



SOUTH FEATHER WATER & POWER AGENCY

AGENDA

**Regular Meeting of the Board of Directors of the
South Feather Water & Power Agency
Board Room, 2310 Oro-Quincy Highway, Oroville, California
Tuesday; March 26, 2024; 2:00 P.M.**

Remote participation is available via Zoom by logging into:

<https://us02web.zoom.us/j/81118828811>

Meeting ID: 811 1882 8811

One tap mobile

+16699006833,,81118828811# US (San Jose)

+16694449171,,81118828811# US

For attendees calling by phone use *9 to raise hand

A. Roll Call

B. Approval of Minutes

(Tab 1)

C. Approval of Checks/Warrants

(Tab 2)

D. Public Comment – *Public comment for Directors can be submitted anytime via e-mail. However, in order to be read into the record during the meeting it must be submitted to PublicRelations@southfeather.com by 12:00 P.M. Tuesday March 26, 2024. Individuals will be given an opportunity to address the Board regarding matters within the Agency's jurisdiction that are not scheduled on the agenda, although the Board cannot take action on any matter not on the agenda. Comments will be limited to 5 minutes per speaker.*

An opportunity for public comments on agenda items will be provided at the time they are discussed by the Board. Comments will be limited to five minutes per speaker per agenda item.

E. Information Item

(Tab 3)

Presentation by Bartle Wells Associates on status of Water Rate Study.

F. Business Items

(Tab 4)

Ratification of Tri Counties Bank Agency Credit Card.

Palermo Dry Well Subrecipient Agreement.

(Tab 5)

Approval to execute agreement between County Butte and SFWPA.

G. Staff Reports

(Tab 6)

H. Directors' Reports

Directors may make brief announcements or reports for the purpose of providing information to the public or staff, or to schedule a matter for a future meeting. The Board cannot take action on any matter not on the agenda and will refrain from entering into discussion that would constitute action, direction or policy, until the matter is placed on the agenda of a properly publicized and convened Board meeting.

I. Closed Session

(Tab 7)

Conference with Legal Counsel – Existing Litigation

(Paragraph (1) of subdivision (d) of Government Code section 54956.9)

- A. Name of Case: North Yuba Water District v. South Feather Water & Power Agency et al., Sutter County Superior Court Case No. CVCS21-0001857.
- B. Name of Case: South Feather Water & Power Agency v. North Yuba Water District et al., Sutter County Superior Court Case No. CVCS21-0002073.
- C. Bay Delta Proceedings including the proposed Delta Conveyance Project and amendments to the Bay-Delta Water Quality Control Plan. Government Code § 54956.9, subdivision (a) and (d)(1).

Conference with Legal Counsel – Anticipated Litigation

(Paragraph (4) of subdivision (d) of Government Code section 54956.9) One case.

Conference with Real Property Negotiators (Government Code § 54956.8)

Real property negotiators District staff and District legal counsel to discuss the potential purchase price, terms, and conditions for Butte County APN 072-240-002.

J. Open Session

Report of closed session actions.

K. Adjournment

The Board of Directors is committed to making its meetings accessible to all citizens. Any persons requiring special accommodation to participate should contact the Agency's secretary at 530-533-2412, preferably at least 48 hours in advance of the meeting.

**MINUTES of the REGULAR MEETING of the BOARD of DIRECTORS of SOUTH
FEATHER WATER & POWER AGENCY**

**Tuesday, February 27, 2024, 2:00 P.M.,
Agency Board Room, 2310 Oro-Quincy Hwy., Oroville, California**

DIRECTORS PRESENT (In Person): Rick Wulbern, John Starr, Brad Hemstalk, Ruth Duncan, Mark Grover

DIRECTORS ABSENT: None

STAFF PRESENT (In Person): Rath Moseley, General Manager; Cheri Richter, Finance Manager; Jackson Minasian, General Counsel; Jaymie Perrin Operations Support Manager; Kristen McKillop, Regulatory Compliance Manager; Dan Leon, Power Division Manager; Kyle Newkirk, Civil Engineer; Art Martinez, Information Systems Manager

STAFF PRESENT (By Zoom): John Shipman, Water Treatment Superintendent

OTHERS PRESENT (Via Zoom): C. - Anonymous

OTHERS PRESENT (In Person): Bill and Marcia Moore, Donna Corson, Leona Harris, Marieke Furnee

CALL TO ORDER

President Wulbern called the meeting to order at 2:00 p.m. and led the Pledge of Allegiance.

APPROVAL OF MINUTES

M/S: (Wulbern/Duncan) approving the Minutes of the Special Meeting of January 23, 2024.

Ayes: Hemstalk, Starr, Grover

Public Comment: None

APPROVAL OF CHECKS AND WARRANTS

M/S (Grover/Starr)

Ayes: Hemstalk, Duncan, Wulbern

Public: None

Approving the total General Fund and Joint Facilities operating fund expenditures for the month of January 2024 in the amount of \$1,245,532.63 and authorize the transfer of \$1,300,000.00 from the TCB General Fund to the TCB Accounts Payable and Payroll Fund for the payment of regular operating expenses.

PUBLIC COMMENT

Public comment for Directors can be submitted anytime via e-mail. However, in order to be read into the record during the meeting it must be submitted to PublicRelations@southfeather.com by 12:00 P.M. Tuesday February 27, 2024.

Bill Moore introduced himself and communicated that he lives at 120 Lakeland Blvd. Last April he used his water valve tee device to turn off the water supply and the tops of the angle stop broke off. Called the district and "you guys" sent out a technician. It took from the time he made the report to the time the water was back on right at 30 minutes. Received an invoice six months later that showed four hours of labor on that job and was billed for \$500.00. Has a concern about the bill and has been in construction and it does not take two men two hours to replace an angle stop. Sat and watched them do the job and the invoice claims there was an operator there and they did not do any digging, I did not see a second man. I did not see them flush out the line when he was done as I am at the end of the line. Asked and never received how much you pay your people but at \$500 an hour I want to apply for a job. Requests that his bill needs to be revisited and after six months thinks someone was mistaken on how much time was spent there. Would like to appeal to someone's

greater sensibilities.

BUSINESS ITEMS

Palermo Clean Water Consolidation Project

Consideration of two Subrecipient Agreements between the County of Butte and SFWPA.

This item was tabled until such a time that a final agreement can be presented to the board for consideration.

FINANCE MANAGER'S REPORT

The Finance Manager communicated the following:

CalPERS Health Plans

There are four plans available for employees to choose from in 2024, two HMO plans and two PPO plans. The 2024 cap for the monthly employer premium is \$3,108.44, an increase over the 2023 cap of \$2,905.93. Two of the plans (one HMO and one PPO) offered require an employee to pay a portion of the premium if the family size is 3 or more. This year 13 employees chose PERS Platinum PPO—employee portion \$308.66 per month, and 2 chose Anthem Blue Cross Traditional HMO—employee portion \$374.78. For the 2 plans with premiums below the cap (no employee out-of-pocket expense), 35 chose Blue Shield Access+ HMO, and 4 chose PERS Gold PPO. Thank you, Jennifer Lacey, for providing this data.

Pants & Boots Allowance

The Memorandums of Understanding (MOUs) for the Water Treatment and Distribution Employees Unit (WTDEU) and the Hydropower Generation Employees Unit (HGEU) provide employees an allowance each year for work pants and boots. The allowance for 2024 is \$440.84 for three pairs of pants and one pair of boots. The employees will receive this allowance on their February 23rd paychecks.

Interim Audit Work

Audit work continues, our goal is to have the requested documents and information available to the auditors by the first or second week in April.

Our 2022 Financial Transaction Report for FY 2023 was prepared by C.J. Brown & Company CPA's and submitted to the State Controller's Office.

Form 700

The California Fair Political Practices Commission Form 700, Statement of Economic Interests, will be distributed to the Board members at today's meeting. A fillable version of the form is also available on the FPPC website, <http://www.fppc.ca.gov>. The due date for returning the completed forms to me is April 1, 2024. Thank you, Director Grover, for your early submission.

POWER DIVISION MANAGER'S REPORT

The Power Division Manager communicated the following:

South Fork Diversion tunnel average flow was 136 CFS. Slate Creek Div tunnel, which supplies Sly Creek Reservoir, was open for 13 days. Little Grass Valley and Sly Creek Reservoirs combined storage was 107 kAF at month's end. The following reservoirs are currently spilling: Lost Creek Reservoir, Forbestown Diversion Reservoir and Ponderosa Reservoir.

DWR Bulletin 120 observed conditions as of February 20 for accumulated WY-to-date precipitation is at 95% of average (North Region 8-Station Index). Observed snowpack as of February 21 is at 79% of April 1 average (North Region). Table A in this report summarizes the Power Project Reservoir and Generation data.

Powerhouses

- Woodleaf Powerhouse.

- o Status: Out of service, annual maintenance outage.
- o Annual maintenance outage: In process, February 2024.
- Forbestown Powerhouse.
 - o Status: In service, normal dispatch schedule.
 - o Annual maintenance outage: Scheduled for March 2024.
 - o Perform testing of Auto-sync system
 - o Prepare for Condition Assessment Project during outage.
 - o Prepare for replacement of turbine shutoff valve disc seal.
 - o Prepare for installation of new cooling water strainer.
- Sly Creek Powerhouse.
 - o Status: In service, normal dispatch schedule.
 - o Annual maintenance outage: Scheduled for October 2024.
- Kelly Ridge Powerhouse.
 - o Status: In service, normal dispatch schedule.
 - o Annual maintenance outage: Scheduled for November 2024.

Project Facilities and Assets

- Little Grass Valley Reservoir – Inspect site
- South Fork Diversion Dam – Inspect site
- Slate Creek Diversion Dam – Inspect site
- Lost Creek Dam – Inspect site
- Sly Creek Ph Roadway – Clear snow and debris
- Forbestown Ph Roadway - Inspect
- SF-14 – Clean air valves, upgrade control equipment
- Miners Ranch Canal – Inspect canal and roadways, clean trashracks
- Miners Ranch Canal Station 7 – Repair standby generator
- Miners Ranch Canal Station 3 – Remove fallen trees
- Remote Stations – Inspect sites, take readings
- Project Roadways – Remove debris and slide material from gutters
- Various sites – Inspect and install control equipment
- Vehicles and Fleet – Perform service and repairs

PROJECT WORK

- Forbestown Powerhouse Turbine Shut-Off Valve Seat Repair o The Agency has procured a new valve seat for the Turbine Shut-Off Valve (TSV) at Forbestown Powerhouse. The TSV at Forbestown Powerhouse is a 66" diameter triple-offset butterfly valve. It is a critical unit protection component that functions to stop the flow of water through the unit in response to emergency shutdown conditions, and will prevent the unit from experiencing catastrophic failure.
 - o The existing seat is damaged, causing the valve to stick in the closed position and preventing the valve from properly shutting off the flow of water when it is in the closed position. The new valve seat will be installed by the manufacturer during our Forbestown PH Outage in March of this year.

- Miners Ranch Canal Replacement Program o The Agency has received the final inspection report for the MRC Replacement program project. So far, the consultant has completed tasks 1-3, which are: Review of Existing Information, Evaluation of Site Conditions, and Report Findings.

There are three task items remaining, although Task 5 and 6 are "Consultation and Field Support During 2023 Canal Patching", which was not utilized last year. Billing is at 30% of the total project budget (which is on track with their billing schedule). The next deliverable will be their "Alternatives Analysis" which will assess the feasibility and cost of various repair/replacement methods for the canal.

- Legal Counsel for Project Contracting o The Agency has issued a Request for Proposals to solicit the services of a Legal Firm in developing a project contracting framework, including: policies, procedures and template documents. It is the intent of this project to create a standardized framework that Agency Staff can work from, when working with outside services, to minimize exposure for the Agency and its Personnel. Proposals are due March 28, 2024.

Counsel commented on the RFP to the board and that as written restricts the agency more than what is required.

- SF-25 Bangor Canal Shotcrete o The Agency is planning to shotcrete line the first 180 feet of the Bangor Canal at SF-25. SF-25 is the origin of the Bangor canal where it outlets from Miners Ranch Reservoir, Below Miners Ranch Dam. This section of the canal is heavily vegetated and will greatly benefit from the application of a solid canal lining. This work will take place during normal maintenance outages before the irrigation season, this year.

- Forbestown Powerhouse Condition Assessment o The Agency has retained a consultant to perform a thorough evaluation of the condition of our Forbestown Powerhouse and its components. The goal of this investigation is to determine the level of investment needed in order to maintain the safe and reliable operation of the unit, and to assist staff in prioritizing the improvement work to be undertaken at the powerhouse. The report from the investigation will identify components in need of immediate attention, and provide insight to the expected operational enhancements to be achieved with the improvement work.

- o On-line efficiency testing of the powerhouse is scheduled for Monday, February 26. This testing will give us a more complete understanding of the operational condition and wear on the unit.

REGULATORY COMPLIANCE

OWNERS DAM SAFETY PROGRAM COMPLIANCE

The Agency owns and operates nine dams under the Owners Dam Safety Program. As a Federal Energy Regulatory Commission (FERC) licensee operating the South Feather Power Project, there are eight dams under federal jurisdiction. The ninth dam is jurisdictional to the California Department of Water Resources, as are all eight associated with the Power Project. Because we have multiple dams classified as having a high hazard potential, the Agency must maintain an Owners Dam Safety Program. The Agency's Owner Dam Safety Program (ODSP) documents the roles and responsibilities of all personnel within SFWPA, including contractors and consultants, who are directly responsible for SFWPA's dam safety program. The ODSP also documents the Agency's dam safety policies and operational protocols that ensure the safety of the public, employees, and the environment, in addition to maintaining compliance with all applicable laws, rules, and regulation. Updates to this plan are currently underway in order to ensure compliance, as an output of the ODSP External Audit conducted last year.

ANNUAL FERC REQUIREMENTS:

- Annual site inspections.
- Review and updates as-needed to the Owners Dam Safety Program, Emergency Action Plan, Site Specific Security Plans, Public Safety Plan, and Supporting Technical Information Documents (STID).
- Report submissions on DSSMR, EAP/EAP Exemption, Annual Security Compliance Certification, Spillway Gate Operation, and Annual Penstock Dewatering Schedule (during Powerhouse outages).

- Relicensing Information Inquiries.

ANNUAL DSOD REQUIREMENTS:

- Annual site inspections.
- Variance Requests for Gate Ops.
- Report submissions on DSSMR, EAP, and Spillway Clearance.

ANNUAL TRAININGS:

- Emergency Action Plan for staff and emergency response Binder Holders.
- Site Specific Security Plans.
- Dam Safety Technical Trainings.

ODSP HIGHLIGHT #1 - LITTLE GRASS VALLEY DAM:

- Location: 64 miles from SFWPA Board room.
- Year Constructed: 1961
- Dam Type: Zoned Embankment
- Jurisdictional authority: FERC, DSOD, Plumas Co Sheriff (both land and water).
- Work to be done this year: Recoating of low-level outlet actuator and valve chamber, subject matter expert analysis of spillway ogee drains, and geology adjacent to and below spillway.
- Inspection requirements: Quarterly CDSC, Annual FERC & DSOD, ongoing staff observations.
- DSSMR instrumentation: 15 dam crest survey monuments, upstream/inflow gages, reservoir stage gage, downstream/outflow gage.

GENERAL MANAGER'S REPORT

The General Manager and Operations Support Manager communicated the following:

Domestic Water Treatment Operations

Miners Ranch Treatment Plant (MRTP) treated water production = 77.23 million gallons.

Bangor Treatment Plant (BTP) treated water production = .366 million gallons.

Red Hawk Ranch Pump Station raw water flow = 405,006 gallons.

All bacteriological requirements were good for the MRTP& BTP. Miners Ranch production was 99% of average over the past 5 years. Bangor's production was 125% of average over the past 5 years. This number is only higher due to the influent water that contained runoff from recent storms which staff had a hard time making a process and had to use a "filter to waste" option more than usual throughout the month.

District Wide Water Operations

Staff stayed busy removing trees as a result of weather conditions throughout the month. There were only four leak repairs which is half the historical run rate for the same time period. Eleven after hours calls were responded to during the month with most being water turn offs/on.

The district did experience a relative significant event on February 1st in which there was a component failure (stainless tee fracture) at a regulator vault in the Canyon Highlands area. This resulted in high pressure flow which was contained within 15-20 minutes. Twenty-six customers contacted the district communicating various failures due to a water pressure increase. Many dwellings did not have customer owned regulators which are designed to manage pressure at a safe level, also called water pressure regulators, or water pressure reducing valves.

They are compact, inexpensive valves that perform two functions:

- Automatically reduce the high incoming water pressure from the city mains to provide a lower, more functional pressure for distribution in the home.
- "Regulate" by maintaining a set pressure in the home usually 50 lbs. thereby ensuring that the home piping and appliances operate under a safe, more moderate, but satisfactory pressure.

District customers have been extremely understanding and patient as this was an unfortunate reminder about the importance of a pressure regulator in the home.

SB 998 water shutoff statistics were presented for the month.

Irrigation Water Operations

Ditch maintenance was performed at eight raw water conveyance locations during the month. Multiple days were spent removing trees from high winds and saturated soil particularly on the Lower Forbestown ditch.

General Updates

PG&E: As of this writing the last communication from PG&E in regards to standby metering was on February 9th. Below is PG&E's request and South Feather's response.

["Please keep us informed when you connect with NCPA as we would like to finalize the billing for SFWPA."](#)

"SFWPA had an opportunity to meet with NCPA's management and discuss the standby metering topic. In the discussion with NCPA, SFWPA committed that the following documents would be provided by PG&E:

1. PG&E's draft Standby Metering Agreement for hydro-electric generation.
2. PG&E's Standby Metering Cost Schedule Tables for Kelly Ridge Powerhouse (SGIA).
3. PG&E's Standby Metering Cost Schedule Tables for Sly Creek, Woodleaf, and Forbestown Powerhouses (LGIA).

4. PUC and CAISO Tariff documents, applicable to hydro-electric generation Standby Metering.

Once we have received the above documents from you, we will share these with NCPA's management and arrange a follow up discussion with them."

When the requested content is received, SF staff will meet with NCPA on next steps and what impact it may have on the PPA and/or operations of the SFPP.

SWFPA – NCPA 2023 Year End Review: The annual year-end review was held with NCPA at their Roseville, CA headquarters. Topics discussed:

- 2023 overall performance.
- Are we being good stewards and supportive with the NCPA team?
- What areas could South Feather improve on in 2024?
- End of year water storage review.
- Future Water Transfers from NCPA's viewing lens.
- Carbon Free credits on units >30MW.
- PG&E Metering on revised Standby (motoring) agreements. Cost impact if operated as being communicated.

The day was beneficial and the overall working relationship with NCPA is very positive. Both parties agreed that constant communication (weekly operations meetings) has created synergies in teamwork and all topics are reviewed in a professional and knowledgeable manner.

Areas for enhancement include increased advance discussions on potential water transfers and semi-annual review of end of year water storage levels. Continued discussions on PG&E metering and if pursuing "Carbon Free" credits on large generating units is viable.

Palermo Water Consolidation Project: Two proposed subrecipient agreements are discussed on Tab 3 of SFWPA's February 27, 2024 Regular Board Meeting.

Bartle Wells Water Rates Study: Submission and Discussions of all water division revenue sources, expenses, history and the unique nature of South Feather's surface to treated water delivery has been completed and the next status meeting is scheduled for February 23rd. The goal is to be in a position for Bartle Wells to Present findings to the board and public at the regularly scheduled meeting on March 26, 2024. At that time, if the board direction is to engage broader public workshops those would be conducted in April.

Bangor Domestic Water Expansion: A resident in Bangor who owns multiple properties inquired on domestic service to additional properties and in the theme of transparency I asked if some of his comments could be shared publicly about the desire for treated water expanded in Bangor.

"I was reaching out to you on a couple of fronts to treated water in Bangor to include what has been referred to as the Redhawk Ranch and surrounding areas that are not part of the 20 or so parcels in Bangor that have water.

When I initially purchased the two properties 5695 La Porte Road and 028-260-068 it was predicated on the fact that I had obtained approval for water service. 5695 which is contiguous to 028-260-068 has water service. I still want water service at said location.

As it relates to establishing treated water service to Bangor; there is clear support for this underserved part of Butte County to have a 21st century water system. Bangor has changed dramatically in the nearly 25 years I have owned property here. The sustainability of wells in the region is completely unpredictable.

Regarding the viability of the SFWP and the county/state/federal agencies funding this project; Has SFWP and/or the county expressed an interest in serving the Bangor community members with essential services. Bangor is no longer the dumping ground for Butte County and residents have made significant property tax base contributions to the county general fund for

infrastructure development and maintenance.”

This communication and desire for water is just one example of why accurate cost of water service rates are imperative to be eligible for grant funding when opportunity presents itself. In the meantime, staff will be engaging with the County on ground water pumping impacts and possibly pursue support for science and engineering to study the potential for treated surface water delivery.

Domestic Pipeline “What If” Expansion: The question was asked at last month’s board meeting, if SF’s legal expenses defending the lawsuit with NYWD was applied to domestic expansion, what could be accomplished. Three project areas that could be completed with two miles of pipe expansion for the cumulative costs to date defending the lawsuit.

Public Auction: SFWPA received the list of tax-defaulted properties scheduled for public auction June 7-10, 2024. Included on the list is APN# 072-240-002 which connects to Lake Wyandotte and may be of interest to the board for acquisition.

DIRECTORS’ REPORTS

Director Starr: No report for the month of February.

Director Duncan: No report for the month of February.

Director Wulbern: No report for the month of February.

Director Hemstalk: No report for the month of February.

Director Grover: No report for the month of February.

RECESS (3:28)

President Wulbern offered opportunity for public comment on closed session items.

CLOSED SESSION (convened at 3:35 p.m.)

Conference with Legal Counsel – Existing Litigation

(Paragraph (1) of subdivision (d) of Government Code section 54956.9)

- A. Name of Case: North Yuba Water District v. South Feather Water & Power Agency et al., Sutter County Superior Court Case No. CVCS21-0001857

February 7, 2024 Boutin Jones submission of Additional Discovery (19 added demands) and Special Interrogatories (287)

- B. Name of Case: South Feather Water & Power Agency v. North Yuba Water District et al., Sutter County Superior Court Case No. CVCS21-0002073

November 21, 2023 Change in Lead Counsel from Paul Boylan to Ron Statler and Leonard Herr

- C. Bay Delta Proceedings including the proposed Delta Conveyance Project and amendments to the Bay-Delta Water Quality Control Plan. Government Code § 54956.9, subdivision (a) and (d)(1).

