



**DUBLIN SAN RAMON SERVICES DISTRICT
Board of Directors**

NOTICE OF REGULAR MEETING

TIME: 6 p.m.

DATE: Tuesday, November 21, 2017

PLACE: **Quorum will be present at:**
Dublin San Ramon Services District Boardroom
7051 Dublin Boulevard
Dublin, CA 94568

PLACE: **Alternate Teleconference Location:**
65 Vista Knolls Court
Copperopolis, CA 95228

AGENDA

Our mission is to provide reliable and sustainable water, recycled water, and wastewater services in a safe, efficient, and environmentally responsible manner.

1. CALL TO ORDER
2. PLEDGE TO THE FLAG
3. ROLL CALL – Members: Duarte, Halket, Howard, Misheloff, Vonheeder-Leopold
4. SPECIAL ANNOUNCEMENTS/ACTIVITIES
5. PUBLIC COMMENT (MEETING OPEN TO THE PUBLIC)
At this time those in the audience are encouraged to address the Board on any item of interest that is within the subject matter jurisdiction of the Board and not already included on tonight’s agenda. Comments should not exceed five minutes. Speakers’ cards are available from the District Secretary and should be completed and returned to the Secretary prior to addressing the Board. The President of the Board will recognize each speaker, at which time the speaker should proceed to the lectern, introduce him/herself, and then proceed with his/her comment.
6. REPORTS
 - 6.A. Reports by General Manager and Staff
 - Event Calendar
 - Correspondence to and from the Board
 - 6.B. Joint Powers Authority and Committee Reports
LAVWMA – November 15, 2017
Special DERWA – November 16, 2017
 - 6.C. Agenda Management (consider order of items)

7. APPROVAL OF MINUTES

- 7.A. Regular Meeting Minutes of November 7, 2017
Recommended Action: Approve by Motion

8. CONSENT CALENDAR

Matters listed under this item are considered routine and will be enacted by one Motion, in the form listed below. There will be no separate discussion of these items unless requested by a Member of the Board of Directors or the public prior to the time the Board votes on the Motion to adopt.

- 8.A. Approve Tentative Agreement with the International Union of Operating Engineers Stationary Engineers - Local 39 for Successor Memorandum of Understanding (MOU) for the Period December 18, 2017 through December 12, 2021
Recommended Action: Approve by Resolution
- 8.B. Affirm No Changes to the Employee Recognition Programs Policy
Recommended Action: Accept by Motion
- 8.C. Accept the Following Regular and Recurring Reports: Warrant List and District Financial Statements
Recommended Action: Accept by Motion

9. BOARD BUSINESS

- 9.A. Accept Financial Statements for Year Ended June 30, 2017 with Independent Auditors' Report
Recommended Action: Accept by Motion
- 9.B. Approve Health Insurance Contribution for Calendar Year 2018 for Stationary Engineers Local 39, Professional, Mid-Management, Confidential, General Manager, and Senior Management Employees
Recommended Action: Approve by Resolution
- 9.C. Approve Health Insurance Contribution for Calendar Year 2018 For Board of Directors
Recommended Action: Approve by Resolution
- 9.D. Adopt Resolution to Subject Future General Manager Retirees to CalPERS Health Vesting Program Under Government Code Section 22893 and the Public Employees' Medical and Hospital Care Act
Recommended Action: Adopt by Resolution
- 9.E. Accept the Rate Stabilization Funds Annual Report
Recommended Action: Accept by Motion

10. BOARD MEMBER ITEMS

- Submittal of Written Reports from Travel and Training Attended by Directors

11. CLOSED SESSION

- 11.A. Conference with Labor Negotiators – Pursuant to Government Code Section 54957.6
Agency Negotiators: Dan McIntyre, General Manager
Carol Atwood, Administrative Services Manager
Michelle Gallardo, Human Resources and Risk Supervisor
Employee Organization: 1. Stationary Engineers Local 39

- 11.B. Conference with Labor Negotiators - Pursuant to Government Code Section 54957.6
Agency Designated Representatives: Richard Halket, Board President
Carl P.A. Nelson, General Counsel
Unrepresented Employee: General Manager
Additional Attendee: Michelle Gallardo, Human Resources and Risk Supervisor
- 11.C. Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: One potential case.
- 12. REPORT FROM CLOSED SESSION
- 13. ADJOURNMENT

All materials made available or distributed in open session at Board or Board Committee meetings are public information and are available for inspection at the front desk of the District Office at 7051 Dublin Blvd., Dublin, during business hours, or by calling the District Secretary at (925) 828-0515. A fee may be charged for copies. District facilities and meetings comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Secretary as soon as possible, but at least two days prior to the meeting.

