,316</b>	<b>321,798</b>	<b>-</b>

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code (where applicable), the District's investment policy, or debt agreements, and the actual rating as of the years ended for each investment type.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(2) Cash and Cash Equivalents, continued**

***Credit Risk, continued***

Credit ratings as of June 30, 2022, were as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Recognized Statistical Rating</u>
Local Agency Investment Fund	\$ 2,499,842	N/A	N/A
Money market deposit account	6,468	N/A	N/A
Certificate of deposit	<u>1,143,464</u>	N/A	N/A
<b>Total</b>	<u>3,649,774</u>		

Credit ratings as of June 30, 2021, were as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Recognized Statistical Rating</u>
Local Agency Investment Fund	\$ 2,525,861	N/A	N/A
Money market deposit account	3,453	N/A	N/A
Certificate of deposit	<u>833,800</u>	N/A	N/A
<b>Total</b>	<u>3,363,114</u>		

***Concentration of Credit Risk***

The District's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for external investment pools) that represent 5% or more of total District's investments at June 30, 2022 and 2021.

***Fair Value Measurement***

As of June 30, 2022, investment measured at fair value on a non-recurring and non-recurring basis, are as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Certificates-of-deposit	\$ <u>1,143,464</u>	<u>-</u>	<u>1,143,464</u>	<u>-</u>
	1,143,464	-	1,143,464	-
Investments measured at amortized cost:				
Local Agency Investment Fund (LAIF)	2,499,842			
Money market deposit account	<u>6,468</u>			
<b>Total</b>	<u>\$ 3,649,774</u>			

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(2) Cash and Cash Equivalents, continued**

*Fair Value Measurement, continued*

As of June 30, 2021, investment measured at fair value on a non-recurring and non-recurring basis, are as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Certificates-of-deposit	\$ 833,800	-	833,800	-
	833,800	-	833,800	-
Investments measured at amortized cost:				
Local Agency Investment Fund (LAIF)	2,525,861			
Money market deposit account	3,453			
Total	\$ 3,363,114			

**(3) Lease Receivable**

The changes in lease receivable for 2022, were as follows:

	<u>Balance 2021</u>	<u>Additions/ Transfers</u>	<u>Principal Payments</u>	<u>Balance 2022</u>
Lease receivable:				
Cell tower lease	\$ 606,719	-	(1,065)	605,654
Total lease receivable	606,719	-	(1,065)	605,654
Current portion	(1,065)			(2,137)
Non-current portion	\$ 605,654			603,517

The changes in lease receivable for 2021, were as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Principal Payments</u>	<u>Balance 2021</u>
Lease receivable:				
Cell tower lease	\$ 607,764	-	(1,045)	606,719
Total lease receivable	607,764	-	(1,045)	606,719
Current portion	(1,045)			(1,065)
Non-current portion	\$ 606,719			605,654

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(3) Lease Receivable, continued**

***SBA Towers IV, LLC***

On December 18, 2012, the District entered into a lease agreement with SBA Towers IV, LLC (Company). The Company has agreed to lease the land from the District. The terms of the agreement require the Company to pay the District a basic annual rent (rent) of \$12,000 in equal \$1,000 monthly installments on the first day of each calendar month commencing on January 1, 2013. Per the agreement, the final lease term end date is December 19, 2068.

Beginning December 19, 2018, the current monthly rental fee will be increased by 10%. During the fiscal year ended June 30, 2022, the District received total rental payments in the amount of \$13,200.

Following the implementation of GASB Statement No. 87, the District recorded a lease receivable and a deferred inflow at present value using a discount rate of 2%. The deferred inflow is amortized on a straight-line basis over the term of the lease. As of June 30, 2022, the balance of lease receivable and deferred lease inflows amounted to \$605,654, and \$560,014, respectively.

