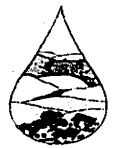


# SOLANO COUNTY WATER AGENCY



## BOARD OF DIRECTORS MEETING

### BOARD OF DIRECTORS:

#### *Chair:*

*Director John D. Kluge*  
Solano Irrigation District

#### *Vice Chair:*

*Supervisor Skip Thomson*  
Solano County District 5

*Mayor Elizabeth Patterson*  
City of Benicia

*Mayor Thom Bogue*  
City of Dixon

*Mayor Harry Price*  
City of Fairfield

*Director Ryan Mahoney*  
Maine Prairie Water  
District

*Director Dale Crossley*  
Reclamation District No.  
2068

*Mayor Ron Kott*  
City of Rio Vista

*Supervisor Erin Hannigan*  
Solano County District 1

*Supervisor Monica Brown*  
Solano County District 2

*Supervisor Jim Spering*  
Solano County District 3

*Supervisor John Vasquez*  
Solano County District 4

*Mayor Pete Sanchez*  
City of Suisun City

*Mayor Len Augustine*  
City of Vacaville

*Mayor Bob Sampayan*  
City of Vallejo

### GENERAL MANAGER:

*Roland Sanford*  
Solano County Water  
Agency

**DATE:** Thursday, February 8, 2018

**TIME:** 6:30 P.M.

**PLACE:** Berryessa Room  
Solano County Water Agency Office  
810 Vaca Valley Parkway, Suite 203  
Vacaville

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF AGENDA
4. PUBLIC COMMENT

Limited to 5 minutes for any one item not scheduled on the Agenda.

5. CONSENT ITEMS (estimated time: 5 minutes)

- (A) Minutes: Approval of the Minutes of the Board of Directors meeting of January 11, 2018 is recommended.
- (B) Expenditure Approvals: Approval of the January 2018 checking account register is recommended.
- (C) Quarterly Financial Reports: Approve income statement and balance sheet of December 31, 2017.
- (D) Confirm Solano's Lower Putah Creek Coordinating Committee Representatives for 2018 calendar year.



6. **BOARD MEMBER REPORTS** *(estimated time: 5 minutes)*

RECOMMENDATION: For information only.

7. **GENERAL MANAGER'S REPORT** *(estimated time: 5 minutes)*

RECOMMENDATION: For information only.

8. **SOLANO WATER ADVISORY COMMISSION REPORT** *(estimated time: 5 minutes)*

RECOMMENDATION: For information only.

9. **SCWA FISCAL YEAR 2016-2017 AUDIT** *(estimated time: 10 minutes)*

RECOMMENDATION: Accept Fiscal Year 2016-2017 Audit.

10. **WATER AGENCY STAFFING – ADDITION OF LIMITED TERM (3-YEAR) GRANT FUNDED POSITIONS: (1) WATER RESOURCES TECHNICIAN, (1) ASSISTANT WATER RESOURCES SPECIALIST** *(estimated time: 15 minutes)*

RECOMMENDATION: Authorize General Manager to hire one Water Resources Technician (3-year limited appointment) and one Assistant Water Resources Specialist (3-year limited appointment) to assist Putah Creek Streamkeeper with grant-funded projects.

11. **WATER AGENCY STAFFING – ADDITION OF PERMANENT ASSISTANT WATER RESOURCES ENGINEER POSITION** *(estimated time: 10 minutes)*

RECOMMENDATION: Approve addition of Assistant Water Resources Engineer position and authorize immediate recruitment of said position.

12. **LEGISLATIVE UPDATES** *(estimated time: 5 minutes)*

RECOMMENDATION: Hear report from Committee Chair on activities of the SCWA Legislative Committee.

13. **WATER POLICY UPDATES** *(estimated time: 10 minutes)*

RECOMMENDATION:

1. Hear report from staff on current and emerging Delta and Water Policy issues and provide direction.
2. Hear status report from Committee Chair on activities of the SCWA Water Policy Committee.
3. Hear report from Supervisor Thomson on activities of the Delta Counties Coalition, Delta Protection Commission, and Delta Stewardship Council.
4. Hear report from Supervisor Vasquez on activities of the Delta Conservancy.

15. **TIME AND PLACE OF NEXT MEETING**

Thursday, March 8, 2018 at 6:30 p.m. at the SCWA offices.

***The Full Board of Directors packet with background materials for each agenda item can be viewed on the Agency's website at [www.scwa2.com](http://www.scwa2.com).***

Any materials related to items on this agenda distributed to the Board of Directors of Solano County Water Agency less than 72 hours before the public meeting are available for public inspection at the Agency's offices located at the following address: 810 Vaca Valley Parkway, Suite 203, Vacaville, CA 95688. Upon request, these materials may be made available in an alternative format to persons with disabilities.

FEB.2018.bod.agd

# CONSENT ITEMS



**SOLANO COUNTY WATER AGENCY  
BOARD OF DIRECTORS MEETING MINUTES**

**MEETING DATE: January 11, 2018**

The Solano County Water Agency Board of Directors met this evening at the Solano County Water Agency office in Vacaville. Present were:

Mayor Elizabeth Patterson, City of Benicia  
Councilmember Scott Pederson, City of Dixon  
Mayor Harry Price, City of Fairfield  
Mayor Ronald Kott, City of Rio Vista  
Mayor Pete Sanchez, Suisun City  
Mayor Len Augustine, City of Vacaville  
Mayor Bob Sampayan, City of Vallejo  
Supervisor Erin Hannigan, Solano County District 1  
Supervisor Monica Brown, Solano County District 2  
Supervisor James Spering, Solano County District 3  
Supervisor John Vasquez, Solano County District 4  
Supervisor Skip Thomson, Solano County District 5  
Manager Bryan Busch, Reclamation District 2068  
Director Ryan Mahoney, Maine Prairie Water District  
Director John Kluge, Solano Irrigation District

**CALL TO ORDER**

The meeting was called to order at 6:30 P.M. by Chair Sanchez.

**APPROVAL OF AGENDA**

On a motion by Supervisor Hannigan and a second by Mayor Kott the Board unanimously approved the agenda.

**PUBLIC COMMENT**

Alan Pryor, representing the Friends of Putah Creek, referenced a memo sent by the Friends of Putah Creek to the Lower Putah Creek Coordinating Committee and SCWA, in which the Friends of Putah Creek questioned whether or not recent stream channel work involving heavy equipment at and near the Winters Putah Creek Park was performed in compliance with CEQA, U.S. Army Corps of Engineers and other State and Federal regulatory permits. Mr. Pryor stated that the Lower Putah Creek Coordinating Committee had not responded to the Friends of Putah Creek letter and requested that the Water Agency respond.

Jeff Tenpas, representing Friends of Putah Creek, stated that stream channel work has also recently occurred on Dry Creek, at and near the confluence with Putah Creek, and questioned whether the work was performed in compliance with all necessary regulatory permits.

Chair Sanchez directed staff to prepare a memo report addressing the questions and comments made by Mr. Pryor and Mr. Tenpas

**ELECTION OF OFFICERS AND APPOINTMENT OF EXECUTIVE COMMITTEE FOR 2018**

On a motion Supervisor Spering and a second by Supervisor Vasquez, the Board unanimously approved utilizing past practice of the current Vice Chair assuming the Chair position in the following year.

On a motion by Supervisor Brown and a second by Mayor Patterson the Board unanimously approved the 2018 Executive Committee as:

Chairman, J.D Kluge  
Vice Chairman, Supervisor Skip Thomson  
Supervisor Jim Spering  
Mayor Pete Sanchez  
Director Ryan Mahoney

Outgoing Chair Sanchez passed the gavel to Director J.D. Kluge, who chaired the remainder of the Board meeting.

**CONSENT ITEMS**

At the request of General Manager Sanford, Chair Kluge removed item 5(D) for further discussion. On a motion by Mayor Price and second by Supervisor Vasquez the Board unanimously approved the following consent items:

- (A) Minutes
- (B) Expenditure Approvals
- (C) Contract with Integrated Environmental Restoration Services for Putah South Canal Sediment Reuse Study

General Manager Sanford explained that sales tax was included in the purchase order presented in the Board packet and requested that the estimated state sales tax be included by amending the proposed purchase order - from \$29,540 to \$32,000. On a motion by Supervisor Brown and a second by Mayor Patterson, the Board unanimously approved consent item 5D as amended (Authorization to Purchase Telemetry Equipment for Ongoing Putah Creek Chinook Study, total purchase price not to exceed \$32,000).

**BOARD MEMBER REPORTS**

There were no Board member reports.

**GENERAL MANAGER'S REPORT**

The General Manager had nothing to add to his written report.

**SOLANO WATER ADVISORY COMMISSION**

No report from the Solano Water Advisory Commission.

**NOMINATIONS FOR SPECIAL DISTRICT MEMBER POSITION ON COUNTY-WIDE REDEVELOPMENT OVERSIGHT BOARD**

Rich Seithel, Executive Officer of the Solano Local Agency Formation Commission, addressed the Board and explained the process by which Special Districts could nominate a candidate for the Special District member position on the County-wide Redevelopment Oversight Board. He explained that the SCWA Board could nominate any Board member of any eligible Special District to be a candidate for the Special District member position on the County-wide Redevelopment Oversight. Chair Kluge nominated Lance Porter of the Solano Irrigation District Board of Directors. On a motion by Supervisor Spering and a second by Supervisor Vasquez the Board approved the nomination. Supervisor Brown voted no.

**APPOINTMENT OF LEGISLATIVE AND WATER POLICY COMMITTEES**

Chair Kluge appointed the following Board members to the Legislative and Water Policy committees, respectively:

**2018 Legislative Committee**  
Supervisor Skip Thomson, Chair  
Mayor Ronald Kott  
Mayor Elizabeth Patterson  
Director Dale Crossley  
Director J.D Kluge

**2018 Water Policy Committee**  
Supervisor Erin Hannigan, Chair  
Mayor Ronald Kott  
Director Dale Crossley  
Director J.D. Kluge

Supervisor John Vasquez (for purposes of developing flood management policy)

**LEGISLATIVE UPDATES**

No report, the Legislative Committee's did not meet.

**WATER POLICY UPDATES**

1. No report by staff on current and emerging Delta and Water Policy issues.
2. No report by the Water Policy Committee.
3. Supervisor Thomson reported that the Trump Administration's proposal to increase pumping at Clifton Court Forebay could be problematic for the Delta. Chairman Kluge noted the recent resignation of Grant Davis, Director of DWR. Mayor Patterson reported that Grant Davis is returning to his former General Manager position at the Sonoma County Water Agency.
4. Mayor Patterson reported that this was her last report as the County's representative at the Delta Conservancy and thanked the County Supervisors for the opportunity to represent the County. Supervisor Vasquez will assume the role as the County's Delta Conservancy representative.

**TIME AND PLACE OF NEXT MEETING**

Thursday, February 8, 2018 at 6:30 p.m., at the SCWA offices in Vacaville

**ADJOURNMENT**

This meeting of the Solano County Water Agency Board of Directors was adjourned at 7:10 p.m.

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Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

**ACTION OF  
SOLANO COUNTY WATER AGENCY**

**DATE:** February 8, 2018  
**SUBJECT:** Expenditures Approval

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**RECOMMENDATIONS:**

Approve expenditures from the Water Agency checking accounts for the month of January, 2018.

**FINANCIAL IMPACT:**

All expenditures are within previously approved budget amounts.

**BACKGROUND:**

The Water Agency auditor has recommended that the Board of Directors approve all expenditures (in arrears). Attached is a summary of expenditures from the Water Agency's checking accounts for the month of January, 2018. Additional backup information is available upon request.

Recommended: \_\_\_\_\_

  
Roland Sanford, General Manager

☐

Approved as  
recommended

☐

Other  
(see below)

☐

Continued on  
next page

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Modification to Recommendation and/or other actions:

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I, Roland Sanford, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on February 8, 2018 by the following vote.

Ayes:

Noes:

Abstain:

Absent:

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Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

**SOLANO COUNTY WATER AGENCY**  
**Cash Disbursements Journal**  
**For the Period From Jan 1, 2018 to Jan 31, 2018**

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
1/3/18	10171	2020WC 1020SC	Invoice: 17-11-3868 MBK ENGINEERS	3,543.00	3,543.00
1/25/1	10172	2020WC 1010WC	Invoice: 17-12-3868 MBK ENGINEERS	1,109.50	1,109.50
1/3/18	31083	2020SC 1020SC	Invoice: 22537B ADAPT CONSULTING, INC.	2,552.30	2,552.30
1/3/18	31084	2020SC 1020SC	Invoice: 106 AVRY DOTAN DBA AD CONSULTANTS	2,880.00	2,880.00
1/4/18	31084V	2020SC 1020SC	Invoice: 106 AVRY DOTAN DBA AD CONSULTANTS	2,880.00	2,880.00
1/3/18	31085	2020SC 1020SC	Invoice: 9068146573 AIRGAS USA, LLC	239.31	239.31
1/3/18	31086	2020SC 1020SC	Invoice: NATR 310 AMERICAN RIVER COLLEGE	233.40	233.40
1/3/18	31087	2020SC 2020SC 2020SC 1020SC	Invoice: BA5311 Invoice: BA5313 Invoice: BA5312 BLANKINSHIP & ASSOCIATES, INC.	1,916.65 1,733.35 1,250.00	4,900.00
1/3/18	31088	2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 1020SC	Invoice: 17299 Invoice: 17319 Invoice: 17302 Invoice: 17329 Invoice: 17334 Invoice: 17378 CENTRAL VALLEY EQUIPMENT REPAIR	357.00 427.72 1,175.37 273.70 1,591.81 2,783.18	6,608.78
1/3/18	31089	2020SC 1020SC	Invoice: 5186 CHAVEZ TRUCKING	1,760.00	1,760.00
1/3/18	31090	2020SC 1020SC	Invoice: 2739 THE CHOP SHOP	2,769.79	2,769.79
1/3/18	31091	2020N 1020SC	Invoice: JAN 2018 CLEAN TECH ADVOCATES	8,600.00	8,600.00
1/3/18	31092	2020SC 1020SC	Invoice: 2017/18-5 DAVID OKITA	3,000.00	3,000.00
1/3/18	31093	2020SC 1020SC	Invoice: 148187 DEPT OF FORESTRY & FIRE PROTECTION	456.80	456.80
1/3/18	31094	2020SC 2020SC 2020SC 1020SC	Invoice: 18-026-T JAN 2018 Invoice: 18-128-V NOV 2017 Invoice: 18-024-O JAN 2018 DEPARTMENT OF WATER RESOURCES	2,546,967.00 55,737.00 592.00	2,603,296.00
1/3/18	31095	2020SC 2020SC 2020SC 1020SC	Invoice: T24976 Invoice: T25038 Invoice: T25023 DEPARTMENT OF GENERAL SERVICES	1,435.00 110.00 7,890.00	9,435.00
1/3/18	31096	2020SC 1020SC	Invoice: 53399 DIXON HARDWARE & LUMBER	108.24	108.24
1/3/18	31097	2020SC 1020SC	Invoice: 19931609 EXPRESS EMPLOYMENT PROFESSIONALS	300.00	300.00
1/3/18	31098	2020SC	Invoice: 6-025-62618	301.22	

**SOLANO COUNTY WATER AGENCY  
Cash Disbursements Journal**

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Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
		1020SC	FEDEX EXPRESS		301.22
1/3/18	31099	2020SC	Invoice: 42430	145.00	
		1020SC	FRANK'S SEPTIC		145.00
1/3/18	31100	2020SC	Invoice: 5146	8,000.00	
		1020SC	GARDENSOFT		8,000.00
1/3/18	31101	2020SC	Invoice: 92509	3,015.50	
		2020SC	Invoice: 92510	3,624.00	
		1020SC	GHD, INC.		6,639.50
1/3/18	31102	2020N	Invoice: 06026179	470.46	
		1020SC	GLOBAL MACHINERY INTL.		470.46
1/23/1	31102V	2020N	Invoice: 06026179		470.46
		1020SC	GLOBAL MACHINERY INTL.	470.46	
1/3/18	31103	2020SC	Invoice: PS010836855	133.10	
		2020SC	Invoice: PS010837003	76.54	
		2020SC	Invoice: PS770001437	10.77	
		1020SC	HOLT OF CALIFORNIA		220.41
1/3/18	31104	2020SC	Invoice: 2017-72	3,747.80	
		1020SC	IN COMMUNICATIONS		3,747.80
1/3/18	31105	2020SC	Invoice: 72847	1,160.00	
		2020SC	Invoice: 72848	5,083.90	
		1020SC	INTEGRATED ENVIRONMENTAL RESTORATION		6,243.90
1/3/18	31106	2020SC	Invoice: 241378	24.40	
		2020SC	Invoice: 241384	25.14	
		2020SC	Invoice: 241514	66.56	
		2020SC	Invoice: 241626	10.67	
		2020SC	Invoice: 241718	12.85	
		2020SC	Invoice: 241683	59.71	
		2020SC	Invoice: 241977	34.31	
		2020SC	Invoice: 981936	676.00	
		2020SC	Invoice: 242886	33.17	
		2020SC	Invoice: 242498	15.00	
		2020SC	Invoice: 983680	41.73	
		2020SC	Invoice: 243002	23.56	
		1020SC	PACIFIC ACE HARDWARE		1,023.10
1/3/18	31107	2020SC	Invoice: 11/9/17-12/10/17	1,068.04	
		1020SC	PACIFIC GAS & ELECTRIC CO,		1,068.04
1/3/18	31108	2020SC	Invoice: 0137168-IN	478.80	
		1020SC	PREFERRED ALLIANCE, INC		478.80
1/3/18	31109	2020SC	Invoice: JUL 1- SEP 30, 17 NU	11,555.24	
		1020SC	PUTAH CREEK COUNCIL		11,555.24
1/3/18	31110	2020SC	Invoice: 1261	1,500.00	
		1020SC	ROCK STEADY JUGGLING		1,500.00
1/3/18	31111	2020SC	Invoice: 1003115X1	38.98	
		2020SC	Invoice: 1003115	194.61	
		1020SC	RON DUPRATT FORD		233.59
1/3/18	31112	2020SC	Invoice: 153506	379.00	
		2020SC	Invoice: 153505	830.00	
		1020SC	S&J ADVERTISING, INC.		1,209.00
1/3/18	31113	2020SC	Invoice: 57492872	978.72	
		2020SC	Invoice: 57492987	77.67	
		1020SC	SBS LEASING A PROGRAM DE LAGE		1,056.39
1/3/18	31114	2020U	Invoice: DEC 2017	180.06	
		1020SC	SOLANO COUNTY FLEET MANAGEMENT		180.06

**SOLANO COUNTY WATER AGENCY  
Cash Disbursements Journal**

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1/3/18	31115	2020SC	Invoice: 0006076	265,393.73	
		2020SC	Invoice: 0006071	14,131.81	
		2020SC	Invoice: 0006072	125.95	
		2020SC	Invoice: 0006074	70,429.71	
		1020SC	SOLANO IRRIGATION DISTRICT		350,081.20
1/3/18	31116	2020U	Invoice: 07020	42,890.37	
		2020U	Invoice: 07019	1,405.99	
		2020U	Invoice: 07021	6,450.92	
		2020U	Invoice: 07018	2,978.85	
		1020SC	SOLANO COUNTY PUBLIC WORKS DIVISION		53,726.13
1/3/18	31117	2020SC	Invoice: 006492990046 JAN2017	1,490.77	
		1020SC	STANDARD INSURANCE COMPANY		1,490.77
1/3/18	31118	2020SC	Invoice: 1955233831	94.16	
		2020SC	Invoice: 1943494361	62.09	
		2020SC	Invoice: 1944104831	256.27	
		2020SC	Invoice: 29207	5.69	
		2020SC	Invoice: 1944121481	61.94	
		2020SC	Invoice: 1951883931	62.08	
		2020SC	Invoice: 88485	47.33	
		2020SC	Invoice: 1960250251	138.51	
		2020SC	Invoice: 1964912851	61.68	
		1020SC	STAPLES		789.75
1/3/18	31118V	2020SC	Invoice: 1955233831		94.16
		2020SC	Invoice: 1943494361		62.09
		2020SC	Invoice: 1944104831		256.27
		2020SC	Invoice: 29207		5.69
		2020SC	Invoice: 1944121481		61.94
		2020SC	Invoice: 1951883931		62.08
		2020SC	Invoice: 88485		47.33
		2020SC	Invoice: 1960250251		138.51
		2020SC	Invoice: 1964912851		61.68
		1020SC	STAPLES	789.75	
1/3/18	31119	2020SC	Invoice: SCWA-ULATIS-2017-01	2,154.68	
		1020SC	STREAMWISE		2,154.68
1/3/18	31120	2020SC	Invoice: HOUDA AMSO	720.00	
		1020SC	HOUDA AMSO		720.00
1/3/18	31121	2020SC	Invoice: CHRISTOPHER TORREANO	813.00	
		1020SC	CHRISTOPHER TORREANO		813.00
1/3/18	31122	2020SC	Invoice: DENNIS WRIGHT	975.00	
		1020SC	DENNIS WRIGHT		975.00
1/3/18	31123	2020SC	Invoice: 15810	1,186.33	
		1020SC	VACA VALLEY TRUCK & SPORT		1,186.33
1/3/18	31124	2020SC	Invoice: 113628	9,124.94	
		1020SC	WOOD RODGERS, INC.		9,124.94
1/3/18	31125	2020SC	Invoice: 712825	1,760.41	
		1020SC	YELLOW SPRINGS INSTRUMENT CO.		1,760.41
1/3/18	31126	2020SC	Invoice: 1943494361	62.09	
		2020SC	Invoice: 1944104831	258.27	
		2020SC	Invoice: 1944121481	61.94	
		2020SC	Invoice: 29207	5.69	
		2020SC	Invoice: 1955233831	94.16	
		2020SC	Invoice: 1951883931	62.08	
		2020SC	Invoice: 88485	47.33	
		2020SC	Invoice: 1960250251	138.51	
		2020SC	Invoice: 1964912851	61.68	
		2020SC	Invoice: FINANCE CHARGE 12/15	17.07	
		1020SC	STAPLES		808.82

**SOLANO COUNTY WATER AGENCY**  
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1/9/18	31127	2020SC 1020SC	Invoice: 10.01.17 - 12.31.17 ACWA JOINT POWERS INSURANCE AUTHORIT	3,531.82	3,531.82
1/9/18	31128	2020SC 1020SC	Invoice: 106 AVRY DOTAN DBA AD CONSULTANTS	2,880.00	2,880.00
1/9/18	31129	2020SC 1020SC	Invoice: 2460 AG INNOVATIONS	3,972.16	3,972.16
1/9/18	31130	2020SC 1020SC	Invoice: 2602179 AMERICAN TOWER CORPORATION	578.26	578.26
1/9/18	31131	2020SC 2020SC 1020SC	Invoice: 000010659206 Invoice: 000010659251 CALNET3	252.88 164.24	417.12
1/9/18	31132	2020SC 1020SC	Invoice: 52279735 CHEVRON AND TEXACO	645.08	645.08
1/9/18	31133	2020SC 1020SC	Invoice: 4949308 EVERBANK COMMERCIAL FINANCE	1,156.79	1,156.79
1/9/18	31134	2020SC 1020SC	Invoice: 4538 EYASCO, INC.	19,470.00	19,470.00
1/9/18	31135	2020SC 1020SC	Invoice: 93251 GHD, INC.	3,924.00	3,924.00
1/9/18	31136	2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 2020SC 1020SC	Invoice: 9012234 Invoice: 4012991 Invoice: 4024791 Invoice: 6025821 Invoice: 4973104 Invoice: 0026658 Invoice: 9026750 Invoice: 2027315 HOME DEPOT CREDIT SERVICE	297.11 412.28 86.05 430.63 184.25 184.25 74.52 434.41	2,103.50
1/9/18	31137	2020SC 2020SC 1020SC	Invoice: CL77813 Invoice: CL79138 INTERSTATE OIL COMPANY	921.06 56.51	977.57
1/9/18	31138	2020N 1020SC	Invoice: 1207-2 JEFFREY J JANIK	600.00	600.00
1/9/18	31139	2020SC 1020SC	Invoice: 118063 KENNEDY/JENKS CONSULTANTS	13,940.00	13,940.00
1/9/18	31140	2020SC 1020SC	Invoice: JAN 2018 EXEC MTG JOHN D. KLUGE	100.00	100.00
1/9/18	31141	2020SC 1020SC	Invoice: MAR-DEC 2017 LISTEN-INK	3,375.00	3,375.00
1/9/18	31142	2020SC 1020SC	Invoice: 157129 LSA ASSOCIATES, INC.	59,549.38	59,549.38
1/9/18	31143	2020SC 1020SC	Invoice: 512655 M&M SANITARY LLC	80.00	80.00
1/9/18	31144	2020SC 1020SC	Invoice: JAN 2018 EXEC COMM RYAN MAHONEY	100.00	100.00
1/9/18	31145	2020SC 1020SC	Invoice: 000610985 NOR-CAL BEVERAGES CO. INC.	332.13	332.13
1/10/1	31145V	2020SC 1020SC	Invoice: 000610985 NOR-CAL BEVERAGES CO. INC.	332.13	332.13