**DUBLIN SAN RAMON SERVICES DISTRICT
MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS**

November 7, 2017

1. CALL TO ORDER

A regular meeting of the Board of Directors was called to order at 6 p.m. by Vice President Georgean Vonheeder-Leopold.

Vice President Vonheeder-Leopold reported a DSRSD/Dublin Liaison Committee meeting was held shortly before this Regular meeting of the Dublin San Ramon Services District. Pursuant to Government Code section 54952.3, no Director will receive any compensation or stipend for participating in more than one meeting on this date, and as further specified in DSRSD Policy P100-16-2, Day of Service.

2. PLEDGE TO THE FLAG

3. ROLL CALL

Boardmembers present at start of meeting:

President Richard M. Halket (Teleconference location), Vice President Georgean M. Vonheeder-Leopold, Director D.L. (Pat) Howard, and Director Edward R. Duarte.

Director Madelyne (Maddi) A. Misheloff was absent.

District staff present: Dan McIntyre, General Manager; Carol Atwood, Administrative Services Manager/Treasurer; Judy Zavadil, Engineering Services Manager; Jeff Carson, Operations Manager; Doug Coty, Assistant General Counsel; and Nicole Genzale, Executive Services Supervisor/District Secretary.

4. CLOSED SESSION

At 6:02 p.m. the Board went into Closed Session.

4.A. Conference with Labor Negotiators – Pursuant to Government Code Section 54957.6

Agency Negotiators: Dan McIntyre, General Manager
Carol Atwood, Administrative Services Manager
Michelle Gallardo, Human Resources and Risk Supervisor

Employee Organizations: 1. Stationary Engineers Local 39
2. Mid-Management Employees Bargaining Unit
3. Professional Employees Bargaining Unit
4. Confidential Employees Bargaining Unit

Additional Attendees: Doug Coty, Assistant General Counsel

4.B. Conference with Labor Negotiators – Pursuant to Government Code Section 54957.6

Agency Negotiators: Dan McIntyre, General Manager
Unrepresented Employees: 1. Administrative Services Manager
2. Operations Manager
3. Engineering Services Manager

Additional Attendees: Doug Coty, Assistant General Counsel

5. REPORT FROM CLOSED SESSION

At 6:36 p.m. the Board came out of Closed Session. Vice President Vonheeder-Leopold announced that there was no reportable action.

6. SPECIAL ANNOUNCEMENTS/ACTIVITIES

Vice President Vonheeder-Leopold announced that per Government Code section 54953, sub. (b)(2), all votes taken this evening will be done by a roll call vote due to Director Halket participating via teleconference.

New Employee Introduction:

Eddie Gutierrez, Water/Wastewater Systems Operator II

General Manager McIntyre announced that DSRSD received two awards from the Association of Marketing and Communications Professionals, a nationwide organization, for its first Annual Report - platinum for cover design, gold for writing throughout the report, and an honorable mention for interior design.

7. PUBLIC COMMENT (MEETING OPEN TO THE PUBLIC) – 6:39 p.m. No public comment was received.

8. REPORTS

A. Reports by General Manager and Staff

- Event Calendar – General Manager McIntyre reported on the following:
 - o He will be attending the Association of California Water Agencies fall conference in Anaheim November 28 - December 1, 2017.
- Correspondence to and from the Board on an Item not on the Agenda - None

B. Joint Powers Authority and Committee Reports

DSRSD/Dublin Liaison Committee

November 7, 2017

Vice President Vonheeder-Leopold invited comments on recent committee activities. She and Director Howard attended the meeting and commented that it was a productive meeting and that a partnership between the agencies was an emphasis of discussion.

- C. Agenda Management (consider order of items) - General Manager McIntyre recommended Items 11.D, 11.E and 11.F be taken ahead of Items 11.A, 11.B and 11.C. The Board agreed with the recommendation.

9. APPROVAL OF MINUTES – Regular Meeting of October 3, 2017

Director Howard MOVED for the approval of the October 3, 2017 minutes. Director Duarte SECONDED the MOTION, which CARRIED with FOUR AYES, per roll call vote, and ONE ABSENT (Misheloff).

10. CONSENT CALENDAR

Director Duarte MOVED for approval of the items on the Consent Calendar. Director Howard SECONDED the MOTION, which CARRIED with FOUR AYES, per roll call vote, and ONE ABSENT (Misheloff).