Conference with Legal Counsel – Anticipated Litigation

(Paragraph (4) of subdivision (d) of Government Code section 54956.9) One case.

OPEN SESSION (reconvened at 4:00 p.m.) – President Wulbern announced that legal counsel was given direction during closed session.

ADJOURNMENT (4:00 p.m.)

Annual Meeting – South Feather Water and Power Agency Financing Corporation.

Roll Call: Starr, Grover, Duncan, Hemstalk, Wulbern, Martinez, Moseley, J. Minasian

Approval of Minutes January 24, 2023.

Public Participation: None

Election of Officers for 2024.

Report of Status of Projects.

Adjournment (4:08 p.m.)

Rath T. Moseley, Secretary

Rick Wulbern, President



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Cheri Richter, Finance Manager

DATE: March 21, 2024

**RE: Approval of Checks and Warrants
Agenda Item for 3/26/2024 Board of Directors Meeting**

February, 2024 expenditures are summarized as follows:

Checks:	<u>66122</u>	to	<u>66313</u>	\$	<u>627,979.49</u>
Electronic Funds Transfers:	<u>240201</u>	to	<u>240207</u>	\$	<u>307,873.87</u>
Payroll Expenses:				\$	<u>544,582.92</u>
Total Expenditures for	February, 2024				<u><u>\$ 1,480,436.28</u></u>

At February 29, 2024, the authorized available balance was: \$ 184,149.49

Action to approve all expenditures:

"I move approval of expenditures for the month of February, 2024 in the amount of \$1,480,436.28 and authorize the transfer of \$2,300,000.00 from the TCB General Fund to the TCB Accounts Payable and Payroll Fund for the payment of regular operating expenses."

South Feather Water and Power Agency
Checks Paid, February, 2024

Date	Check #	Vendor Name	Account	Description	Amount
2/2/2024	66122	Aarel Striping & Engineering	01-56-56200	Parking Lot Striping (Work completed in 2023)	\$1,450.00
2/2/2024	66123	AT&T	07-68-68251	12/19/23-1/18/24 Router for Circuit Billing	\$243.88
2/2/2024	66124	California Surveying & Drafting	07-68-68100	30"/24" Plotter Paper Bond x 2	\$183.77
2/2/2024	66125	Durham Pump & Irrigation	07-00-11140/2023-C63i	Sump Pump/Rebuild Water Bushings KPH #2 Sump Pump	\$7,552.15
2/2/2024	66126	Fastenal Company	07-67-67370	Screws, Washers	\$89.85
2/2/2024	66127	Home Depot Credit Service	07-00-11150/2024-0503	Battery Pack, Angle Grinder, Tool Combo Kit, Rotary Kit	\$2,146.08
2/2/2024	66128	McMaster Carr Supply Co.	07-67-67370	Fencing Material, High Accuracy Ruler w/Hook	\$450.82
2/2/2024	66129	R & F Engineering, Inc.	07-67-67201	Drone Condition Assessment of Lost Creek Dam 12/31/23	\$8,596.50
2/2/2024	66130	RoadSafe Traffic Systems	01-54-54103	Orange/Blue Short/Long Sleeve Tee Shirts	\$3,067.35
2/2/2024	66131	RS Americas, Inc	01-00-11180/2023-C61a	Module & Media Converter	\$466.35
2/2/2024	66132	Springbrook Holding Company	01-58-58201	Professional Services - Data Import	\$283.50
2/2/2024	66133	Better Deal Exchange	07-66-66100	Mini Torches	\$124.66
2/2/2024	66134	Burlington Safety Lab., Inc	07-63-63100	Lineman Rubber Insulating Gloves for FPH	\$453.44
2/2/2024	66135	Consolidated Electrical	07-00-11140/2023-C63h	Wire	\$331.04
2/2/2024	66136	Crown Metal	07-68-68201	Dispose of 600 pounds of e-waste material	\$300.00
2/2/2024	66137	Dish Network	07-60-60201	Satellite Service at Hq. 2/8/24 to 3/7/24	\$61.76
2/2/2024	66138	FasTrak Invoice Processing	07-64-64201	Bridge Toll On 1/11/24 Carquinez & San Mateo-Hayward	\$14.00
2/2/2024	66139	K-Gas, Inc.	07-66-66250	Propane for forbestown office	\$1,040.16
2/2/2024	66140	McKillop, Kristen	07-67-67103	Employee Clothing	\$210.05
2/2/2024	66141	Mt. Shasta Spring Water	07-63-63100	Bottled Water	\$84.29
2/2/2024	66142	Newark Element14	07-63-63100	Resistors	\$72.95
2/2/2024	66143	Niricson Software Inc.	07-67-67201	Drone Condition Assessment of Lost Creek Dam	\$17,520.00
2/2/2024	66144	Northern Calif. Gloves	07-66-66103	Employee Rain Gear - for 5 Employees	\$371.13
2/2/2024	66145	O'Reilly Auto Parts	07-66-66150	Jumper Cables, Antenna, Wire T#230 & E#115	\$107.14
2/2/2024	66146	Oroville Cable & Equipment Co.	07-62-62102	Ear Plugs	\$68.09
2/2/2024	66147	Oroville ford	07-66-66150	Wheel Hub/Bearing Seal T#217, Side Mirror, Oil Filter	\$1,774.07
2/2/2024	66148	Schnabel Engineering, LLC	07-67-67201	FERC Owner Dam Safety Prog. External Audit	\$6,103.00
2/2/2024	66149	SGS North America, Inc.	07-63-63201	Test Oil Samples for WPH	\$273.00
2/2/2024	66150	Talley Communications	07-63-63100	Variable Power Supply W/Meter x 2	\$537.58
2/2/2024	66151	Trimark Associates, Inc.	07-60-60201	1 Yr. Maint Agreement. for CAISO & RIG Meters	\$34,890.92
2/2/2024	66152	Valley Iron Inc. Oroville	07-00-11140/2023-C63h	Piece of Aluminum x 2	\$254.67
2/2/2024	66153	Accularm Security Systems	01-50-50201	2/2024 Fire/ Alarm Monitoring, Reports/Notifications	\$197.00
2/2/2024	66154	Advanced Document Concepts	07-60-60380	1/24 Printer/Copier Maintenance Contracts	\$455.94
2/2/2024	66155	AT&T Mobility	07-68-68251	Satellite Service (2) Phones	\$878.00
2/2/2024	66156	Badger Meter	01-55-55113	3 Model 70 Badger Meters	\$322.81
2/2/2024	66157	Better Deal Exchange	01-53-53370	Drill Bit - T313, Roof Flashing, Insert Rubber Rain Collars	\$78.08
2/2/2024	66158	Consolidated Electrical	01-56-56370	LED Photocell	\$66.18
2/2/2024	66159	Fastenal Company	01-54-54104	Threaded Rods, Hex Nuts, Flat Washers, Marking Paint	\$171.44
2/2/2024	66160	Home Depot Credit Service	01-54-54104	Lumber, Batteries, PVC Fittings/Pipe/Glue/Primer, Filters	\$1,253.96
2/2/2024	66161	InfoSend, Inc.	01-55-55114	Pre Postage Increase for Billing Cycles 1-4, Fed Ex DH 3&4	\$4,892.37
2/2/2024	66162	Jimmy P Tools LLC	01-56-56150	form A Funnel, Impact Extension, Mag Tray	\$108.75
2/2/2024	66163	Macquarie Equipment Capital Inc.	01-50-50171	1/12/24 - 2/11/24 Upstairs Printer/Copier Lease Agreement	\$259.80
2/2/2024	66164	Major, Robert	01-54-54394	Health Benefit Reimbursement	\$35.00

South Feather Water and Power Agency
Checks Paid, February, 2024

Date	Check #	Vendor Name	Account	Description	Amount
2/2/2024	66165	Manufacturers Edge Inc.	01-54-54104	Rebuild Parts for 20hp Pump at Rutherford	\$726.17
2/2/2024	66166	McKillop, Kristen	07-67-67394	Health Benefit Reimbursement	\$60.00
2/2/2024	66167	Napa Auto Parts	01-56-56150	Flares, Fire Extinguisher, Battery, Antifreeze, Air/Oil Filters	\$717.59
2/2/2024	66168	Oroville Cable & Equipment Co.	01-53-53260	Cable, Spray Lube, Battery, Hydraulic Hose	\$402.31
2/2/2024	66169	Perrin, Jaymie	01-52-52394	Health Benefit Reimbursement	\$60.00
2/2/2024	66170	Tehama Tire Service, Inc.	01-56-56150	6 New Tires - T-309, T-322	\$1,215.20
2/2/2024	66171	Tractor Supply Credit Plan	01-52-52102	Steel Toe Rubber Boots	\$151.54
2/2/2024	66172	Weimer and Sons	01-54-54264	Virgin AB	\$1,154.18
2/6/2024	66173	A D P, Inc.	01-50-50201	Payroll Processing February 2024 Billing	\$1,732.34
2/6/2024	66174	AFLAC	01-00-22915	Employee Supp. Disability/Life Ins PR 1/12/24 & 1/26/24	\$1,467.96
2/6/2024	66175	Empower Annuity Ins	01-00-22908	PR 2-9-24 Employee 457 Contribution	\$100.00
2/6/2024	240201	Cal PERS	01-50-50400	February 2024 Employee/Retiree Health Insurance	\$192,194.66
2/6/2024	240202	CalPERS	01-50-50413	PR 2-9-24 PEPRA/Classic EE/ER% Contributions	\$51,230.29
2/6/2024	240203	CalPERS 457 Plan	01-00-22908	PR 2-9-24 Employee 457 Contribution	\$3,972.43
2/6/2024	240204	Lincoln Financial Group	01-00-22908	PR 2-9-24 Employee 457 Contribution	\$1,793.47
2/6/2024	66176	Mission Square Retirement	01-00-22908	PR 2-9-24 Employee 457 Contribution	\$3,225.88
2/6/2024	66177	Nationwide Retirement	01-00-22908	PR 2-9-24 Employee 457 Contribution	\$2,145.40
2/6/2024	66178	Reliance Standard Life	01-50-50402	Feb. 2024 Employee Life Insurance	\$922.01
2/6/2024	66179	Standard Insurance	01-50-50403	February 2024 Employee Disability Ins	\$3,186.31
2/6/2024	66180	State of California FTB	01-00-25209	State of Ca FTB	\$626.11
2/9/2024	66181	Hawkins, Terry or Teri	01-00-22200	Refund Check UB8763	\$411.49
2/9/2024	66182	Access Information Management	01-50-50201	January 2024 Shred Service	\$231.10
2/9/2024	66183	AT&T	07-60-60251	1/29/24 - 2/28/24 Circuit Billing	\$633.70
2/9/2024	66184	AT&T Long Distance	07-60-60251	12/21/23 - 1/24/24 Service	\$336.81
2/9/2024	66185	Cawthon, Ross	07-63-63394	Health Benefits Reimbursement	\$60.00
2/9/2024	66186	Comcast	01-53-53251	2/2024 Comm Service, Mainline Phone/Circuit Service	\$2,537.51
2/9/2024	66187	Comer's Print Shop	01-55-55102	Delinquency Notice Paper	\$438.48
2/9/2024	66188	Dan's Electrical Supply	01-54-54104	Corner Angles, Light Bulbs, Flexible Pulling Grip	\$216.01
2/9/2024	66189	FGL Environmental	01-53-53201	M RTP/BTP Coliform-Quanti Tray 2000-L Testing	\$74.00
2/9/2024	66190	Grainger Inc.	07-62-62102	Axle/Seal Installer, MSA Calibration Gas	\$660.71
2/9/2024	66191	McMaster Carr Supply Co.	01-53-53260	Waste Pond Pump, Solenoid On/Off Valve/Repair Kit	\$790.05
2/9/2024	66192	Office Depot, Inc.	01-50-50106	Door Hangers Notice Paper, Computer Speakers	\$60.38
2/9/2024	66193	O'Reilly Auto Parts	01-56-56150	O ₂ Sensor, Oil Cooler Lines, Exhaust Pipe, Line Connectors	\$284.48
2/9/2024	66194	Orkin Pest Control	01-54-54201	2/2024 Pest Control Services	\$345.00
2/9/2024	66195	Ramos Oil Co.	01-56-56160	Fuel, Diesel	\$3,158.43
2/9/2024	66196	Recology Butte Colusa Counties	01-56-56250	January 2024 Garbage Service	\$1,150.54
2/9/2024	66197	Reynolds, Josh	07-63-63394	Health Benefit Reimbursement	\$60.00
2/9/2024	66198	Summit Racing Equipment	07-64-64150	Nerf Bars & Round Side Step Bars; Powder coated	\$247.88
2/9/2024	66199	Thomas Hydraulic & Hardware	01-56-56274	Gland Nut Wrench	\$49.76
2/9/2024	66200	Vista Net, Inc.	01-50-50251	2/2024 Mobile Control Advanced, Fiber Internet, Licenses	\$4,148.37
2/9/2024	66201	Core & Main	01-00-22300	3/4 CTS X MIPT ADAPTER	\$928.57
2/9/2024	66202	P G & E	01-54-54250	12/2/23 - 1/23/24 Service Water Div. Admin & Shop	\$8,574.20
2/9/2024	66203	Valley Iron Inc. Oroville	07-67-67370	Metal for Fencing	\$788.06

South Feather Water and Power Agency
Checks Paid, February, 2024

Date	Check #	Vendor Name	Account	Description	Amount
2/9/2024	66204	YSI Inc.	07-64-64260	H-223-PM Satellite Antenna w/Pole Mount, Transmitter	\$7,861.12
2/9/2024	66205	Altec AIR	07-00-11150/2024-C68c	Air Dryer 115/1/50-60, Wall Mount for Dehydrator	\$6,055.55
2/9/2024	66206	Aviat U.S., Inc.	07-68-68380	AviatCare Maint./Support for Microwave System	\$7,776.00
2/9/2024	66207	Backstreet Surveillance, Inc.	07-68-68100	4k Turret Vandal Dome/Back Box for Cameras	\$474.05
2/9/2024	66208	Brennan, Tim	07-66-66140	Call Out Mileage	\$38.19
2/9/2024	66209	CDW Government, Inc.	07-68-68100	Ethernet Switches, Monitor Stand, 3 Mouses, Power Strip	\$1,959.01
2/9/2024	66210	Comcast Business	07-63-63251	CAISO Meters 2/3/24 to 3/2/24 - WPH, FPH, KPH, SPH	\$205.27
2/9/2024	66211	Copy Center	07-63-63201	UPS Fee - SGS North America/ Analytical	\$78.20
2/9/2024	66212	M J B Welding Supply	07-66-66100	Welding Helmet Lens	\$13.15
2/9/2024	66213	McMaster Carr Supply Co.	07-00-11140/2023-C63h	Steel Pipe Fittings/Washers, Disposable Coveralls	\$463.15
2/9/2024	66214	Mendes Supply Company	07-66-66100	Toilet Paper	\$65.55
2/9/2024	66215	MSC Industrial Supply Company	07-63-63100	Earmuffs for KPH, End Mills	\$80.94
2/9/2024	66216	North Yuba Water District	07-66-66250	Water Svc at Hq. 11/22/23 to 01/29/24	\$61.75
2/9/2024	66217	Oroville Cable & Equipment Co.	07-66-66171	Tank Rent for 1/2024, Nitrogen	\$363.65
2/9/2024	66218	Oroville ford	07-66-66150	Oil Filter T#231	\$10.02
2/9/2024	66219	P G & E - Sacramento	07-63-63501	Gen. Interconnection Agreement. 2/2024 SPH, WPH, FPH, KPH	\$7,010.37
2/9/2024	66220	Powerplan - OIB	07-66-66100	Radio for John Deere 35G Mini Excavator	\$643.02
2/9/2024	66221	Ray's General Hardware	07-63-63260	Pipe, Pipe Fittings, Sand Bags	\$75.21
2/9/2024	66222	Ropeworks	07-64-64100	Shipping Cost, Safety Climbing Gear	\$440.59
2/9/2024	66223	Sentinel Fire Equipment	07-62-62102	2.5 Lb. New Fire Extinguisher	\$64.35
2/9/2024	66224	TJ/H2b Analytical Services USA	07-63-63201	Test SF6 Oil Samples for WPH	\$993.04
2/16/2024	66225	Bank of America - Bank Card	07-00-11150 / 2024-C66i	Yamaha Generator...Shredder, Rack Mount, Office Supplies	\$5,210.99
2/16/2024	66226	Benson Fence Company	07-67-67370	1" Mesh Chain Link Fencing, 75 ft. long x 7 ft tall, 9 ga.	\$1,219.36
2/16/2024	66227	Capital One	07-66-66100	Water, Office Supplies, Heaters, Batteries	\$379.09
2/16/2024	66228	DPS Telecom	07-68-68380	2024 3 Year Maint. Agrmt. - System Alarm for Communications	\$10,696.00
2/16/2024	66229	Gannett Fleming, Inc.	07-63-63201	FPH Condition Assess./Rebuild, Eng. Consult Bushing Oil Leak	\$24,638.75
2/16/2024	66230	Home Depot Credit Service	07-63-63100	Window Shade, Batteries	\$154.75
2/16/2024	66231	McMaster Carr Supply Co.	07-63-63260	Flow Valve	\$69.90
2/16/2024	66232	Napa Auto Parts	07-63-63260	Oil, Filters	\$187.21
2/16/2024	66233	Newkirk, Kyle	07-63-63103	Reimbursement for Employee Clothing	\$243.50
2/16/2024	66234	Northern Calif. Gloves	07-62-62102	Nitrile Gloves, Electrolyte Mix Pkg.	\$412.03
2/16/2024	66235	P G & E	01-61-61250	Electric Service HQ, PH's, WPH, SPH	\$25,097.33
2/16/2024	66236	R & F Engineering, Inc.	07-67-67201	Drone Condition Assessment of Lost Cr. Dam 1/2024	\$13,090.50
2/16/2024	66237	Ray's General Hardware	07-63-63260	Propane	\$29.44
2/16/2024	66238	Recology Yuba-Sutter	07-65-65250	Garbage Svc. Sly Campground 12/2023 to 2/2024	\$1,009.52
2/16/2024	66239	Slate Geotechnical Consultants	07-67-67201	FERC Part 12D Independent Consultant Svc 1/2024	\$3,892.50
2/16/2024	66240	TJ/H2b Analytical Services USA	07-63-63201	Test Oil Samples for WPH	\$295.00
2/16/2024	66241	Western Renewable Energy	01-61-61201	WREGIS for 2/2024	\$70.84
2/16/2024	66242	AT&T	07-68-68251	2/5/24 - 3/4/24 Firewall	\$672.10
2/16/2024	66243	AT&T Long Distance	01-53-53251	1/3/24 - 1/29/24 Service	\$29.23
2/16/2024	66244	AT&T Mobility	07-68-68251	Cell Phone/Tablet/Routers Service 2/3/24 - 3/2/24	\$844.08
2/16/2024	66245	Bartle Wells Associates	01-50-50208	Water Rates Study; Dec. 2023 Hours	\$5,765.00
2/16/2024	66246	Better Deal Exchange	01-53-53260	Tape Measures, Screwdriver, PVC Pipe/Floor Drains	\$175.83