## SOLANO COUNTY WATER AGENCY

## Cash Disbursements Journal

For the Period From Jan 1, 2018 to Jan 31, 2018

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Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
1/9/18	31146	2020SC	Invoice: 777729	36.11	
		2020SC	Invoice: 777596	23.34	
		2020SC	Invoice: 777730	57.97	
		2020SC	Invoice: 777960	634.54	
		2020SC	Invoice: 777961	15.42	
		2020SC	Invoice: 778260	107.51	
		2020SC	Invoice: 778323	19.08	
		2020SC	Invoice: 778322	5.35	
		2020SC	Invoice: 778729	3.21	
		2020SC	Invoice: 778728	38.75	
		2020SC	Invoice: 779751	42.79	
		2020SC	Invoice: 779647	360.93	
		1020SC	PISANIS AUTO PARTS		1,345.00
1/9/18	31146V	2020SC	Invoice: 777729		36.11
		2020SC	Invoice: 777596		23.34
		2020SC	Invoice: 777730		57.97
		2020SC	Invoice: 777960		634.54
		2020SC	Invoice: 777961		15.42
		2020SC	Invoice: 778260		107.51
		2020SC	Invoice: 778323		19.08
		2020SC	Invoice: 778322		5.35
		2020SC	Invoice: 778729		3.21
		2020SC	Invoice: 778728		38.75
		2020SC	Invoice: 779751		42.79
		2020SC	Invoice: 779647		360.93
		1020SC	PISANIS AUTO PARTS	1,345.00	
1/9/18	31147	2020SC	Invoice: 006546	197.95	
		2020SC	Invoice: 000570	73.29	
		1020SC	SAM'S CLUB		271.24
1/9/18	31148	2020SC	Invoice: 02-2018	5,000.00	
		1020SC	SANTA CLARA VALLEY HABITAT AGENCY		5,000.00
1/9/18	31149	2020SC	Invoice: 1231170229	1,815.00	
		1020SC	SHANDAM CONSULTING		1,815.00
1/9/18	31150	2020SC	Invoice: 299817	85.43	
		2020SC	Invoice: 299855	119.01	
		2020SC	Invoice: 300011	25.71	
		1020SC	SUISUN VALLEY FRUIT GROWERS AS		230.15
1/9/18	31151	2020SC	Invoice: DEC 2017	10,928.91	
		1020SC	SUSTAINABLE SOLANO		10,928.91
1/9/18	31152	2020SC	Invoice: WD-0134312	200.00	
		1020SC	STATE WATER RESOURCES CONTROL BOARD		200.00
1/9/18	31153	2020SC	Invoice: 201801-13215	1,222.92	
		1020SC	TERRA REALTY ADVISORS, INC.		1,222.92
1/9/18	31154	2020SC	Invoice: 300284559	491.52	
		2020SC	Invoice: 300284603		61.09
		1020SC	TRACTOR SUPPLY CREDIT PLAN		430.43
1/9/18	31155	2020SC	Invoice: 9798856348	2,226.58	
		1020SC	VERIZON WIRELESS		2,226.58
1/9/18	31156	2020SC	Invoice: LPCCC-FY2017-18_4	3,170.00	
		2020SC	Invoice: SCWA_FY2017-18_4	11,538.44	
		1020SC	WILDLIFE SURVEY & PHOTO SERVICE		14,708.44
1/9/18	31157	2020SC	Invoice: 777596	23.34	
		2020SC	Invoice: 777729	36.11	
		2020SC	Invoice: 777730	57.97	
		2020SC	Invoice: 777961	15.42	
		2020SC	Invoice: 777960	634.54	
		2020SC	Invoice: 777999		154.44

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Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
		2020SC	Invoice: 778260	107.51	
		2020SC	Invoice: 778323	19.08	
		2020SC	Invoice: 778322	5.35	
		2020SC	Invoice: 778729	3.21	
		2020SC	Invoice: 778728	38.75	
		2020SC	Invoice: 779751	42.79	
		2020SC	Invoice: 779647	360.93	
		1020SC	PISANIS AUTO PARTS		1,190.56
1/11/1	31158	2020SC	Invoice: IN-1171288390	2,500.00	
		1020SC	ALPHA MEDIA II LLC		2,500.00
1/11/1	31159	2020SC	Invoice: 43297	350.00	
		1020SC	BEKA HOLDINGS LLC		350.00
1/11/1	31160	2020SC	Invoice: 18798	114.08	
		1020SC	JENSEN INSTRUMENT COMPANY		114.08
1/11/1	31161	2020SC	Invoice: 33476	588.00	
		1020SC	LUHDORFF & SCALMANINI		588.00
1/11/1	31162	2020SC	Invoice: 000610985	335.31	
		1020SC	NOR-CAL BEVERAGES CO. INC.		335.31
1/11/1	31163	2020SC	Invoice: 764	30,000.00	
		1020SC	STATE WATER CONTRACTORS		30,000.00
1/11/1	31164	2020SC	Invoice: 52829	1.09	
		2020SC	Invoice: 52826	389.79	
		2020SC	Invoice: 52824	194.89	
		2020SC	Invoice: 52828	70.51	
		2020SC	Invoice: 52959	111.29	
		2020SC	Invoice: 53008	60.49	
		1020SC	SUISUN VALLEY FRUIT GROWERS AS		828.06
1/16/1	31165	2020SC	Invoice: 17009	8,640.00	
		2020SC	Invoice: 17010	1,440.00	
		1020SC	AGRICHEM SERVICES, INC.		10,080.00
1/16/1	31166	2020SC	Invoice: JAN 2018 BOD MTG	100.00	
		1020SC	BRYAN BUSCH		100.00
1/16/1	31167	2020N	Invoice: 17-1032-1	4,620.00	
		1020SC	CBEC		4,620.00
1/16/1	31168	2020SC	Invoice: AUG 2017	640.00	
		1020SC	DENNIS BOWKER		640.00
1/16/1	31169	2020N	Invoice: 93607342	1,901.54	
		1020SC	H&E EQUIPMENT SERVICES, INC.		1,901.54
1/16/1	31170	2020SC	Invoice: JAN 2018 BOD MTG	100.00	
		1020SC	JOHN D. KLUGE		100.00
1/16/1	31171	2020SC	Invoice: JAN 2018 BOD MTG	100.00	
		1020SC	RYAN MAHONEY		100.00
1/16/1	31172	2020SC	Invoice: 24.02-8	25,809.82	
		1020SC	MCCORD ENVIRONMENTAL, INC.		25,809.82
1/16/1	31173	2020SC	Invoice: JAN 2018 BOD MTG	132.64	
		1020SC	ELIZABETH PATTERSON		132.64
1/16/1	31174	2020SC	Invoice: JAN 2018 BOD MTG	100.00	
		1020SC	SCOTT PEDERSON		100.00
1/16/1	31175	2020SC	Invoice: 7877	1,211.95	
		1020SC	REGIONAL GOVERNMENT SERVICES		1,211.95

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1/16/1	31176	2020SC 1020SC	Invoice: JAN 2018 BOD MTG BOB SAMPAYAN	126.75	126.75
1/16/1	31177	2020SC 1020SC	Invoice: JAN 2018 BOD MTG JAMES SPERING	100.00	100.00
1/16/1	31178	2020SC 1020SC	Invoice: BRIAN GIAMBASTIANI BRIAN GIAMBASTIANI	1,195.50	1,195.50
1/16/1	31179	2020SC 1020SC	Invoice: THOMAS PAYNE THOMAS PAYNE	510.00	510.00
1/16/1	31180	2020SC 1020SC	Invoice: ARSENIO PEREZ ARSENIO PEREZ	1,000.00	1,000.00
1/16/1	31181	2020SC 1020SC	Invoice: JAN 2018 BOD MTG JOHN VASQUEZ	100.00	100.00
1/16/1	31182	2020SC 1020SC	Invoice: 17 YOLO COUNTY RCD	15,522.45	15,522.45
1/16/1	31183	2020SC 1020SC	Invoice: 0528770 ACWA JOINT POWERS INSURANCE AUTHORITY	1,522.56	1,522.56
1/22/1	31184	2020SC 1020SC	Invoice: PLANT CARDS NANCI ADAMS	58.50	58.50
1/22/1	31185	2020SC 1020SC	Invoice: OPEB 2018 CALPERS	750,000.00	750,000.00
1/22/1	31186	2020SC 2020SC 1020SC	Invoice: 19777306 Invoice: 19806411 EXPRESS EMPLOYEMENT PROFESSIONALS	600.00	300.00 300.00
1/22/1	31187	2020SC 2020SC 2020SC 2020SC 1020SC	Invoice: 87113 Invoice: 87114 Invoice: 87112 Invoice: 87115 HERUM \ CRABTREE \ SUNTAG	232.05 703.29 464.10 86.00	1,485.44
1/22/1	31188	2020SC 2020SC 1020SC	Invoice: V4776001 Invoice: V4644603 HOLT OF CALIFORNIA	5,646.45 7,351.24	12,997.69
1/22/1	31189	2020SC 1020SC	Invoice: 1810 J.T. MARTIN	350.00	350.00
1/22/1	31190	2020SC 1020SC	Invoice: 157464 LSA ASSOCIATES, INC.	42,623.55	42,623.55
1/22/1	31191	2020SC 1020SC	Invoice: C56476 MECOM EQUIPMENT, LLC	1,482.18	1,482.18
1/22/1	31192	2020SC 1020SC	Invoice: 12/11/17-1/8/18 PACIFIC GAS & ELECTRIC CO,	946.05	946.05
1/22/1	31193	2020SC 1020SC	Invoice: 19273 THE RADIO GUYS	4,521.15	4,521.15
1/22/1	31194	2020SC 1020SC	Invoice: 42267252 RECOLOGY VACAVILLE SOLANO	246.36	246.36
1/22/1	31195	2020SC 1020SC	Invoice: 14361 RICHARD HEATH & ASSOCIATES, INC.	697.95	697.95
1/22/1	31196	2020SC 2020SC 1020SC	Invoice: 154070 Invoice: 154071 S&J ADVERTISING, INC.	830.00 379.00	1,209.00
1/22/1	31197	2020SC	Invoice: 04210	77.00	

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Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
		1020SC	SHELDON		77.00
1/22/1	31198	2020SC	Invoice: 006492990046 FEB2018	1,490.77	
		1020SC	STANDARD INSURANCE COMPANY		1,490.77
1/22/1	31199	2020SC	Invoice: 20299	4,199.02	
		1020SC	SUMMERS ENGINEERING, INC.		4,199.02
1/22/1	31200	2020SC	Invoice: BAWMRP#10	21,177.00	
		1020SC	THINKING GREEN CONSULTANTS		21,177.00
1/22/1	31201	2020SC	Invoice: BETTY LOW	1,000.00	
		1020SC	BETTY LOW		1,000.00
1/22/1	31202	2020SC	Invoice: 001769	113.07	
		1020SC	UNAVCO, INC.		113.07
1/22/1	31203	2020SC	Invoice: 36093	200.00	
		1020SC	VISION TECHNOLOGY SOLUTIONS, LLC DBC		200.00
1/22/1	31204	2020SC	Invoice: 114335	9,074.36	
		1020SC	WOOD RODGERS, INC.		9,074.36
1/25/1	31205	2020SC	Invoice: 1906650	976.29	
		1020SC	THE REINALT-THOMAS CORP		976.29
1/25/1	31206	2020SC	Invoice: 000010797944	253.49	
		2020SC	Invoice: 000010797889	164.29	
		1020SC	CALNET3		417.78
1/25/1	31207	2020SC	Invoice: 6-062-33225	250.47	
		1020SC	FEDEX EXPRESS		250.47
1/25/1	31208	2020N	Invoice: 06026179	470.46	
		1020SC	GLOBAL MACHINERY INTL.		470.46
1/25/1	31209	2020SC	Invoice: 8558	325.00	
		1020SC	GREENWATER LABORATORIES		325.00
1/25/1	31210	2020SC	Invoice: B1-319993373	177.56	
		1020SC	HUGHES NETWORK SYSTEMS LLC		177.56
1/25/1	31211	2020SC	Invoice: 65716	252.00	
		1020SC	NORMANDEAU ASSOCIATES, INC.		252.00
1/25/1	31212	2020SC	Invoice: 0006216	9,311.93	
		2020SC	Invoice: 0006220	63.37	
		1020SC	SOLANO IRRIGATION DISTRICT		9,375.30
1/25/1	31213	2020SC	Invoice: 1176	7,739.80	
		2020SC	Invoice: 5 - LBO	10,016.45	
		1020SC	SOLANO RESOURCE CONSERVATION DISTRICT		17,756.25
1/25/1	31214	2020SC	Invoice: 1969017311	17.40	
		2020SC	Invoice: 1968661591	26.88	
		2020SC	Invoice: 9Q45567001	231.38	
		2020SC	Invoice: 1973874121	158.65	
		2020SC	Invoice: 1974622511	67.43	
		2020SC	Invoice: 1974624621	29.04	
		2020SC	Invoice: 1974640211	32.17	
		2020SC	Invoice: 1986918661	29.05	
		2020SC	Invoice: 1990771241	7.52	
		2020SC	Invoice: 1991353411	75.41	
		2020SC	Invoice: 1991353561	108.68	
		2020SC	Invoice: 1991353511	133.21	
		2020SC	Invoice: 1991489721	31.98	
		1020SC	STAPLES		948.80

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Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
1/25/1	31215	2020SC 1020SC	Invoice: MELINDA KUEBLER 1 MELINDA KUEBLER	450.00	450.00
1/25/1	31216	2020SC 1020SC	Invoice: KERRI MASHALL KERRI MARSHALL	1,500.00	1,500.00
1/31/1	31217	2020SC 1020SC	Invoice: 1905131 THE REINALT-THOMAS CORP	1,042.24	1,042.24
1/31/1	31218	2020SC 1020SC	Invoice: A802100 BSK ASSOCIATES	2,357.00	2,357.00
1/31/1	31219	2020SC 1020SC	Invoice: 148402 DEPT OF FORESTRY & FIRE PROTECTION	685.20	685.20
1/31/1	31220	2020SC 2020SC 2020SC 1020SC	Invoice: 18-154-V DEC 2017 Invoice: 18-026-T FEB 2018 Invoice: 18-024-O FEB 2018 DEPARTMENT OF WATER RESOURCES	45,452.00 448,563.00 592.00	494,607.00
1/31/1	31221	2020SC 2020SC 1020SC	Invoice: 93960 Invoice: 93957 GHD, INC.	10,741.00 5,751.00	16,492.00
1/31/1	31222	2020SC 1020SC	Invoice: CL80431 INTERSTATE OIL COMPANY	803.98	803.98
1/31/1	31223	2020SC 1020SC	Invoice: 0108242 JUST THE FINEST PEST MNGT	360.00	360.00
1/31/1	31224	2020SC 1020SC	Invoice: 118860 KENNEDY/JENKS CONSULTANTS	1,650.76	1,650.76
1/31/1	31225	2020SC 1020SC	Invoice: 0192870 PETRILLO'S TIRE AND AUTO SERVICE	179.97	179.97
1/31/1	31226	2020SC 2020SC 2020SC 2020SC 1020SC	Invoice: 001705 Invoice: 004171 Invoice: INTEREST 1/23/18 Invoice: LATE FEE 1/12/18 SAM'S CLUB	143.52 233.30 11.34 39.99	428.15
1/31/1	31227	2020SC 2020SC 2020SC 2020SC 1020SC	Invoice: 0006210 Invoice: 0006211 Invoice: 0006219 Invoice: 0006218 SOLANO IRRIGATION DISTRICT	55,094.29 202,720.61 6,302.91 6,359.20	270,477.01
1/31/1	31228	2020SC 1020SC	Invoice: 1169 SOLANO RESOURCE CONSERVATION DISTRICT	606.01	606.01
1/31/1	31229	2020SC 1020SC	Invoice: DENNIS CLIFTON DENNIS CLIFTON	1,000.00	1,000.00
1/31/1	31230	2020SC 1020SC	Invoice: KATHLEEN JONES KATHLEEN JONES	766.00	766.00
1/31/1	31231	2020SC 1020SC	Invoice: CHARLES TANNER CHARLES TANNER	1,500.00	1,500.00
1/31/1	31232	2020SC 1020SC	Invoice: 9800656987 VERIZON WIRELESS	2,264.21	2,264.21
1/3/18	5000013	2023AC 1020SC	FSA REIMBURSEMENT DECEMBER 2017 SANDRA WILLINGMYRE	3,560.00	3,560.00
1/11/1	ASHLEY D	6040AC 6040AC	NAPOLI PIZZA - CHRIS LEE MTG NAPOLI PIZZA - CHRIS LEE MTG	37.51 94.69	

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Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
		6040AC	REMOTELINK - CONF CALL	87.67	
		6040AC	ROUND TABLE PIZZA - TEAM MEETING	51.55	
		6040AC	WALMART - STAR FOR XMAS TREE	12.94	
		6040AC	NAPOLI PIZZA - ADVISORY COMM MTG	88.55	
		6040AC	REMOTELINK - CONF CALL	68.09	
		6040AC	REMOTELINK - EXEC COMM CONF CALL	7.79	
		6040AC	NAPOLI PIZZA - FCAC MTG	105.04	
		6040AC	REMOTELINK - LOWER CORDELIA KICKOFF CONF CALL	11.27	
		6040AC	NUGGET - COOKIES FOR FCAC	12.98	
		6040AC	DOLLAR TREE - DECORATIONS FOR HOLIDAY POTLUCK	14.09	
		1020SC	BANK OF THE WEST		592.17
1/25/1	BARICH D	6310AC	CHEVRON - FUEL	41.87	
		1020SC	BANK OF THE WEST		41.87
1/6/18	COLIAS D	6551AC	LOWES - SUPPLIES	26.84	
		6551AC	LOWES - SUPPLIES	76.91	
		6040AC	AMICIS - LUNCH FOR INTERNS	60.32	
		6551AC	LOWES - SUPPLIES	239.29	
		6310AC	CHEVRON - FUEL	38.86	
		6551AC	HOME DEPOT - SUPPLIES	21.49	
		6166SC	FACEBOOK - SALMON FESTIVAL	11.04	
		6551AC	LOWES - SUPPLIES	42.22	
		1020SC	BANK OF THE WEST		516.97
1/25/1	CUETARA	6144SC	LOWES - SUPPLIES	11.96	
		6144SC	PLATT ELECTRIC - SUPPLIES	77.01	
		6144SC	LOWES - SUPPLIES	123.60	
		1020SC	BANK OF THE WEST		212.57
1/3/18	EFT	2020SC	Invoice: HEALTH JAN 2018	14,994.52	
		1020SC	CALPERS		14,994.52
1/5/18	EFT	2020SC	Invoice: PPE 12.30.17	8,264.91	
		1020SC	CALPERS		8,264.91
1/5/18	EFT	2020SC	Invoice: SIP PPE 12.30.17	4,442.97	
		1020SC	CALPERS		4,442.97
1/5/18	EFT	2020SC	Invoice: PEPRA PPE 12.30.17	1,344.03	
		1020SC	CALPERS		1,344.03
1/5/18	EFT	2020SC	Invoice: 2018010301	224.15	
		1020SC	PAYCHEX, INC.		224.15
1/2/18	EFT	2020SC	Invoice: 2017121903	149.95	
		1020SC	PAYCHEX, INC.		149.95
1/12/1	EFT	6140AC	FSA PARTICIPANT FEE - JAN 2018	115.75	
		1020SC	PAYCHEX, INC.		115.75
1/17/1	EFT	2020SC	Invoice: 2018011701	728.75	
		1020SC	PAYCHEX, INC.		728.75
1/19/1	EFT	2020SC	Invoice: 2018011702	206.65	
		1020SC	PAYCHEX, INC.		206.65
1/13/1	EFT	2024AC	EMPLOYEE LIABILITIES PPE 1.13.18	11,356.39	
		6012AC	EMPLOYEE LIABILITIES PPE 1.13.18	3,187.25	
		1020SC	PAYROLL TAXES		14,543.64
1/17/1	EFT	2020SC	Invoice: PPE 1.13.18	8,264.91	

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		1020SC	CALPERS		8,264.91
1/17/1	EFT	2020SC	Invoice: PEPRA PPE 1.13.18	1,344.03	
		1020SC	CALPERS		1,344.03
1/17/1	EFT	2020SC	Invoice: SIP PPE 1.13.18	4,688.61	
		1020SC	CALPERS		4,688.61
1/30/1	EFT	2025SC	2017 SALES & USE TAX RETURN	2,404.38	
		6040AC	2017 SALES & USE TAX RETURN	0.62	
		1020SC	BOARD OF EQUALIZATION		2,405.00
1/27/1	EFT	2024AC	EMPLOYEE LIABILITIES PPE	11,503.13	
			1.27.18		
		6012AC	EMPLOYER LIABILITIES PPE	2,381.67	
			1.27.18		
		1020SC	PAYROLL TAXES		13,884.80
1/25/1	FLOREND	6330AC	TAXI SVC LONG ISLAND - TAXI	44.70	
		6330AC	HYATT RGCY - ROOM	11.28	
		6330AC	SPORTSMENS SEAFOOD - LUNCH	12.39	
		6330AC	SAN PACIFICA - LUNCH	11.67	
		6330AC	SAC AIRPORT - PARKING	30.00	
		6330AC	HYATT RGCY SAN DIEGO - ROOM	469.34	
		6551AC	360 WEB SECURITY	11.03	
		6551AC	AWWA.ORG	190.50	
		6045AC	CA NV	50.00	
		1020SC	BANK OF THE WEST		830.91
1/25/1	FOWLER	6199SC	AMAZON - SUPPLIES	28.50	
		6230SC	LOWES - SUPPLIES	29.98	
		6040AC	LOWES - SUPPLIES	44.98	
		6230SC	LOWES - SUPPLIES	18.59	
		6199SC	BERRYESSA SPORTING GOODS - DEISEL	100.00	
		6199SC	BERRYESSA SPORTING GOODS - DEISEL	100.00	
		2025SC	SALES TAX ON AMAZON		2.02
		1020SC	BANK OF THE WEST		320.03
1/25/1	JONES DE	6199SC	HOME DEPOT - SUPPLIES	19.36	
		6230SC	HARBOR FREIGHT - SUPPLIES	45.34	
		6199SC	WALMART - SUPPLIES	31.85	
		6199SC	STAPLES - SUPPLIES	10.74	
		6197SC	BERRYESSA SPORTING GOODS - FUEL	38.07	
		6195SC	BERRYESSA SPORTING GOODS - FUEL	37.66	
		6183SC	MATHESON - SUPPLIES	74.35	
		6310AC	BERRYESSA SPORTING GOODS - FUEL	84.74	
		6183SC	YOLO COUNTY LANDFILL - DUMP RUN	70.96	
		1020SC	BANK OF THE WEST		413.07
1/25/1	LEE DEC 2	6330AC	JOHNS TAXI - TAXI SERVICE	78.00	
		6330AC	AMIR MIRBAZEGH TAXI - TAXI SERVICE	48.90	
		6112AC	GO DADDY - CALENDAR RENEWAL	33.96	
		6330AC	DISCOUNT TICKETS - TAXI	42.00	
		6112AC	GO DADDY - .ORG RENEWAL	70.68	
		6330AC	GRAND LEGACY - HOTEL STAY	444.64	
		6112AC	GO DADDY - LINXUP RENEWAL	191.76	
		6410AC	ADOBE CREATIVE CLOUD - MNTHLY RENEWAL	49.99	
		1020SC	BANK OF THE WEST		959.93
1/25/1	MAROVIC	6183SC	TRACTOR SUPPLY - SUPPLIES	50.19	
		6310AC	CHEVRON - FUEL	46.38	
		6199SC	GPS - YOLO - BURN PERMIT	70.95	
		6199SC	ADOBE CREATIVE CLOUD - SOFTWARE SUBSCRIPTION	49.99	

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## Cash Disbursements Journal

For the Period From Jan 1, 2018 to Jan 31, 2018

Filter Criteria includes: Report order is by Check Number. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amou	Credit Amou
		1020SC	SOFTWARE SUBSCRIPTION BANK OF THE WEST		217.51
1/1/18	PASCUAL	6600SC	CITY OF SAC PARKING	6.75	
		6144N	CITY OF SAC PARKING	1.75	
		6144N	LOWES - SUPPLIES	72.56	
		6144N	MCMaster CARR - SUPPLIES	15.32	
		5500AC	WALMART - SUPPLIES	74.48	
		5500AC	WALMART - SUPPLIES	74.49	
		5500AC	DODGE CHRYSLER JEEP - SUPPLIES	39.93	
		5500AC	DODGE CHRYSLER JEEP - SUPPLIES	39.93	
		5500AC	JC GRAPHIX	202.62	
		6144N	LOWES - SUPPLIES	9.02	
		6310AC	CHEVRON - FUEL	45.77	
		1020SC	BANK OF THE WEST		582.62
1/25/1	PATE DEC	6330AC	9TH STREET - PARKING	20.00	
		6112AC	CBI PARALLELS - SOFTWARE UPGRADE	99.99	
		6330AC	CITY OF SAC PARKING - PARKING	15.00	
		6041AC	VARIDESK - SUPPLIES	484.32	
		6330AC	BEST WESTERN - HOTEL STAY	132.45	
		1020SC	BANK OF THE WEST		751.76
1/25/1	RABIDOU	6330AC	ABM PARKING - DWR OME	18.00	
		1020SC	BANK OF THE WEST		18.00
1/25/1	SANFORD	6330AC	CITY OF SAC PARKING	20.00	
		6330AC	CITY OF SAC PARKING	9.00	
		1020SC	BANK OF THE WEST		29.00
1/25/1	SNYDER D	6090AC	KAISER - DOT PHYSICAL	115.00	
		6300AC	A TEST ONLY - SMOG TEST	39.95	
		6300AC	AGILIS LINXUP - VEHICLE SAFETY TRACKERS	183.92	
		6090AC	CAL IPC - MEMBERSHIP	100.00	
		6230SC	BASS PRO - HIP BOOTS	78.56	
		6090AC	YCFB EDUCATION - PESTICIDE TRAINING	20.00	
		6300AC	AGILIS LINXUP - VEHICLE SAFETY TRACKERS	29.14	
		6042AC	FULL SOURCE - SAFETY SUPPLIES	313.50	
		6310AC	CHEVRON - FUEL	42.63	
		1020SC	BANK OF THE WEST		922.70
Total				<u>5,150,661.56</u>	<u>5,150,661.56</u>



**ACTION OF  
SOLANO COUNTY WATER AGENCY**

**DATE:** February 8, 2018

**SUBJECT:** Quarterly Financial Reports

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**RECOMMENDATION:**

Approve the quarterly Income Statement and Balance Sheet for the period ending December 31, 2017.

**FINANCIAL IMPACT:**

All revenues and expenditures are reported within previously approved budget amounts.