Principal and interest requirements to maturity are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,137	12,113	14,250
2024	2,180	12,070	14,250
2025	2,223	12,027	14,250
2026	2,268	11,982	14,250
2027	2,313	11,937	14,250
2028-2032	21,239	58,621	79,860
2033-2037	31,762	56,084	87,846
2038-2042	44,211	52,420	96,631
2043-2047	58,870	47,424	106,294
2048-2052	76,060	40,863	116,923
2053-2057	96,146	32,469	128,615
2058-2062	119,539	21,938	141,477
2063-2067	<u>146,706</u>	<u>8,919</u>	<u>155,625</u>
Total	605,654	<u>378,867</u>	<u>984,521</u>
Current	<u>(2,137)</u>		
Non-current	\$ <u>603,517</u>		



**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(4) Capital Assets**

The changes in capital assets for 2022, were as follows:

	<u>Balance 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Non-depreciable assets:				
Land and land development	\$ 37,430	-	-	37,430
Total non-depreciable assets	<u>37,430</u>	<u>-</u>	<u>-</u>	<u>37,430</u>
Depreciable assets:				
Sewage facility	\$ 5,343,748	-	-	5,343,748
Water facility	8,596,463	-	-	8,596,463
Sewage general plant	417,221	12,871	-	430,092
Water general plant	536,443	7,847	-	544,290
Total depreciable assets	<u>14,893,875</u>	<u>20,718</u>	<u>-</u>	<u>14,914,593</u>
Accumulated depreciation:				
Sewage facility	(5,161,633)	(79,116)	-	(5,240,749)
Water facility	(5,093,546)	(212,785)	-	(5,306,331)
Sewage general plant	(355,842)	(11,417)	-	(367,259)
Water general plant	(314,917)	(32,808)	-	(347,725)
Total accumulated depreciation	<u>(10,925,938)</u>	<u>(336,126)</u>	<u>-</u>	<u>(11,262,064)</u>
Total depreciable assets, net	<u>3,967,937</u>	<u>(315,408)</u>	<u>-</u>	<u>3,652,529</u>
Total capital assets, net	<u>\$ 4,005,367</u>			<u>3,689,959</u>

Major capital assets additions during the year include improvements to the District's sewage and water general plant.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(4) Capital Assets, continued**

The changes in capital assets for 2021, were as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets:				
Land	\$ 37,430	-	-	37,430
Total non-depreciable assets	<u>37,430</u>	<u>-</u>	<u>-</u>	<u>37,430</u>
Depreciable assets:				
Sewage facility	\$ 5,343,748	-	-	5,343,748
Water facility	8,713,579	-	(117,116)	8,596,463
Sewage general plant	414,479	2,742	-	417,221
Water general plant	<u>419,327</u>	<u>-</u>	<u>117,116</u>	<u>536,443</u>
Total depreciable assets	<u>14,891,133</u>	<u>2,742</u>	<u>-</u>	<u>14,893,875</u>
Accumulated depreciation:				
Sewage facility	(5,045,867)	(115,766)	-	(5,161,633)
Water facility	(4,997,879)	(212,783)	117,116	(5,093,546)
Sewage general plant	(346,717)	(9,125)	-	(355,842)
Water general plant	<u>(161,549)</u>	<u>(36,252)</u>	<u>(117,116)</u>	<u>(314,917)</u>
Total accumulated depreciation	<u>(10,552,012)</u>	<u>(373,926)</u>	<u>-</u>	<u>(10,925,938)</u>
Total depreciable assets, net	<u>4,339,121</u>	<u>(371,184)</u>	<u>-</u>	<u>3,967,937</u>
Total capital assets, net	<u>\$ 4,376,551</u>			<u>4,005,367</u>

Major capital assets additions during the year include improvements to the District's water general plant.

**(5) Compensated Absences**

The changes in compensated absences balance in 2022, were as follows:

<u>Balance 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2022</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 88,908	53,922	(82,030)	60,800	15,200	45,600

The changes in compensated absences balance in 2021, were as follows:

<u>Balance 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2021</u>	<u>Due Within One Year</u>	<u>Due in More Than One Year</u>
\$ 93,236	46,686	(51,014)	88,908	22,227	66,681

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(6) Defined Benefit Pension Plan**

***Plan Description***

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans, respectively. Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website or may be obtained from their executive office at 400 P Street, Sacramento, California 95814.

***Benefits Provided***

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. Cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect on January 1, 2013. The new legislation closed the District's CalPERS 2.7% at 55 Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA.