South Feather Water and Power Agency
Checks Paid, February, 2024

Date	Check #	Vendor Name	Account	Description	Amount
2/16/2024	66247	Bobcat of Chico	01-56-56150	Coupler - Shop, Hydraulic Hose - E226	\$194.36
2/16/2024	66248	C.J. Brown & Company, CPA's	01-50-50216	State Controllers Report Preparation - 2023	\$750.00
2/16/2024	66249	Cook, Dawn	01-56-56394	Health Benefit Reimbursement	\$55.00
2/16/2024	66250	Dehoff, Scott	01-55-55102	Lumber Reimbursement	\$101.49
2/16/2024	66251	FGL Environmental	01-53-53201	Coliform-Colilert-P/A, Coliform-Q Tray 2000-L Testing	\$104.00
2/16/2024	66252	McClellan, Jake	01-54-54408	Reimburse D3 Water Distribution Operator Certificate	\$120.00
2/16/2024	66253	McMaster Carr Supply Co.	01-54-54104	Brass Threaded Pipe, Tubing, Solenoid Coil	\$595.04
2/16/2024	66254	Napa Auto Parts	01-56-56150	Fuel Filter, Headlight Bulbs	\$330.13
2/16/2024	66255	Nevers, Cory	07-66-66394	Health Benefit Reimbursement	\$60.00
2/16/2024	66256	Office Depot, Inc.	01-50-50106	Toner, Rubber Bands, Copy Paper, Date Stamp	\$659.17
2/16/2024	66257	Oroville ford	01-56-56150	Window Switch - T386	\$121.46
2/16/2024	66258	Oroville, City of	01-00-22907	January 2024 City Utility Tax	\$1,978.36
2/16/2024	66259	Pro-West & Associates, Inc.	01-58-58201	Technical Support (40 Hour Block)	\$6,100.00
2/16/2024	66260	U.S. Bank	01-54-54104	Backflow Repair Kits, Swiffer, Batteries, Trash Bags, TP	\$1,586.73
2/21/2024	66261	A D P, Inc.	01-50-50201	Yearly W-2 Processing for Agency	\$465.65
2/21/2024	66262	ACWA-JPIA	01-50-50400	March 2024 Employee Vision & Dental Insurance	\$10,211.58
2/21/2024	66263	Empower Annuity Ins Co	01-00-22908	PR 2/23/24 Employee 457 Contributions	\$100.00
2/21/2024	66264	IBEW #1245	01-00-25207	February 2024 Member Dues	\$6,604.08
2/21/2024	66265	Mission Square Retirement	01-00-22908	PR 2/23/24 Employee 457 Contribution	\$11,084.66
2/21/2024	66266	Nationwide Retirement	01-00-22908	PR 2/23/24 Employee 457 Contribution	\$2,356.13
2/21/2024	240205	CalPERS	01-50-50413	PR 2/23/24 Classic/PEPRA ER% & EE% Retirement	\$52,849.62
2/21/2024	240206	CalPERS 457 Plan	01-00-22908	PR 2/23/24 Employee 457 Contributions	\$4,007.70
2/21/2024	240207	Lincoln Financial Group	01-00-22908	PR 2/23/24 Employee 457 Contributions	\$1,825.70
2/23/2024	66267	Systema Medical Corp.	01-00-22200	Refund Check 015935-000, 608 Lodgeview Dr	\$562.22
2/23/2024	66268	AT&T	01-50-50251	2/10/24 - 3/9/24 Local Calls Service	\$1,488.24
2/23/2024	66269	AT&T Mobility	07-63-63251	12/19/23 - 1/18/24 Cell/Tablet Service	\$200.85
2/23/2024	66270	Badger Meter Inc.	01-55-55113	Meters	\$277.09
2/23/2024	66271	Bobcat of Chico	01-56-56150	Hyd. Hose, Seal Kits, Coupler, Roller, Bucket Teeth	\$944.04
2/23/2024	66272	Bob's Air Repair	01-56-56201	HVAC Repairs and Duct Cleaning for Water Div. Admin. Office	\$12,748.75
2/23/2024	66273	Capital One	01-53-53260	Paper Plates, Paper Towels, Cable Ties, Clorox, Dist. Water	\$79.22
2/23/2024	66274	CDW Government, Inc.	07-68-68100	USB C Multiport Adapter, Color Printer, Multi-Adapter	\$1,036.06
2/23/2024	66275	ConEquip Parts & Equipment LLC	01-56-56150	2310 Rubber Tracks	\$1,725.00
2/23/2024	66276	Fastenal Company	01-53-53260	Cut-off Wheels, Flap Discs, Thread locker Sticks	\$237.92
2/23/2024	66277	Jeff's Truck Service	01-53-53260	Block Heaters - MRTP Generators	\$514.32
2/23/2024	66278	Macquarie Equipment Capital Inc.	01-56-56170	2/7/24 - 3/6/24 Warehouse Printer Lease Agreement	\$75.78
2/23/2024	66279	Minasian, Meith, Soares, Sexton & Cooper	01-50-50208	January 2024 Professional Services	\$10,382.94
2/23/2024	66280	Napa Auto Parts	01-56-56150	Air Filter, Cabin Air Filter, Exhaust Tubing, Ball, Hitch	\$373.58
2/23/2024	66281	North Yuba Water District	07-69-69990	2023 Oct-Dec, JFof Minimum Annual Payment, Due 3/1/24	\$177,250.00
2/23/2024	66282	Peterson, Shawn	01-54-54408	Reimburse D2 Test Fee & D2 Certificate Fee	\$145.00
2/23/2024	66283	Ramos Oil Co.	01-56-56160	Fuel, Diesel	\$6,566.91
2/23/2024	66284	Thomas Hydraulic & Hardware	01-56-56150	Hose Assembly, Coupler, Mender, Clamps	\$91.86
2/23/2024	66285	Verizon Wireless	01-53-53251	11/1/24 - 2/10/24 Cell Phone Services	\$205.71
2/23/2024	66286	Vista Net, Inc.	07-00-11150/2023-C68i	Backup NAS, Labor, GIS Certificates, Host Software	\$9,056.69

South Feather Water and Power Agency
Checks Paid, February, 2024

Date	Check #	Vendor Name	Account	Description	Amount
2/23/2024	66287	AT&T	07-66-66251	Local Calls 2-10-24 to 3-9-24 - Hq, SPH, FPH	\$1,629.24
2/23/2024	66288	AT&T	07-60-60251	Circuits 2-10-24 to 3-9-24	\$323.84
2/23/2024	66289	AT&T	07-60-60251	KPH Fiber Optic Connection for 2/2024	\$1,065.31
2/23/2024	66290	Bearing Belt Chain Company	07-63-63260	Governor Bearing WPH	\$442.22
2/23/2024	66291	CCP Industries	07-66-66100	Prematex Field Blue Rags	\$177.34
2/23/2024	66292	CDW Government, Inc.	07-68-68100	Electrical Plugs, Cable Manager, Cable Ties, Ethernet	\$788.22
2/23/2024	66293	Dawson Oil Company	07-63-63100	Turboflo 46 Oil	\$3,662.48
2/23/2024	66294	Fastenal Company	07-63-63260	Bolts	\$24.57
2/23/2024	66295	Gannett Fleming, Inc.	07-00-11150/2023-C64s	MRC Vertical Wall Replacement Prog12/1/23 to 1/26/24	\$48,825.36
2/23/2024	66296	Home Depot Credit Service	07-63-63100	Wet/Dry Shop Vac	\$172.12
2/23/2024	66297	Kestrel Power Engineering	07-67-67201	Field Tests for WPH NERC Power Verification/Reporting	\$12,550.00
2/23/2024	66298	K-Gas, Inc.	07-66-66250	Propane for Office/Shops	\$3,380.63
2/23/2024	66299	McMaster Carr Supply Co.	07-63-63100	Headlamps, Gaskets	\$196.55
2/23/2024	66300	MSC Industrial Supply Company	07-63-63260	Tie Wire, Wire Pliers	\$149.91
2/23/2024	66301	North Valley Distributing	07-00-11150/2024-C68f	BA DX80K9M6-PM2 92937 Series Kit, Yagi Antennas	\$1,971.39
2/23/2024	66302	Oroville Cable & Equipment Co.	07-63-63100	Nitrogen	\$48.71
2/23/2024	66303	P G & E	07-63-63250	Elec. Svc 11/2/23 to 1/3/24 for FPH & KPH	\$6,091.26
2/23/2024	66304	Ramos Oil Co.	07-63-63100	SH Turbo T Oil 46	\$3,212.89
2/23/2024	66305	Ray's General Hardware	07-63-63260	Tape, Washers, Caulking Gun	\$135.26
2/23/2024	66306	Tom's Septic	07-63-63201	Pump out sewage holding tank at Kelly Powerhouse	\$1,000.00
2/23/2024	66307	White Cap, L.P.	07-62-62102	Maxiflex Ultimate Nitrile Gloves size XL	\$194.60
2/23/2024	66308	Zoro Tools, Inc	07-63-63260	Single Row Deep Groove Ball Bearing, Die Grinder	\$768.92
2/29/2024	66309	Coltrin Family Trust	01-00-22200	Refund UB001042-000	\$268.80
2/29/2024	66310	Ellis, Carl or Elizabeth	01-00-22200	Refund UB015985-000	\$60.20
2/29/2024	66311	Ginno Construction Inc.	01-00-22200	Refund UB021520-000	\$2,429.96
2/29/2024	66312	Janice atrnip Revocable Trust	01-00-22200	Refund UB004785-000	\$29.50
2/29/2024	66313	Silva, Donald or Vicki	01-00-22200	Refund UB012119-000	\$5.00
				Total February, 2024 Checks	\$935,853.36

**SOUTH FEATHER WATER AND POWER AGENCY
PAYROLL
FEBRUARY, 2024**

PAYROLL STATE & FED TAXES	\$ 183,362.97
PAYROLL NET	361,219.95
TOTAL FEBRUARY, 2024	\$ 544,582.92

**CREDIT CARD DETAIL
FEBRUARY, 2024 PAYMENTS**

<u>Check #</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
66225	2/16/2024	Bank of America	
		Pencil Sharpeners	\$7.49
		Pencil Sharpeners	\$7.50
		Rack Mounting For Security Cameras MRR	\$24.06
		Office Supplies	\$32.99
		Lunch For Tour Guests	\$35.32
		Batteries	\$40.96
		RAM Current Shunts For PH's	\$149.94
		Shredder, Copy Paper, Pens, Whiteout, Markers	\$409.30
		Yamaha 6300 Watt Generator	\$4,503.43
			\$ 5,210.99
66260	2/16/2024	U.S. Bank	
		Video Conferencing Service 1/14/24 - 2/13/24	\$16.71
		UPS Shipping Fee & Pickup Charge	\$24.02
		12/13/23 Supervisor Training (DOT Mandated)	\$25.00
		12/13/23 Supervisor Training (DOT Mandated)	\$25.00
		Paper Towels, Air Freshener, Light Bulbs, TP, Soap	\$70.93
		Satellite Internet Service 1/12/24 - 2/11/24	\$120.00
		Coffee, Swiffer Wet Mop & Pads, Puppy Pads, TP	\$122.54
		Batteries, Soap, Cleaners, Coffee, Trash Bags, Plates	\$289.29
		Replacement Backflow Repair Kits	\$340.60
		"No Hunting" & "Bangor Fire Station Potable Water" Signs	\$552.64
			\$ 1,586.73



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Rath Moseley, General Manager

DATE: March 19, 2024

RE: Water Rate Study
Agenda Item for 3/26/24 Board of Directors Meeting

Presentation by Bartle Wells Associates on status of water rates study and suggested next steps.

“This in an information item only and no formal action can be taken at this time.”



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Rath Moseley, General Manager
Cheri Richter, Finance Manger

DATE: March 20, 2024

RE: Ratification of Authorized Signatories and Credit Card with Tri Counties Bank
3/26/2024 Board of Directors Meeting

The purpose of this ratification is to update South Feather and Tri Counties Bank documentation supporting authorized names assigned to SFWPA's Banking and Credit card issued in February/March 2024.

Cheryl (Cheri) Richter, Finance Manager
Rath Moseley, General Manager
Rick Wulbern, President
Ruth Duncan, Vice President

"I move approval of ratification updating authorized signatures and Credit card with Tri Counties Bank to be SFWPA Finance Manager, General Manager, Board President and Board Vice President."



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Rath Moseley, General Manager

DATE: March 20, 2024

RE: Palermo Dry Well Subrecipient Agreement
Agenda Item for 3/26/24 Board of Directors Meeting

Key highlights from the following subrecipient agreement between the County of Butte and SFWPA are as follows:

- A. Sub-Contracted domestic water expansion to serve County reported areas that experience dry well conditions.
- B. Use of an external construction management and engineering firm to oversee all aspects of planning and execution of project.
- C. Solicitation, award and implementation of a construction contractor to perform pipeline expansion work.
- D. South Feather perform quality assurance of installation and acceptance of infrastructure.

A scope of work document is being created by the County of Butte Water Resource Conservation Department to support the language in the subrecipient agreement.

"I authorize the General Manager to execute a Subrecipient Agreement between the County of Butte and South Feather Water and Power Agency for the sub-contracted construction management/engineering and construction of domestic water system infrastructure to the dry well areas within the Palermo Clean Water Consolidation Project Boundaries."

**SUBRECIPIENT AGREEMENT BETWEEN THE COUNTY OF BUTTE
AND SOUTH FEATHER WATER AND POWER AGENCY
FOR THE CONSTRUCTION OF WATER SYSTEM INFRASTRUCTURE TO THE DRY
WELL AREAS WITHIN THE PALMERO CLEAN WATER CONSOLIDATION PROJECT
BOUNDARIES**

THIS AGREEMENT entered this ____ day of ____, 2023 by and between the **County of Butte**, a political subdivision of the State of California, (herein called the "COUNTY") and **South Feather Water and Power Agency**, an independent special district, (herein called the "SUBRECIPIENT").

WHEREAS, the SUBRECIPIENT, and the COUNTY, entered into a Memorandum of Understanding ("MOU") NF0689 on September 28, 2021 for the Palermo Clean Water Consolidation Project ("PROJECT");

WHEREAS, currently the estimated costs for the Palermo Clean Water Consolidation Project are approximately twelve million four hundred and forty thousand dollars (\$12,440,000);

WHEREAS, applications for several funding sources have been submitted to different state and federal agencies for the Project and are currently in process;

WHEREAS, the COUNTY wishes to engage the SUBRECIPIENT in utilizing such funds as they become available for the completion of the Palermo Clean Water Consolidation Project;

WHEREAS, during the drought some domestic drinking water wells became dry and were unable to provide water;

WHEREAS, the COUNTY received a \$1.16 million dollar grant from the Department of Water Resources (DWR) through the Small Community Drought Relief Program that funded the COUNTY's temporary water storage tank and hauled water program providing water to 225 residents with dry wells associated with the drought disaster;

WHEREAS, approximately 10 parcels in the Palermo community experienced dry wells during the drought disaster and participated in the Butte County hauled water program;

WHEREAS, the DWR's Small Community Drought Relief Program ended October 31, 2023 due to lack of funding;

WHEREAS, these residences are at risk of not having water if dry well conditions persist in the Palermo community;

WHEREAS, at its meeting on October 12, 2021, the Butte County Board of Supervisors confirmed its desire to participate in the implementation of the Palermo Clean Water Consolidation Project and agreed to utilize American Rescue Plan Act of 2021 (ARPA) funds in the amount of \$2,635,091 ("FUNDS") to assist the SUBRECIPIENT with carrying out Phase I of the PROJECT;

WHEREAS, the COUNTY wishes to engage the SUBRECIPIENT in utilizing \$2,525,091 of the allocated ARPA funds to initiate construction and extension of the appropriate segments of the SUBRECIPIENT's water system to the dry well areas and parcels that participated in the COUNTY's water hauling program within the Palermo Clean Water Consolidation Project boundaries (hereinafter referred to as the "Dry Well Consolidation Project");

NOW, THEREFORE, it is agreed between the parties hereto that;

1. SCOPE OF SERVICE

a. Activities

The SUBRECIPIENT will be responsible for administering the construction of water system improvements to the dry well areas within the Palermo Clean Water Consolidation Project (PCWCP) boundaries. The Dry Well Consolidation Project improvements would be integrated into the overall PCWCP. The PCWCP will ultimately connect 380 parcels in the Palermo community to the South Feather Water and Power Agency's (SFWPA) existing water system. Construction of the PCWCP is contingent upon receipt of grant funds for identified phases. The PCWCP and the Dry Well Consolidation Project qualifies under State and Local Fiscal Recovery Funds (SLFRF), 31 CFR Section 35.6(e)(1)(i), making necessary investments in water infrastructure.

b. Levels of Accomplishment – Goals and Performance Measures

The SUBRECIPIENT agrees to provide the levels of program services as detailed in Exhibit A, Scope of Services.

d. Staffing

Staffing will be determined by the SUBRECIPIENT after consultation with and concurrence from the COUNTY. The COUNTY shall not unreasonably withhold its concurrence to any proposed staffing and/or subcontracting plan.

e. Performance Monitoring

The COUNTY will monitor the performance of the SUBRECIPIENT against goals and performance standards stated above. Substandard performance as determined by the COUNTY will constitute non-compliance with this Agreement. If action to correct such substandard performance is not taken by the SUBRECIPIENT within ninety (90) days after being notified by the COUNTY, contract suspension or termination procedures shall be initiated.

2. TIME OF PERFORMANCE

Services of the SUBRECIPIENT shall start on the date that both parties have signed and finalized this agreement and end on 12/30/2025.

3. BUDGET

Expense	ARPA Funding
Construction of the Dry Well Segments of the Palermo Clean Water Consolidation Project,	\$2,525,091

including Fire Station 72 connection	
Total	\$2,525,091

Any amendments to the budget must be approved in writing by both the COUNTY and the SUBRECIPIENT.

4. PAYMENT

It is expressly agreed and understood that the total to be paid by the COUNTY under this contract shall not exceed **\$2,525,091**. Drawdowns for the payment of eligible expenses shall be made against the line-item budget specified in Paragraph 3 and in accordance with performance.

5. NOTICES

Communication and details concerning this contract shall be directed to the following contract representatives:

County

Kamie Loeser
County of Butte
Director of Water and Resource
Conservation
308 Nelson Avenue
Oroville, CA 95965
530-520-3590

SUBRECIPIENT

Rath Moseley
South Feather Water and Power Authority
General Manager

2310 Oro Quincy Highway
Oroville, CA 95966
530-533-9700
530-533-7240

6. GENERAL CONDITIONS

a. General Compliance

The SUBRECIPIENT agrees to comply with all applicable Federal, state and local laws, regulations, and policies governing the funds provided under this contract. The SUBRECIPIENT further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

b. "Independent Contractor"

Nothing contained in this Agreement is intended to, or shall be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. The SUBRECIPIENT shall at all times remain an "independent contractor" with respect to the services to be performed under this Agreement.

The COUNTY shall be exempt from payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the SUBRECIPIENT is an independent contractor.

c. Hold Harmless

The SUBRECIPIENT shall hold harmless, defend and indemnify the COUNTY from any and all claims, actions, suits, charges and judgments whatsoever that arise out of the SUBRECIPIENT's performance or nonperformance of the

services or subject matter called for in this Agreement.

d. Worker's Compensation

The SUBRECIPIENT shall provide Workers' Compensation Insurance coverage for all of its employees involved in the performance of this Agreement.

e. Amendments

The COUNTY and SUBRECIPIENT may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, and are executed in writing, signed by a duly authorized representative of both organizations, and approved by the COUNTY's governing body. Such amendments shall not invalidate this Agreement, nor relieve or release the COUNTY or SUBRECIPIENT from its obligations under this Agreement.

The COUNTY may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the funding, the scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both COUNTY and SUBRECIPIENT.

f. Suspension or Termination

Either party may terminate this contract at any time by giving written notice to the other party of such termination and specifying the effective date thereof at least 90 days before the effective date of such termination. Partial termination of the Scope of Service in Exhibit A may only be undertaken with the prior approval of the COUNTY. In the event of any termination for convenience, all finished or unfinished documents, data, studies, surveys, maps, models, photographs, reports or other material prepared by the SUBRECIPIENT or other related materials and information generated under this Agreement shall, at the option of the COUNTY, become the property of the COUNTY, and the SUBRECIPIENT shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents, materials, or assets prior to the termination. The SUBRECIPIENT shall submit a settlement proposal to COUNTY supported by appropriate cost and scheduling information within ten (10) working days from notice of termination for convenience. The COUNTY shall negotiate settlement with the SUBRECIPIENT and enter into a settlement agreement within twenty (20) working days following notice of termination.

The COUNTY may also suspend or terminate this Agreement, in whole or in part, if the SUBRECIPIENT materially fails to comply with any term of this Agreement, or with any of the rules, regulations or provisions referred to herein; and COUNTY may declare the SUBRECIPIENT ineligible for any further participation in the COUNTY's contract, in addition to other remedies as provided by law. In the event there is probable cause to believe the SUBRECIPIENT is in noncompliance with any applicable rule or regulations, the COUNTY may withhold up to fifteen (15) percent of payments until such time as the SUBRECIPIENT is found to be in compliance by the COUNTY, or is otherwise adjudicated to be in compliance.

g. Compliance with Laws

Contractor shall comply with all Federal, State and local laws, rules and regulations including, without limitation, any nondiscrimination laws, refer to Attachment II.

7. ADMINISTRATIVE REQUIREMENTS

a. Financial Management

i. Accounting Standards

The SUBRECIPIENT agrees to comply with 2 CFR Part 200 and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

b. Documentation and Record-Keeping

i. ARPA, Coronavirus State and Local Fiscal Recovery Funds Reporting and Compliance (SLFRF)

The SUBRECIPIENT will comply with all required American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Reporting and Compliance requirements which include but are not limited to I)) provide project coversheet with expenditure summary and invoices with expenditures breakdown and all supporting documentation (i.e., receipts for purchases).. The funding for said Project qualifies under section SLFRF, 31 CFR Section 35.6(e)(1)(i), making necessary investments in water infrastructure.

1. Comply with all COUNTY policies and procedures, including quarterly reporting deadlines.
2. Comply with all other federal expenditure requirements.
3. Comply with all federal, State, and COUNTY audit requirements.

ii. Records to be Maintained

The SUBRECIPIENT shall maintain all records required by the SLFRF that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:

1. Records providing a full description of each activity undertaken;
2. Records required to determine the eligibility of activities; and
3. Records required to document the acquisition, improvement, use or disposition of real property acquired or improved.

iii. Retention

The SUBRECIPIENT shall retain all financial records, supporting documents, statistical records, and all records pertinent to this Agreement for a period of five (5) years after the termination of all activities funded under this Agreement. Notwithstanding, if there is litigation, claims, audits, negotiations or other actions that involve any of the records cited and that have started before the expiration of the five-year period, then such records must be retained until completion

of the actions and resolutions of all issues, or the expiration of the five-year period, whichever occurs later.

iv. Close-Outs

The SUBRECIPIENT's obligation to the COUNTY shall not end until all close-out requirements are completed. Activities during this close-out period shall include, but are not limited to: making final payments, disposing of program assets including the return of all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the COUNTY), and determining the custodianship of records.

v. Audits & Inspections

All SUBRECIPIENT records with respect to any matters covered by this Agreement shall be made available to the COUNTY, grantor agency, their designees or the Federal Government at any time during normal business hours, as often as the COUNTY or grantor agency deems necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the SUBRECIPIENT within 30 days after receipt by the SUBRECIPIENT. Failure of the SUBRECIPIENT to comply with the above audit requirements will constitute a violation of this contract and may result in the withholding of future payments. The SUBRECIPIENT hereby agrees to have an annual agency audit conducted in accordance with current COUNTY policy concerning SUBRECIPIENT audits and, as applicable, OMB Circular A-133.

c. Reporting and Payment Procedures

i. Reporting Procedures

The SUBRECIPIENT shall submit quarterly Progress Reports to the COUNTY providing program progress details, including all reporting requirements as detailed in Section 7b, above.

ii. Indirect Costs

If indirect costs are charged, the SUBRECIPIENT will develop an indirect cost allocation plan for determining the appropriate SUBRECIPIENT's share of administrative costs and shall submit such plan to the COUNTY for approval, in a form specified by the COUNTY.

iii. Payment Procedures

The COUNTY will pay to the SUBRECIPIENT funds available under this Agreement based upon information submitted by the SUBRECIPIENT and consistent with any approved budget and COUNTY policy concerning payments. Payments will be made for eligible expenses actually incurred by the SUBRECIPIENT, and not to exceed actual cash requirements.

d. Procurement

- i. Competitive Bidding and Procurements: SUBRECIPIENT's contracts with other entities for the acquisition of goods and services and construction of public works with funds provided by Grantee under this agreement must be in writing and shall comply with all applicable laws and regulations regarding the securing of competitive bids and undertaking competitive negotiations. If the SUBRECIPIENT does not have a written policy to award contracts through a competitive bidding or sole source process, the Department of General Services' *State Contracting Manual* rules must be followed and are available at: <https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/State-Contracting>.
 - ii. Labor Code Compliance:

The SUBRECIPIENT agrees to be bound by all the provisions of the Labor Code regarding prevailing wages and shall monitor all contracts subject to reimbursement from this Agreement to assure that the prevailing wage provisions of the Labor Code are being met. Current Department of Industrial Relations (DIR) requirements may be found at: <http://www.dir.ca.gov/lcp.asp>. For more information, please refer to DIR's *Public Works Manual* at: <https://www.dir.ca.gov/dlse/PWManualCombined.pdf>. The SUBRECIPIENT affirms that it is aware of the provisions of section 3700 of the Labor Code, which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance, and the SUBRECIPIENT affirms that it will comply with such provisions before commencing the performance of the work under this Agreement and will make its contractors and subcontractors aware of this provision.
 - iii. Performance Bond: Where contractors are used, the SUBRECIPIENT shall not authorize construction to begin until each contractor has furnished a performance bond in favor of the SUBRECIPIENT in the following amounts: faithful performance (100%) of contract value, and labor and materials (100%) of contract value. This requirement shall not apply to any contract for less than \$25,000.00. Any bond issued pursuant to this paragraph must be issued by a California-admitted surety. (Pub. Contract Code, § 7103; Code Civ. Proc., § 995.311.)
- e. Regulatory Compliance Requirements

The SUBRECIPIENT shall comply with 2 CFR, Part 200 and legislation for the regulation of labor, safety and environmental protection, emergency preparedness and advisories, and any other codified criteria including but not limited to those items listed and described in Attachment II.
 - f. Assignability and Subcontracts
 - i. Assignability

The SUBRECIPIENT shall not assign or transfer any interest in this contract without the prior written consent of the COUNTY thereto; provided, however, that claims for money due or to become due to the SUBRECIPIENT from the COUNTY under this contract may be

assigned to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the COUNTY.

ii. Subcontracts

1. Approvals

The SUBRECIPIENT shall not enter into any subcontracts with any agency or individual in the performance of this contract without the written consent of the COUNTY prior to the execution of such agreement.