**BACKGROUND:**

The Water Agency auditor has recommended that the Board of Directors receive quarterly financial reports. Attached are the Income Statement and the Balance Sheet of the Water Agency for the period ending December 31, 2017. Additional backup information is available upon request.

Recommended: \_\_\_\_\_

Roland Sanford, General Manager

☐

Approved as  
recommended

☐

Other  
(see below)

☐

Continued  
on next page

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Modification to Recommendation and/or other actions:

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I, Roland Sanford, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on February 8, 2018 by the following vote.

Ayes:

Noes:

Abstain:

Absent:

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Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

SOLANO COUNTY WATER AGENCY  
Balance Sheet  
December 31, 2017

ASSETS

Current Assets

			ADMIN/SP/W	SWP(N)	U	GV
1000SC	PERSHING	\$ 31,332.52	\$ 31,332.52			
1010WC	MONEY MGMT - WATERMASTER	8,593.85	8,593.85			
1020G	CHECKING	5,392,306.25	3,897,143.90	925,464.89	208,197.86	361,499.60
1030N	LAIF -	7,677,514.45	3,987,781.40	2,559,131.62	1,130,601.43	
1040N	CAMP - SWP	22,602,453.08	10,841,824.98	8,156,957.38	3,603,670.72	
1050N	CERTIFICATES OF DEPOSIT - SWP	5,182,649.40	2,679,500.42	1,736,138.53	767,010.45	
1210N	ACCOUNTS RECEIVABLE-SWP	1,491,434.14	855,687.38	635,746.76		
1211SC	INTEREST RECEIVABLE-SP	14,926.00	14,926.00			
1225AC	RETENTION RECEIVABLE	59,101.08	59,101.08			
1400AC	PREPAID	62,075.01	62,075.01			
1415AC	INVENTORY-WATER CONSERVATION S	20,351.05	20,351.05			
Total Current Assets		\$ 42,542,736.83	\$ 22,458,317.59	\$ 14,013,439.18	\$ 5,709,480.46	\$ 361,499.60

Other Assets

1300SC	NOTE RECEIVABLE	373,138.05	373,138.05			
Total Other Assets		373,138.05	373,138.05	0.00	0.00	0.00
Total Assets		\$ 42,915,874.88	\$ 22,831,455.64	\$ 14,013,439.18	\$ 5,709,480.46	\$ 361,499.60

LIABILITIES AND CAPITAL

Current Liabilities

			ADMIN/SP/W	SWP(N)	U	GV
2010N	UNEARNED INCOME-SWP	535,448.71	104,948.71	430,500.00		
2020N	ACCOUNTS PAYABLE-SWP	748,027.75	574,148.32	117,789.59	45,362.02	10,727.82
2023AC	EMPLOYEE BENEFITS PAYABLE	5,670.44	5,670.44			
2025SC	SALES TAX PAYABLE	2,404.38	2,404.38			
2027AC	ACCOUNTS PAYABLE-GARNISHMENT	0.00	0.00			
2100SC	BENICIA PREFUNDED LAWN REBATES	25,908.75	25,908.75			
2110SC	WESTSIDE IRWMP PREFUNDED ADMIN	167,046.38	167,046.38			
2111SC	GSA PREFUNDED ADMIN COSTS	65,796.87	65,796.87			
2115AC	SHARP COPIER CONTRACT	494.47	494.47			
Total Current Liabilities		\$ 1,550,797.75	\$ 946,418.32	\$ 548,289.59	\$ 45,362.02	\$ 10,727.82

Long-Term Liabilities

2310G	SOLANO PROJECT LOAN	0.00				
2330SC	DEFERRED OUTFLOW OF CASH	373,138.25	373,138.25			
Total Long-Term Liabilities		\$ 373,138.25	\$ 373,138.25	\$ -	\$ -	\$ -
Total Liabilities		1,923,936.00	1,319,556.57	548,289.59	45,362.02	10,727.82

Capital

3150SC	OTHER FLD CTRL CAPITAL PROJ.	200,000.00	200,000.00			
3155SC	OTHER CAPITAL PROJ/EMERG RESER	1,000,000.00	1,000,000.00			
3200N	SWP OPERATING RESERVE	7,304,430.00		7,304,430.00		
3200SC	DESIGNATED REHAB & BETTERMENT	2,000,000.00	2,000,000.00			
3200U	ULATIS OPERATING RESERVE	486,654.44			486,654.44	
3250G	GV OPERATING RESERVE	70,292.30				70,292.30
3250N	DESIGNATED SWP FACILITIES RESE	6,908,819.30		6,908,819.30		
3250SC	SP FUTURE REPLACEMENT CAPITAL	14,079,425.93	14,079,425.93			
3250U	ULATIS OPERATING RESERVE	348,259.00			348,259.00	
3255U	ULATIS FCP CAPITAL RESERVE	4,428,092.26			4,428,092.26	
3350SC	DESIGNATED OPERATING RESERVES	4,451,730.70	4,451,730.70			
	Unallocated Retained Earnings	(3,438,743.72)	(2,267,473.72)	(1,563,351.00)	311,600.00	80,481.00
	Net Income	3,152,977.67	620,406.67	2,112,062.00	384,957.00	35,552.00
Total Capital		40,991,937.88	20,084,089.58	14,761,960.30	5,959,562.70	186,325.30

SOLANO COUNTY WATER AGENCY  
Balance Sheet  
December 31, 2017

Total Liabilities & Capital	<u>\$ 42,915,873.88</u>	<u>\$ 21,403,646.15 \$ 15,310,249.89 \$ 6,004,924.72 \$ 197,053.12</u>
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SOLANO COUNTY WATER AGENCY  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending December 31, 2017

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
Revenues							
SECURED	\$ 36,762.61	\$ 73,757.00	(36,994.39)	(50.16)	\$ 34,730.57	2,032.04	5.85
SECURED	6,879,610.04	12,400,000.00	(5,520,389.96)	(44.52)	5,930,713.41	948,896.63	16.00
SECURED	3,659,036.00	6,941,137.00	(3,282,101.00)	(47.28)	3,315,599.00	343,437.00	10.36
SECURED	469,326.05	917,311.00	(447,984.95)	(48.84)	434,988.87	34,337.18	7.89
UNSECURED	4,921.94	5,462.00	(540.06)	(9.89)	5,185.22	(263.28)	(5.08)
UNSECURED	331,655.86	338,000.00	(6,344.14)	(1.88)	319,359.04	12,296.82	3.85
UNSECURED	373,887.62	382,715.00	(8,827.38)	(2.31)	373,469.75	417.87	0.11
UNSECURED	49,660.69	54,478.00	(4,817.31)	(8.84)	51,456.32	(1,795.63)	(3.49)
PRIOR UNSECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR UNSECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR UNSECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR UNSECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CURRENT SUPPLEMENTAL	(6,628.21)	2,703.00	(9,331.21)	(345.22)	(117.40)	(6,510.81)	5,545.83
CURRENT SUPPLEMENTAL	155,570.93	220,000.00	(64,429.07)	(29.29)	130,048.48	25,522.45	19.63
CURRENT SUPPLEMENTAL	108,681.64	130,000.00	(21,318.36)	(16.40)	97,877.86	10,803.78	11.04
CURRENT SUPPLEMENTAL	18,906.21	24,000.00	(5,093.79)	(21.22)	14,871.92	4,034.29	27.13
PRIOR SECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR SECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR SECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR SECURED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATER SALES	430,500.00	1,560,101.00	(1,129,601.00)	(72.41)	430,500.00	0.00	0.00
WATER SALES	20,076.00	65,000.00	(44,924.00)	(69.11)	15,774.00	4,302.00	27.27
COST OF POWER TO PUMP NBA	0.00	50,000.00	(50,000.00)	(100.00)	0.00	0.00	0.00
CONVEYANCE SETTLEMENT	0.00	100,000.00	(100,000.00)	(100.00)	0.00	0.00	0.00
NAPA MAKE WHOLE	156,000.00	312,000.00	(156,000.00)	(50.00)	156,000.00	0.00	0.00
SWP ADJUSTMENTS	218,096.00	525,000.00	(306,904.00)	(58.46)	249,630.00	(31,534.00)	(12.63)
PROP 50 RESEARCH STATION G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PROP 84 INTAKE GRANT	0.00	0.00	0.00	0.00	62,100.00	(62,100.00)	(100.00)
VFPD PDO REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALTERNATE INTAKE STUDY GR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT DISTRIBUTION REI	34,687.00	100,000.00	(65,313.00)	(65.31)	9,332.00	25,355.00	271.70
EQUIPMENT DISTRIBUTION REI	14,814.00	0.00	14,814.00	0.00	0.00	14,814.00	0.00
INTEREST - MONEY MGMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - MONEY MGMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - MONEY MGMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - MONEY MGMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - MONEY MGMT	0.49	5.00	(4.51)	(90.20)	1.59	(1.10)	(69.18)
INTEREST - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - CHECKING	151.11	200.00	(48.89)	(24.45)	99.89	51.22	51.28
INTEREST - CHECKING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST - LAIF - GREEN VALL	152.67	0.00	152.67	0.00	0.00	152.67	0.00
INTEREST - LAIF - SWP	12,809.24	14,000.00	(1,190.76)	(8.51)	6,902.74	5,906.50	85.57
INTEREST - LAIF - SP	19,708.85	25,000.00	(5,291.15)	(21.16)	12,235.69	7,473.16	61.08
INTEREST - LAIF - ULATIS	5,644.83	5,000.00	644.83	12.90	2,735.20	2,909.63	106.38
INTEREST - CAMP - GREEN VAL	391.54	0.00	391.54	0.00	0.00	391.54	0.00
INTEREST - CAMP - SWP	32,850.89	30,000.00	2,850.89	9.50	16,552.39	16,298.50	98.47
INTEREST - CAMP - SP	50,545.83	50,000.00	545.83	1.09	22,217.01	28,328.82	127.51
INTEREST - CAMP - ULATIS	14,476.87	12,000.00	2,476.87	20.64	6,454.32	8,022.55	124.30
INTEREST-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For Management Purposes Only

SOLANO COUNTY WATER AGENCY  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending December 31, 2017

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
INTEREST - OTHER	0.00	14,925.00	(14,925.00)	(100.00)	0.00	0.00	0.00
INTEREST-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST INVESTMENT	142.82	0.00	142.82	0.00	0.00	142.82	0.00
INTEREST - INVESTMENTS	11,982.99	12,000.00	(17.01)	(0.14)	7,387.67	4,595.32	62.20
INTEREST - INVESTMENTS	18,437.55	26,000.00	(7,562.45)	(29.09)	11,196.90	7,240.65	64.67
INTEREST - INVESTMENTS	5,280.71	6,500.00	(1,219.29)	(18.76)	2,835.87	2,444.84	86.21
INTEREST-CHANGE IN MARKET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST-CHANGE IN MARKET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST-CHANGE IN MRKET V	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HOMEOWNER RELIEF	187.05	1,166.00	(978.95)	(83.96)	177.00	10.05	5.68
HOMEOWNER RELIEF	12,091.20	70,000.00	(57,908.80)	(82.73)	12,106.50	(15.30)	(0.13)
HOMEOWNER RELIEF	10,895.85	70,865.00	(59,969.15)	(84.62)	10,910.25	(14.40)	(0.13)
HOMEOWNER RELIEF	1,604.10	10,395.00	(8,790.90)	(84.57)	1,614.30	(10.20)	(0.63)
MISC. PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC. PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC. PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC. PROPERTY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REDEVELOPMENT - DIX/RV	28,613.57	36,796.00	(8,182.43)	(22.24)	2,556.89	26,056.68	1,019.08
REDEVELOP - VACAVILLE	286,944.61	437,764.00	(150,819.39)	(34.45)	4,217.82	282,726.79	6,703.15
REDEVELOP - VACAVILLE	164,441.60	251,042.00	(86,600.40)	(34.50)	2,417.24	162,024.36	6,702.87
REDEVELOP - FAIRFIELD	32,057.26	46,619.00	(14,561.74)	(31.24)	1,544.22	30,513.04	1,975.95
REDEVELOP - FAIRFIELD	398,883.24	606,438.00	(207,554.76)	(34.23)	8,229.78	390,653.46	4,746.83
FF REDEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REDEVELOP - SUISUN CITY	132,480.44	249,280.00	(116,799.56)	(46.85)	0.00	132,480.44	0.00
REDEVELOP - VALLEJO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REDEVELOP - N. TEXAS	22,689.90	33,032.00	(10,342.10)	(31.31)	0.00	22,689.90	0.00
REDEVELOP - SE VALLEJO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEMA REIMBURSEMENT- CA ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEMA REIMBURSEMENT- CA ST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOATING AND WATERWAYS	89,368.00	155,000.00	(65,632.00)	(42.34)	41,246.78	48,121.22	116.67
SOLANO CO OIL REIMBURSEME	0.00	24,000.00	(24,000.00)	(100.00)	0.00	0.00	0.00
USFWS (FISH & WILDLIFE)	0.00	38,250.00	(38,250.00)	(100.00)	0.00	0.00	0.00
MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC INCOME	8,620.36	35,000.00	(26,379.64)	(75.37)	17,240.73	(8,620.37)	(50.00)
MISCELLANEOUS INCOME	8,620.37	0.00	8,620.37	0.00	17,240.73	(8,620.36)	(50.00)
MISC INCOME	11.16	0.00	11.16	0.00	0.00	11.16	0.00
GREENHOUSE REVENUES	0.00	25,000.00	(25,000.00)	(100.00)	4,713.61	(4,713.61)	(100.00)
O&M - OTHER AGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
O&M - OTHER AGENCIES	0.00	5,000.00	(5,000.00)	(100.00)	0.00	0.00	0.00
Farm & Ranch Clean-Up	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OVERHEAD DISTRIBUTION REI	1,541,496.09	3,590,730.00	(2,049,233.91)	(57.07)	1,338,415.75	203,080.34	15.17
1995 STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PIN 96 GRANT REIMB.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PRIORITY PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC CITY OF WINTERS GRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC ARUNDO GRANT REIMB.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC CALFED LPC GRANT REI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC YOLO HOUSING GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E.S. CONSERVATION GRANT REI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC ARUNDO GRANT II REIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATERMASTER INCOME	68.34	4,600.00	(4,531.66)	(98.51)	65.00	3.34	5.14

For Management Purposes Only

SOLANO COUNTY WATER AGENCY  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending December 31, 2017

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
HCP GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC WCB RIPARIAN HABITAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC STEWARDSHIP PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC DWR URBAN STREAMS G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC OH VV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC USFWS PARTNERS GRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC OTS-RMMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATER CONSERVATION REIMB	0.00	170,000.00	(170,000.00)	(100.00)	0.00	0.00	0.00
WC ET CONTROLLER GRANT RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BAY AREA IRWMP GRANT	0.00	400,000.00	(400,000.00)	(100.00)	0.00	0.00	0.00
WESTSIDE IRWMP GRANT	23,855.10	660,000.00	(636,144.90)	(96.39)	30,649.80	(6,794.70)	(22.17)
LPCCC CA RIVER PARKWAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC WINTERS AREA PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUNDWATER ASSISTANCE G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC SERVICES	0.00	790,000.00	(790,000.00)	(100.00)	0.00	0.00	0.00
AG WATER CONS. REIMB.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - WIMMER REIMBURSEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC EQUIPMENT RENTAL FE	0.00	30,000.00	(30,000.00)	(100.00)	0.00	0.00	0.00
LPCCC RIVER PARKWAY III	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC WRA NURSERY GRANT R	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC CA River Parkways IV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - RIVER PARKWAY V	0.00	600,000.00	(600,000.00)	(100.00)	0.00	0.00	0.00
LPCCC PLEASANTS CREEK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC NOT ASSIGNED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PARKER/PCC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - PRIORITY PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - NAWCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC-PROP I	0.00	300,000.00	(300,000.00)	(100.00)	0.00	0.00	0.00
LPCCC-COASTAL CONSERVANC	0.00	50,000.00	(50,000.00)	(100.00)	0.00	0.00	0.00
LPCCC-IRWM	0.00	150,000.00	(150,000.00)	(100.00)	0.00	0.00	0.00
APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>15,891,069.01</b>	<b>33,238,271.00</b>	<b>(17,347,201.99)</b>	<b>(52.19)</b>	<b>13,213,484.71</b>	<b>2,677,584.30</b>	<b>20.26</b>
<b>Cost of Sales</b>							
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>15,891,069.01</b>	<b>33,238,271.00</b>	<b>(17,347,201.99)</b>	<b>(52.19)</b>	<b>13,213,484.71</b>	<b>2,677,584.30</b>	<b>20.26</b>
<b>Expenses</b>							
GAIN/LOSS ON DISPOSAL OF AS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF AS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	90,889.09	161,000.00	(70,110.91)	(43.55)	29,585.30	61,303.79	207.21
CAPITAL EXPENDITURES	35,343.72	40,000.00	(4,656.28)	(11.64)	3,464,485.59	(3,429,141.87)	(98.98)
CAPITAL EXPENDITURES	49,327.34	170,000.00	(120,672.66)	(70.98)	3,579,257.51	(3,529,930.17)	(98.62)

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CAPITAL EXPENDITURES	0.00	20,500.00	(20,500.00)	(100.00)	268,792.08	(268,792.08)	(100.00)
GROSS SALARIES	1,046,399.51	2,121,828.00	(1,075,428.49)	(50.68)	916,869.63	129,529.88	14.13
PERS RETIREMENT	174,675.50	302,709.00	(128,033.50)	(42.30)	155,678.18	18,997.32	12.20
PAYROLL TAXES	51,407.60	103,397.00	(51,989.40)	(50.28)	48,754.65	2,652.95	5.44
EMPLOYEE BENEFITS	104,521.58	1,002,249.00	(897,727.42)	(89.57)	102,565.74	1,955.84	1.91
VACATION ACCRUAL ADJUSTM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC SALARY REIMBURSEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TELEPHONE	8,060.69	25,300.00	(17,239.31)	(68.14)	11,715.63	(3,654.94)	(31.20)
OFFICE EXPENSE	10,345.26	29,100.00	(18,754.74)	(64.45)	13,749.81	(3,404.55)	(24.76)
OFFICE EQUIPMENT	10,250.01	29,250.00	(18,999.99)	(64.96)	4,976.73	5,273.28	105.96
SAFETY TRAINING & EQUIPMEN	2,721.29	5,500.00	(2,778.71)	(50.52)	3,842.38	(1,121.09)	(29.18)
OFFICE HELP - TEMPORARY	0.00	10,000.00	(10,000.00)	(100.00)	2,017.82	(2,017.82)	(100.00)
LAUNDRY	30.00	0.00	30.00	0.00	0.00	30.00	0.00
POSTAGE	2,164.76	6,300.00	(4,135.24)	(65.64)	2,996.94	(832.18)	(27.77)
SID OFFICE EXPENSE	22,438.24	48,575.00	(26,136.76)	(53.81)	16,871.08	5,567.16	33.00
FOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEMBERSHIPS	24,095.74	48,745.00	(24,649.26)	(50.57)	30,066.33	(5,970.59)	(19.86)
SWC DUES	70,396.00	118,700.00	(48,304.00)	(40.69)	111,816.00	(41,420.00)	(37.04)
PPTY TAX ADMIN FEE	0.00	1,200.00	(1,200.00)	(100.00)	0.00	0.00	0.00
PPTY TAX ADMIN FEE	0.00	100,000.00	(100,000.00)	(100.00)	0.00	0.00	0.00
PPTY TAX ADMIN FEE	0.00	15,000.00	(15,000.00)	(100.00)	0.00	0.00	0.00
PETERSEN RANCH EXPENSES	11,940.52	55,000.00	(43,059.48)	(78.29)	32,397.08	(20,456.56)	(63.14)
PETERSEN RANCH EXPENSES	12,050.74	55,000.00	(42,949.26)	(78.09)	33,998.03	(21,947.29)	(64.55)
PS - PAYROLL SERVICES	3,769.83	8,700.00	(4,930.17)	(56.67)	3,605.10	164.73	4.57
PS - COMPUTER SERVICES	215,098.42	411,700.00	(196,601.58)	(47.75)	209,314.04	5,784.38	2.76
TALENT DECISION MONITORIN	29,812.00	14,000.00	15,812.00	112.94	39,512.00	(9,700.00)	(24.55)
PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOVERNMENTAL ADVOCACY	51,855.80	105,000.00	(53,144.20)	(50.61)	51,908.80	(53.00)	(0.10)
GOVERNMENTAL ADVOCACY	14,009.77	90,000.00	(75,990.23)	(84.43)	0.00	14,009.77	0.00
GOVERNMENTAL ADVOCACY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUTAH CREEK GAGING O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - VEGETATION	754.08	14,007.00	(13,252.92)	(94.62)	41,052.39	(40,298.31)	(98.16)
CONSULTANT SERVICE - ARCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FISHERIES - T PAYNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSULTANT SERVICES - PWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSULTANT SERVICES - AD C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSULTANT SERVICES - CDM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUTAH CREEK GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSULTANTS	175,230.06	255,000.00	(79,769.94)	(31.28)	212,869.85	(37,639.79)	(17.68)
CONSULTANTS	0.00	2,000.00	(2,000.00)	(100.00)	0.00	0.00	0.00
CONSULTANTS	14,824.52	41,000.00	(26,175.48)	(63.84)	313,056.86	(298,232.34)	(95.26)
CONSULTANTS	108,140.75	1,683,405.00	(1,575,264.25)	(93.58)	81,767.81	26,372.94	32.25
CONSULTANTS	0.00	10,000.00	(10,000.00)	(100.00)	1,364.25	(1,364.25)	(100.00)
HYDROLOGY STATIONS	17,835.85	29,000.00	(11,164.15)	(38.50)	5,898.06	11,937.79	202.40
HYDROLOGY STATIONS	9,059.44	18,500.00	(9,440.56)	(51.03)	3,616.86	5,442.58	150.48
HYDROLOGY STATIONS	8,697.11	70,000.00	(61,302.89)	(87.58)	30,736.32	(22,039.21)	(71.70)
HYDROLOGY STATIONS	0.00	3,000.00	(3,000.00)	(100.00)	452.45	(452.45)	(100.00)
NW HYDRAULIC CONSULTANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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LPCCC - WILDLIFE	0.00	77,036.00	(77,036.00)	(100.00)	20,814.51	(20,814.51)	(100.00)
LPCCC - FISHERIES	64,699.20	77,036.00	(12,336.80)	(16.01)	37,517.42	27,181.78	72.45
LSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SWP LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USFWS (FISH & WILDLIFE)	238.40	76,500.00	(76,261.60)	(99.69)	0.00	238.40	0.00
P.C. SETTLEMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CH2M HILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E.S. CONSERVATION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SWC AUDITORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC - ARUNDO GRANT II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATERSHED PROGRAM	26,039.00	209,500.00	(183,461.00)	(87.57)	17,528.52	8,510.48	48.55
SOLANO PROJECT MONITORIN	15,502.15	30,000.00	(14,497.85)	(48.33)	2,503.00	12,999.15	519.34
ALTERNATE INTAKE STUDY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SWP TREATMENT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOLANO PROJECT INVASIVES	42,704.97	210,913.00	(168,208.03)	(79.75)	54,574.15	(11,869.18)	(21.75)
Yolo Bypass/Cache Slough Progr	5,281.88	300,000.00	(294,718.12)	(98.24)	0.00	5,281.88	0.00
UPPER PUTAH CREEK MGMT	27,867.93	242,500.00	(214,632.07)	(88.51)	35,589.04	(7,721.11)	(21.70)
LPCCC YOLO HOUSING GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC USFWS PARTNERS GRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC CITY OF WINTERS OHV G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NBA RELIABILITY PROGRAM	2,175.00	241,500.00	(239,325.00)	(99.10)	0.00	2,175.00	0.00
INTER-DAM REACH MANAGEM	0.00	75,000.00	(75,000.00)	(100.00)	7,237.97	(7,237.97)	(100.00)
MBK	9,887.00	35,000.00	(25,113.00)	(71.75)	5,431.50	4,455.50	82.03
LPCCC WCB RIPARIAN HABITAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC SWRCB PIN 96 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC STEWARDSHIP PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC DWR URBAN STREAMS G	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC SCWA PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC RIVER PARKWAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC WINTERS AREA PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC SERVICES	12,374.86	790,000.00	(777,625.14)	(98.43)	2,554.63	9,820.23	384.41
LPCCC - WIMMER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC EQUIPMENT	46,091.32	50,000.00	(3,908.68)	(7.82)	40,280.44	5,810.88	14.43
LPCCC RIVER PARKWAY III	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC NURSERY	21,082.10	30,000.00	(8,917.90)	(29.73)	20,213.26	868.84	4.30
LPCCC OTHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PICKEREL NRCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC OHMVR GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC NURSERY LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PLEASANTS CREEK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC CA RIVERS PARKWAY IV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PRIORITY PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC PARKER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC OTS-RMMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC-PROP I	157,813.33	300,000.00	(142,186.67)	(47.40)	19,435.69	138,377.64	711.98
LPCCC - NAWCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LPCCC-CA RIVER PRKWY V	180,477.04	600,000.00	(419,522.96)	(69.92)	46,916.64	133,560.40	284.68
LPCCC-COASTAL CONSERVANC	6,312.09	50,000.00	(43,687.91)	(87.38)	0.00	6,312.09	0.00
LPCCC-IRWM	90,709.58	150,000.00	(59,290.42)	(39.53)	9,376.82	81,332.76	867.38
LPCCC MISC. SUPPLIES	12,856.80	22,000.00	(9,143.20)	(41.56)	7,444.96	5,411.84	72.69