The District participates in the Plan's miscellaneous risk pool. The provisions and benefits for the Plan's miscellaneous pool in effect as June 30, 2022 and 2021, are summarized as follows:

	<b>2022</b>		<b>2021</b>	
	<b><u>New Classic</u></b>	<b><u>PEPRA</u></b>	<b><u>New Classic</u></b>	<b><u>PEPRA</u></b>
Hire date	Prior to December 31, 2012	On or after January 1, 2013	Prior to December 31, 2012	On or after January 1, 2013
Benefit formula	2.7% @ 55	2.0% @ 62	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service		5 years of service	
Benefit payments	monthly for life		monthly for life	
Retirement age	50 - 55	52 - 67	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.00%	2.00%	2.00%	2.00%
Required employee contribution rates	7.96%	6.75%	7.954%	6.75%
Required employer contribution rates	13.35%	7.59%	12.514%	6.985%

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(6) Defined Benefit Pension Plan, continued**

***Contributions***

Section 20814(c) of the California Public Employees' Retirement Law requires that employer contribution rates for all public employers be determined on an annual basis by an actuary and shall be effective on July 1, following notice of a change in rates. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the years ended June 30, 2022 and 2021, contribution recognized as part of pension expense for the Plan were as follows:

	<b>2022</b>	<b>2021</b>
Contribution - employer	\$ 159,387	145,192

***Net Pension Liability***

As of the fiscal year ended June 30, 2022 and 2021, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	<b>2022</b>	<b>2021</b>
Proportionate share of net pension liability	\$ 887,599	1,410,550

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability for the miscellaneous risk pool. As of June 30, 2022 and 2021, the net pension liability of the Plan is measured as of June 30, 2021 and 2020 (the measurement dates). The total pension liability for the Plan's miscellaneous risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 and 2019 (the valuation dates), rolled forward to June 30, 2021 and 2020, using standard update procedures.

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's changes in proportionate share of the net pension liability for the Plan's miscellaneous risk pool as of the measurement date June 30, 2021 and 2020, were as follows:

	<b>Proportionate Share</b>
Proportion – June 30, 2020	0.01296 %
Proportion – June 30, 2021	0.01641
Change in proportion	0.00345 %

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(6) Defined Benefit Pension Plan, continued**

***Deferred Pension Outflows(Inflows) of Resources***

For the year ended June 30, 2022 and 2021, the District recognized pension expense of \$418,903, and \$215,194.

As of the fiscal year ended June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

<u>Description</u>	<u>2022</u>		<u>2021</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 159,387	-	145,192	-
Differences between actual and expected experience	99,535	-	72,690	-
Changes in assumptions	-	-	-	(10,061)
Differences between projected and actual investment earnings	-	(774,827)	41,903	-
Differences between employer's contribution and proportionate share of contribution	-	(53,019)	-	(64,876)
Change in employer's proportion	20,206	(12,375)	36,526	-
Total	<u>\$ 279,128</u>	<u>(840,221)</u>	<u>296,311</u>	<u>(74,937)</u>

As of June 30, 2022 and 2021, the District reported \$159,387 and \$145,192, as deferred outflows of resources related to contributions subsequent to the measurement date, respectively. Pension contributions subsequent to the measurement date for the year ended June 30, 2022, will be recognized as a reduction of the net pension liability for the year ended June 30, 2023 and 2022, respectively.

As of June 30, 2022 and 2021, other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Deferred Net Outflows(Inflows) of Resources</u>
2023	\$ (160,280)
2024	(166,246)
2025	(179,832)
2026	(214,122)

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(6) Defined Benefit Pension Plan, continued**

***Actuarial Assumptions***

The total pension liabilities in the June 30, 2020 and 2019, actuarial valuation report was determined using the following actuarial assumptions:

Valuation Date	June 30, 2020 and 2019
Measurement Date	June 30, 2021 and 2020
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68

Actuarial assumptions:

Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Fur.
Period upon which actuarial Experience Survey assumptions were based	1997-2015
Post Retirement Benefit	Contract COLA up to 2.50% until Purchasing Power Protection applies, 2.50% thereafter

\* The mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017, experience study report (based on CalPERS demographic data from 1997 to 2015) available online on the CalPERS website.

***Discount Rate***

The discount rate used to measure the total pension liability as of June 30, 2022 and 2021, for the PERF C was 7.15%. This discount rate is not adjusted for administrative expenses.

The PERF C fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plan's investments were applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(6) Defined Benefit Pension Plan, continued**

***Discount Rate, continued***

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10</u>	<u>Real Return Year 11+</u>
Global Equity	50.00 %	4.80 %	5.93
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Asset	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)
Total	<u>100.0 %</u>		

***Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate***

The following table presents the District's proportionate share of the net pension liability for the Plan calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one-percentage point higher than the current rate.