2. Monitoring

The SUBRECIPIENT will monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.

3. Content

The SUBRECIPIENT shall cause all of the provisions of this contract in its entirety to be included in and made part of any subcontract executed in the performance of this Agreement.

4. Insurance

SUBRECIPIENT shall include all subcontractors as insured under its policies or require all subcontractors to be insured under their own policies. If subcontractors are insured under their own policies, they shall be subject to all the requirements stated herein, including providing the COUNTY certificates of insurance and endorsements before beginning work under this contract.

g. Copyright

If this contract results in any copyrightable material or inventions, the COUNTY and/or grantor agency reserves the right to royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use and to authorize others to use, the work or materials for government purposes.

8. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of this Agreement shall nevertheless be in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this contract as of the date first written above.

COUNTY

SUBRECIPIENT

Tod Kimmelshue, Chair Date
Butte County Board of Supervisors

Date

REVIEWED FOR CONTRACT POLICY
COMPLIANCE
General Services Contracts Division

REVIEWED AS TO FORM
Brad J. Stephens
Butte County Counsel

Date

Date

ATTACHMENT i:
SCOPE OF SERVICES

TO BE ADDED to be Construction Specific

ATTACHMENT II
Expense contracts
Regulatory Compliance Requirements

All County Contracting shall comply with 2 CFR, Part 200 and legislation for the regulation of labor, safety and environmental protection, and any other codified criteria including but not limited to the following as relevant to this Contract:

1. Remedies:

Contractor Performance and the Breach Thereof

The County may terminate this Contract and is relieved of the payment of any consideration to the Contractor should the Contractor fail to perform the covenants herein contained at the time and in the manner herein provided. The Contractor shall be notified in a timely manner of default and provided 30 days in which to remedy the default. If at the end of the 30 days, if remedy is not made or does not satisfy the default, the County shall notify the Contractor of the breach and thereby the termination of this Contract. In the event of such termination, the County may proceed with the work in any manner deemed proper by the County. The cost to the County shall be deducted from any sum due the Contractor under this agreement and the balance, if any, shall be retained by the County.

Termination for Cause and Convenience

In the event the Contractor fails to perform in accordance with the terms of this Contract within the time specified, if any, or a reasonable time after placement of this order, the County Purchasing Agent may by written notice, cancel this Contract and may hold the Contractor liable for any damage caused the County by reason of failure to perform in accordance with these conditions.

It is agreed by the parties to this Contract that in case all the work called for under the Contract in all parts and requirements is not finished or completed within the time period as set forth in this Contract, damage will be sustained by the County of Butte, and that it is and will be difficult or impossible to ascertain and determine that actual damage which the County will sustain in the event of and by reason of such delay; and it is therefore agreed that the Contractor shall pay to the County the sum of one hundred dollars (\$100) per calendar day for each and every working days' delay in finishing the work in excess of the time period prescribed; and the Contractor agrees to pay said liquidated damages as herein provided, and in case the same is not paid, agrees that the County may deduct the amount thereof from any money due or that may become due the Contractor under this Contract or any other Contract between the County and the Contractor.

2. Equal Employment Opportunity. As provided under 41 CFR § 60-1.4(b)

Key Definitions

Federally Assisted Construction Contract. The regulation at 41 C.F.R. § 60-1.3 defines a "federally assisted construction contract" as any agreement or modification thereof between any applicant and a person for construction work which is paid for in whole or in part with funds obtained from the Government or borrowed on the credit of the Government pursuant to any Federal program involving a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving

such grant, contract, loan, insurance, or guarantee, or any application or modification thereof approved by the Government for a grant, contract, loan, insurance, or guarantee under which the applicant itself participates in the construction work.

Construction Work. The regulation at 41 C.F.R. § 60-1.3 defines "construction work" as the construction, rehabilitation, alteration, conversion, extension, demolition or repair of buildings, highways, or other changes or improvements to real property, including facilities providing utility services. The term also includes the supervision, inspection, and other onsite functions incidental to the actual construction.

During the performance of this Contract, the Contractor agrees as follows:

- (1) The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action will include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- (2) The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The Contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the Contractor's commitments under this section, and will post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

- (6) The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (7) In the event of the Contractor's noncompliance with the nondiscrimination clauses of this Contract or with any of the said rules, regulations, or orders, this Contract may be canceled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions as may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (8) The Contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

The Contractor further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided*, That if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The Contractor agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The Contractor further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the

administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the Contractor agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant, and refer the case to the Department of Justice for appropriate legal proceedings.

3. Davis-Bacon Act

Compliance with the Davis-Bacon Act.

- a. All transactions regarding this contract shall be done in compliance with the Davis-Bacon Act (40 U.S.C. 3141- 3144, and 3146-3148) and the requirements of 29 C.F.R. pt. 5 as may be applicable. The contractor shall comply with 40 U.S.C. 3141-3144, and 3146-3148 and the requirements of 29 C.F.R. pt. 5 as applicable.
- b. Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.
- c. Additionally, contractors are required to pay wages not less than once a week.

4. Copeland "Anti-Kickback" Act

The Copeland "Anti-Kickback" Act (40 U.S.C. 3145) provides that the County and the Contractor shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The County must report all suspected or reported violations to the Federal awarding agency.

- (1) Contractor. The Contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this Contract.
- (2) Subcontracts. The Contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these Contract clauses.

Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

5. Compliance with the Contract Work Hours and Safety Standards Act 40 U.S.C. 3701–3708

- (1) Overtime requirements. No contractor or subcontractor contracting for any part of the Contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.
- (2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in paragraph (1) of this section Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such Contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.
- (3) Withholding for unpaid wages and liquidated damages. The County shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the Contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.
- (4) Subcontracts. The Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (5) of this section.

6. Rights to Inventions Made Under a Contract or Agreement

If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the County or the Contractor wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the County or the Contractor must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

- (1) The regulation at 37 C.F.R. § 401.2(a) currently defines "funding agreement" as any contract, grant, or cooperative agreement entered into between any Federal agency, other than the Tennessee Valley Authority, and any contractor for the performance of experimental, developmental, or research work funded in whole or in part by the Federal government. This term also includes any assignment, substitution of parties, or subcontract of any type entered into for the performance of experimental, developmental, or research work under a funding agreement as defined in the first sentence of this paragraph.

7. Clean Air Act and the Federal Water Pollution Control Act

The Contractor and the County agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Clean Air Act

- (1) The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.
- (2) The Contractor agrees to report each violation to County and understands and agrees that County will, in turn, report each violation as required to assure notification to the Cal OES, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) The Contractor agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with Federal assistance provided by FEMA.

Federal Water Pollution Control Act

- (1) The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
- (2) The Contractor agrees to report each violation to County and understands and agrees that County will, in turn, report each violation as required to assure notification to the Cal OES, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) The Contractor agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with Federal assistance provided by FEMA.

8. Energy Efficiency

- (1) Contractor will comply with all standards and policies relating to energy efficacy which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).

9. Suspension and Debarment

The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.

- (1) This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
- (2) The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
- (3) This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
- (4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions."

10. Byrd Anti-Lobbying Amendment 31 U.S.C. § 1352 (as amended)

Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

APPENDIX A, 44 C.F.R. PART 18 - CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements (To be submitted with each bid or offer exceeding \$100,000) the Contractor will use the following certification:

The undersigned [Contractor] certifies, to the best of his or her knowledge, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure. Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, Contractor understands and

agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official

Date

11. Procurement of Recovered Materials

In the performance of this Contract, the Contractor shall make maximum use of products containing recovered materials that are EPA- designated items unless the product cannot be acquired-

- (i) Competitively within a timeframe providing for compliance with the contract performance schedule;
- (ii) Meeting contract performance requirements; or
- (iii) At a reasonable price.

Information about this requirement is available at EPA's Comprehensive Procurement

Guidelines web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program> . The list of EPA-designate items is available at <https://www.epa.gov/smm/comprehensive-procurement-guidelines-construction-products> . "

The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

12. Domestic Preferences for Procurements

(a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Cheri Richter, Finance Manager

DATE: March 21, 2024

**RE: General Information (regarding matters not scheduled on the agenda)
3/26/24 Board of Directors Meeting**

Interim Audit Work

Audit work continues, we expect to have the requested documents and information available to the auditors by April 8th.

Form 700

The California Fair Political Practices Commission Form 700, Statement of Economic Interests are due by April 1, 2024. As a reminder and as stated on the website...

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:

1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
2. It serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

My sincere thanks to you all who have completed your forms online and provided a copy to me. If you have not submitted your forms, please complete and provide a copy to me by the April 1st due date. A fillable version of the Form 700 is available on the FPPC website, <http://www.fppc.ca.gov>. Thank you, again, to our Directors and Managers for your cooperation in completing this requirement.

Other Post-Employment Benefits (OPEB)

Total Compensation Systems, Inc., the Agency's actuarial consultant, has completed the Actuarial Study of Retiree Health Liabilities under GASB 74/75, for the year ending December 31, 2023. The report is included in this month's Board packet. The OPEB liability for the measurement date of 12/31/2023 increased from the prior year's liability of \$16,089,217 to \$19,843,357.

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2021</u> <u>ACTUAL</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET</u>	<u>2024</u> <u>FORECAST</u>	<u>2024</u> <u>ACTUAL</u> <u>2/29/2024</u>	<u>% of</u> <u>Budget</u>
REVENUE:								
41150	Sale of Electricity	17,375,993	17,722,913	22,770,784	20,000,000	20,000,000	3,356,389	17%
41502	Water Sales (42305 - Svc Charge/Transfer)	5,600,000	37,500	2,341,800	2,520,000	2,520,000	2,341,800	93%
42306	Current Service Charges	54,207	16,588	18,281	19,000	19,000	3,406	18%
42331	Concession Income	0	0	0	0	0	0	
49250	Interest Income	(21,957)	0	0	0	0	0	
49405	Insurance Reimbursement	67,865	80,181	0	0	0	0	
49521	Power Div. FEMA	108,611	3,276	0	0	0	0	
49522	Power Div. CalOES	58,876	0	0	0	0	0	
49610	Sale of Assets			40,231	0	0	0	
49929	Miscellaneous Income	2,700	1,000	5,999	0	0	0	
	TOTAL POWER DIVISION REVENUE	23,246,295	17,861,458	25,177,094	22,539,000	22,539,000	5,701,594	25%
OPERATING EXPENSES:								
Administration, 7-60								
	Salaries & Benefits	855,957	778,800	763,389	1,120,274	1,120,274	66,448	6%
	Supplies	3,671	4,072	3,218	13,480	13,480	985	7%
	Services	385,413	372,359	465,226	835,838	835,838	63,569	8%
	Utilities	39,240	42,327	40,938	65,215	65,215	7,039	11%
	Training/Dues	13,012	12,669	12,944	123,424	123,424	20,035	16%
	Administration, 7-60	1,297,318	1,210,225	1,285,715	2,158,231	2,158,231	158,077	7%
Risk Management, EH&S, 7-62								
	Salaries & Benefits	84,945	87,656	103,432	113,389	113,389	17,140	15%
	Supplies	3,622	5,544	21,777	3,792	3,792	2,188	58%
	Services	227,986	175,846	311,458	188,155	188,155	166,589	89%
	Training/Dues	1,929	169	1,288	200	200	25	13%
	Risk Management, EH&S, 7-62	318,482	269,214	437,955	305,536	305,536	185,942	61%
Power Plant Operations, 7-63								
	Salaries & Benefits	2,042,608	2,199,083	2,436,411	1,908,652	1,908,652	465,734	24%
	Supplies	56,184	98,709	145,730	165,292	165,292	20,919	13%
	Services	187,893	132,109	221,595	1,008,098	1,008,098	46,701	5%
	Utilities	49,115	47,946	94,776	109,235	109,235	17,245	16%
	Fuel, Oil, Auto		0	0	0	0	0	
	Training/Dues	458	4,884	21,787	35,978	35,978	0	0%
	Power Plant Operations, 7-63	2,336,258	2,482,731	2,920,299	3,227,256	3,227,256	550,600	17%

South Feather Water and Power Agency
Power Division Unaudited Monthly Financial Report
March 26, 2024 Board Meeting

		2021	2022	2023	2024	2024	2024	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>% of Budget</u>
OPERATING EXPENSES (Cont'd):								
Water Collection, 7-64								
	Salaries & Benefits	568,672	581,547	612,736	660,575	660,575	67,364	10%
	Supplies	47,502	62,511	35,891	32,010	32,010	9,732	30%
	Services	470,214	562,750	590,221	600,688	600,688	29,434	5%
	Utilities	7,995	5,682	6,512	2,066	2,066	0	0%
	Fuel, Oil, Auto	0	296	3,277	4,972	4,972	248	5%
	Training/Dues	0	30	0	6,800	6,800	0	0%
Water Collection, 7-64		1,094,383	1,212,816	1,248,637	1,307,111	1,307,111	106,779	8%
Campgrounds, 7-65								
	Salaries & Benefits	4,385	23,189	16,733	75,843	75,843	0	0%
	Supplies	0	1,227	3,409	11,869	11,869	0	0%
	Services	2,567	9,713	9,691	55,550	55,550	0	0%
	Utilities	2,300	7,846	8,480	8,500	8,500	1,033	12%
	Fuel, Oil, Auto	0	0	0	0	0	0	
	Training/Dues	0	0	0	0	0	0	
Campgrounds, 7-65		9,252	41,975	38,313	151,762	151,762	1,033	1%
Plant & Shop, 7-66								
	Salaries & Benefits	560,831	391,794	490,833	515,633	515,633	81,483	16%
	Supplies	15,535	44,413	25,626	44,136	44,136	6,419	15%
	Services	25,410	20,949	13,291	93,400	93,400	1,227	1%
	Utilities	85,188	80,128	102,177	110,894	110,894	26,330	24%
	Fuel, Oil, Auto	116,402	116,712	141,384	159,286	159,286	9,263	6%
	Training/Dues	0	4,785	1,995	3,000	3,000	0	0%
Plant & Shop, 7-66		803,366	658,781	775,306	926,349	926,349	124,722	13%
Regulatory Compliance, 7-67								
	Salaries & Benefits	142,965	179,336	203,185	268,926	268,926	32,547	12%
	Supplies	3,061	872	33,286	42,350	42,350	6,437	15%
	Services	128,235	388,136	519,042	2,382,810	2,382,810	137,314	6%
	Utilities	0	685	606	750	750	102	14%
	Training/Dues	99	1,980	3,971	2,470	2,470	0	0%
Regulatory Compliance, 7-67		274,360	571,007	760,089	2,697,306	2,697,306	176,400	7%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2021</u> <u>ACTUAL</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET</u>	<u>2024</u> <u>FORECAST</u>	<u>2024</u> <u>ACTUAL</u> <u>2/29/2024</u>	<u>% of</u> <u>Budget</u>
Communications & IT, 7-68								
	Salaries & Benefits	313,836	180,292	220,461	202,866	202,866	28,031	14%
	Supplies	35,838	40,934	40,603	85,768	85,768	16,642	19%
	Services	31,656	65,007	79,147	111,750	151,750	31,888	29%
	Utilities	3,455	10,911	13,619	21,000	21,000	3,392	16%
	Fuel, Oil, Auto	0	0	0	0	0	0	0%
	Training/Dues	2,292	3,573	1,017	19,500	19,500	0	0%
Communications & IT, 7-68								
		387,076	300,717	354,847	440,884	480,884	79,953	18%
TOTAL OPERATING EXPENSES								
		6,520,496	6,747,468	7,821,161	11,214,435	11,254,435	1,383,506	12%
SUB-TOTAL, REVENUES OVER OPERATING EXPENSES								
		16,725,799	11,113,991	17,355,933	11,324,565	11,284,565	4,318,089	38%
Other Non-Operating Expenses:								
	North Yuba Water District	(709,000)	(709,000)	(531,750)	(709,000)	(709,000)	(177,250)	25%
	2019 Intall Purch Agmt Principal	(1,547,584)	(4,304,278)					
	Interest Expense	(254,956)	(99,804)					
	Pension Expense							
CAPITAL OUTLAY:								
2024-60d	Equipment - Complete Rope Access Gear (3 employees)				9,000	9,000		0%
2024-60e	Equipment - Enterprise Content Management Software				10,000	10,000		0%
2024-C60f	Equipment - HQ Work Station Office Chairs QTY (10) w/ Ergonomic Assessment				10,000	10,000		0%
2023-C63i	KPH Sump Pump and motor				14,000	14,000	7,552	54%
2024-63a	Equipment - Bitronics Relay				7,000	7,000		0%
2024-63b	Equipment - FPH Aluminum Nitrogen Cylinders Retrofit				3,500	3,500		0%
2023-C63g	Equipment - FPH Oil Level Device Upgrade			9,479	18,000	18,000	2,625	15%
2024-63d	Equipment - FPH Rack Mounted Battery Tester				8,800	8,800		0%
2024-63f	Equipment - KPH Aluminum Nitrogen Cylinders Retrofit				3,500	3,500		0%
2024-63h	Equipment - KPH Station Service Breaker Upgrade				250,000	250,000		0%
2024-63i	Equipment - Lamicoid Machine and Materials				10,000	10,000		0%
2024-63j	Equipment - National Instruments Data Acquisition Equipment (DAQ) Modules				20,000	20,000		0%
2024-63k	Equipment - WPH Aluminum Nitrogen Cylinders Retrofit				3,500	3,500		0%
2023-C63h	Equipment - WPH Oil Level Device Upgrade			7,609	18,000	18,000	2,902	16%
2024-63n	Equipment - WPH Rack Mounted Battery Tester				8,800	8,800		0%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
							2024	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>Budget</u>
CAPITAL OUTLAY (Cont'd):								
2024-C63z	Outside Services - WPH Control Room AC Replacement				15,000	15,000		0%
2024-63bb	Outside Services - WPH Rock Slope Mitigation				300,000	300,000		0%
2024-64b	Equipment - Bubbler QTY (1) to Replace South Fork Diversion Bubbler Level Measure				7,500	7,500		0%
2024-64c	Equipment - Catastrophic failure replacements				10,000	10,000		0%
2024-64d	Equipment - Gaging stations (2) QTY on lower Fbs Ditch between Marquez and Bangor reservoir				10,000	10,000		0%
2024-64h	Equipment - Solar battery replacement program (Every 3 years or failure)				5,000	5,000		0%
2024-64j	Equipment - Water Quality Meters QTY (2) for New Aquatics Monitoring Plan, Part 2.2.5.2.				30,000	30,000		0%
2024-C64l	Materials - MRC Critter and Personnel Crossing Fabrication				15,000	15,000		0%
2024-64m	Materials - SF17 trail rehab				15,000	15,000		0%
2024-64n	Materials - Shotcrete Bangor Canal at SF 25				15,000	15,000		0%
2024-64o	Materials - Walkways in LGV valve chamber for O&M service				3,000	3,000		0%
2024-64p	Outside Services - LCD pave North/South bridge deck approaches				40,000	40,000		0%
2024-64q	Outside Services - MRC Vertical Wall Design Replacement Program (multi-year planning)				230,000	230,000		0%
2023-C64s	CIP...Outside Services - MRC Vertical Wall Replacement Program (multi-year planning)			115,528	1,000,000	1,000,000	48,825	5%
2024-64s	Outside Svcs - Sly Obermeyer Gate inclinometer replacement and tuning-site visit w/ programming				5,000	5,000		0%
2024-C66a	Equipment - Backhoe Existing Unit will Tier Out				189,602	189,602		0%
2024-66d	Equipment - PDHQ 41KW Propane Generator with 200 amp XFER Switch				60,000	60,000		0%
2023-0610	CIP...Equipment - Pole Barn for Vehicles - Lower Yard			68,123	60,000	60,000		0%
2024-66e	Equipment - Skid Steer Compact Attachments				30,000	30,000		0%
2024-66f	Equipment - Small Utility Trailer				2,500	2,500		0%
2023-C66k	Equipment - Toolbox and tooling. Jobox to Fly In/Out of Powerhouses			12,256	2,500	2,500	32	1%
2024-66g	Equipment - Vandal Covers for Excavator				5,000	5,000		0%
2024-66h	Equipment - Welding Shop 3-Ph Propane Generator				50,000	50,000		0%
2024-66i	Equipment - Winches and bumpers (Ops and O&M vehicles)				20,000	20,000		0%
2024-C66j	Equipment - Yamaha 6300 Watt Generator (to power new welder/larger items in the field)				6,000	6,000	4,503	75%
2024-66k	Equipment Rental - Rock Crusher- 1 month for SF14 road base production, to be used throughout Projec				150,000	150,000		0%
2024-66m	Materials - Sly Creek Road Roadbase Material, Asphalt				50,000	50,000		0%
2024-C66o	Vehicle - 3/4 Ton Crew Cab- Howerton (F150 to inspections, C6 to carpool to surplus Dodge Durango)				75,000	75,000		0%
2024-66p	Vehicle - Operator Pickup Truck				55,000	55,000		0%
2024-66q	Vehicle - Polaris 4-seat side by side w/ uiltlity bed and deep snow tracks				65,000	65,000		0%
2024-C66r	Vehicle - Small F450 w/ dump bed				110,000	110,000		0%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2021</u> <u>ACTUAL</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET</u>	<u>2024</u> <u>FORECAST</u>	<u>2024</u> <u>ACTUAL</u> <u>2/29/2024</u>	<u>% of</u> <u>Budget</u>
CAPITAL OUTLAY (Cont'd):								
2024-68a-IT	Hydrologist Printer				1,000	1,000		0%
2024-68c-IT	Replacement PCs				10,000	10,000		0%
2024-68e-IT	Replace Routing Equipment				8,000	8,000		0%
2024-68f-IT	Replacement: Finance Software				75,000	75,000		0%
2024-68g-IT	Phone Communications Upgrade				5,500	5,500		0%
2024-68h-IT	Asset Management Software				80,000	80,000		0%
2024-C68k	Security System Upgrades				10,000	10,000		0%
2024-68l-IT	Binding Equipment - \$5,000 - 1/2 to GF				2,500	2,500		0%
	TOTAL CAPITAL OUTLAY	(548,107)	(1,186,971)	(1,247,636)	(4,373,414)	(4,373,414)	78,254	-2%
Transfers In:								
	Retiree Benefit Trust	0	0		0	0	0	
Transfers Out:								
	General Fund-Minimum Payment	(709,000)	(709,000)	(531,750)	(709,000)	(709,000)	0	0%
	General Fund-Overhead	(613,367)	(367,675)	(561,725)	(400,000)	(400,000)	0	0%
	Retiree Benefit Trust	0	0	0	0	0	0	
Net Non-Operating, Capital Outlay and Transfers		(4,382,014)	(7,376,728)	(2,872,861)	(6,191,414)	(6,191,414)	(98,996)	
NET REVENUE OVER EXPENSES		12,343,785	3,737,263	14,483,072	5,133,151	5,093,151	4,219,093	82%
	NYWD-Additional Payment				(2,850,000)	(2,850,000)	0	0%
	General Fund-Additional Payment				(2,850,000)	(2,850,000)	0	0%