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BOARD EXPENSES	14,164.70	33,000.00	(18,835.30)	(57.08)	10,558.65	3,606.05	34.15
ADJUDICATION - MISC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIELD SUPPLIES	20,345.47	55,000.00	(34,654.53)	(63.01)	35,231.23	(14,885.76)	(42.25)
MISC WTRMASTER EXP	120.00	240.00	(120.00)	(50.00)	80.00	40.00	50.00
HCP PLANNING	247,307.03	3,462,000.00	(3,214,692.97)	(92.86)	182,111.59	65,195.44	35.80
CAR MAINTENANCE	5,465.91	27,000.00	(21,534.09)	(79.76)	6,275.25	(809.34)	(12.90)
FUEL	12,677.38	26,000.00	(13,322.62)	(51.24)	9,062.06	3,615.32	39.90
GARAGE SERVICES	2,313.23	10,000.00	(7,686.77)	(76.87)	3,067.58	(754.35)	(24.59)
TRAVEL	5,385.27	5,000.00	385.27	7.71	3,532.53	1,852.74	52.45
EMPLOYEE REIMBURSEMENTS	4,423.03	12,000.00	(7,576.97)	(63.14)	5,992.00	(1,568.97)	(26.18)
INSURANCE	29,626.95	58,150.00	(28,523.05)	(49.05)	27,915.00	1,711.95	6.13
EDUCATION & TRAINING	6,061.16	20,000.00	(13,938.84)	(69.69)	5,344.28	716.88	13.41
DEPRECIATION EXPENSE - ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSE - SWP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSE - SP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSE - ULA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMP SOFTWARE/EQUIP	17,572.65	103,308.00	(85,735.35)	(82.99)	23,784.21	(6,211.56)	(26.12)
SCWA Water Mgt Planning	0.00	250,500.00	(250,500.00)	(100.00)	0.00	0.00	0.00
WATER CONSERVATION	325,100.25	1,269,000.00	(943,899.75)	(74.38)	507,894.08	(182,793.83)	(35.99)
WATER CONSERVATION	0.00	604,000.00	(604,000.00)	(100.00)	0.00	0.00	0.00
AG WATER CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATER CONS ET CONTROLLER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC. WATER CONSERVATION	56,492.00	0.00	56,492.00	0.00	0.00	56,492.00	0.00
MELLON LEVEE	1,137.65	15,000.00	(13,862.35)	(92.42)	0.00	1,137.65	0.00
PSC MAINTENANCE	283,288.93	1,154,000.00	(870,711.07)	(75.45)	239,716.07	43,572.86	18.18
FLOOD CONTROL	43,708.78	1,862,500.00	(1,818,791.22)	(97.65)	12,702.45	31,006.33	244.10
GROUND WATER MANAGEMEN	54,869.16	195,373.00	(140,503.84)	(71.92)	1,614.83	53,254.33	3,297.83
PUBLIC EDUCATION	5,449.08	95,000.00	(89,550.92)	(94.26)	4,601.59	847.49	18.42
SOLANO SUB-BASIN GSA	232.05	0.00	232.05	0.00	0.00	232.05	0.00
STORM DAMAGE - SP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STORM DAMAGE - ULATIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	2,173.41	45,000.00	(42,826.59)	(95.17)	0.00	2,173.41	0.00
SP OTHER MAINTANENCE	2,091.47	25,000.00	(22,908.53)	(91.63)	0.00	2,091.47	0.00
LABOR	134,797.85	315,000.00	(180,202.15)	(57.21)	94,210.78	40,587.07	43.08
SP ADMINISTRATION	490,380.85	1,092,000.00	(601,619.15)	(55.09)	421,834.96	68,545.89	16.25
PSC OPERATIONS	109,003.82	322,000.00	(212,996.18)	(66.15)	54,342.88	54,660.94	100.59
DAM MAINTENANCE	1,550.57	64,000.00	(62,449.43)	(97.58)	3,968.21	(2,417.64)	(60.93)
DAM OPERATIONS	100,973.06	286,500.00	(185,526.94)	(64.76)	97,483.41	3,489.65	3.58
WEED CONTROL	2,304.00	5,500.00	(3,196.00)	(58.11)	5,250.00	(2,946.00)	(56.11)
SP PEST MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP PEST MANAGEMENT	75,540.85	90,000.00	(14,459.15)	(16.07)	59,517.67	16,023.18	26.92
EQUIP - TRANS DEPT	177.10	8,000.00	(7,822.90)	(97.79)	0.00	177.10	0.00
EQUIP - TRANS DEPT	34,475.09	75,000.00	(40,524.91)	(54.03)	21,939.14	12,535.95	57.14
SUPPLIES	0.00	1,500.00	(1,500.00)	(100.00)	0.00	0.00	0.00
SUPPLIES	13,281.95	53,000.00	(39,718.05)	(74.94)	5,257.62	8,024.33	152.62
CONTRACT WORK	17,000.00	15,000.00	2,000.00	13.33	0.00	17,000.00	0.00
CONTRACT WORK	4,775.00	40,000.00	(35,225.00)	(88.06)	0.00	4,775.00	0.00
TRANS DEPT OVERHEAD	628.34	10,000.00	(9,371.66)	(93.72)	0.00	628.34	0.00
TRANS DEPT OVERHEAD	38,970.41	115,000.00	(76,029.59)	(66.11)	30,147.41	8,823.00	29.27
STREAM GAGES - O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REHAB & BETTERMENT	0.00	40,000.00	(40,000.00)	(100.00)	0.00	0.00	0.00

For Management Purposes Only

SOLANO COUNTY WATER AGENCY  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending December 31, 2017

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
NBA REHAB & BETTERMENT	34,000.00	93,000.00	(59,000.00)	(63.44)	0.00	34,000.00	0.00
REHAB & BETTERMENT	122,556.90	830,000.00	(707,443.10)	(85.23)	8,469.78	114,087.12	1,346.99
REHAB & BETTERMENT	4,468.18	20,000.00	(15,531.82)	(77.66)	0.00	4,468.18	0.00
SWEENEY CREEK - SP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MCCUNE CREEK - ULATIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATER PURCHASES	5,699,419.00	12,171,955.00	(6,472,536.00)	(53.18)	5,707,054.00	(7,635.00)	(0.13)
USBR ADMINISTRATION	69,800.00	75,000.00	(5,200.00)	(6.93)	0.00	69,800.00	0.00
WATER RIGHTS FEE	71,676.05	85,000.00	(13,323.95)	(15.68)	68,588.56	3,087.49	4.50
NAPA MAKE WHOLE	0.00	312,000.00	(312,000.00)	(100.00)	0.00	0.00	0.00
LABOR COSTS	193,138.98	287,135.00	(93,996.02)	(32.74)	170,629.94	22,509.04	13.19
LABOR COSTS	4,380.57	29,975.00	(25,594.43)	(85.39)	524.16	3,856.41	735.73
LABOR COSTS	104,702.77	437,675.00	(332,972.23)	(76.08)	104,325.44	377.33	0.36
LABOR COSTS	395,409.25	935,985.00	(540,575.75)	(57.75)	386,222.45	9,186.80	2.38
LABOR COSTS	28,891.42	81,875.00	(52,983.58)	(64.71)	15,599.28	13,292.14	85.21
DEPRECIATION EXPENSE - ULA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTRA-FUND TRANSFER	(455,286.28)	(660,411.00)	205,124.72	(31.06)	(423,582.55)	(31,703.73)	7.48
OVERHEAD EXPENSES	262,147.32	373,276.00	(111,128.68)	(29.77)	229,938.74	32,208.58	14.01
OVERHEAD EXPENSES	5,687.21	38,968.00	(33,280.79)	(85.41)	1,040.03	4,647.18	446.83
OVERHEAD EXPENSES	142,505.14	568,978.00	(426,472.86)	(74.95)	145,903.30	(3,398.16)	(2.33)
OVERHEAD EXPENSES	698,114.05	1,390,838.00	(692,723.95)	(49.81)	610,736.81	87,377.24	14.31
OVERHEAD EXPENSES	42,236.59	106,438.00	(64,201.41)	(60.32)	23,617.95	18,618.64	78.83
LOSS ON DISP. OF CAP. ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON DISP. OF CAP. ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON DISP. OF CAP. ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON DISP. OF CAP. ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTINGENCY	0.00	100,000.00	(100,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	1,000.00	(1,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	25,000.00	(25,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	100,000.00	(100,000.00)	(100.00)	0.00	0.00	0.00
CONTINGENCY	0.00	50,000.00	(50,000.00)	(100.00)	0.00	0.00	0.00
BUDGETED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUDGETED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUDGETED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUDGETED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	12,685,969.47	40,104,908.00	(27,418,938.53)	(68.37)	19,075,513.22	(6,389,543.75)	(33.50)
Net Income	\$ 3,205,099.54	\$ (6,866,637.00)	10,071,736.54	(146.68)	\$ (5,862,028.51)	9,067,128.05	(154.68)

**ACTION OF  
SOLANO COUNTY WATER AGENCY**

**DATE:** February 8, 2018

**SUBJECT:** Confirm Solano's Lower Putah Creek Coordinating Committee Representatives for 2018 calendar year

**RECOMMENDATIONS:**

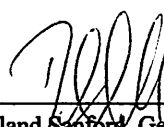
1. Confirm the following Solano representatives to the Lower Putah Creek Coordinating Committee for calendar year 2018.

SCWA	Roland Sanford Supervisor John Vasquez (Alternate) Thomas Pate (Alternate)
SID	J.D. Kluge Cary Keaton (Alternate)
MPWD	Gene Robben Don Holdener (Alternate)
Cities	Felix Riesenbergs – Fairfield Royce Cunningham – Vacaville (Alternate) Steve Sawyer – Vacaville (Alternate)
Landowner	Dennis Kilkenny Herb Wimmer (Alternate) Sean McNamara (Alternate)

2. Appoint landowner representatives of the LPCCC as an agent of SCWA for coverage under SCWA's liability insurance program.

**FINANCIAL IMPACT:**

None.

Recommended:   
Roland Sanford, General Manager

☐

Approved as  
recommended

☐

Other  
(see below)

☒

Continued on  
next page

**Modification to Recommendation and/or other actions:**

I, Roland Sanford, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on February 8, 2018 by the following vote.

Ayes:

Noes:

Abstain:

Absent:

Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

**BACKGROUND:**

The Lower Putah Creek Coordinating Committee (LPCCC) was created in accordance with the "Settlement Agreement and Stipulation Among Solano County Water Agency, Solano Irrigation District, Maine Prairie Water District, Cities of Vacaville, Fairfield, Vallejo and Suisun City; and Putah Creek Council, City of Davis, and the Regents of the University of California" dated May 23, 2000 and more commonly known as the "Putah Creek Accord". The scope of the LPCCC's authorities and responsibilities include monitoring the condition of Lower Putah Creek and when deemed appropriate, implementation of habitat restoration and enhancement measures within Lower Putah Creek. A complete description of the LPCCC is presented in Exhibit "B" of the Amended Judgement for the Putah Creek Water Cases – Sacramento Superior Court No. 515766 (copy attached). Each year the Solano and Yolo parties to the Putah Creek Accord appoint their respective representatives and alternates to the LPCCC. In the case of Solano, the Water Agency Advisory Commission recommends appointees to the Water Agency Board of Directors, who either approve (or not) the recommended appointments on behalf of all the Solano parties to the Settlement Agreement. The recommended committee roster for 2018 remains unchanged from the roster appointed by the Board in 2017.

File: L-4G

# SOLANO COUNTY WATER AGENCY

## MEMORANDUM



**TO:** Board of Directors

**FROM:** Roland Sanford, General Manager

**DATE:** February 2, 2018

**SUBJECT:** February General Manager's Report

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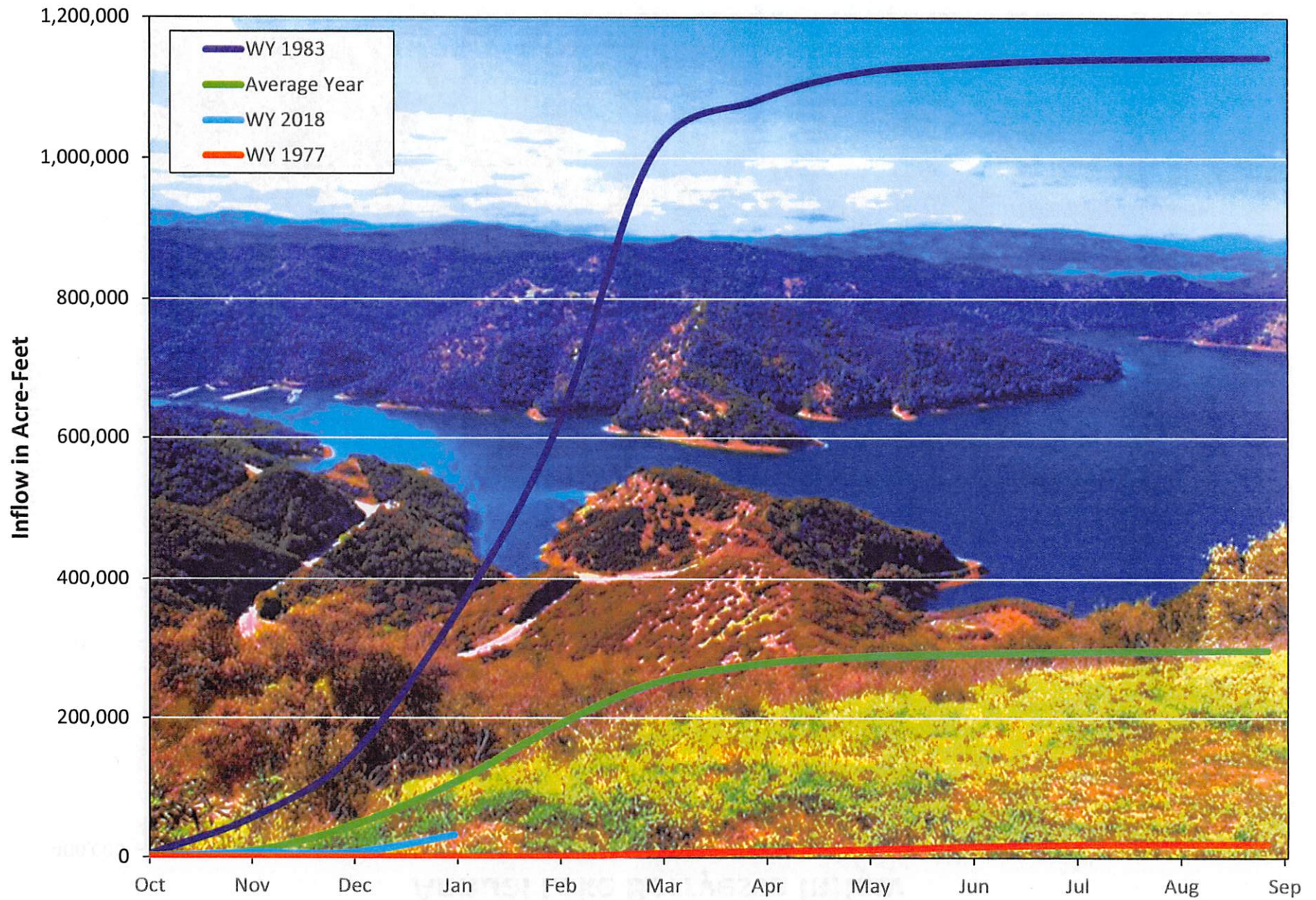
### Water Supply Update

Last week we were pleasantly surprised when the Department of Water Resources announced that the 2018 North Bay Aqueduct Table "A" allocation had been increased from 20 percent to 40 percent – evidently reflecting the slightly improved, though still below average, snow pack in the Sierras. Based on long range weather forecasts it is increasingly doubtful that 2018 will be anything but a dry year, despite the fact that Punxsutawney Phil reportedly saw his shadow on ground hog day. While Lake Berryessa is not likely to spill this year, as noted in previous reports, full water supply allocations are assured even if dry conditions continue for the balance of the rainy season.



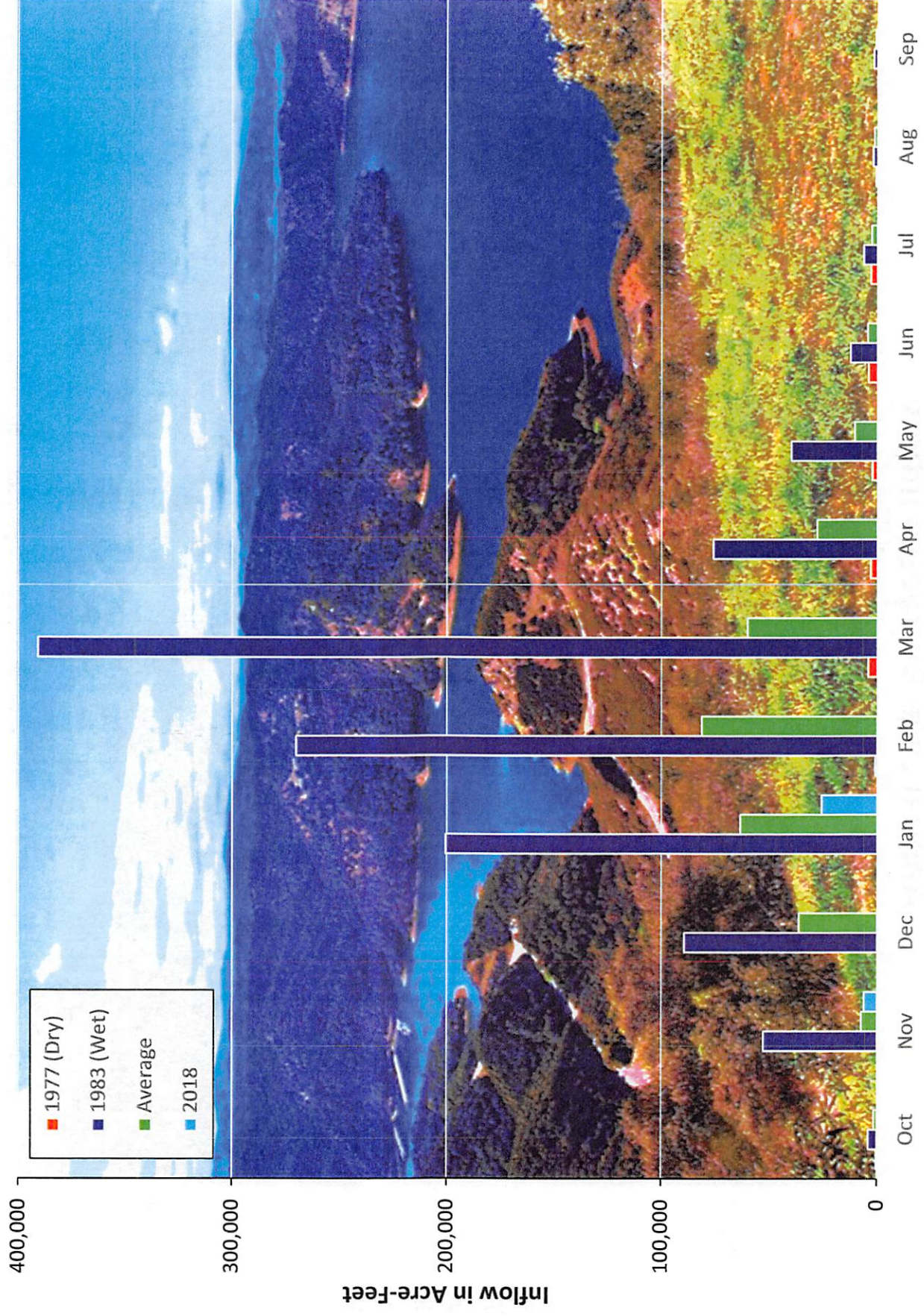


## Annual Lake Berryessa Inflow





# Annual Lake Berryessa Inflow





# SOLANO COUNTY WATER AGENCY



## MEMORANDUM

**TO: SCWA Board of Directors**

**FROM: Roland Sanford, General Manager**

**DATE: February 2, 2018**

**SUBJECT: Response to 12/14/17 Letter by Messrs. Alan Pryor and Jeff Tenpas**

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### Introduction

During Public Comment at the January 11, 2018 Board Meeting Mr. Alan Pryor requested the Water Agency respond to a letter, dated December 14, 2017, he and Mr. Jeff Tenpas authored and addressed to the Water Agency and the Lower Putah Creek Coordinating Committee (see attached). In their letter, Messrs. Pryor and Tenpas noted that heavy equipment work was observed on the Lower Putah Creek flood plain and questioned whether the planning for this work was properly vetted and approved by the Lower Putah Creek Coordinating Committee (LPCCC), the Water Agency, and various regulatory agencies.

### Background

The Water Agency, on behalf of the LPCCC or in some cases working directly with private landowners, has completed a number of restoration projects on Lower Putah Creek over the last 15 years - removal of Arundo and other invasive plant species, construction of rock weirs to stabilize the stream channel and/or increase habitat diversity, and more recently, channel scarification to loosen existing stream gravels for the benefit of spawning salmon, and larger scale projects such as the Winters Putah Creek Park.

In all cases, the final decision as to whether a given restoration project is undertaken, and the scope of that restoration project, rests with the affected landowner. The Water Agency will not perform work without the landowner's consent. The LPCCC, whose function and authorities are set forth in the Putah Creek Accord, provides a forum to support restoration projects – secure grant funds, advocate for specific projects, and disseminate information - but does not have regulatory or land use authority. In other words, the LPCCC can support or oppose a given restoration project, but is not a governmental body that project proponents must obtain authorization from to complete a given restoration project.





The Winters Putah Creek Park Project is one of the larger restoration projects undertaken on Lower Putah Creek and a perfect example of the relationship between landowner (City of Winters), the LPCCC, and the Water Agency. The City of Winters has developed a master creek plan for the park that among other things, calls for various stream channel and flood plain modifications within the city owned property. The LPCCC supports implementation of the City's master creek plan. The Water Agency, a member of the LPCCC, helped to secure funding for the project and on behalf of the City is overseeing the on-the-ground work being performed. The scope of the master creek plan and all aspects of the work are at the City's discretion. Earlier this month the City Council voted unanimously to continue moving forward with a partial implementation of the master creek plan, as currently configured.

### **Response**

In the aforementioned letter the following specific activities are identified vis-à-vis the overarching question: whether or not the planning for this work has been properly vetted and approved by the LPCCC, Water Agency, and various regulatory agencies:

- 1) Fill placed in the creek at four locations
- 2) Altering the course of the stream at Mertz and NAWCA3
- 3) Bulldozing a trail on the north bank downstream of Dry Creek
- 4) Bulldozing a trail on the south bank downstream of Highway 505
- 5) Trenching and floodplain modification at Winters Putah Creek Park

#### **1) Fill placed in the creek at four locations:**

No fill was placed in the creek at any of these locations. The "fill" is the result of natural fluvial processes following stream channel scarification (loosening of cemented gravels and other substrates). Prior to scarification, the channel at each of these locations was flat, with potentially suitable spawning gravels embedded in fine sediment that together created a "hard crust", typically eight inches thick, which spawning salmon were unable to use. At each site an excavator was employed to break the hard crust in place. No material was added or removed from the channel. Once the channel substrates were no longer cemented they were more susceptible to transport and as a result, through natural fluvial processes, the channel bottom changed from what had been a relatively flat surface to a more "V-shaped cross-sectional configuration, which ultimately lowered the water surface elevation, narrowing the wetted width of the channel and exposing what had previously been submerged substrates along the margins of the channel (see figure 1). Based on the information provided in the letter, it appears that the newly exposed gravels along the channel margins were assumed to be fill material.

The channel scarification work at the four observed locations is authorized pursuant to Streambed Alteration Agreement Number 1600-2016-0058-R3: Lower Putah Creek Salmon Spawning Habitat Enhancement Project issued October 24, 2016. The project is CEQA Exempt (SCH#2016028369). All scarification activities were performed with the respective landowners' consent.

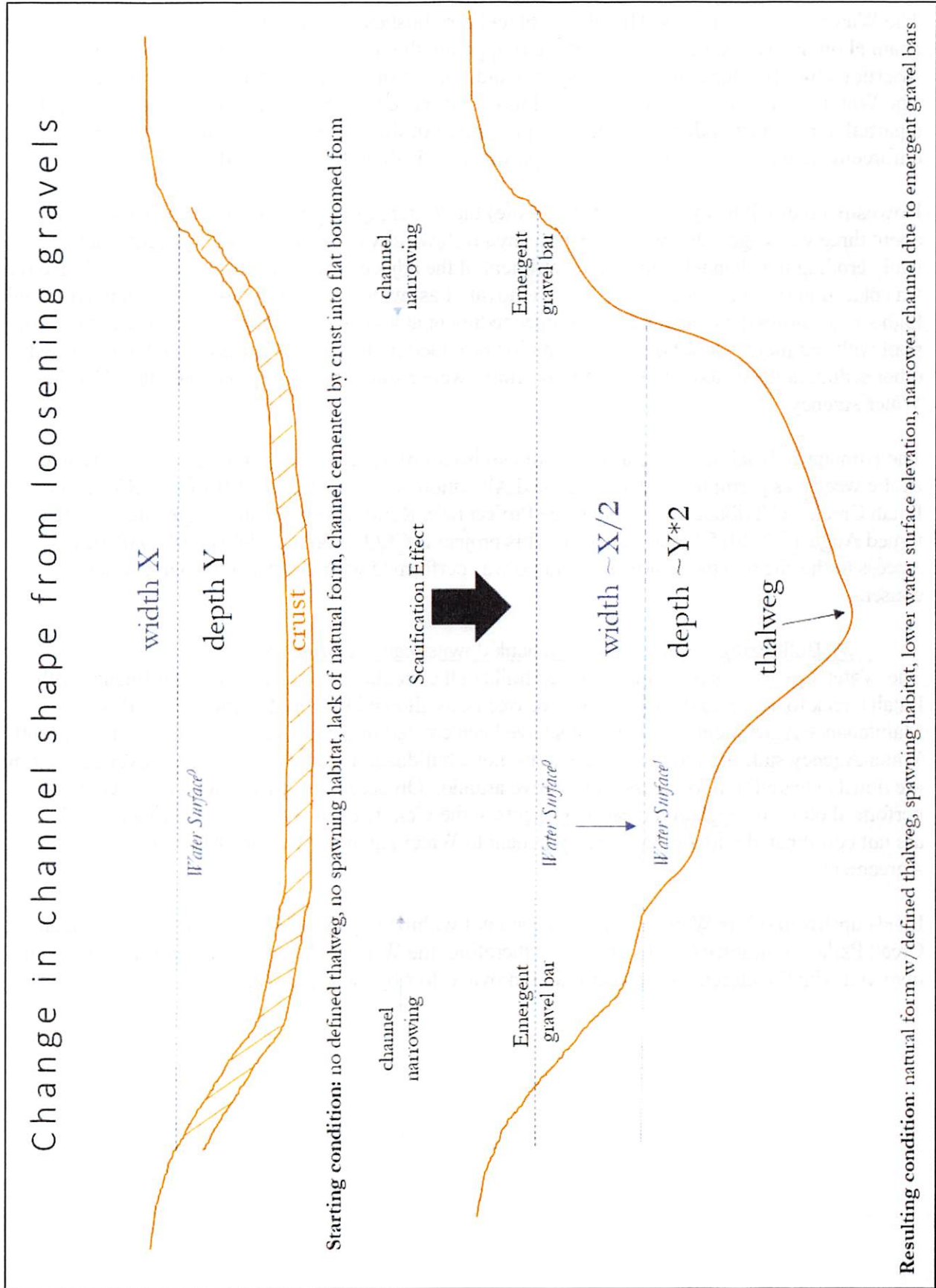


Figure 1: Change in Channel Form from Loosening Gravels (Scarification)

**2) Altering the course of the stream at Mertz and NAWCA3:**

The Water Agency removed Himalayan blackberry bushes from a natural, pre-existing high flow channel on the Mariani property, north and opposite the Mertz property. Despite the reported assertions by Mr. Mertz, the Water Agency did not perform any work on Mr. Mertz's property. The Water Agency is aware that material has been placed on the Mertz property to create at least a partial dam. Staff understands that the placement of this material is the subject of a possible enforcement action by the California Department of Fish and Wildlife (DFW).