As of June 30, 2022, the District's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, are as follows:

	<u>Discount Rate - 1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate + 1%</u>
	<u>6.15%</u>	<u>7.15%</u>	<u>8.15%</u>
District's net pension liability	\$ 1,590,605	887,599	306,434

***Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate, continued***

As of June 30, 2021, the District's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, are as follows:

	<u>Discount Rate - 1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate + 1%</u>
	<u>6.15%</u>	<u>7.15%</u>	<u>8.15%</u>
District's net pension liability	\$ 2,104,217	1,410,550	837,394

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 38 through 40 for the Required Supplementary Information.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(7) Net Position**

Calculation of net position as of June 30, were as follows:

	2022	2021
<b>Net investment in capital assets:</b>		
Capital assets, not being depreciated	\$ 37,430	37,430
Capital assets, being depreciated, net	3,652,529	3,967,937
Total net investment in capital assets	3,689,959	4,005,367
<b>Restricted:</b>		
Cash and cash equivalents with fiscal agent	2,499,842	2,525,861
Total restricted net position	2,499,842	2,525,861
<b>Unrestricted:</b>		
Unrestricted net position	(223,948)	(439,567)
Total net position	\$ 5,965,853	6,091,661

**(8) Prior Period Adjustment**

In 2022, the District implemented GASB Statement No. 87, Leases. The nature, justification, and an explanation of the change are included in note 1.C. As a result of the implementation, the District recognized the lease receivables and deferred inflows of resources in the amount of \$607,764, and \$584,903, respectively and recorded prior period adjustments of \$22,861, to establish beginning balances at July 1, 2019.

In fiscal year 2020, the District determined that the deferred pension outflows account was overstated by \$82,338. As a result, the District recorded a prior period adjustment to net position in the amount of \$82,338 at July 1, 2019.

The adjustment to net position is as follows:

The adjustment to net position is as follows:

Net position at July 1, 2019, as previously stated	\$	6,059,106
Adjustment to net position:		
Effect of adjustment to deferred pension outflows		(82,338)
Effect of adjustment to lease receivable		607,764
Effect of adjustment to deferred lease inflows		(584,903)
Net position at July 1, 2019, as restated	\$	5,999,629



**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(9) Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2022:

- Property and mobile equipment: \$1,000,000,000 per occurrence.
- Boiler & Machinery: \$100,000,000 per occurrence.
- Workers' Compensation: \$5,000,000 per occurrence.
- Auto Liability: \$2,500,000 per occurrence.
- Pollution: \$2,000,000 per occurrence.
- General Liability: Various.

**(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the issue date, that have effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 94***

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 94, continued***

Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 96***

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 97***

In June 2020, the GASB issued 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. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 97, continued***

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

***Governmental Accounting Standards Board Statement No. 99***

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 100***

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(10) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 100, continued***

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 101***

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**June Lake Public Utility District**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**(11) Commitments and Contingencies**

*Litigation*

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**(12) Subsequent Events**

Events occurring after June 30, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of July 13, 2024, which is the date the financial statements were available to be issued.

## **Required Supplementary Information**



**June Lake Public Utility District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability**  
**As of June 30, 2022**  
**Last Ten Years\***

**Defined Benefit Plan**

Description	Measurement Dates							
	06/30/21	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	06/30/15	06/30/14
District's proportion of the net pension liability	0.01641%	0.01296%	0.01275%	0.01243%	0.01228%	0.01313%	0.01877%	0.01840%
District's proportionate share of the net pension liability	\$ 887,599	1,410,550	1,306,396	1,198,188	1,217,879	1,135,765	1,288,472	1,116,702
District's covered payroll	\$ 486,725	430,782	431,876	469,854	343,565	435,532	450,335	434,759
District's proportionate share of the net pension liability as a percentage of its covered payroll	182.36%	327.44%	302.49%	255.01%	354.48%	260.78%	286.11%	256.86%
Plan's proportionate share of fiduciary net position as a percentage of total pension liability	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

**Notes to the Schedules of the District's Proportionate Share of Net Pension Liability**

**Changes in Benefit Terms**

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting.

**Change in Assumptions and Methods**

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption



**June Lake Public Utility District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability, continued**  
**As of June 30, 2022**  
**Last Ten Years\***

**Notes to the Schedules of the District's Proportionate Share of Net Pension Liability, continued**

*Changes in Assumptions and Methods, continued*

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%. The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

\* The Cooperative has presented information for those years for which information is available until a full 10- year trend is compiled.