South Feather Water and Power Agency
Water Division Unaudited Monthly Financial Report
March 26, 2024 Board Meeting

		2021	2022	2023	2024	2024	2024	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST	ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>BUDGET</u>
REVENUE:								
Water Sales Revenue								
41100	Domestic Water	2,607,133	2,383,082	2,467,494	2,600,000	2,600,000	345,603	13%
41400	Irrigation Water	282,060	285,814	265,333	275,000	275,000	23,286	8%
41420	Water Sales, NYWD to Yuba City	199,215	207,653	217,778	200,000	200,000	0	0%
	Sub-Total Water Sales Rev	3,088,408	2,876,548	2,950,604	3,075,000	3,075,000	368,888	12%
Power Revenue								
41305	Sly Cr Pwr Generation	1,816,122	1,961,433	2,519,036	2,600,000	2,600,000	359,181	14%
41306	Surplus Wtr	156,026	0	114,081	50,000	50,000	0	0%
	Sub-Total Power Rev	1,972,148	1,961,433	2,633,116	2,650,000	2,650,000	359,181	14%
Water Service Charges								
42301	Sundry Billing (Job Orders)	265,038	175,579	62,863	100,000	100,000	32,843	33%
42321	Annexation Fees	26,239	37,761	13,692	38,000	38,000	0	0%
42341	System Capacity Charges	61,082	148,319	61,082	125,000	125,000	56,719	45%
42347	Other Water Serv Charges	54,799	43,019	119,849	100,000	100,000	24,230	24%
	Sub-Total Water Serv Chgs	407,158	404,678	257,485	363,000	363,000	113,791	31%
Non-Operating Revenue								
49250	Interest Earnings	1,070	245,423	1,466,891	400,000	400,000	125,191	31%
49311	Property Taxes	718,188	781,134	846,097	805,000	805,000	23,882	3%
49405	ACWA/JPIA RPA	40,381	45,377	0	25,000	25,000	0	0%
49610	Sale of Assets			22,922	0	0	0	
49625	Back Flow Installation	5,385	5,480	17,352	15,000	15,000	5,850	39%
49630	Back Flow Inspection	130,550	137,586	141,126	145,000	145,000	23,762	16%
49932	North Yuba Water Dist.			119,705	0	0	0	
	Palermo Clean Water	0	0	0	38,000	38,000	0	0%
49929	Other Non-Oper Rev	2,672	255	2,612	1,000	1,000	518	52%
	Sub-Total Non-Oper Rev	898,246	1,215,255	2,616,705	1,429,000	1,429,000	179,203	13%
	TOTAL WATER DIVISION REVENUE	6,365,960	6,457,913	8,457,911	7,517,000	7,517,000	1,021,064	14%

South Feather Water and Power Agency								
Water Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	2021	2022	2023	2024	2024	ACTUAL	% of
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>BUDGET</u>
OPERATING EXPENSES:								
Administration, 1-50								
	Salaries & Benefits	423,633	701,214	563,868	609,277	609,277	179,684	29%
	Supplies	10,424	9,298	8,053	14,500	14,500	2,088	14%
	Services	129,570	93,099	151,144	106,850	106,850	28,269	26%
	Utilities	58,245	59,972	55,415	72,000	72,000	12,183	17%
	Training/Dues	19,927	23,713	28,831	28,120	28,120	461	2%
Administration, 1-50		641,800	887,297	807,311	830,747	830,747	222,685	27%
Water Source, 1-51								
	Source of Supply	14,888	16,536	17,189	17,000	17,000	0	0%
Water Source, 1-51		14,888	16,536	17,189	17,000	17,000	0	0%
Risk Management, EH&S, 1-52								
	Salaries & Benefits	90,111	88,521	106,292	114,109	114,109	17,581	15%
	Supplies	3,220	5,068	9,709	14,915	14,915	467	3%
	Services	137,138	114,835	143,992	131,713	131,713	82,187	62%
	Utilities	571	596	545	550	550	91	17%
	Fuel, Oil, Auto	0	0	0	0	0	0	
	Training/Dues	372	249	1,377	300	300	25	8%
Risk Management, EH&S, 1-52		231,412	209,270	261,916	261,587	261,587	100,352	38%
Water Treatment-MRTP, 1-53								
	Salaries & Benefits	1,324,450	1,476,690	1,632,665	1,708,273	1,708,273	232,285	14%
	Supplies	113,066	155,115	122,843	180,900	180,900	35,827	20%
	Services	32,191	53,059	61,815	83,600	83,600	33,481	40%
	Utilities	309,928	219,583	221,848	352,433	352,433	9,457	3%
	Fuel, Oil, Auto	0	0	0	0	0	1,837	
	Training/Dues	75	172	641	6,200	6,200	0	0%
Water Treatment-MRTP, 1-53		1,779,710	1,904,618	2,039,813	2,331,406	2,331,406	312,888	13%
Water Treatment-BTP, 1-53-2								
	Salaries & Benefits				54,000	54,000	19,298	36%
	Supplies				7,000	7,000	1,089	16%
	Services				3,000	3,000	1,041	35%
	Utilities				22,150	22,150	0	0%
Water Treatment-BTP, 1-53-2					86,150	86,150	21,428	25%

South Feather Water and Power Agency
Water Division Unaudited Monthly Financial Report
March 26, 2024 Board Meeting

		2021	2022	2023	2024	2024	2024	
							ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>BUDGET</u>
OPERATING EXPENSES (Cont'd)								
Transmission & Distribution, 1-54								
	Salaries & Benefits	1,952,583	1,932,322	2,042,400	2,251,896	2,251,896	342,003	15%
	Supplies	71,859	94,883	75,005	152,420	152,420	32,013	21%
	Services	25,291	7,092	14,954	28,100	28,100	1,393	5%
	Utilities	48,714	50,490	64,567	42,500	42,500	11,836	28%
	Fuel, Oil, Auto	4,402	25	3,344	144,616	144,616	0	0%
	Training/Dues	3,997	1,435	1,712	4,500	4,500	644	14%
Transmission & Distribution, 1-54		2,106,846	2,086,247	2,201,982	2,624,032	2,624,032	387,888	15%
Customer Accounts, 1-55								
	Salaries & Benefits	758,608	912,823	836,898	896,643	896,643	133,376	15%
	Supplies	106,891	150,878	146,186	153,045	153,045	23,549	15%
	Services	81,195	63,911	74,898	84,923	84,923	12,430	15%
	Utilities	964	1,556	3,082	3,823	3,823	392	10%
	Training/Dues	12,903	735	0	1,200	1,200	0	0%
Customer Accounts, 1-55		960,562	1,129,903	1,061,065	1,139,634	1,139,634	169,748	15%
General Plant & Shop, 1-56								
	Salaries & Benefits	388,464	440,504	450,350	512,321	512,321	61,868	12%
	Supplies	11,380	28,507	18,390	54,400	54,400	1,867	3%
	Services	2,587	585	19,344	18,367	18,367	14,408	78%
	Utilities	28,357	33,300	45,107	43,393	43,393	6,788	16%
	Fuel, Oil, Auto	121,999	186,724	157,376	151,133	151,133	27,230	18%
General Plant & Shop, 1-56		552,786	689,620	690,567	779,613	779,613	112,160	14%
Sundry & Expense Credits, 1-57								
	Salaries & Benefits	29,256	26,512	12,968	30,000	30,000	4,004	13%
	Supplies	33,167	46,334	24,819	60,000	60,000	16,154	27%
	Services	42,430	7,714	6,832	5,000	5,000	0	0%
Sundry & Expense Credits, 1-57		104,853	80,560	44,619	95,000	95,000	20,157	21%

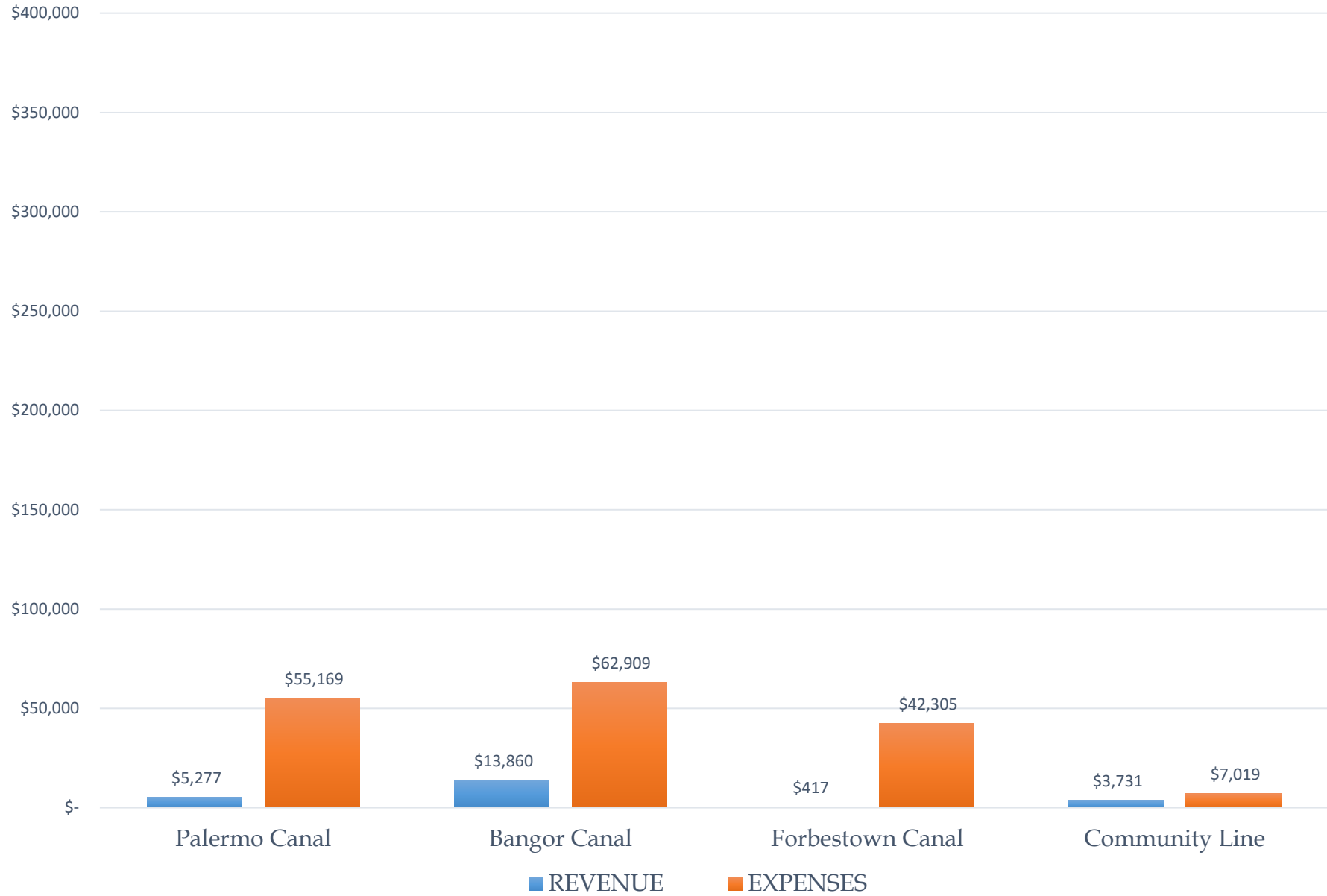
South Feather Water and Power Agency								
Water Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
		2021	2022	2023	2024	2024	ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>BUDGET</u>
CAPITAL OUTLAY:								
2024-52a/Capital	Box Shoring (01.00.11184.2)				7,500	7,500		0%
2024-53a/Capital	M RTP metal storage & work shop building				85,000	85,000		0%
2024-53d/Capital	MGT recoating interior				290,000	290,000		0%
2024-53g/Capital	MGT fencing				32,000	32,000		0%
2024-53h/Capital	New entry gate openers				11,000	11,000		0%
2024-53i/Capital	Benchtop NTU meter for lab				6,000	6,000		0%
2024-53j/Capital	Portable NTU meter for sampling				2,600	2,600		0%
2024-53o/Capital	Verticle bandsaw				4,000	4,000		0%
2024-53.2a/Capital	PLC, modulating valves, & level sensors				10,700	10,700		0%
2024-54a/Capital	Irrigation - Bangor Canal Siphon -(Rocky Honcut)				10,000	10,000		0%
2024-54b//Capital	Irrigation - Bangor Canal - Rocky Honcut Pipeline Replacement				30,000	30,000		0%
2024-54c/Capital	Irrigation - South Villa Raw Water Line Replacement 500'				35,000	35,000		0%
2024-C54g	Irrigation - Culvert Replacement Ridgeway				5,000	5,000		0%
2024-C54h	Irrigation - Box 50 (Messina & Lincoln) = 350 feet of 18" PIP Pipe plus backfill materials				13,000	13,000		0%
2024-54i/Capital	Irrigation - Penny Ditch = Replace 480 feet with 12" PIP pipe				10,000	10,000		0%
2024-54k/Capital	Dichtender Truck Replacement; T-302 (Broderson)				40,000	40,000		0%
2024-54n/Capital	Flail mower; Diamond C (Similar to PD's)				20,000	20,000		0%
2024-54o/Capital	K-Rail at Lake Wyandotte (8 10-foot sections; used)				4,750	4,750		0%
2024-54p/Capital	Domestic - Oro Pond Service Lines and Meter Replacements				10,000	10,000		0%
2024-54s/Capital	Domestic - Sunset View Service Line				10,000	10,000		0%
2024-54t/Capital	Domestic - Miners Ranch (Chopan) Line Replacement				15,000	15,000		0%
2024-54u/Capital	Domestic - Irwin / Esperanza = 600 feet of 6" with hydrant & meter				50,000	50,000		0%
2024-54v/Capital	Domestic - Lonetree Service Replacement = 20 remaining to avoid road crossing issues				20,000	20,000		0%
2024-54x/Capital	Domestic - Heritage / Oak Ridge Line and Meter Relocate				40,000	40,000		0%
2024-56a	Emissions Hardware / Software Cost (60% GF / 40% JFOF)				302	302		0%

South Feather Water and Power Agency								
Water Division Unaudited Monthly Financial Report								
March 26, 2024 Board Meeting								
							2024	
		2021	2022	2023	2024	2024	ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/29/2024</u>	<u>BUDGET</u>
CAPITAL OUTLAY (Cont'd):								
2024-58a	ProWest - General				10,000	10,000		0%
2024-58b	ProWest - Mapbooks				5,000	5,000		0%
2024-58d	Replacement PC's				10,000	10,000		0%
2024-58e	Replacement: Finance Software				75,000	75,000		0%
2024-58f	Fire Suppression				15,000	15,000		0%
2024-58h	Replace Comm UPS's				5,000	5,000		0%
2024-58i	Mechanic Laptop				3,000	3,000		0%
2024-58k	Website (Update)				4,500	4,500		0%
2024-61b	Equipment - LED Yard Lights w/ Photo cells (replace existing sodium lighting)				10,000	10,000		0%
2024-61d	Equipment - SPH Bearing Cooling Water Flow Device Upgrade				5,000	5,000		0%
2024-61e	Equipment - SPH Bitronics line-side metering xducer				8,000	8,000		0%
2023-C61e	Equipment - SPH oil flow device upgrade			14,013	5,000	5,000		0%
2023-C61a	Outside Services - SPH Governor Upgrade			17,966	300,000	300,000	466.35	0%
2024-61n	Outside Services - SPH Overhaul 2 Cooling Water Pumps				30,000	30,000		0%
	TOTAL CAPITAL OUTLAY	426,839	511,444	260,254	1,247,352	1,247,352	466	0%
Transfers In:								
	SFPP Jt Facil Oper Fd-Minimum Payment	709,000	709,000	531,750	709,000	709,000	0	0%
	SFPP Jt Facil Oper Fd-Additional Payment	0	3,269,900	1,705,498	2,850,000	2,850,000	0	0%
	SFPP Jt Facil Oper Fd-Overhead	613,367	367,675	561,725	400,000	400,000	0	0%
	Retiree Benefit Trust Fund	0	0	0	0	0	0	
	Net Non-Operating, Capital Outlay and Transfers	(531,393)	2,402,931	1,101,469	1,263,523	1,263,523	(466)	0%
	NET REVENUE OVER EXPENSES	(1,333,179)	968,818	1,483,421	(281,911)	(281,911)	(471,261)	167%

South Feather Water & Power Agency
 Irrigation Water Accounting
 Through
 February 29, 2024

<u>ACCT CODE</u>	<u>DESCRIPTION</u>	<u>REVENUE</u>	<u>EXPENSES</u>	<u>DIFFERENCE</u>
2024-0504	Palermo Canal	\$ 5,277	\$ 55,169	(\$49,893)
2024-0505	Bangor Canal	\$ 13,860	\$ 62,909	(\$49,048)
2024-0506	Forbestown Canal	\$ 417	\$ 42,305	(\$41,887)
2024-0507	Community Line	\$ 3,731	\$ 7,019	(\$3,288)
	Totals	\$ 23,286	\$ 167,402	(\$144,116)

IRRIGATION COST RECOVERY



SOUTH FEATHER WATER AND POWER AGENCY
SCHEDULE OF CASH AND INVESTMENTS
February 29, 2024

Cash / Money Market						131,348	
US Treasury Note	0.25%	1/18/2022	258,479	262,000	3/15/2024	261,484	\$655
Bankunited Bank CD	0.35%	3/15/2021	245,000	245,000	3/19/2024	244,373	\$858
Ally Bank Sandy Utah CD	1.70%	3/25/2022	245,000	245,000	3/25/2024	244,402	\$4,165
Comenity Capital Bank CD	2.25%	4/14/2022	245,000	245,000	4/15/2024	244,111	\$5,513
Web Bank CD	0.40%	5/11/2021	245,000	245,000	5/17/2024	242,445	\$980
UBS Bank CD	0.35%	6/23/2021	245,000	245,000	6/24/2024	241,232	\$858
Texas Exchange Bank CD	0.50%	7/9/2021	105,000	105,000	7/9/2024	103,237	\$525
First Technology Credit Union CD	3.25%	8/5/2022	245,000	245,000	8/5/2024	242,984	\$7,963
Toyota Finl Svgs Bank CD	0.55%	8/5/2021	245,000	245,000	8/5/2024	240,100	\$1,348
BMW Bank CD	1.70%	3/4/2022	245,000	245,000	9/4/2024	240,739	\$4,165
State Bank of Dallas CD	0.70%	12/31/2021	245,000	245,000	10/1/2024	238,726	\$1,715
Institution for Svg in Newburyport	0.70%	10/28/2021	245,000	245,000	10/28/2024	237,981	\$1,715
Merrick Bank CD	0.80%	11/19/2021	245,000	245,000	11/19/2024	237,581	\$1,960
Live Oak Banking CD	0.85%	12/29/2021	245,000	245,000	12/30/2024	236,623	\$2,083
Federal Home Loan Bond	1.25%	1/28/2022	250,000	250,000	1/28/2025	241,428	\$3,125
Federal Home Loan Bond	1.55%	2/18/2022	249,781	250,000	2/18/2025	241,625	\$3,875
Federal Home Loan Bond	2.00%	12/6/2022	235,791	250,000	3/28/2025	242,898	\$5,000
Bank of Dells Wisconsin CD	4.40%	12/23/2022	245,000	245,000	4/23/2025	243,461	\$10,780
Capital One Natl Assn CD	3.10%	6/16/2022	246,000	246,000	6/16/2025	240,376	\$7,626
Oregon Community CU, CD	5.15%	6/21/2023	240,000	240,000	6/23/2025	240,768	\$12,360
Federal Home Loan Bond	3.55%	8/18/2022	245,000	245,000	7/25/2025	240,357	\$8,698
Connexus Credit Union CD	3.50%	8/26/2022	245,000	245,000	8/26/2025	240,245	\$8,575
Austin Telco Fed CU CD	3.75%	9/21/2022	249,000	249,000	9/22/2025	244,966	\$9,338
Capital One Bank USA CD	0.90%	11/17/2021	245,000	245,000	11/17/2025	229,472	\$2,205
United Bankers Bank CD	4.50%	3/17/2023	250,000	250,000	12/17/2025	250,103	\$11,250
Washington Fed Bank CD	4.70%	12/12/2022	245,000	245,000	12/22/2025	244,804	\$11,515
Liberty First Credit Union	4.55%	1/17/2023	249,000	249,000	1/1/2026	248,253	\$11,330

South Feather Water and Power Agency
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: December 31, 2023
Measurement Date: December 31, 2023
For Fiscal Year-End: December 31, 2023

Prepared by:
Total Compensation Systems, Inc.