Downstream of Highway 505 (NAWCA3 site) the Water Agency removed a clump of arundo - about three years ago - that was deflecting stream flows toward the toe of the southern channel bank, eroding the channel bank to the detriment of the adjacent Putah Creek Road. No fill material was placed in the channel during arundo removal. Last winter, one of the wettest winters on record, high stream flows deposited rocks and other sediment at and near the project site, filling at least one pool with sediment. Based on the information provided in the letter, it appears that the rocks and other sediment deposited by the high flood flows were assumed to be fill material placed by the Water Agency.

The Himalayan blackberry and arundo removal is part of a creek-wide effort to control invasive exotic weeds, as permitted under Streambed Alteration Agreement 1600-2014-0265-R3 Lower Putah Creek and Tributaries Maintenance Project (*aka* Routine Maintenance Agreement or RMA) issued August 25, 2015 (latest version). This project is CEQA Exempt (SCH#2015088392). Access to the site and the removal of arundo was performed with the respective landowners' consent.

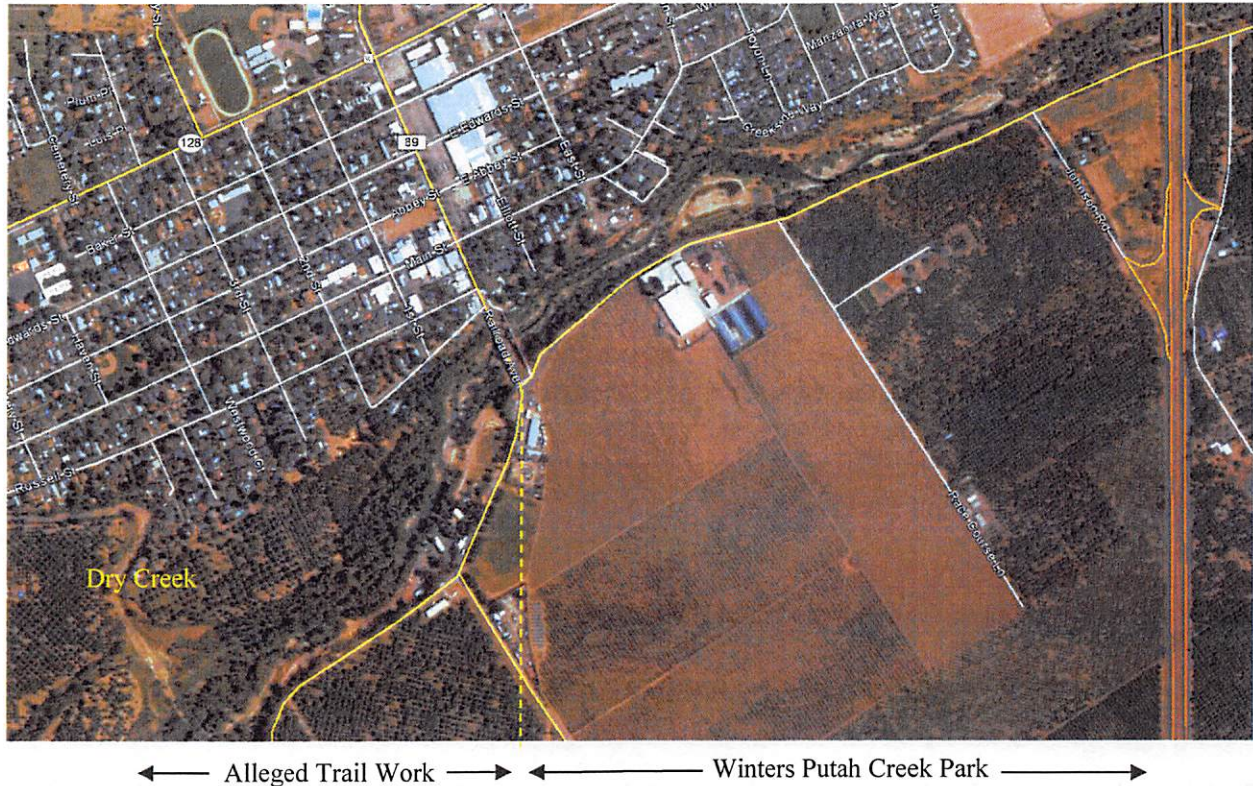
**3) Bulldozing a trail on the north bank downstream of Dry Creek:**

The Water Agency has previously created trails in the vicinity of the Dry Creek confluence with Putah Creek to access and control invasive weeds, as allowed by our aforementioned Routine Maintenance Agreement. No new trails have been created in the last year. However, more recently Water Agency staff did move an excavator – not a bulldozer as stated in the letter – over an existing, previously cleared trail to access and remove arundo. On occasion, individual landowners will perform their own vegetation clearing projects in the vicinity of the Dry Creek confluence, which are not coordinated with or performed pursuant to Water Agency's Routine Maintenance Agreement.

Lands upstream of the Winters Car Bridge are not within the planning area of the Winters Putah Creek Parke Committee (see figure 2) and therefore, the Winters Putah Creek Committee was not involved with the aforementioned arundo removal effort by the Water Agency.



**Figure 2:** Map of Putah Creek at Winters showing linear extent of Winters Putah Creek Park



4) Bulldozing a trail on the south bank downstream of Highway 505  
 Using an existing trail that has existed for at least 17 years, the Water Agency moved an excavator with a blade – not a bulldozer, as stated in the letter - along the south bank of Lower Putah Creek, to and downstream of the Highway 505 Bridge, to access a channel scarification project site. Once the scarification work was completed the excavator was “back tracked” along the trail route with the blade positioned to smooth the track marks left by the excavator.

5) Trenching and floodplain modification at Winters Putah Creek Park  
 Mr. Tenpas had previously suggested, and the Water Agency agreed to try, the installation of reverse French Drains to improve the distribution of water from the wetted stream channel to and partially across the adjacent flood plains, and ultimately, to facilitate the establishment of native vegetation on the flood plains (In this case each French Drain consisted of a excavated ditch that was backfilled with gravel and topped with the excavated soil). At least preliminarily, the reverse French Drains appear to be working as anticipated. The work was performed in conformance with the Water Agency’s Routine Maintenance Agreement, which allows revegetation efforts to occur year round. The project area in which the reverse French Drains were constructed consists of approximately one acre. Because the reverse French Drains were partially filled with gravel there was a surplus of excavated soil, which was spread in a thin layer across the entire project site.

In the letter it is stated that the reverse French Drains were not designed to “restore groundwater recharge” - that is a correct statement, they were constructed with the intent of testing a hypothesis: could reverse French Drains be used to facilitate the establishment of native vegetation on the

adjacent flood plains? The Water Agency is well aware of Messrs. Pryor and Tenpas assertion that groundwater recharge rates have decreased as a result of the restoration activities that have occurred in the vicinity of Winters to date. The assertion that groundwater rates have decreased is based on theoretical calculations whose underpinnings were refuted by the United States Geological Survey in Water Supply Paper 1469, published in 1960. Furthermore, the theoretical calculations presented by Messrs. Pryor and Tenpas are not consistent with recent groundwater elevation observations reported by the Yolo Water Resources Association and others, nor empirical stream flow percolation data collected by the Water Agency since 1990. The interaction between Putah Creek surface stream flows and the underlying groundwater is complex and has been extensively studied by the Water Agency since 1990.

***In response to complaints registered by Mr. Pryor and Mr. Tenpas, California Department of Fish and Wildlife (DFW) personnel visited the sites discussed above on Wednesday, January 3, 2018 and concluded that all of the work performed to date has occurred in conformance with the aforementioned DFW Streambed Alteration agreements obtained by the Water Agency for the execution of these projects.***

Request of the SCWA/LPCCC

Messrs. Pryor and Tenpas conclude their letter with the following requests:

- *That the agency take immediate measures to stabilize the work sites and bare soils against erosion from winter rains and high water events*

The Water Agency has implemented erosion control measures, which have been inspected by DFW personnel and found to be satisfactory vis-à-vis compliance with the Streambed Alteration Agreement. The Agency will continue to monitor field conditions and will take additional actions as necessary to protect the respective sites

- *That the Boards and agency review agency policies and controls over uses of heavy equipment in the stream and floodplain.*

The Water Agency reviewed and approved each of the projects discussed above before work began. Recommendations and policies regarding the future use of heavy equipment in the Lower Putah Creek corridor are under discussion. Ultimately, the extent to which heavy equipment is used for restoration purposes will depend on site specific conditions, landowner, and regulatory approval.

- *That there be a review of this work, its purpose and need, CEQA compliance, and environmental permit requirements, including Section 401, Section 404, and Section 408 permits from the USACE, Water Quality Certifications, Stream bed Alteration Permits, encroachment permits from the Central Valley Flood Protection Board, and Storm Water Pollution Prevention Plans (SWPPP)*

Nearly all of the restoration projects performed to date have been implemented as “stand alone” projects, each requiring their own regulatory permits, permitted individually. The Agency believes that the programmatic approach to the planning, permitting and implementation of restoration projects, to the degree such a programmatic approach is practical given that roughly 70 percent of the Lower Putah Creek corridor is in private ownership, would be more desirable than the current

“stand alone”, arguably piecemeal, approach employed to date. The purpose of the current Proposition 1 planning grant is in part to develop said programmatic approach.

- *That these and future stream bed alteration activities be disclosed to the resource agencies and the public so that they may undergo proper scientific review and scrutiny.*

The Water Agency has led several rounds of public planning efforts resulting in a Watershed Management Action Plan and a Strategic Plan that incorporates scientific review. The current creek-wide planning grant incorporates input from a broad array of scientific disciplines including ecology, wildlife biology, fish biology, entomology, soil science, hydrology and fluvial geomorphology. The Water Agency understands that the Putah Creek Council (PCC) has offered to serve as an informational source – library - for restoration projects conducted by the Agency and others. The Agency strongly supports the PCC serving in this capacity as it will help differentiate creek activities performed by or on behalf of the Agency from those that are performed by others, such as what has occurred on the Mertz property.

As previously discussed, projects performed on private property, in conformance with regulatory permits, are ultimately done at the discretion of the landowner. Assuming the landowner or the landowner’s agent can obtain the necessary regulatory permits, they are free to pursue said project whether or not it has reviewed scientific review and scrutiny.



Memorandum

To: SCWA and LPCCC

From: Friends of Putah Creek; Jeff Tenpas, Director and President; Alan Pryor, Director and Secretary/Treasurer

Date: December 14, 2017

Re: Disturbances on Putah Creek

A number of our members have observed and documented substantial heavy equipment work altering the floodplain and stream bed in Putah Creek this last season. We have not heard this work announced at meetings or seen plans discussed for it at various LPCCC meeting and question whether the planning for this work has been properly vetted and approved by the LPCCC, SCWA, and various regulatory agencies.

These activities include:

- Fill placed in the creek in four locations (see below)
- Altering the course of the stream in two locations Mertz and NAWCA 3)
- Bulldozing a half mile trail on the north bank downstream of Dry Creek
- Bulldozing another trail on the south bank downstream of I-505
- Extensive trenching and floodplain modification for groundwater mitigation work in Phase 2

These activities taken together add up to acres of clearing of vegetation, soil disturbance, and disturbance to the stream, floodplain, and riparian ecosystem. We know of no CEQA compliance, environmental review, or other permits being issued for these specific projects. As of December 10, 2017, most of the disturbed ground is still bare ground, without mulch or cover, and liable to substantial erosion in winter rains and floods.,

Following is more information on the recent work.

Fill placed in the creek - In two locations fill has been used to narrow the creek, permanently filling part of the channel. The fill of open water areas was estimated up to 30 feet wide and over 100 feet long at each site. These locations are between the Diversion Dam and Dry Creek. The third point of fill placement was at the mouth of Dry Creek where a small deep pool at the confluence was filled. The last point of fill was some 1000 feet below I-505 at a point where the stream divided into two branches and fill was used to dam the stream and block flows in one branch.

Altering the Stream Course - Stream course alteration occurred in two places. One was at the Mertz property, the second was at the site below I-505 (described above). On the Mertz property a new channel was dug on the north bank, 100-200 feet long. According to Mr. Mertz (personal communication), this was done by the SCWA to alter the stream elevation, and was done by trespassing on his property without his permission. At the place below I-505, one branch of the creek was blocked effectively drying up about 1000 feet of stream.

Bulldozer Trail downstream of Dry Creek - This trail starts at Dry Creek and runs downstream on the north bank and crosses the creek a little upstream of the car bridge. A trail a ¼ mile long and 8 feet wide is cleared of all vegetation and was constructed in October or November. The trail's purpose according to

the SCWA's Streamkeeper is to provide access for weed control and an herbicide sprayer. This work did not come before the Winters Putah Creek Committee (WPCC) as we learned the last meeting. The exposure of so much bare, unprotected soil at this time of year is poor timing, and an unfortunate aspect of this trail is that it greatly increases access for the homeless where there already has been problems with homeless camps on private property.

Bulldozer Trail downstream of I-505 – This trail was bulldozed in October or November and runs about 600 feet long and 8 feet wide on the south bank of Putah Creek and within feet of the water. Some of the fill slope spills directly into the creek. What is the purpose and need for this trail? Why was it built so late in the year? And why are there no measures to prevent erosion?

Floodplain Mitigation work in Phase 2 - This work has occurred in the last half of November and covered over an acre of ground. A large excavator dug nine trenches, 8 feet deep, 3 feet wide, and 50 to 100 feet long. The trenches were filled with an 18 inch layer of gravel in the bottom then back-filled with spoils of the trench. While we appreciate that the LPCCC and SCWA now recognize the negative impacts of the Phase 2 project on floodplain regeneration and are trying to fix it, the timing on this work is bad because there is no time to grow a vegetative cover to protect the floodplain from erosion. The greater problem is that the project is only designed to get floodplain vegetation to regrow, and not designed to restore groundwater recharge. In previous communications with the SCWA, we've shown there has been a large decrease in groundwater recharge in Winters, due to the Phase 1 and 2 projects. Unfortunately this mitigation project does not address and wastes the opportunity to address that problem. In fact, trees are already being planted in the trench lines and will stand in the way of any future effort to restore groundwater.

Request of the SCWA/LPCCC. We respectfully request:

- That the agency take immediate measures to stabilize the work sites and bare soils against erosion from winter rains and high water events
- That the Boards and agency review agency policies and controls over uses of heavy equipment in the stream and floodplain
- That there be a review of this work, its purpose and need, CEQA compliance, and environmental permit requirements, including Section 401, Section 404, and Section 408 permits from the USACE, Water Quality Certifications, Stream bed Alteration Permits, encroachment permits from the Central Valley Flood Protection Board, and Storm Water Pollution Prevention Plans (SWPPP)
- That these and future stream bed alteration activities be disclosed to the resource agencies and the public so that they may undergo proper scientific review and scrutiny.

See photos on following pages



**Stream Fill 1**



**Stream Fill 2**



**Pool Filled at Dry Creek Confluence**

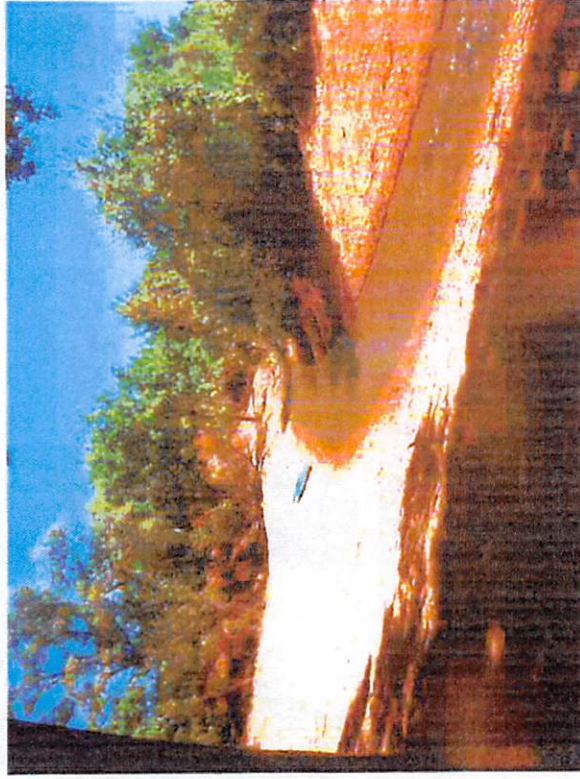


**Channel Plug at NAWCA 3**





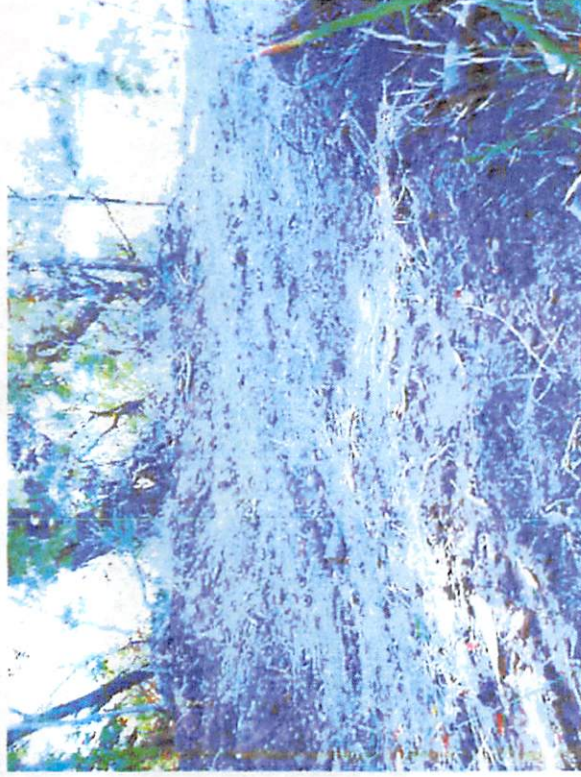
**New Channel**



**Blocked Channel NAWCA 3**



**Dry Creek Dozer Trail**



**NAWCA 3 Dozer Trail**



**REPORT OF CONSTRUCTION CHANGE ORDERS AND  
CONTRACTS APPROVED BY GENERAL MANAGER UNDER  
DELEGATED AUTHORITY**

**Construction Contract Change Orders (15% of original project costs or \$50,000, whichever is less) - none**

**Construction Contracts (\$30,000 and less) - none**

**Professional Service Agreements (\$30,000 and less)**

**Non-Professional Service Agreements (\$30,000 and less) –  
none**

**Construction contracts resulting from informal bids authorized by SCWA  
Ordinance- none**

Note: Cumulative change orders or amendments resulting in exceeding the dollar limit need Board approval.

# ADVISORY COMMISSION UPDATES

**Solano Water Advisory Commission  
Meeting Minutes  
December 5, 2017**

**Present:** Roland Sanford, Thomas Pate, Chris Lee and Alex Rabidoux, SCWA; Felix Riesenbergs, Fairfield; Royce Cunningham, Steve Sawyer and Justen Cole, Vacaville; Randy Murphy and Leo Larkin, Benicia; Stuart Cole and Richard Wilson, Vallejo; David Melilli, Rio Vista; Kevin King, SID; Bryan Busch, RD 2068; Misty Kaltreider, Solano County; John Curry, Dixon RCD; Taylon Sortor, FSSD; Jim Christensen and Kevin Westad, Travis AFB; Rick Wood and Mike Hardesty.

The meeting was called to order at 12:29 PM.

**1. Approval of Minutes**

The minutes of the October 25, 2017 meeting were approved.

**2. SCWA General Manager's Report**

Roland informed the Commission that the Water Supply-Demand Working Group met three weeks ago to discuss the key goals. The Water Agency would like to get an RFP out and a consultant selected by the end of January. For the Ulatis Channels Working Group, the Water Agency is still synthesizing all of the data. The goal of this group is to minimize the influence of regulatory agencies involved in the greater Ulatis System. On Board Items, the Lake Berryessa Outreach interns will be presenting a summary of their outreach efforts. The Agency will also be requesting to expand the Lake Berryessa program by: (a) hiring a part-time staff member to oversee the program, (b) looking into a permanent decontamination unit, and (c) feasibility study on the purchase of an available parcel in Napa County that could house the decontamination unit.

For the NBA, the NBA Treatment Study has started with an initial e-mail sent out requesting additional data. For the SWP, the initial North of Delta allocation is 20%. Even though the rainy season has just started, Lake Oroville has been pulled down because of the Oroville Dam Spillway repairs. On SWP water transfers, Dudley Ridge Water District is interested in a multiyear agreement with SCWA. DWR will be issuing a memo soon on multiyear transfers, that will help guide future SWP water transfers. The Agency would like to get the Dudley Ridge agreement setup for next year.

On the Solano Project, over 2,000 salmon have returned to Putah Creek, primarily limited by spawning gravels. A UC Davis study is ongoing, that is assessing whether the salmon in Putah Creek are a self-sustaining population or strays from other watersheds. From the Wragg Fire, the Agency through the County OES, was able to get \$300-\$400K to do erosion control repairs. Roland has retained retired general manager David Okita, to document the entire Putah Creek Accord. The goal will be to memorialize the Accord, and how the Agency navigated through this 10-yr process.



For flood issues, a facilitator has been hired to assist the Water Policy Committee. On the Yolo Bypass, there continues to be habitat restoration. The Commission may want to spend one meeting focused on Yolo Bypass issues.

3. Groundwater Planning

For SGMA, the three large GSAs in Solano County as well as Sacramento County submitted a planning grant application to DWR for the Solano Subbasin GSP. Chris Lee informed the group, that DWR has received less than 75 applications and \$75M is available. Since the grants are limited to a max of \$1M, there is a high likelihood of funding for the Solano Subbasin GSP. The deadline for the GSP is January 1, 2022. The initial consultant scope of work and budget for the GSP was \$3.5M. A subcommittee has been formed to review and streamline the initial scope and budget. In regards to GSA fees, there is an active court case that may provide future guidance on GSA fees to landowners as well as how these fees are cost-shared amongst urban vs. agricultural agencies.

4. Solano County Report

The County is working on grant opportunities for fire and flood issues.

5. PSC/NBA Maintenance

For the NBA, the Agency will be setting up the annual face-to-face meeting with DWR. Additionally, for the next Napa-Solano NBA Coordination Meeting in February, the group will need to discuss Emergency Response measures. For the PSC, the canal cleanout is still in progress. The upper reaches of the canal are complete, and crews are currently cleaning the lower reaches of the canal.

6. Solano Water Authority Report

None

7. Water Conservation

None

8. Legislative/Initiative/Court Decision Issues Not Discussed Above

On legislative issues, Fairfield will be commenting on the state's emergency water prohibitions.

9. New Business

None

10. Public Comments

None

The next meeting will be January 24, 2017 at 12:30 PM.

The meeting adjourned at 1:38 PM.

SWAC Minutes.12-05-2017



**ACTION OF  
SOLANO COUNTY WATER AGENCY**

**DATE:** February 8, 2017

**SUBJECT:** SCWA Fiscal Year 2016-2017 Audit

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**RECOMMENDATION:**

Accept Fiscal Year 2015-2016 audit.

**FINANCIAL IMPACT:**

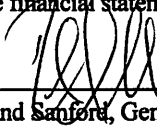
None.

**BACKGROUND:**

In accordance with the State law establishing the Solano County Water Agency, an annual audit is performed. The audit for the Fiscal Year 2016-2017 was performed by the firm Mann, Urrutia, Nelson, CPAs. In May, 2015 the Agency entered into a two year agreement with Mann, Urrutia, Nelson, CPAs. The audit was performed in accordance with auditing standards generally accepted in the United States.

Staff met with the auditors' assigned to the audit several times, responded fully to requests for information and documentation, and provided access to the Agency's budgetary and meeting information.

As a result of the review conducted over a period of several months the auditors' gave an unqualified opinion on the Independent Auditors' Report. This type of report is issued by an auditor when the financial statements presented are free from material misstatement and are represented fairly in accordance with Generally Accepted Accounting Principles (GAAP), which in other words means the financial condition, position, and operations are fairly presented in the financial statements.