- A. Award Construction Agreement to Crosspoint General Engineering for Wide Area Network Communications Phase 2 Project (CIP 17-A007) – Approved – Resolution No. 49-17
- B. Advance the Supervisory Control and Data Acquisition (SCADA) Field Wireless Capital Improvement Project (CIP T18-03) to Fiscal Year Ending 2018 – Approved – Resolution No. 50-17
- C. Approve Proclamation for Central Contra Costa Sanitary District (Central San) Household Hazardous Waste Facility's 20th Anniversary – Approved
- D. Affirm No Changes to Project Cost Allocation Policy (P400-13-2) – Approved
- E. Accept the Following Regular and Recurring Reports: Warrant List and “No Net Change” Operating Budget Adjustments – Approved
- F. Approve Tentative Agreements with the Professional Employees Bargaining Unit (PEBU) and Mid-Management Employees Bargaining Unit (MEBU) for Successor Memoranda of Understanding (MOU) for the Period December 18, 2017 through December 12, 2021, and with the Confidential Employees Bargaining Unit (CEBU) for the Period December 18, 2017 through April 30, 2022 – Approved – Resolution No. 51-17, Resolution No. 52-17, and Resolution No. 53-17

11. BOARD BUSINESS

- A. Receive Annual Legislative and Regulatory Report, November 2017, and Provide Direction on Further Legislative Advocacy

Community Affairs Supervisor Sue Stephenson reviewed the item for the Board.

The Board noted there was nothing unfamiliar in the report, but acknowledged new legislation could be proposed in January. The Board directed staff to continue their legislative efforts as presented this evening.

Director Howard MOVED that Staff Continue with the Direction of Legislative and Regulatory Advocacy Efforts as Presented this Evening. Director Duarte SECONDED the

MOTION, which CARRIED with THREE AYES, per roll call vote, and TWO ABSENT (Halket, Misheloff).

Vice President Vonheeder-Leopold also recommended that staff monitor the activities of the Little Hoover Commission which is an organization that questions the purpose of special districts.

B. Cast DSRSD Ballot for Association of California Water Agencies (ACWA) Positions of President and Vice President and Proposed Changes to Bylaws

General Manager McIntyre reviewed the item for the Board.

The Board agreed it would be prudent to designate General Manager McIntyre to cast the District's vote since he is likely the only DSRSD representative who will attend the upcoming ACWA Fall Conference where the election will take place.

Director Duarte MOVED to Designate General Manager McIntyre to Cast the DSRSD Ballot for Association of California Water Agencies (ACWA) Positions of President and Vice President and Proposed Changes to Bylaws. Director Howard SECONDED the MOTION, which CARRIED with THREE AYES, and TWO ABSENT (Halket, Misheloff).

C. Receive Presentation and Review Zone 7 Water Agency Ozonation Projects

Engineering Services Manager Zavadil reviewed the item for the Board.

General Manager McIntyre also mentioned that staff has been following this potential project for a number of years, and recommends the Board publicly support this project as an investment in water infrastructure regarding future water quality, supply and reliability.

The Board and staff discussed the benefits of ozonation and noted that many agencies already have ozone. The Board expressed its support for this project in order to better prepare for future water quality and supply requirements, and other potential unknowns. The Board also recognized the project cost will be increased due to the delay in initiation.

Vice President Vonheeder-Leopold MOVED to Propose Support for Zone 7 Water Agency Ozonation Projects. Director Duarte SECONDED the MOTION, which CARRIED with THREE AYES, and TWO ABSENT (Halket, Misheloff).

D. Approve Amendment No. 1 to the Individual Agreements for Personal Services between Carol A. Atwood, Jeff R. Carson, and Judy A. Zavadil and Dublin San Ramon Services District

General Manager McIntyre introduced the item for the Board and stated that a verbal report must be made, per a new Brown Act requirement, prior to discussion.