Date: February 23, 2024

Table of Contents

PART I: EXECUTIVE SUMMARY 1

- A. INTRODUCTION 1
- B. KEY RESULTS 1
- C. SUMMARY OF GASB 75 ACCOUNTING RESULTS 2
 - 1. *Changes in Net OPEB Liability* 2
 - 2. *Deferred Inflows and Outflows* 3
 - 3. *OPEB Expense* 3
 - 4. *Adjustments* 3
 - 5. *Trend and Interest Rate Sensitivities* 3
- D. DESCRIPTION OF RETIREE BENEFITS 4
- E. SUMMARY OF VALUATION DATA 4
- F. CERTIFICATION 5

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS 7

- A. INTRODUCTION 7
- B. LIABILITY FOR RETIREE BENEFITS 7
- C. ACTUARIAL ACCRUAL 8
- D. ACTUARIAL ASSUMPTIONS 8
- E. TOTAL OPEB LIABILITY 9
- F. VALUATION RESULTS 10
 - 1. *Actuarial Present Value of Projected Benefit Payments (APVPBP)* 10
 - 2. *Service Cost* 10
 - 3. *Total OPEB Liability and Net OPEB Liability* 11
 - 4. *"Pay As You Go" Projection of Retiree Benefit Payments* 11
- G. ADDITIONAL RECONCILIATION OF GASB 75 RESULTS 12
- H. PROCEDURES FOR FUTURE VALUATIONS 13

PART III: ACTUARIAL ASSUMPTIONS AND METHODS 14

- A. ACTUARIAL METHODS AND ASSUMPTIONS: 14
- B. ECONOMIC ASSUMPTIONS: 15
- C. NON-ECONOMIC ASSUMPTIONS: 16

PART IV: APPENDICES 17

- APPENDIX A: DEMOGRAPHIC DATA BY AGE 17
- APPENDIX B: ADMINISTRATIVE BEST PRACTICES 18
- APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES 19
- APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES 23
- APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS 26

**South Feather Water and Power Agency
Actuarial Study of Retiree Health Liabilities**

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for South Feather Water and Power Agency to determine the liabilities associated with its current retiree health program as of a December 31, 2023 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending December 31, 2023. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the December 31, 2023 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the December 31, 2024 measurement date is provided on page 13.

B. Key Results

South Feather Water and Power Agency uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of December 31, 2023 will be used directly for the December 31, 2023 Fiscal Year-End.

Key Results	Current Year		Prior Year
	<i>December 31, 2023 Measurement Date for December 31, 2023 Fiscal Year-End</i>	<i>December 31, 2022 Measurement Date for December 31, 2022 Fiscal Year-End</i>	
Total OPEB Liability (TOL)	\$19,843,357		\$16,089,217
Fiduciary Net Position (FNP)	\$0		\$0
Net OPEB Liability (NOL)	\$19,843,357		\$16,089,217
Service Cost (<i>for year following</i>)	\$791,285		\$601,235
Estimated Pay-as-you-go Amount (<i>for year following</i>)	\$785,926		\$740,718
GASB 75 OPEB Expense (<i>for year ending</i>)	\$1,780,048		\$1,300,743

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

Key Assumptions	Current Year		Prior Year
	<i>December 31, 2023 Measurement Date for December 31, 2023 Fiscal Year-End</i>	<i>December 31, 2022 Measurement Date for December 31, 2022 Fiscal Year-End</i>	
Valuation Interest Rate	3.26%		3.72%
Expected Rate of Return on Assets	N/A		N/A
Long-Term Medical Trend Rate	4.00%		4.00%
Projected Payroll Growth	2.75%		2.75%

Total Compensation Systems, Inc.

Portion of Key Measurements Due to Implicit Rate Subsidy

The implicit rate subsidy represents the difference between retiree premium rates and the underlying cost of retiree coverage. Because medical costs generally increase with age, the direct premium rate for pre-Medicare retirees will typically fall short of the underlying cost of retiree coverage when the premium rates are determined by blending active employees and pre-Medicare retirees. GASB 75 requires the underlying cost to be reflected in most cases, so OPEB actuaries develop age-adjusted costs to estimate the underlying cost of coverage solely for retirees.

Below is a breakdown of key measurements between the portion due to the employer share of retiree premiums and the portion due to the implicit rate subsidy. Although the two pieces are typically treated the same under GASB 75, the distinction can be important for planning purposes because the implicit rate subsidy will not be paid directly in the same way that the employer share of retiree premiums will be paid.

December 31, 2023 Measurement Date	Portion due to Employer Share of Retiree Premium	Portion due to Implicit Rate Subsidy	Total
Total OPEB Liability	\$18,472,075	\$1,371,282	\$19,843,357
Service Cost (for year following)	\$699,806	\$91,479	\$791,285

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

Year Beginning January 1	Employer Share of Retiree Premium	Implicit Rate Subsidy	Total Projected Benefit Payments
2024	\$677,172	\$108,754	\$785,926
2025	\$717,376	\$123,918	\$841,294
2026	\$728,602	\$100,990	\$829,592
2027	\$727,314	\$81,072	\$808,386
2028	\$772,114	\$77,184	\$849,298
2029	\$821,493	\$81,144	\$902,637
2030	\$831,640	\$62,044	\$893,684
2031	\$878,521	\$88,300	\$966,821
2032	\$953,473	\$118,195	\$1,071,668
2033	\$1,011,980	\$129,830	\$1,141,810

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the December 31, 2022 Net OPEB Liability (NOL) in the prior valuation to the December 31, 2023 NOL. A more detailed version of this table can be found on page 12.

	TOL	FNP	NOL
Balance at December 31, 2022 Measurement Date	\$16,089,217	\$0	\$16,089,217
Service Cost	\$601,235	\$0	\$601,235
Interest on TOL / Return on FNP	\$597,309	\$0	\$597,309
Employer Contributions*	\$0	\$666,265	(\$666,265)
Benefit Payments*	(\$666,265)	(\$666,265)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	\$558,048	\$0	\$558,048
Changes in Assumptions	\$2,663,813	\$0	\$2,663,813
Other	\$0	\$0	\$0
Net Change	\$3,754,140	\$0	\$3,754,140
Actual Balance at December 31, 2023 Measurement Date	\$19,843,357	\$0	\$19,843,357

* Includes \$99,718 due to implied rate subsidy.

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2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 23.

Balances at December 31, 2023 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$1,251,489	\$0
Changes in assumptions	\$2,547,987	(\$3,285,074)
Differences between projected and actual return on assets	\$0	\$0
Total	\$3,799,476	(\$3,285,074)

To be recognized fiscal year ending December 31:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2024	\$1,220,551	(\$1,055,203)
2025	\$866,954	(\$1,055,203)
2026	\$674,426	(\$878,499)
2027	\$546,079	(\$296,169)
2028	\$491,466	\$0
Thereafter	\$0	\$0
Total	\$3,799,476	(\$3,285,074)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending December 31, 2023	<i>Expense Component</i>
Service Cost	\$601,235
Interest Cost	\$597,309
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	\$358,913
Recognition of Assumption Change Deferrals	\$222,591
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending December 31, 2023	\$1,780,048

4. Adjustments

We are unaware of any adjustments that need to be made.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at December 31, 2023 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$22,640,591	\$17,192,750
Current Assumption	\$19,843,357	\$19,843,357
1% Increase in Assumption	\$17,548,544	\$23,149,140

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D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

Benefit types provided	Medical, Dental, Vision
Duration of Benefits	Lifetime
Required Service	10 years
Minimum Age	55
Dependent Coverage	Yes
Agency Contribution %	100% up to Agency Cap
Agency Cap	Average of PERS premiums, excluding the lowest and highest premiums.

This valuation does not reflect any cash benefits paid unless the cash benefits are limited to be used for or reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

E. Summary of Valuation Data

This report is based on census data provided to us as of December, 2023. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Current Year	Prior Year
	<i>December 31, 2023 Valuation Date</i>	<i>December 31, 2021 Valuation Date</i>
	<i>December 31, 2023 Measurement Date</i>	<i>December 31, 2022 Measurement Date</i>
Active Employees eligible for future benefits		
Count	55	54
Average Age	47.8	49.7
Average Years of Service	11.2	12.7
Retirees currently receiving benefits		
Count	54	48
Average Age	71.7	71.3

We were not provided with information about any terminated, vested employees.

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F. Certification

The actuarial information in this report is intended solely to assist South Feather Water and Power Agency in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of South Feather Water and Power Agency. Release of this report may be subject to provisions of the Agreement between South Feather Water and Power Agency and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year January 1, 2023 to December 31, 2023, using a measurement date of December 31, 2023. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by South Feather Water and Power Agency. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the Agency personnel records.
- We used relevant sections of collective bargaining agreements provided by the Agency.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of South Feather Water and Power Agency and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

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applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

A handwritten signature in cursive script that reads "Luis Murillo". The signature is written in a light blue or grey ink.

Luis Murillo, ASA, MAAA
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by South Feather Water and Power Agency. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent South Feather Water and Power Agency uses contribution caps, the influence of the trend factor is further reduced. We multiplied each future year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid in any future year is zero if the participant will not be eligible. The participant will not be eligible if s/he will not have met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date December 31, 2023 at 3.26% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on December 31, 2023 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The **“trend” rate** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on Agency contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of December 31, 2023 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$6,400,365
Post-65 Benefit	\$11,342,008
Subtotal	\$17,742,373
Retiree: Pre-65 Benefit	\$1,134,966
Post-65 Benefit	\$9,999,658
Subtotal	\$11,134,624
Grand Total	\$28,876,997
Subtotal Pre-65 Benefit	\$7,535,331
Subtotal Post-65 Benefit	\$21,341,666

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning January 1, 2024

	<i>Total</i>
# of Eligible Employees	55
First Year Service Cost	
Pre-65 Benefit	\$291,280
Post-65 Benefit	\$500,005
Total	\$791,285

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the Agency will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of December 31, 2023 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$3,128,334
Active: Post-65 Benefit	\$5,579,904
Subtotal	<u>\$8,708,238</u>
Retiree: Pre-65 Benefit	\$1,134,983
Retiree: Post-65 Benefit	\$10,000,136
Subtotal	<u>\$11,135,119</u>
Subtotal: Pre-65 Benefit	<u>\$4,263,317</u>
Subtotal: Post-65 Benefit	<u>\$15,580,040</u>
Total OPEB Liability (TOL)	\$19,843,357
Fiduciary Net Position as of December 31, 2023	\$0
Net OPEB Liability (NOL)	<u>\$19,843,357</u>

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the Agency's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the Agency's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning</i>	
<i>January 1</i>	<i>Total</i>
2024	\$785,926
2025	\$841,294
2026	\$829,592
2027	\$808,386
2028	\$849,298
2029	\$902,637
2030	\$893,684
2031	\$966,821
2032	\$1,071,668
2033	<u>\$1,141,810</u>

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the December 31, 2022 Net OPEB Liability (NOL) in the prior valuation to the December 31, 2023 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at December 31, 2022	\$16,089,217	\$0	\$16,089,217
Service Cost	\$601,235	\$0	\$601,235
Interest on Total OPEB Liability	\$597,309	\$0	\$597,309
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments**	\$0	\$666,265	(\$666,265)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer**	(\$666,265)	(\$666,265)	\$0
Expected Balance at December 31, 2023	\$16,621,496	\$0	\$16,621,496
Experience (Gains)/Losses	\$558,048	\$0	\$558,048
Changes in Assumptions	\$2,663,813	\$0	\$2,663,813
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2023	\$3,754,140	\$0	\$3,754,140
Actual Balance at December 31, 2023*	\$19,843,357	\$0	\$19,843,357

* May include a slight rounding error.

** Includes \$99,718 due to implied rate subsidy.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for South Feather Water and Power Agency is shown beginning on page 23. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending December 31, 2023

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$1,052,354	\$558,048	(\$358,913)	\$1,251,489
Assumption Changes	(\$3,178,309)	\$2,663,813	(\$222,591)	(\$737,087)
Investment (Gains)/Losses	\$0	\$0	\$0	\$0
Deferred Balances	(\$2,125,955)	\$3,221,861	(\$581,504)	\$514,402

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

OPEB Expense Fiscal Year Ending December 31, 2023

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$16,089,217	\$19,843,357	\$3,754,140
Deferred Balances	(\$2,125,955)	\$514,402	\$2,640,357
Net Position	\$18,215,172	\$19,328,955	\$1,113,783
Adjust Out Employer Contributions			\$666,265
OPEB Expense			\$1,780,048

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for South Feather Water and Power Agency will be a roll-forward valuation with a measurement date of December 31, 2024 which will be used for the fiscal year ending December 31, 2024. Please let us know if South Feather Water and Power Agency would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The Agency should carefully review these assumptions and methods to make sure they reflect the Agency's assessment of its underlying experience. It is important for South Feather Water and Power Agency to understand that the appropriateness of all selected actuarial assumptions and methods are South Feather Water and Power Agency's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, South Feather Water and Power Agency's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by South Feather Water and Power Agency regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 3.26% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by South Feather Water and Power Agency.

Fiduciary Net Position as of December 31, 2023

	<u>12/31/2022</u>	<u>12/31/2023</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	\$0	\$0
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$0	\$0

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2021 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired 2013 and later: 2021 CalPERS 2.0% @62 Rates for Miscellaneous Employees Hired 2012 and earlier: 2021 CalPERS 3.0% @60 Rates for Miscellaneous Employees

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 48.2% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any Agency contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	Employer portion of premium: \$25,719 Implied rate subsidy: \$12,017	\$9,564

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	95%	95%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	2021 CalPERS Turnover for Miscellaneous Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	2	2							
30 – 34	1	1							
35 – 39	10	8	2						
40 – 44	7	4	2	1					
45 – 49	13	3	3	4	1	2			
50 – 54	10	2	2		2	1	3		
55 – 59	5		1		3		1		
60 – 64	5		2	1	1		1		
65 and older	2							1	1
Total	55	20	12	6	7	3	5	1	1

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>
Under 50	0
50 – 54	0
55 – 59	3
60 – 64	10
65 – 69	10
70 – 74	12
75 – 79	10
80 – 84	5
85 – 89	4
90 and older	0
Total	54

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions South Feather Water and Power Agency should take to manage the liability created by the current retiree health program. The following items are intended only to allow the Agency to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of South Feather Water and Power Agency's practices, it is possible that South Feather Water and Power Agency is already complying with some or all of these suggestions.

- We suggest that South Feather Water and Power Agency maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, South Feather Water and Power Agency should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. South Feather Water and Power Agency should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, South Feather Water and Power Agency should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- South Feather Water and Power Agency should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for Agency-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under South Feather Water and Power Agency's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, South Feather Water and Power Agency should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for South Feather Water and Power Agency to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The Agency should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the Agency in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by South Feather Water and Power Agency. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	54
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	55
Total Number of participants	109

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Part III.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist South Feather Water and Power Agency in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2021 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2021 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2021 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2021 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2021 CalPERS 2.0% @62 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2021 CalPERS 2.0% @62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2021 CalPERS 3.0% @60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2021 CalPERS 3.0% @60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2021 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2021 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$17,192,750	\$19,843,357	\$23,149,140

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Paragraph 53: **Discount Rate**

The following information is intended to assist South Feather Water and Power Agency to comply with Paragraph 53 requirements.

53.a: A discount rate of 3.26% was used in the valuation. The interest rate used in the prior valuation was 3.72%.

53.b: We assumed that all contributions are from the employer.

53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at December 31, 2023 resulting in a rate of 3.26%.

53.e: Not applicable.

53.f: There are no plan assets.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$22,640,591	\$19,843,357	\$17,548,544

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist South Feather Water and Power Agency to comply with Paragraph 56 requirements.

56.a: The valuation date is December 31, 2023.

The measurement date is December 31, 2023.

56.b: We are not aware of a special funding arrangement.

56.c: The interest assumption changed from 3.72% to 3.26%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems. The participation rate was increased from 90% to 95%.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

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Paragraph 57: **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the Agency contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 27 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the Agency contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 27 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of
Experience Gains and Losses
(Measurement Periods)**

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)							
				2023	2024	2025	2026	2027	2028	Thereafter	
2018-19	(\$372,399)	5	(\$297,920)	(\$74,479)	\$0						
2019-20	\$89,656	5	\$53,795	\$17,932	\$17,929						
2020-21	\$1,732,722	5.4	\$641,750	\$320,875	\$770,097	\$320,875	\$320,875	\$128,347			
2022-23	\$558,048	5.9	\$0	\$94,585	\$463,463	\$94,585	\$94,585	\$94,585	\$94,585	\$85,123	
Net Increase (Decrease) in OPEB Expense			\$397,625	\$358,913	\$1,251,489	\$433,389	\$415,460	\$222,932	\$94,585	\$85,123	\$0

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	Amounts to be Recognized in OPEB Expense after 2023							
				2023	2024	2025	2026	2027	2028	Thereafter	
2017-18	(\$1,034,125)	8.5	(\$608,310)	(\$121,662)	(\$304,153)	(\$121,662)	(\$121,662)	(\$60,829)			
2018-19	\$2,453,153	5	\$1,962,524	\$490,629	\$0						
2019-20	\$1,678,351	5	\$1,007,012	\$335,671	\$335,668	\$335,668					
2020-21	(\$1,042,819)	5.4	(\$386,230)	(\$193,115)	(\$463,474)	(\$193,115)	(\$193,115)	(\$77,244)			
2021-22	(\$3,998,299)	5.4	(\$740,426)	(\$740,426)	(\$2,517,447)	(\$740,426)	(\$740,426)	(\$740,426)	(\$296,169)		
2022-23	\$2,663,813	5.9	\$0	\$451,494	\$2,212,319	\$451,494	\$451,494	\$451,494	\$451,494	\$406,343	
Net Increase (Decrease) in OPEB Expense			\$1,234,570	\$222,591	(\$737,087)	(\$268,041)	(\$603,709)	(\$427,005)	\$155,325	\$406,343	\$0

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	2023	Amounts to be Recognized in OPEB Expense after 2023	2024	2025	2026	2027	2028	Thereafter
2022-23	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

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<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

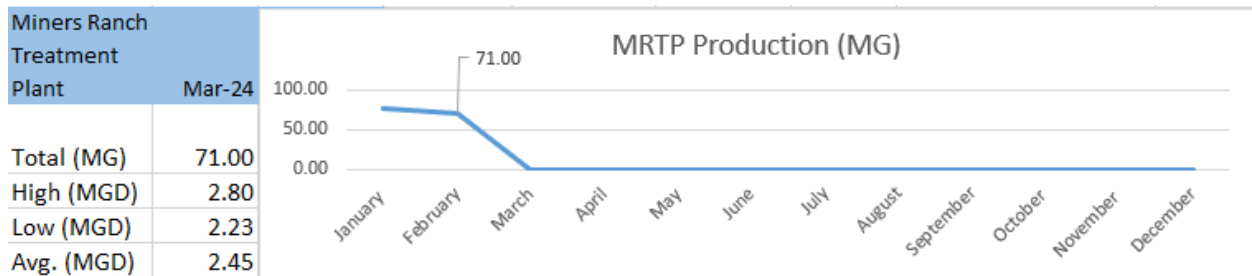
FROM: Rath Moseley, General Manager
Jaymie Perrin, Operations Support Manager

DATE: March 21, 2024

RE: General Information (regarding matters not scheduled on the agenda)
3/26/24 Board of Directors Meeting

Domestic Water Treatment Operations

Miners Ranch Treatment Plant (MRTP) treated water production = 71.00 million gallons.
Bangor Treatment Plant (BTP) treated water production = .278 million gallons.
Red Hawk Ranch Pump Station raw water flow = 637,137 gallons.



All bacteriological requirements were in compliance for the MRTP& BTP. Miners Ranch production was 88% of average over the past 5 years. Bangor's production was 99% of average over the past 5 years.

District Wide Water Operations

Leak repairs were minor this month, but there were a number of aged meters and valves requiring replacement for calibration and performance accuracy. The majority of the 17 after hours and weekend staff call outs were for water meter turn on/off's.