**June Lake Public Utility District  
Schedules of Pension Plan Contributions  
As of June 30, 2022  
Last Ten Years\***

Description	Fiscal Years Ended							
	06/30/22	06/30/21	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	06/30/15
Actuarially determined contribution	\$ 159,387	145,192	123,647	108,693	95,442	86,633	156,318	148,840
Contributions in relation to the actuarially determined contribution	(159,387)	(145,192)	(123,647)	(108,693)	(95,442)	(86,633)	(156,318)	(148,840)
Contribution deficiency(excess)	\$ -	-	-	-	-	-	-	-
District's covered payroll	\$ 489,781	486,725	430,782	431,876	469,854	343,565	435,532	450,335
Contribution's as a percentage of covered payroll	32.54%	29.83%	28.70%	25.17%	20.31%	25.22%	35.89%	33.05%

**Notes to the Schedules of Pension Plan Contributions**

\* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

**< Page Intentionally Left Blank >**

## **Supplemental Information**



**June Lake Public Utilities District  
Combining Schedule of Net Position  
June 30, 2022**

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
<b>Current assets:</b>			
Cash and cash equivalents	\$ 6,645	295,974	302,619
Cash and cash equivalents – restricted	1,622,042	877,800	2,499,842
Accounts receivable - water	-	62,405	62,405
Accounts receivable - sewer	45,213	-	45,213
Lease receivable - current	2,137	-	2,137
Property tax receivable	5,748	5,748	11,496
Accrued interest receivable	3,076	1,665	4,741
Other current assets	257	1,563	1,820
<b>Total current assets</b>	<u>1,685,118</u>	<u>1,245,155</u>	<u>2,930,273</u>
<b>Non-current assets:</b>			
Investments	1,149,932	-	1,149,932
Lease receivable - non-current	603,517	-	603,517
Capital assets, not being depreciated	37,430	-	37,430
Capital assets, being depreciated, net	165,832	3,486,697	3,652,529
<b>Total non-current assets</b>	<u>1,956,711</u>	<u>3,486,697</u>	<u>5,443,408</u>
<b>Total assets</b>	<u>3,641,829</u>	<u>4,731,852</u>	<u>8,373,681</u>
<b>Deferred outflows of resources:</b>			
Deferred pension outflows	139,564	139,564	279,128
<b>Total deferred outflows of resources</b>	<u>\$ 139,564</u>	<u>139,564</u>	<u>279,128</u>

*Continued on next page*

**June Lake Public Utilities District**  
**Combining Schedule of Net Position, continued**  
**June 30, 2022**

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
<b>Current liabilities:</b>	\$		
Accounts payable and accrued expenses	31,989	23,193	55,182
Accrued wages and related payables	12,303	11,057	23,360
Customer advances and deposits	259,780	-	259,780
Long-term liabilities – due within one year:			
Compensated absences	7,600	7,600	15,200
<b>Total current liabilities</b>	<u>311,672</u>	<u>41,850</u>	<u>353,522</u>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Compensated absences	22,800	22,800	45,600
Net pension liability	443,799	443,800	887,599
<b>Total non-current liabilities</b>	<u>466,599</u>	<u>466,600</u>	<u>933,199</u>
<b>Total liabilities</b>	<u>778,271</u>	<u>508,450</u>	<u>1,286,721</u>
<b>Deferred inflows of resources:</b>			
Deferred pension inflows	420,110	420,111	840,221
Deferred lease inflows	560,014	-	560,014
<b>Total deferred inflows of resources</b>	<u>980,124</u>	<u>420,111</u>	<u>1,400,235</u>
<b>Net position:</b>			
Net investment in capital assets	203,262	3,486,697	3,689,959
Restricted	1,622,042	877,800	2,499,842
Unrestricted	197,694	(421,642)	(223,948)
<b>Total net position</b>	<u>\$ 2,022,998</u>	<u>3,942,855</u>	<u>5,965,853</u>