Recommended:   
Roland Sanford, General Manager

☐

Approved as  
recommended

☐

Other  
(see below)

☐

Continued on  
next page

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**Modification to Recommendation and/or other actions:**

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I, Roland Sanford, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on February 8, 2018 by the following vote.

Ayes:

Noes:

Abstain:

Absent:

---

Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

---

# Solano County Water Agency



Financial Statements  
And  
Independent Auditor's Report  
For the Year Ended  
June 30, 2017



**SOLANO COUNTY WATER AGENCY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2017**

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MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Solano County Water Agency  
Vacaville, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and major funds of the Solano County Water Agency (the "Agency") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### Management's Responsibility 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; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Solano County Water Agency, as of June 30, 2017, and the respective changes in financial position, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension related schedules, and the OPEB schedule of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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. 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2017, on our consideration of the Solano County Water Agency'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 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 Solano County Water Agency's internal control over financial reporting and compliance.

*Mann, Wundia, Nelson CPA's*

Sacramento, California  
November 20, 2017

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**SOLANO COUNTY WATER AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017**

The following discussion and analysis of the section of the Solano County Water Agency's (Agency) financial performance provides an overview of the Agency's financial activities for the fiscal year ending June 30, 2017. This information is presented in conjunction with the audited financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the Agency exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$49,360,718 (net position). Of this amount, \$18,322,201 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The Agency's total net position increased \$4,014,603.
- At the close of the fiscal year, the Agency's governmental funds reported combined fund balances of \$37,838,960, a decrease of \$3,438,744 in comparison with the prior year.

**OVERVIEW OF THE ANNUAL FINANCIAL REPORT**

The financial section of this report consists of four parts: Government-wide financial statements, fund financial statements, the notes to the financial statements, and required supplementary information.

The government-wide financial statements are prepared using the accrual basis of accounting. They present all the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the Agency, with the difference reported as net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The fund financial statements are prepared using the modified accrual basis of accounting. They present the assets and liabilities of the Agency that are expected to be generated by or used for near-term inflows or outflows, with the difference reported as fund balance. Changes in fund balance are reported if they will have an effect on the near-term cash flow of the Agency.

The notes provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements.

The required supplementary information presents the Agency's progress in funding its obligations to provide pension and health benefit to its employees as well as the Agency's budgetary comparison schedules.

**SOLANO COUNTY WATER AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017**

**NET POSITION**

The Statement of Net Position presents the financial position of the Agency on a full accrual basis and provides information about the nature and amount of resources and obligations at year-end. It also provides the basis for computing rate of return, evaluating the capital structure of the Agency, and assessing the liquidity and financial flexibility of the Agency.

The following Table A-1 summarizes the Statement of Net Position for the fiscal years ending June 30, 2017 and June 30, 2016 follows:

**TABLE A-1  
STATEMENT OF NET POSITION**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Current and other assets	\$ 39,621,509	\$ 43,166,561
Noncurrent receivables	373,138	457,629
Capital assets	<u>12,663,240</u>	<u>5,695,633</u>
Total Assets	<u>52,657,887</u>	<u>49,319,823</u>
Deferred Outflows of Resources	<u>553,278</u>	<u>319,088</u>
<b>LIABILITIES</b>		
Current liabilities	1,863,528	2,052,791
Other liabilities	<u>1,914,777</u>	<u>2,066,753</u>
Total Liabilities	<u>3,778,305</u>	<u>4,119,544</u>
Deferred Inflows of Resources	<u>72,142</u>	<u>173,252</u>
<b>NET POSITION</b>		
Net investment in capital assets	12,663,240	5,695,633
Restricted	18,375,277	19,372,547
Unrestricted	<u>18,322,201</u>	<u>20,277,935</u>
Total Net Position	<u>\$ 49,360,718</u>	<u>\$ 45,346,115</u>

This table summarizes the net position of the Agency and reflects the net position increase of \$4,014,603 to \$49,360,718 in fiscal year 2017 from \$45,346,115 in fiscal year 2016. Net investment in capital assets increased \$6,967,607, reflecting the net of assets additions and depreciation on capital assets. Approximately 26% of the Agency's net position reflects its investment in capital assets (e.g., land, building, machinery, and equipment). The Agency uses these capital assets to provide services to the Agency; consequently, these assets are not available for future spending. The restricted net position totals \$18,375,277 at June 30, 2017 representing funds that are obligated to be spent within State Water Project, Ulati, and Green Valley. The decrease in restricted net position of \$997,270 mainly consists of the expenses exceeding revenues in two of the four funds. The unrestricted net position is a resource that can be used for transactions relating to the general operations of the Agency and decreased by \$1,955,734 primarily due to the expenditures exceeding the revenues in the Solano Project fund.



**SOLANO COUNTY WATER AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017**

**CHANGES IN NET POSITION**

The Statement of Net Position is a snapshot that shows assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position at a specific point in time. The Statements of Activities provides information on the nature and source of these assets and liabilities represented on the Statement of Net Position. This statement shows that revenues exceeded expenses by \$4,014,603 for fiscal year 2017.

The following Table A-2 summarizes the Statement of Activities for the fiscal years ending June 30, 2017 and June 30, 2016:

**TABLE A-2  
STATEMENT OF ACTIVITIES**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Program Revenues		
Charges for services	\$ 2,949,358	\$ 3,051,764
Operating grants and contributions	1,043,419	1,110,799
General Revenues		
Property taxes	22,454,976	20,592,430
Investment earnings	<u>205,753</u>	<u>121,622</u>
Total Revenue	<u>26,653,506</u>	<u>24,876,615</u>
<b>EXPENSES</b>		
Solano Project	8,791,655	10,873,927
State Water Project	13,059,922	11,740,362
Ulati Flood Control	749,195	569,902
Green Valley Flood Control	<u>38,131</u>	<u>51,106</u>
Total Expenses	<u>22,638,903</u>	<u>23,235,297</u>
Change in net position	<u>4,014,603</u>	<u>1,641,318</u>
Net position - beginning	45,346,115	43,704,797
Net position - ending	<u>\$ 49,360,718</u>	<u>\$ 45,346,115</u>

Ending net position totaled \$49,360,718 at June 30, 2017, or an increase in net position of \$4,014,603 or 9% from June 30, 2016. Total revenues increased by \$1,776,891 or 7% during the fiscal year 2017 compared to 2016, totaling \$26,653,506. Property tax revenue increased in fiscal year 2017 compared to 2016 by \$1,862,546 or 9%. Grant revenues decreased by \$67,380 or 6% from June 30, 2016. Total expenditures decreased by \$596,394 or 3% to \$22,638,903 in 2017. The Solano Project expenses decreased by \$2,082,272 from 2016 to 2017 primarily due to fewer rehab & betterment projects at the Putah South Canal headworks. However, State Water Project expenses increased by \$1,319,560 from 2016 to 2017 primarily due to the purchase of land (Petersen Ranch) and increased water purchase costs during 2017. The Ulati expenditures increased due to the purchase of a loader and bucket and supplemental weed control activities. The Green Valley expenditures decreased due to the deferral of selected maintenance activities, due to prolonged inclement weather.

**SOLANO COUNTY WATER AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017**

**CAPITAL ASSETS**

The Agency's capital assets, net of accumulated depreciation, consist mainly of ground monitoring wells and improvements (such as the Cement Hill Bypass) and other capital projects. The Agency continues to add new water monitoring equipment and field equipment as part of its water supply and flood control operations. The increase in capital assets is principally attributable to the following purchases: land known as Petersen Ranch, John Deere Tractor, Ford F-750 5 yard dump truck, Tree Spade, 2017 Ram Crew Truck, and data network & storage, water monitoring equipment, and field equipment.

**TABLE A-3  
CAPITAL ASSETS**

	<u>2017</u>	<u>2016</u>
Cement Hill Bypass land	\$ 7,063,469	\$ 148,898
Buildings	1,661,323	1,661,323
Cement Hill Bypass land improvements	2,535,494	2,535,494
Water monitoring equipment	2,164,101	2,134,634
Machinery and field equipment	2,130,175	1,705,315
Furniture, fixtures, and office equipment	<u>217,439</u>	<u>328,787</u>
Subtotal	15,772,001	8,514,451
Less accumulated depreciation	<u>(3,108,761)</u>	<u>(2,818,818)</u>
Total net capital assets	<u>\$ 12,663,240</u>	<u>\$ 5,695,633</u>

Additional information about the Agency's capital assets can be found in Note 6 in the Notes to the Basic Financial Statements.

**SOLANO COUNTY WATER AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017**

**FINANCIAL ANALYSIS OF AGENCY FUNDS**

The following Table A-4 summarizes the changes in fund balances for the governmental funds:

**TABLE A-4  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

	<b>Solano Project</b>	<b>State Water Project</b>	<b>Ulati Flood Control</b>	<b>Green Valley Flood Control</b>	<b>Total</b>
<b>REVENUES</b>					
Property taxes	\$ 8,638,933	\$ 12,467,260	\$ 1,228,717	\$ 120,066	\$ 22,454,976
Charges for services	465,520	2,383,655	-	-	2,849,175
Investment earnings	114,883	65,567	25,303	-	205,753
Grant revenues	500,910	140,560	-	-	641,470
Other income	<u>480,055</u>	<u>17,242</u>	<u>4,835</u>	<u>-</u>	<u>502,132</u>
Total Revenues	<u>10,200,301</u>	<u>15,074,284</u>	<u>1,258,855</u>	<u>120,066</u>	<u>26,653,506</u>
<b>EXPENDITURES</b>					
Water purchase	68,588	11,508,929	-	-	11,577,517
Operations and maintenance	3,228,379	52,507	543,399	29,544	3,853,829
Administration and general	3,142,932	898,442	130,689	10,041	4,182,104
Conservation and flood control	1,103,529	232,662	-	-	1,336,191
Engineering	1,242,102	476,109	-	-	1,718,211
Capital outlay	<u>3,682,245</u>	<u>3,468,986</u>	<u>273,167</u>	<u>-</u>	<u>7,424,398</u>
Total Expenditures	<u>12,467,775</u>	<u>16,637,635</u>	<u>947,255</u>	<u>39,585</u>	<u>30,092,250</u>
Net Change in Fund Balance	<u>(2,267,474)</u>	<u>(1,563,351)</u>	<u>311,600</u>	<u>80,481</u>	<u>(3,438,744)</u>
Fund balance, beginning	<u>21,731,157</u>	<u>14,213,248</u>	<u>5,263,008</u>	<u>70,291</u>	<u>41,277,704</u>
Fund balance, ending	<u>\$ 19,463,683</u>	<u>\$ 12,649,897</u>	<u>\$ 5,574,608</u>	<u>\$ 150,772</u>	<u>\$ 37,838,960</u>

Solano Project - As of June 30, 2017, the Solano Project reported an ending fund balance of \$19,463,683, a decrease of \$2,267,474 from 2016 ending fund balance primarily due to purchase of land (Petersen Ranch) and server/network updates.

State Water Project - As of June 30, 2017, the State Water Project reported ending fund balance of \$12,649,897, a decrease from 2016 of \$1,563,351. This decrease in fund balance is primarily due to land purchase (Petersen Ranch).

Ulati Flood Control Zone 1 - As of June 30, 2017, the Ulati Flood Control reported an ending fund balance of \$5,574,608, an increase of \$311,600 from 2016. Actual property tax revenues exceeded planned expenditures.

Green Valley Flood Control Zone 2 - As of June 30, 2017, the Green Valley Flood Control reported an ending fund balance of \$150,772, an increase of \$39,585 from 2016. Selected maintenance activities were deferred to FY 2016-17, due to prolonged inclement weather.

**SOLANO COUNTY WATER AGENCY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

During 2003, the Agency developed a Capital Project Funding Plan that forecasts capital project needs over a five-year horizon. There are a few major projects that have uncertainties regarding if and when they will be funded and at what level. The Capital Project Funding Plan, portions of which are scheduled for revision in 2017, is helpful in budgeting capital projects.

Water rates charged by the Agency to cities, districts, and agencies are fixed by contract and do not change in relationship to the Agency's expenditures or revenues. Capital costs for the Solano Project has been paid off; therefore, Solano County Water Agency does not make payments to the United States Bureau of Reclamation for Solano Project water and, therefore, does not charge for Solano Project water supply for most of its contracting agencies.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the finances for the Solano County Water Agency. Questions concerning any information provided in this report or requests for additional information should be addressed to the General Manager, 810 Vaca Valley Parkway, Suite 203, Vacaville, CA 95688.

**SOLANO COUNTY WATER AGENCY  
STATEMENT OF NET POSITION  
JUNE 30, 2017**

	<b><u>Governmental Activities</u></b>
<b><u>ASSETS</u></b>	
Cash and investments (Note 2)	\$ 37,688,791
Accounts receivable (Note 3)	1,833,635
Interest receivable	14,926
Prepaid expenses and other assets	84,157
Note receivable - noncurrent (Note 4)	373,138
Capital assets (Note 6)	
Nondepreciable capital assets	7,063,469
Depreciable capital assets, net of accumulated depreciation (Note 6)	<u>5,599,771</u>
Total capital assets	<u>12,663,240</u>
<b>Total Assets</b>	<b><u>52,657,887</u></b>
Deferred outflows of resources (Note 11)	<u>553,278</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	1,151,758
Deposits	78,102
Unearned revenues	552,689
Compensated absences (Note 7)	
Due within one year	80,979
Due in more than one year	121,409
Other post employment benefits (Note 12)	
Due in more than one year	790,059
Net pension liability (Note 11)	
Due in more than one year	<u>1,003,309</u>
<b>Total Liabilities</b>	<b><u>3,778,305</u></b>
Deferred inflows of resources (Note 11)	<u>72,142</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	12,663,240
Restricted	18,375,277
Unrestricted	<u>18,322,201</u>
<b>Total Net Position</b>	<b><u>\$ 49,360,718</u></b>

**SOLANO COUNTY WATER AGENCY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities:					
Solano Project	\$ 8,791,655	\$ 560,868	\$ 902,859	\$ -	\$ (7,327,928)
State Water Project	13,059,922	2,383,655	140,560	-	(10,535,707)
Ulati Flood Control	749,195	4,835	-	-	(744,360)
Green Valley Flood Control	<u>38,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,131)</u>
Total primary government	<u>\$ 22,638,903</u>	<u>\$ 2,949,358</u>	<u>\$ 1,043,419</u>	<u>\$ -</u>	<u>\$ (18,646,126)</u>
General revenues:					
Property taxes					\$ 22,454,976
Investment earnings					<u>205,753</u>
Total general revenues					<u>22,660,729</u>
Change in net position					<u>4,014,603</u>
Net position - July 1, 2016					<u>45,346,115</u>
Net position - June 30, 2017					<u>\$ 49,360,718</u>

**SOLANO COUNTY WATER AGENCY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Solano Project</u>	<u>State Water Project</u>	<u>Ulatis Flood Control</u>	<u>Green Valley Flood Control</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 18,726,843	\$ 12,890,968	\$ 5,709,480	\$ 361,500	\$ 37,688,791
Accounts receivable	1,515,837	317,798	-	-	1,833,635
Interest receivable	14,926	-	-	-	14,926
Notes receivable	373,138	-	-	-	373,138
Due from other funds	200,000	-	-	-	200,000
Other assets	<u>84,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,157</u>
Total Assets	<u>\$ 20,914,901</u>	<u>\$ 13,208,766</u>	<u>\$ 5,709,480</u>	<u>\$ 361,500</u>	<u>\$ 40,194,647</u>
<b><u>LIABILITIES</u></b>					
Accounts payable	\$ 886,409	\$ 119,749	\$ 134,872	\$ 10,728	\$ 1,151,758
Deposits	78,102	-	-	-	78,102
Unearned revenue	113,569	439,120	-	-	552,689
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
Total Liabilities	<u>1,078,080</u>	<u>558,869</u>	<u>134,872</u>	<u>210,728</u>	<u>1,982,549</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Deferred inflows of resources	<u>373,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>373,138</u>
<b><u>FUND BALANCES</u></b>					
Nonspendable	612,965	-	-	-	612,965
Restricted	-	12,649,897	5,574,608	150,772	18,375,277
Assigned	340,426	-	-	-	340,426
Unassigned	<u>18,510,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,510,292</u>
Total Fund Balances	<u>19,463,683</u>	<u>12,649,897</u>	<u>5,574,608</u>	<u>150,772</u>	<u>37,838,960</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,914,901</u>	<u>\$ 13,208,766</u>	<u>\$ 5,709,480</u>	<u>\$ 361,500</u>	<u>\$ 40,194,647</u>

**SOLANO COUNTY WATER AGENCY  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2017**

Total fund balances of governmental funds	\$ 37,838,960
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds, net of accumulated depreciation of \$3,108,761.	12,663,240
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Certain notes, loans, and interest receivables are not available to pay for current period expenditures and therefore are offset by deferred inflows of resources in the governmental funds.	
Deferred inflows of resources	373,138

Other long-term assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Pension contributions made subsequent to the measurement date	174,564
Deferred outflows related to changes in the net pension liability	378,714

Long-term liabilities are not due in the current period and therefore are not reported in the governmental funds.	
Compensated absences	(202,388)
Net OPEB obligation	(790,059)
Net pension liability	(1,003,309)
Deferred inflows related to changes in the net pension liability	(72,142)

Net position of governmental activities	\$ 49,360,718
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**SOLANO COUNTY WATER AGENCY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Solano Project</u>	<u>State Water Project</u>	<u>Ulatris Flood Control</u>	<u>Green Valley Flood Control</u>	<u>Total Governmental Funds</u>
<b><u>REVENUES</u></b>					
Property taxes	\$ 8,638,933	\$ 12,467,260	\$ 1,228,717	\$ 120,066	\$ 22,454,976
Charges for services	465,520	2,383,655	-	-	2,849,175
Investment earnings	114,883	65,567	25,303	-	205,753
Intergovernmental	500,910	140,560	-	-	641,470
Other revenues	<u>480,055</u>	<u>17,242</u>	<u>4,835</u>	<u>-</u>	<u>502,132</u>
Total Revenues	<u>10,200,301</u>	<u>15,074,284</u>	<u>1,258,855</u>	<u>120,066</u>	<u>26,653,506</u>
<b><u>EXPENDITURES</u></b>					
Current:					
Water purchases	68,588	11,508,929	-	-	11,577,517
Operations and maintenance	3,228,379	52,507	543,399	29,544	3,853,829
Administration and general	3,142,932	898,442	130,689	10,041	4,182,104
Conservation and flood control	1,103,529	232,662	-	-	1,336,191
Engineering	1,242,102	476,109	-	-	1,718,211
Capital outlay	<u>3,682,245</u>	<u>3,468,966</u>	<u>273,167</u>	<u>-</u>	<u>7,424,398</u>
Total Expenditures	<u>12,467,775</u>	<u>16,637,635</u>	<u>947,255</u>	<u>39,585</u>	<u>30,092,250</u>
Net Change in Fund Balances	(2,267,474)	(1,563,351)	311,600	80,481	(3,438,744)
Fund Balances - July 1, 2016	<u>21,731,157</u>	<u>14,213,248</u>	<u>5,263,008</u>	<u>70,291</u>	<u>41,277,704</u>
Fund Balances - June 30, 2017	<u>\$ 19,463,683</u>	<u>\$ 12,649,897</u>	<u>\$ 5,574,608</u>	<u>\$ 150,772</u>	<u>\$ 37,838,960</u>

**SOLANO COUNTY WATER AGENCY**  
**RECONCILIATION OF THE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:

Net change in fund balances - total governmental funds \$ (3,438,744)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital asset purchases	7,424,399
Depreciation expense	(394,719)

Government funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. (62,073)

Compensated absence expenditures reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period. (32,320)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Other postemployment benefits	447,389
Amortization of pension costs and changes in the net pension liability	<u>70,671</u>

Change in net position of governmental activities \$ 4,014,603

**SOLANO COUNTY WATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. The Reporting Entity**

The Solano County Water Agency (the Agency) was created in 1951 by an act of the California Legislature as the "Solano County Flood Control and Water Conservation District." In 1988, the legislative act was changed to modify the governing board and the name was changed to Solano County Water Agency in 1989. The governing board is made up of five members of the Solano County Board of Supervisors, the mayors from the seven cities in the county and three representatives from three agricultural irrigation districts. The Agency provides wholesale water services to cities, districts, and state agencies and lead efforts to protect rights to existing sources of water and participates in efforts to secure new sources of projects and is involved in countywide flood control planning. As required by accounting principles generally accepted in the United States of America, these financial statements present the Agency alone as the Agency has no component units, related organizations, or jointly governed organizations.

**B. Basis of Presentation**

The Agency's basic financial statements are prepared in conformity with accounting principals generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

**Government-wide Financial Statements:**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Eliminations have been made to minimize the double counting of internal activities. The Agency's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The Agency first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Agency's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:**

The accounts of the Agency are organized on the basis of funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditure/expenses. A fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Agency's funds, all of which are considered to be major governmental funds, are reported as separate columns in the fund financial statements.

**SOLANO COUNTY WATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The funds of the Agency are described below:

**General Fund**

Solano Project - This fund accounts for the Agency's water supply contract with the U.S. Bureau of Reclamation for the water supply provided by contract cities, districts, and State agencies. Property tax revenues are used to pay for operations, maintenance, rehabilitation, and betterment. Operations and maintenance are performed by contract with the Solano Irrigation District. Included in this fund are costs associated with a watermaster to monitor water use in the Upper Putah Creek Watershed and development of a Habitat Conservation Plan. Other functions include the flood control program and water conservation program.

**Special Revenue Funds**

State Water Project - This fund accounts for the Agency's water supply contract with the California Department of Water Resources for the repayment of construction, operations, and maintenance costs of the North Bay Aqueduct, and the contracts with member agencies for the purchase of this water.

Ulatris Flood Control - This fund accounts for the costs of operating and maintaining the Ulatris Flood Control Facilities, which were built by the Federal Soil Conservation Service. The Agency contracts with the Solano County Resource Management Department for the maintenance of this project.

Green Valley Flood Control - This fund accounts for the costs of operating and maintaining the Green Valley Flood Control Facilities, which were built by the U.S. Army Corps of Engineers. The Agency contracts with the Solano County Resource Management Department for the maintenance of this project.

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

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or noncurrent) associated with the operation of these funds are reported.

All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**SOLANO COUNTY WATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Agency defines available to be within 90 days of year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the Agency may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position is available to finance program expenditures. The Agency's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

**D. Cash and Cash Equivalents**

Cash and cash equivalents are defined as demand deposit account balances, pooled investments in the State of California Local Agency Investment Fund (LAIF), and money market funds with California Asset Management Program (CAMP).

**E. Accounts Receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. No allowance for losses has been reflected at June 30, 2017 as management believes all receivables to be collectible. Major receivable balances for the governmental activities consist of grants. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Loans receivable are recorded in the fund statements, but are also recorded as deferred inflows of resources to indicate they do not represent current financial resources.

**F. Capital Assets**

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Provision is made for depreciation using the straight-line method over the estimated useful lives of the assets, which range from five to forty years. It is the Agency's policy to capitalize all capital assets with an initial cost of more than \$5,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the statement of activities.

Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The Agency has assigned the useful lives listed below to capital assets:

Buildings and improvements	40 years
Land improvements	25 - 30 years
Water monitoring equipment	5 - 10 years
Machinery and field equipment	5 - 15 years
Furniture, fixtures, and office equipment	5 - 10 years

**SOLANO COUNTY WATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Financial Statements**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**G. Unearned Revenues**

Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the Agency before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Agency has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**H. Compensated Absences**

The Agency's policy allows employees to accumulate earned but unused vacation and administrative leave which will be paid to employees upon separation of service from the Agency. The policy also allows employees to receive payment for on-behalf of their accumulated sick leave upon retirement. Vested or accumulated vacation and sick leave are accrued in the government-wide statements as the benefits accrue to employees. However, a liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

**I. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position, or balance sheet, will sometimes report a section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position, or balance sheet, will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**J. Property Taxes**

Property taxes are assessed and collected by Solano County (the County). The County remits the property taxes to the Agency when the taxes are collected and the allocation has been determined. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, are payable in two installments, and become delinquent if not paid by December 10 or April 10. The Agency has elected to receive the property taxes from the County under the Teeter Program. Under this program, the Agency receives 100% of the levied property taxes in periodic payments with the County assuming responsibility for delinquencies.

**K. Prepaid Expenses and Inventory**

Inventories are stated at cost (average cost per unit) for governmental funds. The cost is recorded as an expenditure/expense in the funds at the time individual inventory items are consumed, rather than purchased. Inventories of governmental funds are offset by nonspendable fund balance to indicate they do not constitute resources available for future appropriation.

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

**SOLANO COUNTY WATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**L. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's 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.

**M. Equity Classifications**

**Government-wide Statements**

Net position is the excess of all the Agency's assets over all its liabilities, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints place on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - Unrestricted net position represents resources derived from taxes, grants, and charges for services. These resources are used for transactions relating to the general operations of the Agency, and may be used at the discretion of the Board to meet current expenses for any purpose.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the Agency's policy is to first apply the expense toward restricted resources, and then towards unrestricted resources.

**Fund Statements**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed.
- e. Unassigned - Amounts representing the residual classification for the general fund and residual negative fund balance of special revenue and capital project funds.

Further detail about the Agency's fund balance classification is described in Note 8.

**SOLANO COUNTY WATER AGENCY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**N. Budgetary Principles**

Under GASB Statement No. 34, budgetary comparison information is required to be presented for the General Fund and each major special revenue fund with a legally adopted budget. The Agency's budgets are adopted on a basis which materially conforms to accounting principles generally accepted in the United States of America.

**O. Use of Estimates**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**P. Future Government Accounting Standards Board Statements**

These statements are not effective until July 1, 2017 or later and may be applicable to the Agency. However, the Agency has not determined the effects, if any, on the financial statements.

**Government Accounting Standards Board Statement No. 75**

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB, and replaces Statements No. 45 and 57. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to OPEB. The Agency has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Agency's fiscal year ending June 30, 2018.