Vice President Vonheeder-Leopold made the following verbal report: Before discussing agenda item 11.D, a new provision of the Brown Act now requires that the Board

announce “a summary of [the] recommendation for [] final action on the...salary [and other] compensation...of a local agency executive,” such as the senior managers. The recommendation is also summarized in the summary & recommendation for agenda item 11.D, and further details are available in the amendments to the respective personal services agreements, each of which is included in the agenda packet. As is specified in the summary & recommendations, each of the senior managers will receive a merit adjustment based on his or her performance review, and a cost of living adjustment; the cost of living adjustment will be set at 2.75% annually instead of being the amount of the reported consumer price index (CPI) from October to October. The medical insurance contribution rates for each senior manager will now be based on the 2018 PERS Kaiser rate, with an option to waive health coverage and direct \$350 per month toward deferred compensation on a matching basis. Deferred compensation incentive has also been continued through 2021, matching dollar for dollar, to a maximum of \$2500 each calendar year. Thus, the recommendation is to increase the base salary for the engineering services manager by about 4.8%, to increase the base salary for the administrative services manager by about 5.83%, and to increase the base salary for the operations manager by about 9.0%.

Director Howard MOVED to adopt Resolution No. 54-17, Resolution No. 55-17, and Resolution No. 56-17 Approving and Authorizing Execution of Amendment No. 1 to the Agreement for Personal Services between Carol A. Atwood, Jeff R. Carson, Judy A. Zavadil and Dublin San Ramon Services District. Director Duarte SECONDED the MOTION, which CARRIED with FOUR AYES, per roll call vote, and ONE ABSENT (Misheloff).

- E. Adopt the New Job Definition and Salary Range for the Water/Wastewater Systems Operations & Maintenance Supervisor and Abolish the Field Operations Supervisor Classification

Human Resource and Risk Supervisor Gallardo reviewed the item for the Board.

The Board and staff briefly discussed the scope and complexity of the duties for the proposed supervisory position, and expressed optimism that the new job definition will attract the quality candidate desired to fill the position for the Field Operations Division.

Director Duarte MOVED to adopt Resolution No. 57-17, to Adopt the New Job Definition and Salary Range for the Water/Wastewater Systems Operations & Maintenance Supervisor and Abolish the Field Operations Supervisor Classification. Director Howard SECONDED the MOTION, which CARRIED with FOUR AYES, per roll call vote, and ONE ABSENT (Misheloff).

- F. Adopt Pay schedule in Accordance with California Code of Regulations, Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule and Rescind Resolution No. 46-17

Administrative Services Manager Atwood reviewed the item for the Board.

Director Howard MOVED to adopt Resolution No. 58-17, Adopting a Pay Schedule in Accordance with California Code of Regulations, Title 2, Section 570.5, and Rescinding

Resolution No. 46-17. Director Duarte SECONDED the MOTION, which CARRIED with FOUR AYES, per roll call vote, and ONE ABSENT (Misheloff).

President Halket ended his teleconference call at the conclusion of Item 11.F, exiting the meeting at 6:56 p.m. The Board then considered items 11.A, 11.B, and 11.C.

12. BOARDMEMBER ITEMS

Director Duarte reported that he enjoyed his recent cruise through the Panama Canal.

Vice President Vonheeder-Leopold submitted written reports to Executive Services Supervisor Genzale. She reported she attended the joint anniversary celebration for Zone 7 Water Agency and Department of Water Resources at Lake Del Valle October 4, DSRSD's Water Professionals Appreciation Week water facility tour October 11, the Alameda County California Special Districts Association chapter Board meeting at the Castro Valley Sanitary District October 11, and the California Association of Sanitation Agencies Board of Directors teleconference meeting October 23. She summarized the activities and discussions at the meetings.

13. ADJOURNMENT

Vice President Vonheeder-Leopold adjourned the meeting at 7:17 p.m.

Submitted by,

Nicole Genzale, CMC
Executive Services Supervisor



TITLE: Approve Tentative Agreement with the International Union of Operating Engineers Stationary Engineers – Local 39 for Successor Memorandum of Understanding (MOU) for the Period December 18, 2017 through December 12, 2021

RECOMMENDATION:

The General Manager recommends the Board of Directors approve, by Resolution, a successor Memorandum of Understanding (MOU) between the District and the International Union of Operating Engineers Stationary Engineers – Local 39 (Local 39) for the period of December 18, 2017 through December 12, 2021.

SUMMARY:

The existing MOU between the District and Local 39 expires on December 17, 2017. Negotiations commenced with Local 39 on August 14, 2017, with District and Union representatives meeting and conferring on a regular basis to reach agreement. Those discussions were successfully concluded in concept by October 26, 2017, and Local 39 members ratified the MOU by vote on or before November 8, 2017.

The proposed MOU has been available for public viewing including publication on the District’s website since Friday, November 17, 2017.