**June Lake Public Utilities District**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2022**

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
<b>Operating revenues:</b>			
Charges for services - sewer	\$ 553,504	-	553,504
Charges for services - water	-	595,298	595,298
<b>Total operating revenues</b>	<u>553,504</u>	<u>595,298</u>	<u>1,148,802</u>
<b>Operating expenses:</b>			
Salaries and benefits	599,276	508,230	1,107,506
Professional services	62,258	91,162	153,420
Utilities	65,140	40,228	105,368
Small tools and supplies	49,807	68,044	117,851
Dues and subscriptions	41,024	22,830	63,854
Communication and travel	21,607	21,969	43,576
Insurance	13,779	13,779	27,558
Maintenance and repairs	24,009	12,060	36,069
Office expenses	7,778	9,605	17,383
<b>Total operating expenses</b>	<u>884,678</u>	<u>787,907</u>	<u>1,672,585</u>
Operating loss before depreciation	(331,174)	(192,609)	(523,783)
Depreciation	(90,535)	(245,591)	(336,126)
<b>Operating loss</b>	<u>(421,709)</u>	<u>(438,200)</u>	<u>(859,909)</u>
<b>Non-operating revenue(expense)</b>			
Property taxes	367,883	367,882	735,765
Cell tower income	12,445	-	12,445
Interest revenue - leases	12,134	-	12,134
Investment earnings	(26,934)	(8,451)	(35,385)
Miscellaneous revenues	9,142	-	9,142
<b>Total non-operating revenues, net</b>	<u>374,670</u>	<u>359,431</u>	<u>734,101</u>
<b>Changes in net position</b>	<u>(47,039)</u>	<u>(78,769)</u>	<u>(125,808)</u>
<b>Net position, beginning of year</b>	<u>2,070,037</u>	<u>4,021,624</u>	<u>6,091,661</u>
<b>Net position, end of year</b>	<u>\$ 2,022,998</u>	<u>3,942,855</u>	<u>5,965,853</u>



**June Lake Public Utilities District  
Combining Schedule of Net Position  
June 30, 2021**

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
<b>Current assets:</b>			
Cash and cash equivalents	\$ 9,657	152,131	161,788
Cash and cash equivalents – restricted	1,788,439	737,422	2,525,861
Accounts receivable - water	-	67,116	67,116
Accounts receivable - sewer	47,378	-	47,378
Lease receivable - current	1,065	-	1,065
Property tax receivable	4,897	4,897	9,794
Accrued interest receivable	1,310	496	1,806
Other current assets	712	1,643	2,355
<b>Total current assets</b>	<u>1,853,458</u>	<u>963,705</u>	<u>2,817,163</u>
<b>Non-current assets:</b>			
Investments	837,253	-	837,253
Lease receivable - non-current	605,654	-	605,654
Capital assets, not being depreciated	37,430	-	37,430
Capital assets, being depreciated, net	243,494	3,724,443	3,967,937
<b>Total non-current assets</b>	<u>1,723,831</u>	<u>3,724,443</u>	<u>5,448,274</u>
<b>Total assets</b>	<u>3,577,289</u>	<u>4,688,148</u>	<u>8,265,437</u>
<b>Deferred outflows of resources:</b>			
Deferred pension outflows	148,155	148,156	296,311
<b>Total deferred outflows of resources</b>	<u>\$ 148,155</u>	<u>148,156</u>	<u>296,311</u>

*Continued on next page*

**June Lake Public Utilities District**  
**Combining Schedule of Net Position, continued**  
**June 30, 2021**

	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Total</b>
<b>Current liabilities:</b>	\$		
Accounts payable and accrued expenses	23,526	19,679	43,205
Accrued wages and related payables	12,447	7,802	20,249
Customer advances and deposits	259,780	-	259,780
Long-term liabilities – due within one year:			
Compensated absences	11,113	11,114	22,227
<b>Total current liabilities</b>	<b>306,866</b>	<b>38,595</b>	<b>345,461</b>
<b>Non-current liabilities:</b>			
Long-term liabilities – due in more than one year:			
Compensated absences	33,340	33,341	66,681
Net pension liability	705,275	705,275	1,410,550
<b>Total non-current liabilities</b>	<b>738,615</b>	<b>738,616</b>	<b>1,477,231</b>
<b>Total liabilities</b>	<b>1,045,481</b>	<b>777,211</b>	<b>1,822,692</b>
<b>Deferred inflows of resources:</b>			
Deferred pension inflows	37,468	37,469	74,937
Deferred lease inflows	572,458	-	572,458
<b>Total deferred inflows of resources</b>	<b>609,926</b>	<b>37,469</b>	<b>647,395</b>
<b>Net position:</b>			
Net investment in capital assets	280,924	3,724,443	4,005,367
Restricted	1,788,439	737,422	2,525,861
Unrestricted	674	(440,241)	(439,567)
<b>Total net position</b>	<b>\$ 2,070,037</b>	<b>4,021,624</b>	<b>6,091,661</b>