**Government Accounting Standards Board Statement No. 85**

In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). Application of this statement is effective for the Agency's fiscal year ending June 30, 2018. The Agency has not determined what impact, if any, this pronouncement will have on the financial statements.

**Government Accounting Standards Board Statement No. 87**

In June 2017, 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 requires 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. Application of this statement is effective for the Agency's fiscal year ending June 30, 2021. The Agency has not determined what impact, if any, this pronouncement will have on the financial statements.



**SOLANO COUNTY WATER AGENCY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments as of June 30, 2017 consisted of the following:

	<u>Total</u>
Deposits with financial institutions	\$ <u>668,063</u>
Local Agency investment Fund (LAIF)	7,639,199
California Asset Management Program (CAMP)	24,349,126
Certificates of Deposit	5,182,503
Money Market Funds <sup>1</sup>	<u>(150,100)</u>
<b>Total Investments</b>	<b><u>37,020,728</u></b>
<b>Total Cash and Investments</b>	<b><u>\$ 37,688,791</u></b>

<sup>1</sup> Money market funds consisted of a negative balance due to normal deposits in transit at year-end.

Investment Policy

California statutes authorize agencies to invest in idle or surplus funds in a variety of credit instruments as provided for in the *California Government Code*, Section 53600, Chapter 4 - Financial Affairs. The Agency is authorized, by its Board of Directors, to invest its cash in the State of California's Local Agency Investment Fund (LAIF), California Asset Management Program (CAMP), the Solano County Investment Pool, or Federal Depository Insurance Corporation (FDIC) insured accounts in a bank or savings and loan association. The Agency's investment policy does not contain any specific provisions intended to limit the Agency's exposure to interest rate risk, credit risk, concentration of credit risk, or custodial credit risk.

Disclosure Relating to 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. The weighted average maturity of the investments contained in the LAIF investment pool is approximately 194 days as of June 30, 2017. The weighted average maturity of the investments contained in the CAMP investment pool is approximately 49 days as of December 31, 2016. As of June 30, 2017, 2.89% of LAIF's investment portfolio was invested in structured notes and other asset-backed securities.

Information about the sensitivity of the fair values of the Agency's investments to market rate fluctuations is provided by the following table that shows the distribution of the Agency's investments by maturity as of June 30, 2017:

	<u>Remaining Maturity</u>		
	<u>12 months or less</u>	<u>1-5 years</u>	<u>Total</u>
Local Agency Investment Funds	\$ 7,639,199	\$ -	\$ 7,639,199
California Asset Management Program	24,349,126	-	24,349,126
Certificates of Deposit	-	5,182,503	5,182,503
Money Market Funds	<u>(150,100)</u>	<u>-</u>	<u>(150,100)</u>
<b>Total Investments</b>	<b><u>\$ 31,838,225</u></b>	<b><u>\$ 5,182,503</u></b>	<b><u>\$ 37,020,728</u></b>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The Agency had no investments that were highly sensitive to interest rate fluctuations at June 30, 2017.

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

Disclosures Relating to 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. LAIF and CAMP do not have a rating provided by a nationally recognized statistical rating organization. The Agency's certificates of deposit and money market funds are not rated.

Concentration Risk

The investment policy of the Agency contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the 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 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. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment Valuation (non-pooled investments)

The Agency categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Agency does not have any investments that are measured using Level 3 inputs. Fair value of the Agency's investments are as follows as of June 30, 2017:

- Certificates of Deposit: based on matrix pricing technique (Level 2 input)
- Money Market Funds: based on quoted market prices (Level 1 input)

Investment in Local Agency Investment Fund (LAIF)

The Agency is a voluntary participant in the State Treasurer's Pooled Money Investment Account (PMIA), through LAIF, that was created by statute in 1977. The PMIA has regulatory oversight from the Pooled Money Investment Board and an in-house Investment Committee. The Local Agency Investment Advisory Board has oversight of LAIF. The fair value of the Agency's position in the pool is materially equivalent to the value of pool shares. LAIF is an unrated external investment pool.

In accordance with authorized investment laws, the State Treasurer's Investment Pool (LAIF) invests in various structured notes and mortgage-backed securities, such as collateralized mortgage obligations. Copies of a report of LAIF's investments may be obtained from the State Treasurer's Office, Local Agency Investment Fund, P.O. Box 942809, Sacramento, CA 94209-0001.

Investment in California Asset Management Program (CAMP)

The Agency is a voluntary participant in CAMP that was formed in 1989 as a joint power authority and common law trust. The trust is only accountable to its public agency shareholders. CAMP is invested in such a way as to maintain a \$1 per share net asset value. Copies of their financial report may be obtained by contacting CAMP at 50 California Street, Suite 2300, San Francisco, CA 94111.

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 3: ACCOUNTS AND GRANTS RECEIVABLES**

Receivables at June 30, 2017 consisted of:

Water sales receivable	\$ 434,504
Grants receivable	<u>1,399,131</u>
Total receivables	<u>\$ 1,833,635</u>

**NOTE 4: NOTE RECEIVABLE**

In fiscal year 2011, the Agency constructed a building on land owned by the federal government. The constructed building is owned by the United States Bureau of Reclamation and not the Agency. The Agency shares the use of such building with the Vacaville Fire Department District (the District). The Agency paid all of the construction costs up front; however, the District is repaying the Agency for their portion of the costs through a note receivable. The note is being repaid over a 10-year period with interest at 4%. The balance of the note receivable has been offset in the fund financial statements by deferred inflows of resources as it is not deemed measurable and available within 60 days. The balance of the note at June 30, 2017 totaled \$373,138.

**NOTE 5: INTERFUND TRANSACTIONS**

Interfund balances consisted of the following at June 30, 2017:

	<u>Receivable</u>	<u>Payable</u>
Solano Project	\$ 200,000	\$ -
Green Valley Flood Control	<u>-</u>	<u>(200,000)</u>
	<u>\$ 200,000</u>	<u>\$ (200,000)</u>

During the course of operations, numerous transactions that constitute reimbursements to a fund for expenditures/expenses initially made from one fund that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 6: CAPITAL ASSETS**

**Governmental activities:**

	<u>Balance at July 1, 2016</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at June 30, 2017</u>
Capital assets not being depreciated				
Land	\$ <u>148,898</u>	\$ <u>6,914,571</u>	\$ <u>-</u>	\$ <u>7,063,469</u>
Total capital assets not being depreciated	<u>148,898</u>	<u>6,914,571</u>	<u>-</u>	<u>7,063,469</u>
Capital assets being depreciated				
Land improvements	2,535,494	-	-	2,535,494
Buildings	1,661,323	-	-	1,661,323
Water monitoring equipment	2,134,634	29,467	-	2,164,101
Machinery and field equipment	1,705,315	424,860	-	2,130,175
Furniture, fixtures, and office equipment	<u>328,787</u>	<u>55,501</u>	<u>(166,849)</u>	<u>217,439</u>
Total capital assets being depreciated	<u>8,365,553</u>	<u>509,828</u>	<u>(166,849)</u>	<u>8,708,532</u>
Less accumulated depreciation	<u>(2,818,818)</u>	<u>(394,719)</u>	<u>104,776</u>	<u>(3,108,761)</u>
Total capital assets, net	<u>\$ 5,695,633</u>	<u>\$ 7,029,680</u>	<u>\$ (62,073)</u>	<u>\$ 12,663,240</u>

Depreciation expense for the year ended June 30, 2017, was charged to functions as follows:

**Governmental Activities:**

Solano Project	\$ 288,981
State Water Project	11,998
Ulatis Flood Control Project	<u>93,740</u>
Total Depreciation Expense	<u>\$ 394,719</u>

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 7: LONG-TERM LIABILITIES**

The following is a summary of changes in the Agency's long-term liabilities for the fiscal year ended June 30, 2017:

	<u>Balance at June 30, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2017</u>	<u>Current Portion</u>
<b>Governmental activities:</b>					
Compensated absences	\$ <u>170,068</u>	\$ <u>115,501</u>	\$ <u>(83,181)</u>	\$ <u>202,388</u>	\$ <u>80,979</u>

**NOTE 8: FUND BALANCE**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The Board of Directors, as the Agency's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal action. Committing fund balance is accomplished by approval of an action item by the Board of Directors. These committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use through the same type of formal action taken to establish the commitment.

Assigned fund balances are amounts that are constrained by the Agency's intent to be used for specific purposes, but are neither restricted or committed. The Agency has delegated the authority to assign fund balance to the General Manager.

The accounting policies of the Agency consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the Agency considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

As of June 30, 2017, fund balances were comprised of the following:

	<u>Solano Project</u>	<u>State Water Project</u>	<u>Ulatis Flood Control</u>	<u>Green Valley Flood Control</u>	<u>Total Governmental Funds</u>
<b>Nonspendable</b>					
Prepaid expenses	\$ 23,282	\$ -	\$ -	\$ -	\$ 23,282
Inventory	16,545	-	-	-	16,545
Notes receivable	373,138	-	-	-	373,138
Advances	<u>200,000</u>	-	-	-	<u>200,000</u>
<b>Total Nonspendable</b>	<u>612,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,965</u>
<b>Restricted</b>					
Grants	<u>-</u>	<u>12,649,897</u>	<u>5,574,608</u>	<u>150,772</u>	<u>18,375,277</u>
<b>Assigned</b>					
Capital Projects	<u>340,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>340,426</u>
<b>Unassigned</b>	<u>18,510,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,510,292</u>
<b>Total Fund Balance</b>	<u>\$ 19,463,683</u>	<u>\$ 12,649,897</u>	<u>\$ 5,574,608</u>	<u>\$ 150,772</u>	<u>\$ 37,838,960</u>

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 9: EXCESS EXPENDITURES AND TRANSFERS OVER APPROPRIATIONS**

The Ulatis Flood Control fund incurred expenditures in excess of appropriations in the amount of \$10,535 for the year ended June 30, 2017. The excess expenditures were covered by available fund balance in the fund.

**NOTE 10: ADMINISTRATION AND GENERAL EXPENDITURES**

The following is a summary of administration and general expenditures of the fund financial statements by natural classification at June 30, 2017:

Salaries and benefits	\$ 3,104,173
Professional services	421,325
Dues and memberships	174,353
Public education	71,909
Property tax administration fee	121,296
Governmental advocacy	104,019
Office equipment	78,486
Office expense	74,144
Telephone	22,228
Insurance	56,560
Watermaster services	13,400
Fuel	21,341
Board expense	24,404
Talent decision monitoring	13,012
Miscellaneous	45,458
Overhead reallocation	<u>(164,004)</u>
Total	\$ <u>4,182,104</u>

**NOTE 11: DEFINED BENEFIT PENSION PLAN**

General Information about the Plan

All qualified permanent full and part-time Agency employees working at least 1,000 hours per year are eligible to participate in the Agency's cost-sharing multiple-employer defined benefit pension plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Agency sponsors two rate plans (both miscellaneous). Benefit provisions under the Plan are established by State statute and Agency resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

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. Active members belonging to the Classic Plan are required to contribute 7% of their annual covered salary. Active members belonging to the PEPRA plan are required to contribute 6.25% of their annual covered salary. The Agency makes the contributions required of the Classic employees on their behalf and for their account.

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 11: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

The rate plan's provisions and benefits in effect at June 30, 2017, are summarized as follows:

Hire Date	Miscellaneous Plan	
	Classic Prior to January 1, 2013	PEPRA On or After January 1, 2013
Benefit Formula	2.0% @ 55	2.0% @ 62
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	50 - 55	52 - 67
Monthly Benefits, as a % of Eligible Compensation	2.0% to 2.5%	1.0% to 2.5%
Required Employee Contribution Rates	7.000%	6.250%
Required Employer Contribution Rates*	13.046%	6.250%

\*Employer contribution rates include the employer normal cost rate and the unfunded accrued liability contribution.

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. 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 Agency is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Agency's required contributions to the Plan for the year ended June 30, 2017 were \$174,564.

**Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2017, the Agency reported a net pension liability of \$1,003,309 for its proportionate share of the net pension liability of the Plan.

The Agency's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Agency's proportionate share of the net pension liability of the Plan as of June 30, 2015 and 2016 was as follows:

Proportion - June 30, 2015	0.01076%
Proportion - June 30, 2016	0.01160%
Change - Increase (Decrease)	0.00084%



**SOLANO COUNTY WATER AGENCY  
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JUNE 30, 2017**

**NOTE 11: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

For the year ended June 30, 2017, the Agency recognized pension expense of \$192,182 which included employer paid member contributions for the Classic Plan. At June 30, 2017, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 174,564	\$ -
Difference between actual contributions made by the employer and the employer's proportionate share of the risk pool's total contribution	44,263	-
Changes in assumptions	-	52,424
Differences between expected and actual experience	5,541	1,270
Adjustment due to differences in proportions	56,061	18,448
Net differences between projected and actual earnings on plan investments	<u>272,849</u>	<u>-</u>
Total	<u>\$ 553,278</u>	<u>\$ 72,142</u>

\$174,564 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30,	
2017	\$ 61,211
2018	\$ 52,507
2019	\$ 122,183
2020	\$ 70,671

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65% net of pension plan investment expenses, includes inflation
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 201 Experience Study Report.

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**NOTE 11: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions

There were no changes of assumptions during the measurement period ended June 30, 2016. Deferred inflows of resources for changes in assumptions presented in the deferred outflows/inflows table above represents the portion of the changes of assumptions related to prior measurement periods.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

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, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 PERF fund. The expected rate of return was set by calculating the 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 rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2015.

<u>Asset Class</u>	<u>Current Target Allocation</u>	<u>Real Return Years 1-10 (1)</u>	<u>Real Return Years 11+ (2)</u>
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	(0.55%)	(1.05%)

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 11: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

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

The following presents the Agency's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Agency's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate +1% (8.65%)
Net Pension Liability (Asset)	\$ 1,667,963	\$ 1,003,309	\$ 454,005

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net positions is available in the separately issued CalPERS financial reports.

**NOTE 12: OTHER POST EMPLOYMENT BENEFITS (OPEB)**

The Agency provides postemployment healthcare benefits for retired employees in accordance with their published employee handbook.

Description of the Plan

The Solano County Water Agency Retirement Health Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the Agency. The Agency provides certain medical insurance coverage to all employees who retire from the Agency and meet the age and service requirement for eligibility. The Agency pays 100% of the eligible retirees' medical plan premiums up to \$12,500 per year. As of June 30, 2016, the date of the most recent actuarial valuation, membership of the Plan consisted of 2 retirees currently receiving benefits and 16 eligible active plan members. The Plan does not issue a publicly available report.

Funding Policy

The contribution requirements of plan members and the Agency are based on a pay-as-you-go basis. For the year ended June 30, 2017, the Agency paid \$22,389 on behalf of its retirees. In addition, during the year, the Agency's Board approved to participate in CalPERS' California Employer's Retiree Benefit Trust (CERBT). Contributions made to the CERBT trust for the year ended June 30, 2017 totaled \$730,000.

Annual OPEB Cost and Net OPEB Obligation

The Agency's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding costs) over a period not to exceed 30 years.

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 12: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

The Agency's unfunded actuarial accrued liability as of June 30, 2016, the date of the most recent actuarial valuation was as follows:

Annual required contribution (ARC)	
Normal cost	\$ 249,000
30-year amortization of funded liability	<u>109,000</u>
Total annual required contribution	<u>358,000</u>
Interest on net OPEB obligation	49,000
Adjustment to net OPEB obligation	<u>(93,000)</u>
Total annual OPEB cost	<u>314,000</u>
Employer contributions paid for retirees	(22,389)
Employer contributions to OPEB trust	(730,000)
Implicit rate subsidy	<u>(9,000)</u>
Net decrease in net OPEB obligation	<u>(447,389)</u>
Net OPEB obligation, June 30, 2016	<u>1,237,448</u>
Net OPEB obligation, June 30, 2017	<u>\$ 790,059</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal year 2017 and two preceding years are as follows:

<u>Year Ended</u>	<u>Annual OPEB cost</u>	<u>Actual Employer Contribution</u>	<u>Percentage Contributed</u>	<u>Net Ending OPEB</u>
June 30, 2015	\$ 182,000	\$ 6,023	3.31 %	\$ 965,990
June 30, 2016	\$ 295,000	\$ 16,542	5.61 %	\$ 1,237,448
June 30, 2017	\$ 314,000	\$ 752,389	239.61 %	\$ 790,059

**Funded Status and Funding Progress**

The funded status of the plan based on an actuary study using age-adjusted premiums as of June 30, 2016, was as follows:

Actuarial accrued liability (AAL)	
Active employees	\$ 1,359,000
Retired employees	<u>470,000</u>
Total	<u>1,829,000</u>
Actuarial value of plan assets	<u>733,207</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 1,095,793</u>
Funded ratio (actuarial value of plan assets / AAL)	40.09 %
Covered payroll (active plan members)	1,504,000
UAAL as a percentage of covered payroll	72.86 %

**SOLANO COUNTY WATER AGENCY**  
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**NOTE 12: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to the past expectations and new estimates about the future are formulated. Although the valuation results are based on the values which the Agency's actuarial consultant believes are reasonable assumption, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status could result in actual costs being less or greater than estimated.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan as understood by the employer and plan members, and include the types of plan benefits provided at the time of the valuation and the historical pattern of sharing benefit costs between employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial assets, consistent with the long-term perspective of the calculations.

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal. The actuarial assumptions include a 4.0% percent discount rate, 3.0% price inflation, 3.25% wage inflation, and an annual cost trend with no rate increase until 2019 (3% increase annually thereafter). The unfunded actuarial accrued liability is being amortized as a level percent of payroll over a 30-year fixed period, with 24 years remaining as of the most recent actuarial report. The valuation is a closed group valuation, that is, no future hires are assumed.

**NOTE 13: RISK MANAGEMENT**

The Agency participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA), a public entity risk pool of water agencies in California, for general, automobile, public officials' errors and omissions, property, fidelity, workers' compensation liability, and employers' liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group-purchases commercial excess insurance is obtained. Loss contingency reserves established by the JPIA are funded by contributions from member agencies. The Agency pays an annual premium to the JPIA that includes its pro-rata share of excess insurance premiums, charges for pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the JPIA.

The Agency's maximum coverage under the JPIA is as follows:

	<u>Pool Coverage</u>	<u>Commercial Coverage</u>
General and auto liability	\$ 2,000,000	\$ 60,000,000
Public officials and omissions liability	\$ 2,000,000	\$ 60,000,000
Property	\$ 50,000	\$ 100,000,000
Fidelity	\$ 100,000	None
Workers' compensation liability	\$ 2,000,000	Statutory
Employers' liability	\$ 2,000,000	\$ 4,000,000

The Agency is responsible for property losses up to their deductible, which ranges from \$1,000 to \$25,000, depending on coverage.

Settles claims resulting from these risks have not exceeded commercial insurance coverage in any recent fiscal year. There has been no significant reduction in coverage over the last three years.

**SOLANO COUNTY WATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017**

**NOTE 14: CONTINGENCIES AND COMMITMENTS**

The Agency periodically enters into commitments which are funded primarily through state grants. The grants are typically for various projects such as rehabilitation, betterment, and maintenance. At June 30, 2017, the Agency had no commitments on unfinished contracts.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

The Agency has been named a real party in interest in two actions filed in 2010 against the California Department of Water Resources. The actions allege violation of the California Environmental Quality Act. No estimates of liability or conclusions have been or can be reached relative to the impact of this action; however, there can be no assurance that this matter will not adversely affect the Agency's financial position.

The Agency has been named a real party in interest in action filed against Ana Matosantos, California Department of Finance, and in an action filed against Michael Cohen. The actions challenge various aspects of the wind-down of redevelopment agency affairs under AB 1484. The Agency may be exposed to a portion of the liability for attorneys' fees in the event the Petitioners prevail in the action. No estimates of liability or conclusions have been or can be reached relative to the impact of this actions; however, there can be no assurance that this matter will not adversely affect the Agency's financial position.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**SOLANO COUNTY WATER AGENCY**  
**SOLANO PROJECT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>2016-2017 Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Property taxes	\$ 8,657,500	\$ 8,657,500	\$ 8,638,933	\$ (18,567)
Charges for services	406,000	406,000	465,520	59,520
Investment earnings	43,655	58,581	114,883	56,302
Intergovernmental	1,760,213	1,760,213	500,910	(1,259,303)
Other revenues	<u>894,396</u>	<u>879,470</u>	<u>480,055</u>	<u>(399,415)</u>
Total Revenues	<u>11,761,764</u>	<u>11,761,764</u>	<u>10,200,301</u>	<u>(1,561,463)</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Water purchases	157,500	157,500	68,588	88,912
Operations and maintenance	6,455,118	6,455,118	3,228,379	3,226,739
Administration and general	4,200,945	4,200,945	3,142,932	1,058,013
Conservation and flood control	2,035,750	2,035,750	1,103,529	932,221
Engineering	4,970,037	4,970,037	1,242,102	3,727,935
Capital outlay	<u>4,210,550</u>	<u>4,210,550</u>	<u>3,682,245</u>	<u>528,305</u>
Total Expenditures	<u>22,029,900</u>	<u>22,029,900</u>	<u>12,467,775</u>	<u>9,562,125</u>
Net Change in Fund Balance	\$ <u>(10,268,136)</u>	\$ <u>(10,268,136)</u>	(2,267,474)	\$ <u>8,000,662</u>
Fund Balance - July 1, 2016			<u>21,731,157</u>	
Fund Balance - June 30, 2017			\$ <u>19,463,683</u>	



**SOLANO COUNTY WATER AGENCY  
STATE WATER PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>2016-2017 Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Property taxes	\$ 11,814,500	\$ 11,814,500	\$ 12,467,260	\$ 652,760
Charges for services	2,422,101	2,422,101	2,383,655	(38,446)
Investment earnings	17,400	17,400	65,567	48,167
Intergovernmental	140,525	140,525	140,560	35
Other revenues	<u>-</u>	<u>-</u>	<u>17,242</u>	<u>-</u>
Total Revenues	<u>14,394,526</u>	<u>14,394,526</u>	<u>15,074,284</u>	<u>662,516</u>
<u>EXPENDITURES</u>				
Current:				
Water purchases	11,591,025	11,591,025	11,508,929	82,096
Operations and maintenance	18,500	18,500	52,507	(34,007)
Administration and general	645,914	645,914	898,442	(252,528)
Conservation and flood control	480,250	480,250	232,662	247,588
Engineering	1,162,770	1,162,770	476,109	686,661
Capital outlay	<u>3,525,000</u>	<u>3,525,000</u>	<u>3,468,986</u>	<u>56,014</u>
Total Expenditures	<u>17,423,459</u>	<u>17,423,459</u>	<u>16,637,635</u>	<u>785,824</u>
Net Change in Fund Balance	\$ <u>(3,028,933)</u>	\$ <u>(3,028,933)</u>	(1,563,351)	\$ <u>1,448,340</u>
Fund Balance - July 1, 2016			<u>14,213,248</u>	
Fund Balance - June 30, 2017			\$ <u>12,649,897</u>	

**SOLANO COUNTY WATER AGENCY**  
**ULATIS FLOOD CONTROL**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>2016-2017 Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Property taxes	\$ 1,194,567	\$ 1,194,567	\$ 1,228,717	\$ 34,150
Investment earnings	6,400	6,400	25,303	18,903
Other revenues	<u>5,000</u>	<u>5,000</u>	<u>4,835</u>	<u>(165)</u>
Total Revenues	<u>1,205,967</u>	<u>1,205,967</u>	<u>1,258,855</u>	<u>52,888</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Operations and maintenance	584,000	584,000	543,399	40,601
Administration and general	52,720	52,720	130,689	(77,969)
Capital outlay	<u>300,000</u>	<u>300,000</u>	<u>273,167</u>	<u>26,833</u>
Total Expenditures	<u>936,720</u>	<u>936,720</u>	<u>947,255</u>	<u>(10,535)</u>
Net Change in Fund Balance	\$ <u>269,247</u>	\$ <u>269,247</u>	311,600	\$ <u>42,353</u>
Fund Balance - July 1, 2016			<u>5,263,008</u>	
Fund Balance - June 30, 2017			<u>\$ 5,574,608</u>	

**SOLANO COUNTY WATER AGENCY  
GREEN VALLEY FLOOD CONTROL  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>2016-2017 Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>				
Property taxes	\$ <u>124,634</u>	\$ <u>124,634</u>	\$ <u>120,066</u>	\$ <u>(4,568)</u>
Total Revenues	<u>124,634</u>	<u>124,634</u>	<u>120,066</u>	<u>(4,568)</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Operations and maintenance	113,500	113,500	29,544	83,956
Administration and general	<u>6,600</u>	<u>6,600</u>	<u>10,041</u>	<u>(3,441)</u>
Total Expenditures	<u>120,100</u>	<u>120,100</u>	<u>39,585</u>	<u>80,515</u>
Net Change in Fund Balance	\$ <u><u>4,534</u></u>	\$ <u><u>4,534</u></u>	80,481	\$ <u><u>75,947</u></u>
Fund Balance - July 1, 2016			<u>70,291</u>	
Fund Balance - June 30, 2017			\$ <u><u>150,772</u></u>	

**SOLANO COUNTY WATER AGENCY  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE AGENCY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
AS OF JUNE 30, 2017  
LAST 10 YEARS\***

	Measurement Period		
	2016	2015	2014
Proportion of the net pension liability	0.01160 %	0.01076 %	0.01200 %
Proportionate share of the net pension liability	\$ 1,003,309	\$ 738,680	\$ 751,756
Covered - employee payroll	\$ 1,297,221	\$ 1,274,487	\$ 1,165,322
Proportionate share of the net pension liability as a percentage of covered - employee payroll	77.34 %	57.96 %	64.51 %
Plan fiduciary net position as a percentage of the total pension liability	74.06 %	78.40 %	79.82 %

**Notes to Schedule:**

**Changes in assumptions.** In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

\* Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown.