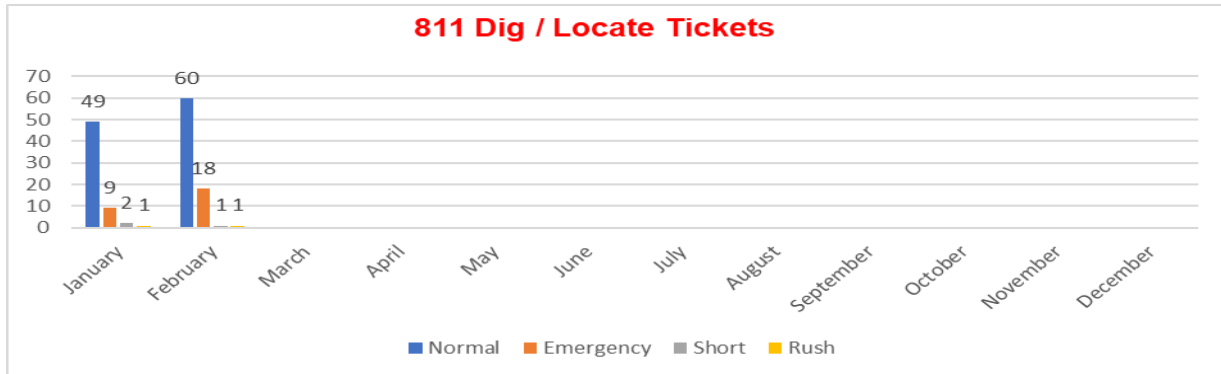
Mar-24	Install		Replace Meter/Gate					Construct	Replace	Flow Test	
	Replace Service	Leak Repair	Meters/Backflows	Install Drain	Valve	Install Pipe	Repair Hydrant	Remove Tree	Headwall		Culvert
	Hildale	La Porte Rd.	The Ridge	Mt. IDA Vault	Quincy Place	Lawson Ditch	Bangor School	Bangor Canal	Oro Lateral	Oro Lateral	Bangor Fire Dept.
	Butte Woods	Hildale	Harbor Court		Valley View	Messina			Messina		
	Skipper Ct.		Miners Ranch Rd.		La Porte Rd.						
			Oro Garden		Foothill						
			Fairhill								
			Moon Beam								
			Oro Quincy								
	After Hours - Weekend Calls										
	17										

SB 998 Statistics (At time of print)

Billing cycles are based on meter reading routes

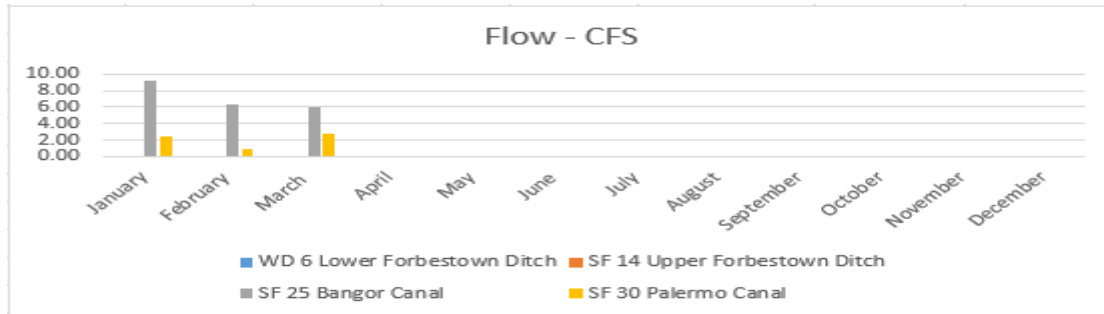
Billing Cycle	Division Impacted	Date of Service Shut-off	# of Shut-offs	Carrying Cost of Shut-offs	Remaining Services Shut-off	Carrying Cost of Remaining Accounts Shut-off
1 & 2	1,2,3,5	02/28/2024	14	\$2,598.98	6	\$1,061.76
3 & 4	2,3,4	03/05/2024	13	\$2,773.68	3	\$697.72
5 - 10	1,2,3,4,5	03/12/2024	11	\$2,189.92	1	\$208.86

Shut-off carrying costs include the additional incurred fees of the door hanger and meter lock in addition to the delinquent balance and other fees associated with the delinquent amount



Irrigation Water Operations

The 2024 South Feather Irrigation season will begin on April 15th. Initial flow from WD-6 (beginning of lower Forbestown ditch) will be set at ~9.5 cubic feet per second and after ~12 days (to prime the conveyance system) flows will be reduced to ~7.5 cfs.



Congratulations to Ditchtender Rick Broderson who retired this month after 20+ years with the agency.

General Updates

120 Lakeland Blvd: At last months board meeting during public comment the customer communicated his concerns about the costs associated with repair of a broken angle stop on his water meter. To assist the board in understanding the scope of work required for what was perceived as only a 30-minute effort is highlighted on the map (next page).



The Center red circle is the location that a broken angle stop was requiring repair/replacement. In order to perform repairs, the water main needed to be shut off serving all the domestic distribution customers on the pipeline in blue from the right red circle heading west to the far-left circle where the hydrant is located.

Once the angle stop was replaced at the meter box (~30 minutes), the water was turned back on, and flushed via hydrant before re-pressurizing the pipeline. All metered customers on the distribution line were without water during this process. The total time to mobilize, repair and re-establish domestic water was reported as 2 hours which the customer was billed for.

Resources required to perform the service call were one Meter Service Technician and one Equipment Operator/Utility Worker and Utility Truck. Activities not performed for rate payers in the district while responding to this call were meter calibrations, backflow inspections/testing, locate tickets and regulator vault maintenance.

Butte County Office of Emergency Management: A letter was received by the County requesting South Feather’s consent under the framework of Executive Order N-7-22 to continue allowing Butte County approved water hauling outside of the district’s jurisdiction. The purpose of this order was to serve those impacted with Dry Wells as a result of drought conditions.

South Feather Response:
 Thank you for the detailed communication specific to dry wells and water hauling services outside of South Feather Water and Power Agency’s State approved “Please of Use” boundaries.

As with previous year’s, the expectation would be that County approved water haulers would follow board approved agency rules and regulations on consumption reporting and locations for filling.

I will communicate to SF’s board of directors at the March 26th regular board meeting on the request for continuation of “out of district” water hauling.

One of the items that had been of concern is that in some situations, two or three other water districts were much closer for water haulers to fill but were not allowed to do so and continued using South Feather.

The agency would expect broader support of dry well owners being able to receive water from their nearest domestic water district.

Butte County Public Works: A meeting is scheduled for May 27th with public works staff on utilities relocation specific to the Safe Routes to School program. The meeting is to address prerequisite steps and coordination necessary from all involved parties. Area of discussion and review will be South Oroville near Las Plumas High School and surrounding neighborhoods. Once staff has a clear understanding of agency requirements and costs, an update will be provided to the board.

Stifel Financial Corporation: Annual 457 investment market communication will be conducted on April 24th by Jim Moll, Oroville Financial Advisor. Rather than four individual meetings by group, this year there will be one all employee invited meeting taking place at 3:00, 2310 Oro Quincy Hwy. Director's are welcome to attend.

May 2024 Board Meeting: The May 28th Board meeting is the day after Memorial Day Holiday weekend and I am requesting consideration to move the meeting to Thursday May 30th at 2:00, 2310 Oro Quincy Hwy. Board packets will still be completed and delivered on Friday May 24th as regularly scheduled.



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Dan Leon, Power Division Manager

DATE: March 21, 2024

**RE: General Information (regarding matters not scheduled on agenda)
March 26, 2024 Board of Directors Meeting**

OPERATIONS

Power Division Summary, Reservoir Storage, and Precipitation Reports for February 2024 are attached.

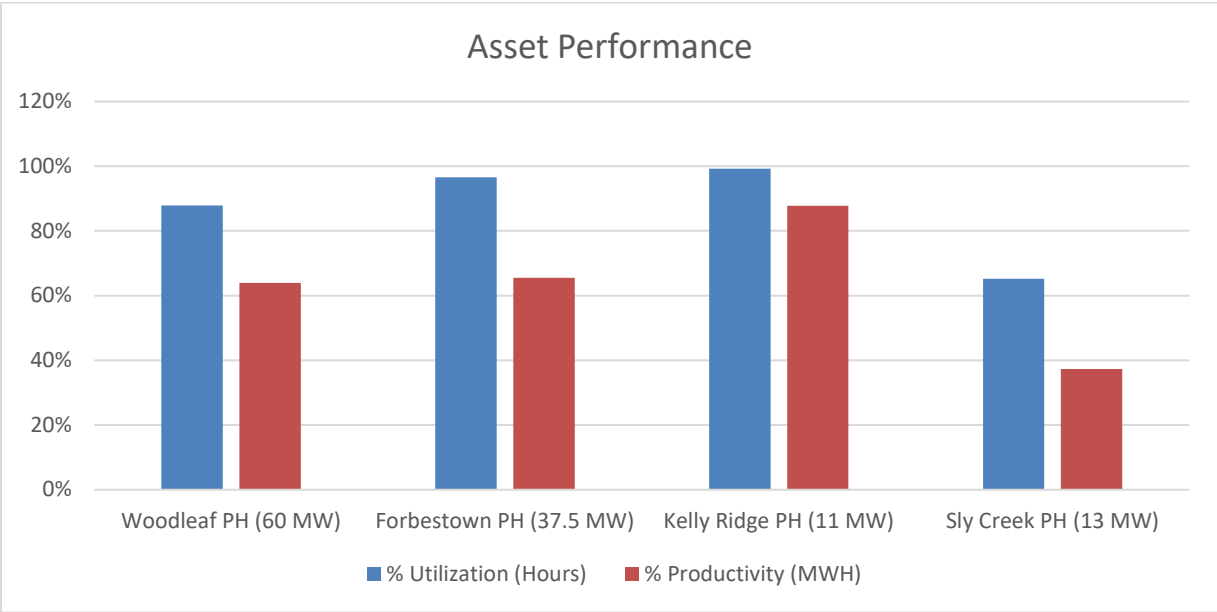
South Fork Diversion tunnel, which supplies Sly Creek Reservoir, had an average flow of 196 CFS. Slate Creek Div tunnel, which also supplies Sly Creek Reservoir, was open for 13 days. Little Grass Valley and Sly Creek Reservoirs combined storage was 107 kAF at month's end. The following reservoirs are currently spilling: Forbestown Diversion Reservoir and Ponderosa Reservoir.

DWR Bulletin 120 observed conditions as of March 20 for accumulated WY-to-date precipitation is at 93% of average (North Region 8-Station Index). Observed snowpack as of March 20 is at 112% of April 1 average (North Region).

Table A in this report summarizes the Power Project Reservoir and Generation data. Table B covers historical water data and averages for our Storage Reservoirs. Table C contains the Northern Sierra 8-Station Precipitation Index.

ASSET PERFORMANCE

Asset performance and availability for February 2024 is summarized in the following two tables:



Generation Asset Availability				
a. Powerhouse	b. Capacity MW	c. Available for Gen. Hrs	d. Gen. Dispatched above 50% Output Hrs	e. Gen. Dispatch Potential Output Hrs
Woodleaf	60.0	181	138	43
Forbestown	37.5	696	480	216
Kelly Ridge	11.0	696	688	6
Sly Creek	13.0	695	264	431

MAINTENANCE

Powerhouses

- Woodleaf Powerhouse
 - Status: In service, normal dispatch schedule
 - Annual maintenance outage: Completed
- Forbestown Powerhouse
 - Status: Out of service, annual maintenance outage
 - Annual maintenance outage: In process, March 2024
 - Perform testing of Auto-sync system
 - Consultant performed Condition Assessment Project during outage
 - Agency crew installed new cooling water strainer
- Sly Creek Powerhouse
 - Status: In service, normal dispatch schedule
 - Forced Outage: Unit Speed Switch fail

- Annual maintenance outage: Scheduled for October 2024
- Kelly Ridge Powerhouse
 - Status: In service, normal dispatch schedule
 - Annual maintenance outage: Scheduled for November 2024

Project Facilities and Assets

- Little Grass Valley Reservoir – Inspect site, operate spill gates
- South Fork Diversion Dam – Inspect site
- Slate Creek Diversion Dam – Inspect site, remove snow from roadway
- Woodleaf PH – Maintain roadway, clean gutters
- Forbestown PH – Rock rake roadways
- Forbestown Penstock – Remove rocks and debris
- Forbestown PH Surge Chamber – Clear roadway debris, repair culverts
- SF-17 – Repair trail and remove fallen trees
- Miners Ranch Canal – Inspect canal and roadways, clean trashracks
- Miners Ranch Dam – Apply herbicide, remove vegetation and debris
- Kelly Ridge Penstock – Apply herbicide
- Various locations – Install surveillance cameras
- Outlying Stations – Apply herbicide, remove brush and weeds
- Vehicles and Fleet – Perform service and repairs, transport equipment to yard

PROJECT WORK

- Forbestown Powerhouse TSV Seat Repair
 - Purpose: The current Turbine Shutoff valve at Forbestown Powerhouse was installed in 2011. In the last few years, there has been an issue with the valve sticking in the closed position, requiring manual input to get the valve to move off of its seat, and the crew have observed excess leakage around the valve when it is in the closed position. Adams valve performed an inspection on the valve in 2023 and found that the valve seat had sustained damage which was preventing it from seating properly.
 - Solution: It was recommended that the agency replace the valve seat to restore the valve to full working condition. The valve seat was procured in 2023, and Adams valve hired to perform the seat replacement during our 2024 annual maintenance outage.
 - Status: Postponed. In order to access the TSV to perform the work, a short section of the penstock upstream of the valve (called a spool piece) must be removed. The agency enlisted the help of Syblon Reid to remove and reinstall the spool piece to allow Adams access to the valve seat. The spool piece was unable to be

removed due to a stuck dresser coupling on one end. We plan to procure a few more replacement components that will allow us to remove the dresser coupling next year and complete this work.

- Budget: 2024 budget - \$100,000.
- Woodleaf Powerhouse Control Room AC Unit Replacement
 - Purpose: The existing heating and cooling unit at Woodleaf powerhouse is aging and can no longer maintain temperature in the powerhouse control room. In the past years, we have had the unit serviced prior to the summer season, to no avail.
 - Solution: Replace the unit with a new, slightly higher capacity unit.
 - Status: Contractor hired. Work is scheduled.
 - Budget: \$15,000
- Miners Ranch Canal Replacement Plan Project
 - Purpose: The Miners Ranch Canal is a critical piece of infrastructure that conveys water to Miners Ranch Reservoir, which in turn feeds the Miners Ranch Treatment Plant, Bangor Canal, and Kelly Ridge Powerhouse. The canal is a 5+ mile long conveyance, and mostly consists of concrete bench flume and concrete lined ditch sections. Over time, the canal is experiencing degradation, due to normal wear and tear and environmental factors, that requires maintenance and repair.
 - Solution: We have hired an engineering consultant with expertise in power-canal-systems in the area, to perform an analysis of the condition of the canal, and to provide a design package. The objectives of this project are to: determine the most effective method to repair and replace the canal, determine the level of investment needed to maintain reliable function of the canal, and procure a complete design package to use for the repair and replacement of the canal.
 - Status: In-Progress
 - Budget: 2024 budget - \$230,000.
- Forbestown Powerhouse Condition Assessment
 - The Agency has retained an engineering consultant to perform a comprehensive condition assessment of the Forbestown Powerhouse generator major components and auxiliary systems. The goal of the condition assessment is to determine the level of investment needed in order to maintain the safe and reliable operation of the unit, and to assist staff in prioritizing any improvement work to be undertaken at the powerhouse. The field work phase of the condition assessment was completed earlier this month. The next deliverable item from the consultant will be a report from the field assessment identifying powerhouse components in need of replacement or overhaul, and defining preliminary timeline schedules and budgetary estimates.
 - On-line efficiency testing of the powerhouse was performed. This testing will give us a more complete understanding of the operational condition and wear on the unit.

PERSONNEL

No new update.

**SOUTH FEATHER WATER AND POWER
SOUTH FEATHER POWER PROJECT
2024**

Reservoir and Stream Operations

Table A.

	RESERVOIR ELEVATIONS				MONTHLY AVERAGE STREAM RELEASES			
	Little Grass Valley	Sly Creek	Release to SFFR at LGV Dam	Release to SFFR at Forbestown Div.	Release at Lost Creek Dam	Release at Slate Creek Div.		
Maximum Elevation End of Month Conditions	5,046.50 Feet	3,530.00 Feet						
January	5,026.20 Feet	3,501.94 Feet	9.41 cfs	7.48 cfs	7.21 cfs	78.70 cfs		
February	5,034.62 Feet	3,507.77 Feet	9.61 cfs	77.10 cfs	272.00 cfs	451.00 cfs		
March	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
April	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
May	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
June	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
July	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
August	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
September	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
October	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
November	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		
December	0.00 Feet	0.00 Feet	0.00 cfs	0.00 cfs	0.00 cfs	0.00 cfs		

Powerhouse Operations

	Sly Creek	Woodleaf	Forbestown	Kelly Ridge	Energy Revenue
January	2,295.95 MWH	17,954.83 MWH	13,370.48 MWH	6,954.12 MWH	\$2,154,462.62
February	3,371.09 MWH	6,945.00 MWH	17,110.62 MWH	6,722.67 MWH	\$1,561,106.98
March	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
April	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
May	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
June	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
July	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
August	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
September	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
October	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
November	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
December	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
	<u>5,667.04 MWH</u>	<u>24,899.83 MWH</u>	<u>30,481.10 MWH</u>	<u>13,676.79 MWH</u>	<u>\$3,715,569.60</u>

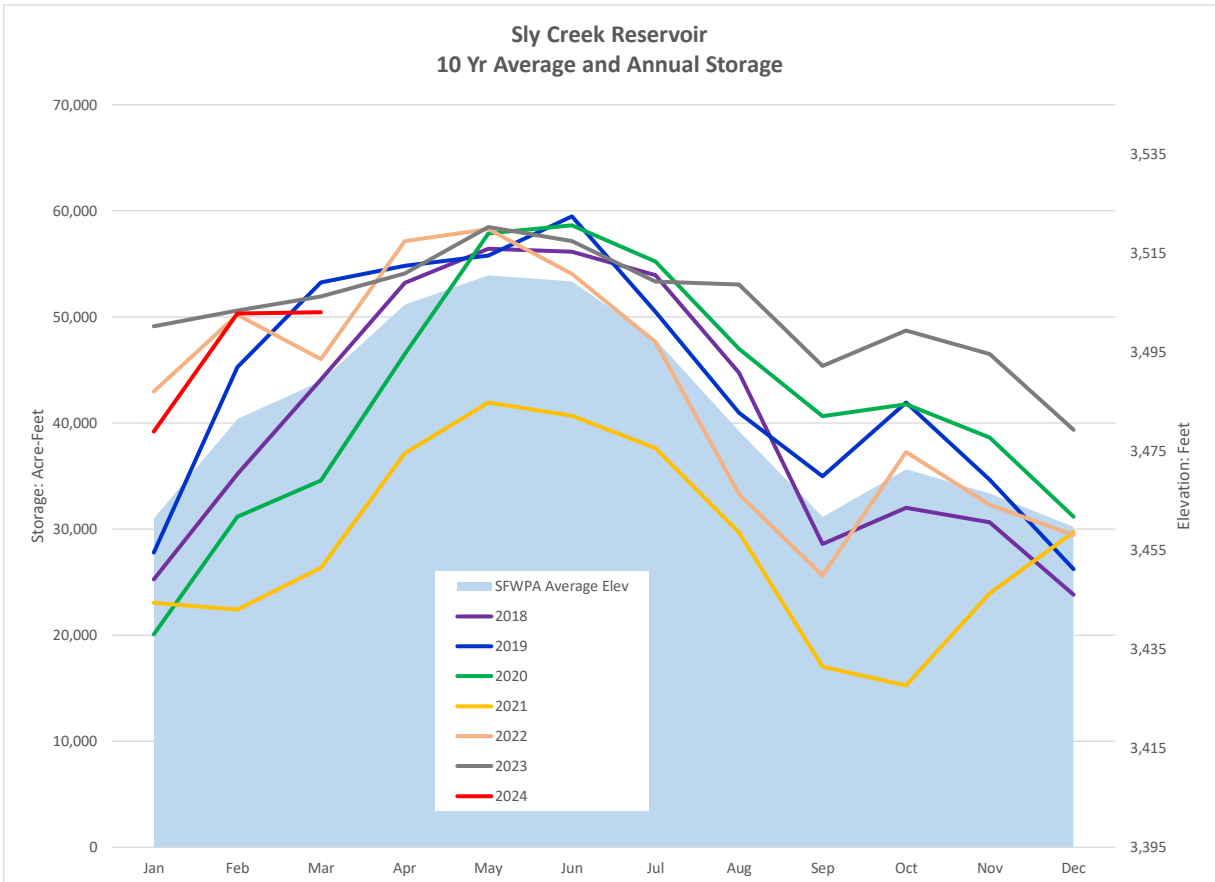
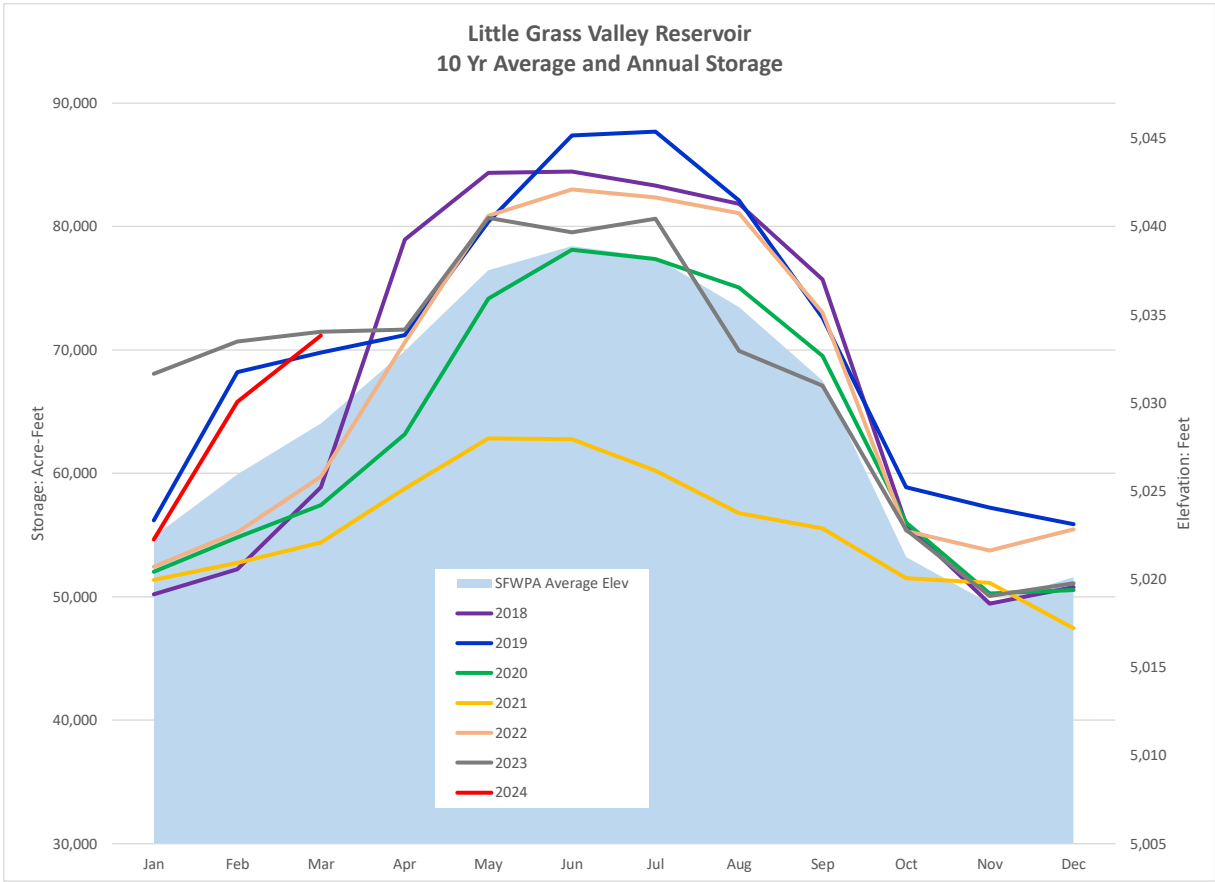


Table B.