**June Lake Public Utilities District**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2021**

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
<b>Operating revenues:</b>			
Charges for services - sewer	\$ 543,903	-	543,903
Charges for services - water	-	585,819	585,819
<b>Total operating revenues</b>	<u>543,903</u>	<u>585,819</u>	<u>1,129,722</u>
<b>Operating expenses:</b>			
Salaries and benefits	468,875	375,298	844,173
Professional services	130,900	132,115	263,015
Utilities	58,462	34,906	93,368
Small tools and supplies	22,336	42,342	64,678
Dues and subscriptions	39,181	28,105	67,286
Communication and travel	17,844	18,905	36,749
Insurance	14,532	14,532	29,064
Maintenance and repairs	8,662	5,312	13,974
Office expenses	5,202	5,202	10,404
<b>Total operating expenses</b>	<u>765,994</u>	<u>656,717</u>	<u>1,422,711</u>
Operating loss before depreciation	(222,091)	(70,898)	(292,989)
Depreciation	(124,891)	(249,035)	(373,926)
<b>Operating loss</b>	<u>(346,982)</u>	<u>(319,933)</u>	<u>(666,915)</u>
<b>Non-operating revenue(expense)</b>			
Property taxes	364,213	355,448	719,661
Cell tower income	12,445	-	12,445
Interest revenue - leases	12,155	-	12,155
Investment earnings	7,507	440	7,947
Miscellaneous revenues	36,973	-	36,973
<b>Total non-operating revenues, net</b>	<u>433,293</u>	<u>355,888</u>	<u>789,181</u>
<b>Changes in net position</b>	<u>86,311</u>	<u>35,955</u>	<u>122,266</u>
<b>Net position, beginning of year, as restated</b>	<u>1,983,726</u>	<u>3,985,669</u>	<u>5,969,395</u>
<b>Net position, end of year</b>	<u>\$ 2,070,037</u>	<u>4,021,624</u>	<u>6,091,661</u>

# **Report on Internal Controls and Compliance**



**C.J. Brown & Company CPAs**  
An Accountancy Corporation

Christopher J. Brown, CPA, CGMA  
Jonathan Abadesco, CPA  
Jeffrey Palmer

**Cypress Office:**  
10805 Holder Street, Suite 150  
Cypress, California 90630  
(657) 214-2307

**Riverside Office:**  
5051 Canyon Crest Drive, Suite 203  
Riverside, California 92507  
(657) 214-2307

**Independent Auditor's Report on Internal Controls Over Financial Reporting  
And on Compliance and Other Matters Based on the Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Board of Directors  
June Lake Public Utility District  
June Lake, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the June Lake Public Utility District (District), as of and for the year June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated July 13, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Controls Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*, (continued)**

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*C.J. Brown & Company, CPAs*

**C.J. Brown & Company, CPAs**  
Cypress, California  
July 13, 2024

# Superintendent Board Report

## September 2024

### 1- SAFETY

- a. Provided safety gear to employees.

### 2- Operations

#### a. Water System

- i. Clark is running within regulation.
- ii. Did major road repair to water plant roads after large storm washed them out.
- iii. Water sampling done twice a month.

#### b. Distribution and Collection System

- i. We had one sanitary sewer overflow.
- ii. Annual totals are: 3 main breaks, 3 confirmed leaks, and 1 SSO's.
- iii. Built and painted new ladder/step for oh ridge 1 access, installed in oh ridge 1.
- iv. Continued mosquito abatement.
- v. Water meter tap and sewer install at 38 Texas st.
- vi. Contractor at 19 Willow st hit 12" sewer interceptor when digging for sewer tap. We immediately called out MCWD for assistance with another vactor truck. Our orange vactor was brought in so we could pump into it. Fire department contacted to help with sand bags. We also brought in whatever noodles we could to help with containment. A temporary repair was made with bubble sheet(hard black plastic). Conspec contracted top do repairs. State and local agencies notified by Todd and Mamadou.

Rented another vector from Chuck Vallar construction, also had D&S on standby with 3000 gallon tanker. Rented another vector from Haaker for our piece of mind.

c. Wastewater System

- i. WWTP is operating normally.
- ii. Burned milk crates for bar grate(rag/stick removal) at wasteplant.
- iii. Finished weeding and turning over dirt in wasting beds at wasteplant, leveled out and swept.
- iv. Continued to pull weeds at wasteplant
- v. Finished wastewater quarterly sampling and monthly sampling.