**SOLANO COUNTY WATER AGENCY  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN  
AS OF JUNE 30, 2017  
LAST 10 YEARS\***

	Fiscal Year-End		
	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 174,564	\$ 155,648	\$ 169,520
Contributions in relation to the actuarially determined contributions	<u>174,564</u>	<u>155,648</u>	<u>169,520</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	1,430,395	1,297,221	1,274,487
Contributions as a percentage of covered - employee payroll	12.20 %	12.00 %	13.30 %

\* Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown.

**SOLANO COUNTY WATER AGENCY  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF FUNDING PROGRESS FOR OTHER POST EMPLOYMENT BENEFITS (OPEB)  
AS OF JUNE 30, 2017**

<u>Actuarial Valuation Date</u>	<u>Normal Accrued Liability</u>	<u>Market Value of Assets</u>	<u>Liability (Excess Assets)</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>UAAL (Excess Assets) as a % of Covered Payroll</u>
2010	\$ 982,000	\$ -	\$ 982,000	- %	\$ 1,144,000	86 %
2013	\$ 982,000	\$ -	\$ 982,000	- %	\$ 1,181,000	83 %
2016	\$ 1,829,000	\$ 733,207	\$ 1,095,793	40 %	\$ 1,504,000	73 %

## OTHER REPORTS



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
the Solano County Water Agency  
Vacaville, 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 governmental activities and each major fund of the Solano County Water Agency (the "Agency"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Solano County Water Agency's basic financial statements and have issued our report thereon dated November 20, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Solano County Water Agency'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Solano County Water Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Solano County Water Agency'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency: 2017-001.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Solano County Water Agency'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 audit, 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*.



### **The Agency's Response to Finding**

Solano County Water Agency's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Solano County Water Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mann, Verrotta, Nelson CPAs.*

Sacramento, California  
November 20, 2017

**SOLANO COUNTY WATER AGENCY  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2017**

**Finding 2017-001: Grant Billing and Reconciliation (Repeat Finding - Significant Deficiency)**

**Criteria**

Certain deficiencies in internal control system over financial reporting could adversely affect an entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

**Condition**

Upon reviewing the Agency's grants and accounts receivable, we noted the Agency had approximately \$514,000 in aged grant receivables that had not yet been billed to the granting agency for reimbursement. The aging of some of the grant reimbursements date back to fiscal year 2015. The Agency has the risk of losing the funding if certain billing deadlines are not met.

**Cause**

Based on the prior year significant deficiency reported, the Agency is still catching up on billing out their grant receivables.

**Recommendation**

We recommend the Agency re-visit their grant procedures to include quarterly reconciliations, at a minimum. These reconciliations should entail review of allowable expenditures, recording of corresponding accounts receivable and revenue, and processing of quarterly reports and reimbursement requests. These reconciliations should be reviewed by the Administrative Service Manager or Grants Administrator. Receivables currently recorded should be billed out as soon as possible, and collections should be monitored.

**Management's Response**

During 2016-17, management implemented processes to include quarterly reconciliations of revenues/receivables and reimbursement requests. Processes were also implemented to review outstanding receivables and to follow up with collections. The Agency continues to maintain and improve these processes.

**SOLANO COUNTY WATER AGENCY  
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES  
JUNE 30, 2017**

**Finding 2016-001: Grant Billing and Reconciliation (Significant Deficiency)**

**Condition**

Upon reviewing the Agency's grants and accounts receivable, we noted the Agency had approximately \$443,000 in aged grant receivables that had not yet been billed to the granting agency for reimbursement. The aging of some of the grant reimbursements date back to fiscal year 2015. The Agency has the risk of losing the funding if certain billing deadlines are not met.

**Recommendation**

We recommend the Agency re-visit their grant procedures to include quarterly reconciliations, at a minimum. These reconciliations should entail review of allowable expenditures, recording of corresponding accounts receivable and revenue, and processing of quarterly reports and reimbursement requests. These reconciliations should be reviewed by the Administrative Service Manager or Grants Administrator. Receivables currently recorded should be billed out as soon as possible, and collections should be monitored.

**Status**

Not implemented. See 2017-001.

**Finding 2016-002: Journal Entries**

**Condition**

Eleven out of nineteen journal entries we selected for testing did not have evidence of review and approval by the Administrative Services Director.

**Recommendation**

With the new organization of the Administrative Services Department, we recommend the Agency revisit their policies related to journal entries, year-end close, and review of financial reports. We recommend that all journal entries be reviewed and signed as approved prior to posting.

**Status**

Implemented.



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

November 20, 2017

To the Board of Directors of  
Solano County Water Agency  
810 Vaca Valley Parkway  
Vacaville, California 95688

We have audited the financial statements of the governmental activities and each major fund of the Solano County Water Agency (the Agency) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 16, 2017. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Agency's financial statements were depreciation, the estimate of the net other-post employment benefit (OPEB) liability, and the net pension liability. Management's estimate for depreciation is based on the Agency's capitalization policy. Management's estimates for the OPEB liability and the net pension liability are based on actuarial valuations. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attachment A summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 20, 2017.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management's discussion and analysis, the budgetary comparison schedules, the schedule of the Agency's proportionate share of the net pension liability, the schedule of contributions to the cost sharing defined benefit pension plan, and the schedule of funding progress for OPEB which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Solano County Water Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Mann, Urrutia, Nelson CPA's*

Mann, Urrutia, Nelson CPAs & Associates LLP

**SOLANO COUNTY WATER AGENCY  
SUMMARY OF PASSED AUDIT ADJUSTMENTS  
June 30, 2017**

<u>Description</u>	<u>Effect - Increase (Decrease)</u>				
	<u>Assets</u>	<u>Liabilities</u>	<u>Equity</u>	<u>Revenue</u>	<u>Expenses</u>
<u>Current Year Differences</u>					
Interest receivable	\$ 7,267	\$ -		\$ 7,267	\$ -
<b>Total Income Statement Effect</b>				<u>\$ 7,267</u>	<u>\$ -</u>
<b>Balance Sheet Effect</b>	<u>\$ 7,267</u>	<u>\$ -</u>	<u>\$ -</u>		

**ACTION OF  
SOLANO COUNTY WATER AGENCY**

**DATE:** February 8, 2018

**SUBJECT:** Water Agency Staffing – Addition of limited term (3-year) grant funded positions: (1) Water Resources Technician, (1) Assistant Water Resources Specialist

**RECOMMENDATIONS:**

Authorize General Manager to hire one Water Resources Technician (3-year limited appointment) and one Assistant Water Resources Specialist (3-year limited appointment to assist Putah Creek Streamkeeper with grant-funded projects.

**FINANCIAL IMPACT:**

All expenditures are reimbursable from grant funded projects. The annual cost (salary and benefits) of the Water Resources Technician ranges from \$87,646 - \$103,402. The annual cost (salary and benefits) of the Assistant Water Resources Specialist ranges from \$92,077 - \$108,788).

**BACKGROUND:**

The Agency currently has a \$2.5 million backlog of grant-funded projects that are scheduled for completion over the next three years. Specific projects include the Creek-wide planning grant, Phase 3 Winters Putah Creek Channel Realignment Project, Integrated Water Resources Management Weed Control and Bank Stabilization Project, North American Wetland Conservation Act Project, FEMA Erosion Control Project, Nut Tree Airport Mitigation Project, and the Winters Car Bridge Replacement Project.

Recommended: \_\_\_\_\_

Roland Sanford, General Manager

☐

Approved as  
recommended

☐

Other  
(see below)

☒

Continued on  
next page

**Modification to Recommendation and/or other actions:**

I, Roland Sanford, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on February 8, 2018 by the following vote.

Ayes:

Noes:

Abstain:

Absent:

\_\_\_\_\_  
Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

To facilitate completion of these projects the addition of one limited term (3-year) Water Resource Technician and one limited term (3-year) Assistant Water Resources Specialist position is proposed – the Assistant Water Resources Specialist to function as a field ecologist/project manager and assist with site monitoring for permit compliance and grant reporting; the full time Water Resources Technician (equipment operator) to assist with weed control and the planting native vegetation. Both positions would report to the Streamkeeper and would ultimately allow the Streamkeeper more time to pursue future grant opportunities.

**RELEVANCE TO 2016-2025 SCWA STRATEGIC PLAN**

The proposal to hire a limited term Water Resources Technician and a limited term Water Resources Specialist is consistent with Goal #7 (*Natural Resources Stewardship*), Objective B (*Support and promote Lower Putah Creek Coordinating Committee programs and projects*)/





**MONTHLY SALARY RANGE # 17  
\$4,631 - \$5,629 Monthly**

**DEFINITION**

Under direct or general supervision, performs water management, flood management, water quality and habitat restoration/management functions; operates and maintains heavy equipment such as tractors, excavators and trucks; operates and maintains habitat restoration irrigation systems; performs stream gaging; assists in conducting field inspections and investigations of the Agency's systems and facilities; and performs related work as required.

**SUPERVISION RECEIVED AND EXERCISED**

Receives direct supervision from the Principal Engineer, Supervising Water Resources Engineer and/or from the Streamkeeper. No direct supervision of staff is exercised.

**CLASS CHARACTERISTICS**

This is the entry-level class. The Water Agency currently does not have additional classes for Water Resources Technicians, but can add classes in the future to provide for promotional opportunities.

**EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)**

*Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Logistical planning and preparation to implement field work project.
- Operates and maintains water resource projects such as weed management and irrigation.
- Operates heavy equipment such as tractors, trucks and excavators.
- Performs or arranges for maintenance and repair of equipment.
- Performs stream gaging to measure streamflow.
- Assists engineering staff in engineering projects, including surveying, site plan development and field inspections
- Conducts field inspections, investigations, and monitoring and data gathering for the Agency's monitoring stations, water distribution systems and flood control facilities.
- Assists in project management of outsourced construction projects such as preparing contracts and scheduling work dates and task orders.
- Assists in flood monitoring and channel maintenance by performing routine measurements and keeping records of stream flows.

## **QUALIFICATIONS**

### **Knowledge of:**

- Safe practices for operation of heavy equipment.
- Basic use of power tools, hand tools and electrical equipment.
- Effective communication techniques and public relations.
- Safety principles and practices.
- Computer applications related to the work, particularly database applications.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for dealing effectively with the public, vendors, contractors, and Agency staff, in person and over the telephone.
- Techniques for providing a high level of customer service to public and Agency staff, in person and over the telephone.

### **Ability to:**

- Operate heavy equipment on rough terrain
- Install heavy irrigation pipes and pumps
- Wade into running water to take measurements
- Operate a canoe and boat
- Perform simple repair of equipment
- Understand and interpret basic to routine engineering construction plans, specifications, and other contract documents.
- Prepare and maintain detailed and accurate records, reports, and written correspondence.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment, including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.

**Education and Experience:** *Any combination of training and experience, which would provide the required knowledge, skills and abilities, is qualifying. A typical way to obtain the required qualifications would be:*

Must have experience operating heavy equipment such as tractors, trucks and/or excavators. No specific educational requirements.

### **License and Certifications:**

Possession of an appropriate California driver's license and a satisfactory driving record. Must be able to obtain a Class A certification within 6 months of hire.

## **PHYSICAL DEMANDS**

Must possess mobility to work in the field and in a standard office setting and use standard office equipment, including a computer; strength, stamina, and mobility to perform heavy physical work, operate heavy equipment, operate varied hand and power tools; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio. The job involves fieldwork requiring frequent walking in operational areas to perform work and to identify problems or hazards. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard or calculator and to operate above-mentioned tools and equipment. Positions in this classification bend, stoop, kneel, reach and climb to perform work and inspect work sites. Employees must possess the ability to lift, carry, push, and pull heavy materials and objects necessary to perform job functions.

### **ENVIRONMENTAL ELEMENTS**

Employees partially work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to potentially hazardous physical substances. Employees mostly work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Occurrence of poison oak, ticks, bees/wasps, snakes, and other possible hazards is prevalent in routine work environment. Employees may interact with upset staff and/or public and private representatives, and contractors in interpreting and enforcing departmental policies and procedures.

### **WORKING CONDITIONS**

May be infrequently required to work on evenings, weekends, and holidays.

**MONTHLY SALARY RANGE #21  
\$5,105 - \$6,206 Monthly****DEFINITION**

Under direct or general supervision, performs water management, water conservation, grant administration, habitat restoration/management functions; assists in conducting field inspections and investigations of the Agency's systems and facilities; participates in scientific studies; and performs related work as required.

**SUPERVISION RECEIVED AND EXERCISED**

Receives direct supervision from the Principal Water Resources Specialist. No direct supervision of staff is exercised.

**CLASS CHARACTERISTICS**

This is the entry-level class in the Water Resources Specialist series. Incumbents perform the less difficult to complex tasks related to water resources planning, water conservation, grant administration, and habitat restoration/ management and special projects. As experience and proficiency are gained, assignments will become more technically diverse and difficult, while exercising increasing independence of judgment. This class is alternately staffed with the Associate Water Resources Specialist and incumbents may advance to the higher-level class after gaining the knowledge, skills and experience that meet the qualifications and demonstrating the ability to perform the work of the higher-level class.

**EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)**

*Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Assists water resources staff in development of projects and implementation of programs, including, but not limited to, water resources management, water conservation, grant administration, and habitat restoration/management.
- Conducts field inspections, investigations, and monitoring and data gathering for the Agency.
- Assists in implementation of the Agency's Water Conservation Program.
- Performs staff functions for various Agency committees.
- Assists in project management of grant funded projects such as preparing contracts and scheduling invoices and task orders.
- Drafts maps, charts, diagrams, and tables using computer programs.
- Attends various types of meetings, records minutes, prepares oral presentations and written reports, and presents findings.

- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Basic practices, techniques, and tools used in water conservation, water resources management, grant preparation and habitat management.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures.
- Effective communication techniques and public relations.
- Safety principles and practices.
- Modern office practices, methods, and computer equipment.
- Computer applications related to the work, including word processing, database, and spreadsheet applications.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for dealing effectively with the public, vendors, contractors, and Agency staff, in person and over the telephone.
- Techniques for providing a high level of customer service to public and Agency staff, in person and over the telephone.

### **Ability to:**

- Develop and administer contracts for professional services in a public agency setting.
- Analyze water conservation and water resources problems and develop proposed solutions.
- Prepare and maintain detailed and accurate records, reports, and written correspondence.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment, including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.

**Education and Experience:** *Any combination of training and experience, which would provide the required knowledge, skills and abilities, is qualifying. A typical way to obtain the required qualifications would be:*

Equivalent to graduation from an accredited four-year college or university with major coursework in water conservation, water resources, environmental sciences, landscape architecture, planning, engineering, agriculture, biological sciences, natural resources, public policy or administration, or a related field (no experience is necessary, however, experience in the above described job functions is desirable).

### **License and Certifications:**

Possession of an appropriate California driver's license and a satisfactory driving record.

### **PHYSICAL DEMANDS**

Must possess mobility to work in the field and in a standard office setting and use standard office equipment, including a computer; strength, stamina, and mobility to perform medium physical work, operate varied hand and power tools; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio. The job involves fieldwork requiring frequent walking in operational areas to identify problems or hazards. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard or calculator and to operate above-mentioned tools and equipment. Positions in this classification bend, stoop, kneel, reach and climb to perform work and inspect work sites. Employees must possess the ability to lift, carry, push, and pull materials and objects necessary to perform job functions.

### **ENVIRONMENTAL ELEMENTS**

Employees partially work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to potentially hazardous physical substances. Employees also work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Employees may interact with upset staff and/or public and private representatives, and contractors in interpreting and enforcing departmental policies and procedures.

### **WORKING CONDITIONS**

May be required to work on evenings, weekends, and holidays.

**ACTION OF  
SOLANO COUNTY WATER AGENCY**

**DATE:** February 8, 2018

**SUBJECT:** Water Agency Staffing – Addition of Permanent Assistant Water Resources Engineer Position

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**RECOMMENDATION:**

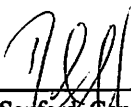
Approve addition of permanent Assistant Water Resources Engineer position and authorize immediate recruitment of said position.

**FINANCIAL IMPACT:**

The annual cost (salary and benefits) of the Assistant Water Resources Engineer position ranges from \$100,500 - \$133,000 and in this instance will be primarily allocated to the Flood Control, Ulatis Flood Control Project, and Green Valley Flood Control Project funds. There are sufficient monies in the current SCWA FY 17-18 budget to support the proposed position for the remainder of the fiscal year. Funding will be included in subsequent budgets if the position is approved.

**BACKGROUND:**

Pursuant to Board direction and in accordance with the Agency's recently adopted 2016-2025 Strategic Plan, the Water Agency's responsibilities and activities continue to grow. Consistent with the attached memo dated November 10, 2016, staff is requesting Board authorization to hire an Assistant Water Resources Engineer who would be focused primarily on flood control. The new position would report directly to the Supervising Water Resources Engineer and would allow for a realignment of existing staff responsibilities to make more efficient use of their skills and expertise.

Recommended:   
Roland Sanford, General Manager

☐

Approved as  
Recommended

☐

Other  
(see below)

☒

Continued on  
Next Page

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**Modification to Recommendation and/or other actions:**

I, Roland Sanford, General Manager and Secretary to the Solano County Water Agency, do hereby certify that the foregoing action was regularly introduced, passed, and adopted by said Board of Directors at a regular meeting thereof held on February 8, 2018 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

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Roland Sanford  
General Manager & Secretary to the  
Solano County Water Agency

Initial projects the Assistant Water Resources Engineer will be involved with include:

- Suisun-Cordelia Flood Study
- Lower Cordelia Flood Improvement/Mitigation Program
- Rio Vista Flood Risk Reduction Feasibility Study
- Hydraulic Modeling of the Ulati & Green Valley Projects
- Ulati Project Grade Control
- Ulati Project Rehabilitation & Betterment Plan
- Green Valley Project – Tidal & Sea Level Rise Influence
- Green Valley Rehabilitation & Betterment Plan
- Mellin Levee Management
- Develop Surveying and CAD Standards

RELEVANCE TO 2016-2025 SCWA STRATEGIC PLAN

The proposal to hire a Assistant Water Resources Engineer is consistent with Goal #10 (*Funding and Staffing; Objectives C & D*) and would contribute toward the attainment of the following Goals and Objectives:

Goal #2 – (*Water Management Infrastructure; Objectives B, C, D*)

Goal #3 – (*Flood Management; Objectives A & C*)



# SOLANO COUNTY WATER AGENCY



## MEMORANDUM

**TO:** Board of Directors

**FROM:** Roland Sanford, General Manager

**DATE:** November 10, 2016

**SUBJECT:** Staffing requirements for implementation of Strategic Plan

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### SUMMARY

The goals and objectives set forth in the August 2016 draft of the SCWA 2016-2025 Strategic Plan are ambitious and in order to be accomplished within the 10-year planning horizon will likely require additional staff; an outreach/communications specialist (within the next 6 months), a junior or entry level water resources specialist (within the next two years), and a junior or entry level engineer (within the next two years).

### DRAFT GOALS, OBJECTIVES AND PRIORITIES

The draft goals and objectives of the SCWA 2016-2025 Strategic Plan are presented in the attached table. Each objective has been assigned a recommended priority (high, medium or low), timeline (ongoing, short, medium, or long), and estimated level of effort (high, medium or low) by the SCWA Advisory Committee. For workload planning purposes I have segregated the draft objectives into eight color coded groups: SCWA Board, outreach/advocacy, groundwater, accounting, biology, engineering, and NBA Alternate Intake Project. A brief description of each group and the projected future staffing needs is as follows:

SCWA Board Current staffing levels are sufficient to accomplish the objectives in this group.

Outreach/Advocacy Currently a weakness that must be corrected in order to adequately address the emerging and current water supply, flood protection and habitat issues associated with the Yolo Bypass, Cache Slough Complex and Delta in general. I recommend that within the next 6 months the Water Agency create and fill an "outreach/communications specialist" or similar titled job description.

Groundwater Water Agency staff is currently providing technical and administrative support for development of a Solano Sub-basin Groundwater Management Agency and either taking the lead or supporting miscellaneous groundwater monitoring efforts. The current groundwater workload



is expected to decline once the Groundwater Management Agency for the Solano Sub-basin is established. Current staff levels appear to be sufficient to accomplish the objectives in this group.

Accounting Current staffing levels are sufficient to accomplish the objectives in this group.

Biology Current staffing levels are sufficient in the short term, however, the biology workload is expected to increase substantially with implementation of the Habitat Conservation Plan, which could occur in late 2017 or more likely, 2018. Accordingly, within the next two years I foresee the need for an additional junior or entry level Water Resources Specialist.

Engineering There are a number of high priority engineering objectives identified in the draft strategic plan that are ongoing, as well as a number of new medium priority objectives. Currently, much of the Water Agency's engineering expertise is directed toward water supply issues. However, one of the objectives identified in the draft strategic plan is to define SCWA's role in flood management (see SCWA Board group). Whether or not the Board decides to increase SCWA's role in flood management, I foresee the need for an additional junior or entry level Engineer within the next two years. The desired engineering capabilities will depend in part on the Board's decision regarding SCWA's role in flood management.

NBA Alternate Intake Project The NBA Alternate Intake Project is the largest water infrastructure project ever contemplated. This project will likely require considerable senior staff time as well as consultant resources for the foreseeable future. For now, current senior staff levels are sufficient. However, only by delegating at least some of the more routine functions currently performed by senior staff to junior and journey level staff.

**MONTHLY SALARY RANGE # 30: \$6,361 – 7,731****DEFINITION**

Under direct or general supervision, conducts and/or performs engineering, water management, flood management and water quality projects; assists in conducting field inspections and investigations of the Agency's systems and facilities; participates in scientific studies; and performs related work as required.

**SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision from the Supervising Water Resources Engineer, Principal Engineer, and/or the General Manager. No direct supervision of staff is exercised.

**CLASS CHARACTERISTICS**

This is the entry-level class in the Water Resources Engineer series. Incumbents perform the less difficult and complex tasks in the field of water resources engineering. As experience and proficiency are gained, assignments will become more technically diverse and difficult, while exercising increasing independence of judgment. This class is alternately staffed with Associate Water Resources Engineer and incumbents may advance to the higher-level class after gaining the knowledge, skills and experience that meet the qualifications and demonstrating the ability to perform the work of the higher-level class.

**EXAMPLES OF ESSENTIAL JOB FUNCTIONS** (Illustrative Only)

*Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Under the supervision of licensed engineers:
  - Design simple structures, water facilities and appurtenances;
  - Perform construction management duties of Agency projects;
  - Conduct basic level surveying of topography and water infrastructure using a mixture of RTK, Total Station, and Leveling equipment, operates the equipment to ensure that standard surveying techniques are applied;
  - Prepare engineering drawings for Agency staff to generate topographic features, alignments, profiles and cross sections;
  - Perform hydraulic calculations and/or run hydraulic models.
- Performs staff functions for various Agency committees.
- Works closely with contractors and vendors, participates in various engineering projects, including assisting in and conducting field inspections and investigations of the Agency's systems and facilities.
- Assists in and performs a variety of skilled technical duties in the development, installation, modification, and maintenance of water quality and water measurement instrumentation.

- Analyzes data from measuring devices, including quality assurance and quality checking, validating, plotting, and filing.
- Prepares a variety of written and/or electronic tabular, graphical, or spatial reports summarizing key technical findings; presents findings orally.
- Prepares maps and drawings using GIS/CAD based software
- Collects and/or assists in the collection and preparation of water quality samples for laboratory analysis for storm samples, special studies, and baseline conditions.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Basic principles, practices, procedures, and standards related to hydraulics and hydrology.
- Basic engineering design and layout of civil facilities, as well as construction practices and construction management.
- Basic understanding of flood management and flood control facilities.
- Basic understanding of State and Local water supply infrastructure.
- Practices, techniques, tools, and equipment used in the collection and preparation of water quality sampling.
- Effective communication techniques and public relations.
- Methods and techniques for effective technical writing, preparation and oral presentation.
- Safety principles and practices.
- Modern office practices, methods, and computer equipment.
- Computer applications related to the work, including word processing, database, spreadsheet applications, CAD and/or GIS applications.
- English usage, grammar, spelling, vocabulary and punctuation.

### **Ability to:**

- Prepare, understand, and interpret basic to routine engineering construction plans, specifications, and other contract documents.
- Learn, interpret, apply, and explain technical written material and laws, codes, regulations, ordinances, and Agency engineering policies and procedures.
- Analyze water and flood control problems and develop proposed solutions.
- Read and understand basic technical drawings and specifications.
- Perform basic design and planning using a variety of techniques.
- Perform mathematical and basic engineering computations with precision.
- Prepare and present clear, concise, and logical records, written and oral reports, correspondence, and other written materials.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence and independent judgment within general policy, procedural, and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.
- Deal effectively with the public, vendors, contractors and Agency staff, in person and over the telephone.

- Provide a high level of customer service to the public, member agencies, and Agency staff, in person, electronically and over the telephone.

**Education and Experience:** *Any combination of training and experience, which would provide the required knowledge, skills and abilities, is qualifying. A typical way to obtain the required qualifications would be:*

Assistant Water Resources Engineer: Equivalent to graduation from an accredited four-year college or university with major coursework in civil engineering or a related engineering field. (No experience necessary.)

**License and Certifications:**

Possession of an appropriate California driver's license and a satisfactory driving record.

License requirements may be waived at the discretion of the Agency.

**PHYSICAL DEMANDS**

Must possess mobility to work in the field and in a standard office setting and use standard office equipment, including a computer; strength, stamina, and mobility to perform medium physical work; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio. The job involves fieldwork requiring frequent walking in operational areas to identify problems or hazards. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard or calculator. Positions in this classification bend, stoop, kneel, reach and climb to perform work and inspect work sites. Employees must possess the ability to lift, carry, push, and pull materials and objects necessary to perform job functions.

**ENVIRONMENTAL ELEMENTS**

Employees partially work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to potentially hazardous physical substances. Employees also work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration, confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Employees may interact with upset staff and/or public and private representatives, and contractors in interpreting and enforcing departmental policies and procedures.

**WORKING CONDITIONS**

May infrequently be required to work on evenings, weekends, and holidays.