Key provisions of the MOU are as follows:

- Future Salary Increases: COLA (2018, 2019, 2020, 2021) - 2.75% each year
- Continue Deferred Compensation Incentive: \$2,500 dollar-for-dollar matching contribution to employee’s 457 plan
- Classification and Compensation Review: Adds language that defines compensation for the purposes of conducting a District-wide classification review and compensation study during the term of these contracts, with market adjustments to salaries taking place upon completion of the study and all required meet and confer obligations
- Health Care: Medical insurance contribution for CY 2018 set at CalPERS 2018 Kaiser rate for employee, employee + one, or employee + two or more dependents, and future increases in the Kaiser rate, over the District Maximum Contribution, are shared at 50% District/50% employee over the previous-year Maximum Contribution amount
- Waiver of Health Care: \$350 per month into employee’s 457 deferred compensation account
- Includes one new 8-hour paid holiday (Martin Luther King, Jr. Day)
- Includes added compensation for performing out-of-class assignments of more than 1 day
- Change to the Call Back provision
- Includes a 4-year “phase out” plan for accrual of Employee Leave Bank (ELB) for internal equity with PEBU and CEBU of leave accruals
- Term of Contract: Four (4) years

The final step in implementing the MOU is approval by the District Board.

Originating Department: Administrative Services	Contact: C. Atwood	Legal Review: Yes
Cost: Within Budget and provides cost control for future increases	Funding Source: Operating Budget FY18, FY19	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Local 39 email dated 11/8/17	
		10 of 202

Michelle Gallardo

From: Matt Frediani <mfrediani@local39.org>
Sent: Wednesday, November 8, 2017 2:14 PM
To: Michelle Gallardo
Cc: Carol Atwood; Samantha Koehler
Subject: L-39 Agreement

Today the members voted on your offer and it was a yes vote.

I would like to thank you for all your hard work and time spent Bargaining this agreement.

Thanks
Matt Frediani

Sent from my iPhone

RESOLUTION NO. __

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN DUBLIN SAN RAMON SERVICES DISTRICT AND THE INTERNATIONAL UNION OF OPERATING ENGINEERS STATIONARY ENGINEERS – LOCAL 39

WHEREAS, the current International Union of Operating Engineers Stationary Engineers – Local 39 (“Local 39”) Memorandum of Understanding (the “MOU”) expires December 17, 2017; and

WHEREAS, the District (“District”) and Local 39 (the “Parties”) have met and conferred in good faith regarding wages, hours and other terms and conditions of employment; and

WHEREAS, the Parties have reached an agreement on all matters relating to the employment conditions and employer-employee relations as set forth in the MOU.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the counties of Alameda and Contra Costa, California, does hereby:

1. Approve the MOU between District and Local 39 for the period of December 18, 2017 through December 12, 2021, attached hereto as Exhibit “A” and incorporated by reference herein, and
2. Authorize and direct the General Manager to sign the MOU.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency located in the counties of Alameda and Contra Costa, California, at its regular meeting held on the 21st day of November 2017, and passed by the following vote:

AYES:

NOES:

ABSENT:

Richard M. Halket, President

Attest:

Nicole Genzale, District Secretary

Memorandum of Understanding

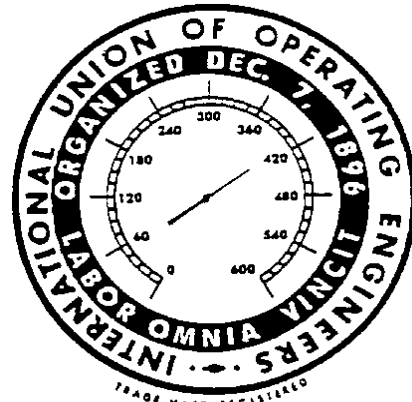
Stationary Engineers, Local 39

**Dublin San Ramon Services District
and
International Union of Operating Engineers
Stationary Engineers, Local 39**



**Dublin San Ramon
Services District**

Water, wastewater, recycled water



December 18, 2017 – December 12, 2021

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MEMORANDUM OF UNDERSTANDING
between
DUBLIN SAN RAMON SERVICES DISTRICT
and
INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL UNION NO. 39, AFL-CIO

This Memorandum of Understanding ("MOU") is entered into pursuant to the provisions of Section 3500 et seq of the Government Code of the State of California.

The parties have met and conferred in good faith regarding wages, hours and other terms and conditions of employment for the employees in said representation unit, and have freely exchanged information, opinions and proposals and have reached agreement on all matters relating to the employment conditions and employer-employee relations of such employees.