## Superintendent Board Report

October 2024

1- SAFETY

- a. Provided safety gear to employees.

2- Operations

a. Water System

- i. Clark is running within regulation
- ii. Water sampling done twice a month.

b. Distribution and Collection System

- i. Annual totals are: 3 main breaks, 3 confirmed leaks, and 0 SSO's.
- ii. Repaired water meter/line break on Raymond st.
- iii. Repaired water line at Israels house on 158, used vactor.
- iv. Repaired water line at Silver Pines Chalet, used Vactor.
- v.

c. Wastewater System

- i. WWTP is operating normally.
- ii. Burned milk crates for bar grate (rag/stick removal) at wasteplant.
- iii. Continued to pull weeds at wasteplant.
- iv. Finished wastewater quarterly sampling and monthly sampling.
- v. Vactored sewer lines on Knoll and Bruce.
- vi.

## Managers Report

September 2024

- 1) Drafted our updated Vision & Dental Resolution to replace the prior resolution (84-3) adopted in 1984.
- 2) Conferenced with the analyst from Robert D. Niehaus, Inc., regarding our rate study.
- 3) Continued working with Fedak & Brown and Mr. Martinez (CPA) on our 2023 audit.
- 4) High Sierra Energy (Pam Bold), has requested to extend to the October board meeting to discuss the proposed WWTP Solar Project.
- 5) Completed necessary reports surrounding the sewer line break 8-20-24 on Willow Ave. Helped Superintendent to work with contractors during and to completion of the repair work. Worked with homeowners effected. Met with County Environmental Health Director.
- 6) Coordinated mapping for our slip line project. Sancon is still on schedule to begin the project in September. This will put us at approximately 60% of our goal to slip line the Down Canyon and Village sewer lines. Having them address some of our manholes needing repair.
- 7) Consulted with Cla-Val to put together a plan to address the water pressures in the upper Clark tract. Working with them to obtain additional valving.
- 8) Continued work with Director Hunt on a new Policy and Procedures manual.
- 9) We did not receive any additional bids for the Portable Generator and Transfer Station project. Eldridge Electric is moving forward on the project and the work is expected to be completed by October 2024. Submitted quarterly reports for the awarded grant funding for this project.
- 10) Set up educational and training events for the field staff for wastewater treatment.
- 11) Ordered hazardous material placards for plant locations (for chlorine, propane, petroleum products, etc).
- 12) Worked with BB&K on Edison easement request and proposed surveillance policy.
- 13) Consulted with VC3 to have assessments done with regard to District cybersecurity.

## **Managers Report**

**October 2024**

- 1) Drafted our updated Vision & Dental Resolution to replace the prior resolution (84-3) adopted in 1984.
- 2) Conferenced with the analyst from Robert D. Niehaus, Inc., regarding our rate study.
- 3) Continued working with Fedak & Brown and Mr. Martinez (CPA) on our 2023 audit.
- 4) Conferenced with High Sierra Energy (Pam Bold), and EVA Green Power to go over new incentives available that impact the proposed WWTP Solar Project. There are new incentives that greatly reduce the final cost making the project significantly less to the District. As well we discussed having materials sourced in USA. Pam Bold will be attending our October board meeting to answer questions and discuss.
- 5) Completed necessary reports surrounding the sewer line break 8-20-24 on Willow Ave. Helped Superintendent to work with contractors during and to completion of the repair work. Worked with homeowners effected. Met with County Environmental Health Director.
- 6) Coordinated mapping for our slip line project. Sancon is still on schedule to begin the project in September. This will put us at approximately 60% of our goal to slip line the Down Canyon and Village sewer lines. Having them address some of our manholes needing repair.
- 7) Consulted with Cla-Val to put together a plan to address the water pressures in the upper Clark tract and Petersen tract. Working with them to obtain additional valving. Meeting 10-07-24.
- 8) Continued work with Director Hunt on a new Policy and Procedures manual.
- 9) We did not receive any additional bids for the Portable Generator and Transfer Station project. Eldridge Electric is moving forward on the project and the work is expected to be completed by late October 2024. Submitted quarterly reports for the awarded grant funding for this project.
- 10) Ordered hazardous material placards for plant locations (for chlorine, propane, petroleum products, etc).
- 11) Worked with BB&K on Edison easement request and proposed surveillance policy.
- 12) Consulted with VC3 to have assessments done with regard to District cybersecurity. Conferenced with our IT and VC3.