Northern Sierra Precipitation: 8-Station Index, March 20, 2024

Percent of Average for this Date: 93%

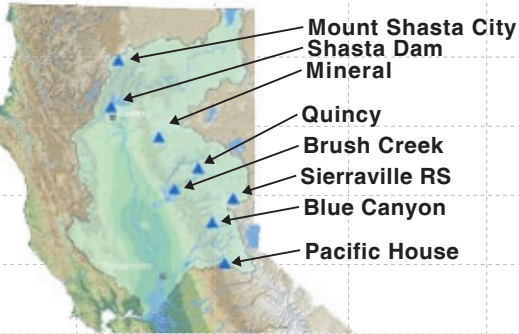
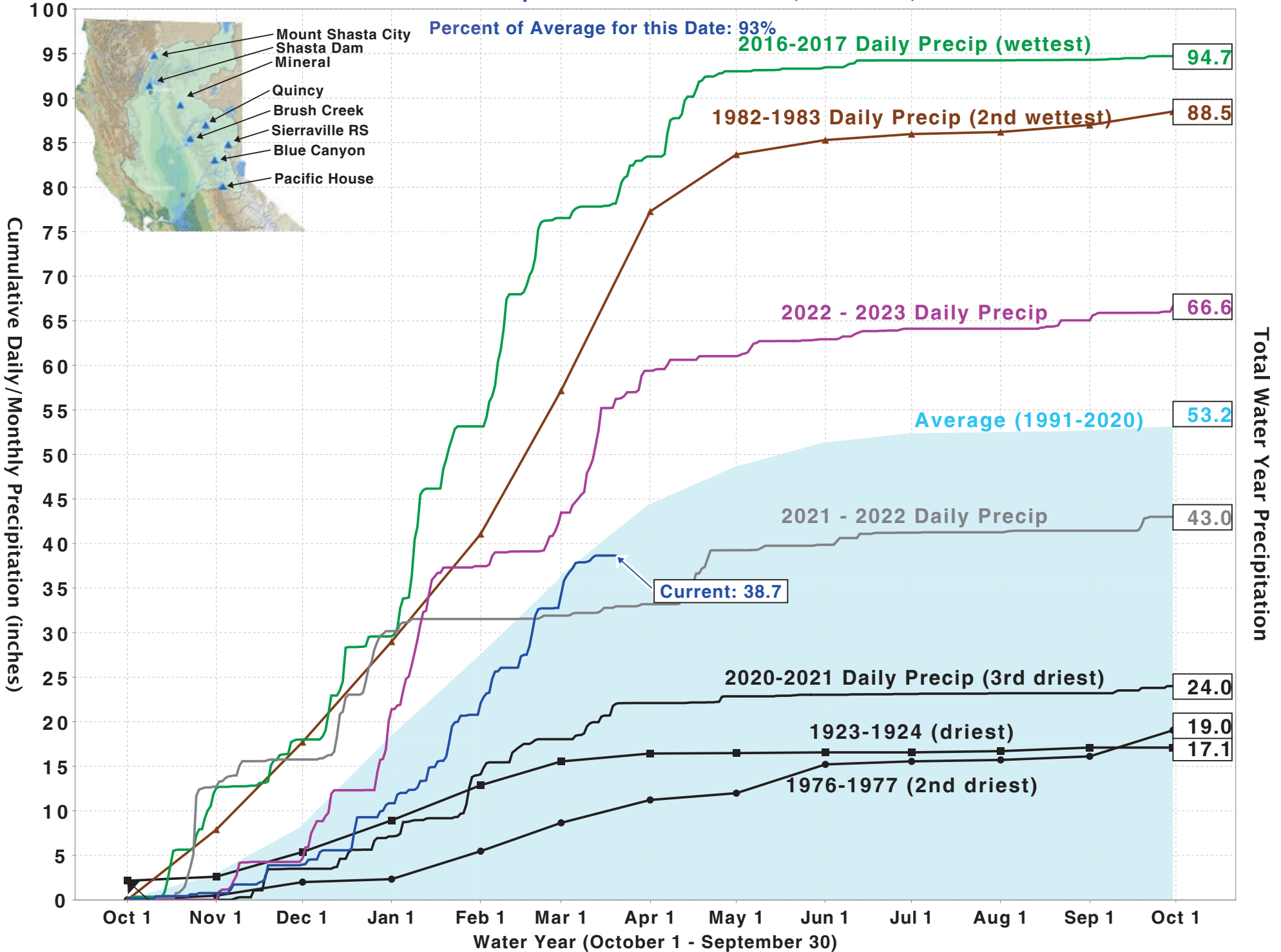


Table C.

Total Water Year Precipitation



SOUTH FEATHER WATER & POWER AGENCY

TO: Board of Directors

FROM: Kristen McKillop, Regulatory Compliance Manager

DATE: March 20, 2024

RE: General Information (regarding matters not scheduled on agenda)
March 26, 2024 Board of Directors Meeting

REGULATORY COMPLIANCE

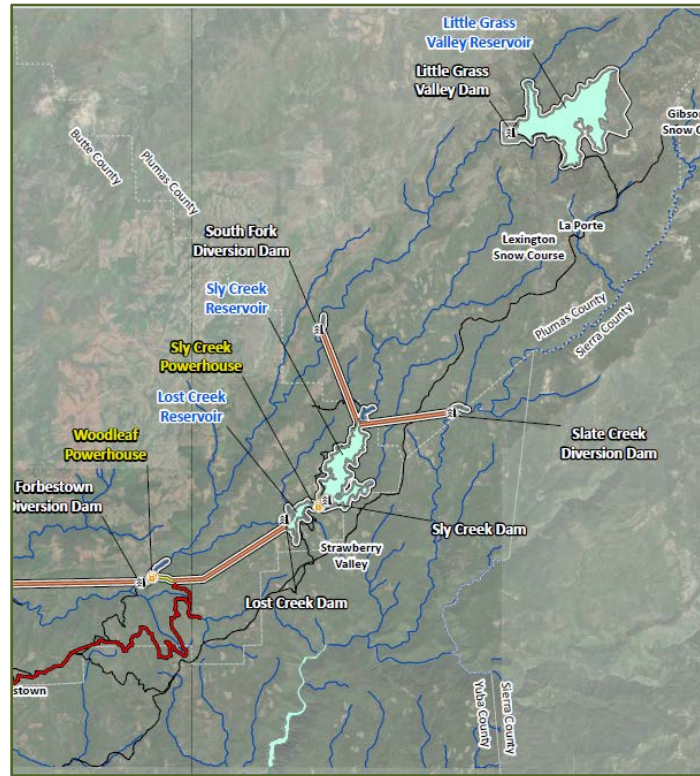
OWNERS DAM SAFETY PROGRAM COMPLIANCE

2023 DSSMR – 18 CFR § 12.41 and Chapters 9 and 14 of the FERC Engineering Guidelines require licensees to submit an annual report of all dam safety monitoring and instrumentation data to FERC. The Agency's Dam Safety Surveillance Monitoring Plan (DSSMR) for each calendar year is due to FERC by the following March 31st. DSOD requests copies of this report as well, and they routinely provide inputs regarding content in our annual inspection reports for each dam.

Thankfully we now have our contract Chief Dam Safety Engineer that is able to review all of our data on an ongoing basis to help us ensure both the physical structure, as well as monitoring equipment are functioning adequately. Mr. Sanderson will also review and certify the summary compilation of data in the report before it is submitted to FERC.

Updates on FERC Tech Conference – The Agency participated in its first environmental site review and technical conference with FERC and resource agencies (United States Fish & Wildlife Service, California Fish & Wildlife, US Forest Service, State Water Resource Control Board) involved in the relicensing effort on March 21-22, 2024. Through the public comment process for the Commissions' Draft Supplemental Environmental Impact Statement published in October 2023, SFWPA, and other resource agencies, requested this Technical Conference in order to address federally listed species and current South Feather Power Project infrastructure capabilities.

ODSP HIGHLIGHT #2 – SOUTH FORK & SLATE CREEK DIVERSION DAMS:



3D Image of South Fork Diversion Dam (generated from drone survey conducted by Niricson, 2022)



3D Image of Slate Creek Diversion Dam (generated from drone survey conducted by Niricson, 2022)

Budgeted work approved to be done this year includes:

- Diver inspection and certification of the plunge pools at both South Fork and Slate Creek
- Engineered fall protection to traverse the crest and conduct maintenance safely at both South Fork and Slate Creek
- Repair of spalled concrete on downstream plunge pool apron at Slate Creek
- Engineering analysis for removal of sediment accumulated behind Slate Creek

DSOD Inspection requirements for 2024 include:

- Operation of tunnel gates in DSOD presence at Slate Creek
- Operation of the sluice gate and fish valve in DSOD presence at South Fork

WATER RIGHTS

The attached article by the Water Education Foundation gives an in-depth overview of the State Water Resources Control Board's efforts to create a modern electronic content management system that streamlines water rights online reporting to the State Water Resources Control Board (SWRCB). As highlighted in the article, a key output of the project is that all water rights and associated records will be available to all members of the public for the first time.

As a reminder, the Agency is participating in the Updating Water Rights Data for California (UPWARD) project by way of staff appointment to participate on the Advisory Group. The UPWARD Advisory Group intends to hold their next meeting sometime before May, but a date has not been set.

Below is a table of all currently held SFWPA water rights:

Permit No.	Water Right Application#	Owner	Priority Date	Permitted Use	Source Water	Place of Use
S022067	Pre-1914	SFWPA	1908	Irrigation / Stock	Lost Creek	Lower Forbestown Ditch
S022068	Pre-1914	SFWPA	1889	Irrigation / Stock	Pinkard Creek	Lower Forbestown Ditch
1267	A001651	SFWPA	1920	Domestic, Irrigation, Recreation	South Fork Feather River	MRTP, Bangor Canal, Little Grass Res, Sly Creek Res, Lost Creek Res, Ponderosa Reservoir
1268	A002142	SFWPA	1920	Domestic, Irrigation, Recreation	Lost Creek	MRTP, Bangor Canal, Lost Creek Res, Ponderosa Res
2492	A002778	SFWPA	1922	Domestic, Irrigation, Recreation	Lost Creek, Sucker Run	MRTP, Palermo Canal, Sly Creek Res, Lost Creek Res, Ponderosa Res
1271	A002979	SFWPA	1922	Domestic, Irrigation	Lost Creek	MRTP, Bangor Canal
10939	A013676	Jointly held by SFWPA & NYWD	1950	Power Use	South Fork Feather River, Lost Creek	Sly, Woodleaf, Forbestown, & Kelly Powerhouses
10940	A013956		1950		Slate Creek	
10941	A014112		1950		South Fork Feather River, Lost Creek	



Western Water | January 25, 2024 | Nick Cahill

CALIFORNIA TO UNCLOAK WATER RIGHTS AS IT MOVES RECORDS ONLINE

WESTERN WATER SPOTLIGHT: STATE ALSO AIMS TO MAKE WATER USE DATA READILY AVAILABLE TO PUBLIC

For a state that prides itself on technological innovation, California is surprisingly antiquated when it comes to accessing fundamental facts about its most critical natural resource – water.

Most anywhere else in the West, basic water rights information such as who is using how much water, for what purpose, when, and where can be pulled up on a laptop or smartphone.

In California, just figuring out who holds a water right requires a trip to a downtown Sacramento storage room crammed with millions of paper and microfilmed records dating to the mid-1800s. Even the state’s water rights enforcers struggle to determine who is using what.

Information that can help decide who takes water cuts first during a drought or resolve water rights disputes must be unearthed by a librarian from the room’s maze of industrial filing cabinets and cardboard record boxes. The files can contain a hodgepodge of hand-written records on tattered paper, sepia photos, floppy disks and sprawling maps that require multiple staff to unfurl.

“We shouldn’t have to help people find records or make them travel to Sacramento,” said Jennifer Hernandez, a State Water Resources Control Board manager on the project. “The public deserves to see these.”

Come next year, however, the board expects to have all records electronically accessible to the public. Officials recently started scanning records tied to an estimated 45,000 water rights into an online database. They’re also designing a system that will give real-time data on how much water is being diverted from rivers and streams across the state.



[Shelves and boxes full of documents engulf librarian Matthew Jay at the state water board's water rights records room.](#)



[Water rights permits are locked in a fire-proof safe in downtown Sacramento. The state water board is digitizing these and millions of other documents to make them readily available to the public.](#)

The overhaul comes amid a broader push in the Legislature to modernize a water rights system rooted in the early days of statehood when miners, farmers and burgeoning cities such as San Francisco and Los Angeles needed to transport water from its source to flush out gold, irrigate crops and supply homes.

Critics say the modernization is long overdue. A 2021 University of California, Berkeley study of the state’s water rights information system found it ill-equipped to protect people and the environment in a warming climate with increasingly severe droughts.

“Water rights data are a particularly important ingredient for understanding our water system, but they are currently difficult or impossible to access for modern decision-making,” a team of

researchers wrote. “No investment in governance infrastructure could be more foundational to supporting the ability of our water system to function in the face of dramatically changing conditions.”

Proponents say the information technology upgrade will help the state and water users better manage droughts, establish robust water trading markets and ensure water for fish and the environment.

“A functional water right informational system will enable the state for the first time to bring a level of clarity to water allocation and unlock the potential for all kinds of innovation in how water resources are managed,” said Michael Kiparsky, director of UC Berkeley’s Water Wheeler Center, which led the water rights information study.

‘It’s Like a Puzzle’

The concept behind the water rights database seems basic but developing it has been challenging for the state.

“It’s like a puzzle,” said Brent Vanderburgh, a geologist who is helping manage the digitizing process at the board’s headquarters just blocks from the state Capitol. “How do you scan some of these fragile documents?”

Vanderburgh’s team has set up a “scanning arena” to process tons of records. The team inspects each file individually, removing staples and looking for duplicates. Damaged records are flagged and sent to a “triage” center to be repaired with document tape and other means. The scanned items are assigned metadata tags and geocodes that will eventually allow them to be found in simple keyword searches on the content management system.

The final product will allow users to search for water rights and their underlying records instantly online rather than making a trip to Sacramento or hiring a consultant.

The foundation for the state’s forthcoming system is based on a project between UC Berkeley and the Los Angeles Department of Water and Power that produced a [digital database](#) of water rights documents from the Mono Basin. Nearly 133,000 pages were scanned over 10 days at the board’s records room.



[Michael Kiparsky](#)

Researchers considered the Mono Basin a perfect test case because of the variety of documents and court rulings that guide water diversions from [Mono Lake](#) tributaries. Mono Lake was the focus of a major environmental battle that ended with the California Supreme Court finding that the public trust doctrine applied to Los Angeles’ rights to divert water from the lake’s feeder streams. The landmark ruling ultimately forced the city to reduce its diversions until the lake rises 20 feet.

The Mono Lake database and accompanying report, which took more than six years to complete, demonstrated that digitizing water rights information is feasible in a state so large, Kiparsky said.

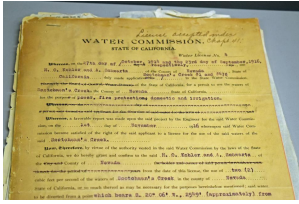
“We tried to build a case for the state to bring water rights information into the modern era ... and we did,” he said.

Two-Pronged Approach

Another key objective is furnishing a water use accounting system that will give regulators and the public more insight into the scope of water being diverted from waterways. The added transparency could give regulators a better grasp of how much water is available during droughts and lead to faster, more accurate water dispute resolutions.

Since 2016, water rights holders have been required to electronically report their water use annually. But the information is due at the end of the water year, meaning the figures can be more than a year old once they reach the board. Factor in reports that have obvious data errors or typos and regulators are often left with a murky picture of water use in a particular watershed.

Erik Ekdahl, the board’s deputy director of water rights, said incomplete or inaccurate data can hamper regulatory decisions, such as whether to curtail diversions during dry years or approve water transfers between water rights holders. He said the



[Old water rights permits, like this 1914 claim on a Yuba River tributary, reveal a rich history of Californians' relationship with water.](#)

final product will also save water users' time and money spent on their annual reporting, as their water use data will be relayed directly to the state's accounting database.

"We want to put the tools in place to make timely data-driven decisions, ones that aren't based off data that comes in 18 months after the fact," Ekdahl said.

Last fall, the board convened [a group](#) of water agencies, water rights holders, attorneys and non-governmental groups to provide feedback and test the new system as it's being developed.

During a public meeting, multiple advisory group members cast the state's current reporting process as being difficult to use and echoed the need for a modernized system.

"What we would like from this experience is better data and digitized material that our staff and members can access," said Ivy Brittain, legislative affairs director for the Northern California Water Association, which represents water users in the agriculture-rich Sacramento Valley.

Brittain and the other advisory group members may get a chance to test-drive the system as early as this summer. The state has committed approximately \$60 million to the project and estimates the new system could go live sometime in 2025.

The modernization of water rights records comes as state policymakers and lawmakers are taking a critical look at the water rights system.

Last year, Gov. Gavin Newsom signed [legislation](#) making it explicit that the board has the authority to investigate the validity of all water rights, including senior rights that are more than a century old and pre-date the establishment of California's permit process. Meanwhile, a pair of bills that would have given the board broader authority to issue curtailment orders stalled in 2023 but could be brought up again this year in the Legislature.

Reaping the Benefits

Proponents contend that a modernized system will benefit the entire water spectrum, from regulators to water rights holders and even environmental groups.

In 2021, during the most recent drought, regulators ordered thousands of water rights holders from the Oregon border south into the Sacramento-San Joaquin Delta to stop diverting from rivers and streams. The emergency curtailments – which were based off a variety of factors including water use information from right holders – were effectively issued with stale or incomplete data.



[Torn maps with labels that have come unglued over the years are among the millions of water rights records the state is trying to digitize.](#)

Under the new system, Ekdahl said, water regulators will have access to real-time diversion data that will allow for swifter decisions.

Others argue that increasing access to basic water-use information will help water rights holders swap their supplies. These deals, which can help cities meet population growth and farmers outlast dry spells, are often bogged down by the regulatory approval process or uncertainty about how much water a seller has to offer.

A 2021 Public Policy Institute of California [report](#) suggested that a modernized system could speed up deals and help activate water markets.

"What we would like from this experience is better data and digitized material that our staff and members can access."
~Ivy Brittain, legislative affairs director for the Northern California Water Association

“State and federal administrative reviews can be lengthy—often taking months or even years,” the research institute’s report states. “Uncertainty and delays could be reduced by improving information about water availability and how much can be traded without unduly harming the environment or other legal water users.”

Kirk Klausmeyer, director of data science at The Nature Conservancy, said the state’s database could additionally serve as a convenient directory for non-governmental organizations looking for partners on environmental projects.

“We’re particularly interested in understanding who has water rights and how we can work with them to improve outcomes for native fish and improve ecological flows in our rivers,” said Klausmeyer, who also sits on the state’s water rights project advisory group.

Digitizing public records that are crucial for establishing ownership of a water right may seem like an obvious solution. But the push for better access has met resistance from some longtime holders of California water rights.

The UC Berkeley report acknowledged concerns among water rights holders that the data could make them the target of new litigation or regulations. Some doubted whether the board could be “trusted with such information,” the report said

Patty Poire, executive director of Kern Groundwater Authority and member of the state’s water rights project advisory group, said she and other water managers have reservations about the accuracy of data the board is gathering with a new technology to track and manage water use in individual crop fields. The technology, called OpenET uses satellites to measure evapotranspiration, the amount of water that evaporates or is consumed by plants.

“We’re particularly interested in understanding who has water rights and how we can work with them to improve outcomes for native fish.”
~Kirk Klausmeyer, data scientist with *The Nature Conservancy*

Poire said the satellite data should be compared with measurements collected at ground level to verify accuracy.

“OpenET has been explored extensively here in the Kern subbasin,” she said during the last advisory group meeting. “Because there’s not a lot of equipment on the ground, the [OpenET] data is not as validated.”

The board’s Ekdahl said the digitization and water accounting system shouldn’t be seen as a “scary draconian regulatory action” but one that helps California navigate future challenges.

“If we’re going to make sure the existing system has longevity through climate change, population growth, land use changes, and all these different things,” he said, “then burying data in millions of pages of physical documents isn’t the way to do it.”

Reach writer Nick Cahill at ncahill@watereducation.org

Know someone who wants to stay connected to water in the West? Encourage them to [sign up](#) for Western Water and follow us on [Twitter](#), [LinkedIn](#), [Facebook](#) and [Instagram](#).



SOUTH FEATHER WATER & POWER AGENCY

TO: Public Recipients of Agenda Information

FROM: Rath Moseley, General Manager

DATE: March 20, 2024

**RE: Real Property Negotiations, and Anticipated and Existing Litigation
Closed Session Agenda Item for 3/26/24 Board of Directors Meeting**

The information provided to directors for this agenda item is not available to the public. The purpose for this item is to give the Board an opportunity to confer with legal counsel about litigation in which the Agency is already involved or is anticipating. The Board is permitted by law (Brown Act) to confidentially discuss information that might prejudice its legal position, to have a confidential and candid discussion about meet-and-confer issues. Such discussions are exempt from the Brown Act's requirement that matters before the Board be discussed in public. Attendance during the closed-session will be limited to directors, together with such support staff and legal counsel as determined necessary by directors for each subject under discussion.