This Memorandum of Understanding has been presented to the Dublin San Ramon Services District Board of Directors as the joint recommendation of the undersigned parties for salary and employee benefit adjustments for the period commencing December 18, 2017 and ending December 12, 2021. This MOU will supersede in its entirety that MOU of May 17, 2016, and ending December 17, 2017. The effective date of this MOU is December 18, 2017.

Section 1. Recognition

1.1 Union Recognition

The International Union of Operating Engineers, Local Union No. 39, AFL-CIO, hereinafter referred to as the "Union," is the recognized employee organization for the classifications listed in Appendix A.

1.2 District Recognition

The General Manager, or any person or organization duly authorized by the General Manager, is the representative of Dublin San Ramon Services District, hereinafter referred to as the "District," in employer-employee relations, as provided in Resolution 12-14 adopted by the Board of Directors on March 4, 2014.

1.3 General Manager

Whenever the General Manager is mentioned in this MOU he/she may unilaterally delegate, in writing, the duty or power granted to him/her to another person.

Section 2. Union Security

2.1 Dues Deduction

Payroll deductions for membership dues shall be granted by the General Manager only to the Union, provided that the District is capable of making such deductions in its payroll system. The following procedures shall be observed in the withholding of employee earnings:

- (a) Payroll deductions shall be for the specific amount and uniform as between employee members of the Union and shall not include fines and/or assessments. Dues deduction shall be made only upon the employee's written authorization on a payroll deduction form provided by the District.
- (b) Authorization, cancellation or modification of payroll deduction shall be made upon forms provided or approved by the General Manager. The voluntary payroll deduction authorization shall remain in effect until employment with the District is terminated or until canceled or modified by the employee by written notice to the General Manager. Employees may authorize dues deductions only for the Union certified as the recognized representative of the unit to which such employees are assigned.
- (c) Amounts deducted and withheld by the District shall be transmitted to the officer designated in writing by the Union as the person authorized to receive such funds at the address specified.
- (d) The employee's earnings must be sufficient; after all other required deductions are made, to cover the amount of the deductions herein authorized. In this connection, all other required deductions have priority over the Union dues deduction. When an employee is in a non-pay status for an entire pay period, no withholdings will be made to cover that pay period from future earnings nor will the employee deposit the amount with the District which would have been withheld if the employee had been in pay status during that period. In the case of an employee who is in a non-pay status during a part of the pay period and the salary is not sufficient to cover the full withholding, no deduction shall be made.
- (e) The Union shall file with the General Manager an indemnity statement wherein the Union shall indemnify, defend and hold the District harmless against any claim made and against any suit initiated against the District on account of check off of Union dues or premiums for benefits. In addition, the Union shall refund to the District any amounts paid to it in error upon presentation of supporting evidence.

Section 3. Union Representatives

District employees who are official representatives of the Union shall be given reasonable time off with pay to attend meetings with management representatives, or to be present at hearings where matters within the scope of representation or grievances are being considered. The use of official time for this purpose shall be reasonable and shall not interfere with the performance of District services as determined by the District. Such employee representatives shall submit a written request for excused absence to their

respective department heads, with an information copy to the General Manager, at least two (2) working days prior to the scheduled meeting whenever possible. Except by mutual agreement, the number of employees excused for such purposes shall not exceed four (4).

Section 4. Access to Work Locations

Reasonable access to employee work locations shall be granted to the business representative for the purpose of processing grievances or contacting members of the Union concerning business within the scope of representation. The business representative shall not enter any work location without the consent of the General Manager. Access shall be restricted so as not to interfere with the normal operations of the department or with established safety or security requirements.

Solicitation of membership and activities concerned with the internal management of the Union, such as collecting dues, holding membership meetings, campaigning for office, conducting elections and distributing literature, shall not be conducted during working hours.

Section 5. Use of District Facilities

District employees or the Union or their representatives may, with the prior approval of the General Manager, be granted the use of District facilities during non-work hours for meetings of District employees provided space is available. All such requests shall be in writing and shall state the purpose or purposes of the meeting.

The use of District equipment other than items normally used in the conduct of business meetings, such as desks, chairs and whiteboards, is strictly prohibited, the presence of such equipment in approved District facilities notwithstanding.

The District e-mail system shall not be used for Union business or activities other than to distribute job descriptions or the time, location, agenda and minutes for planned meetings.

Section 6. Bulletin Boards

The Union may use portions of District bulletin boards under the following conditions:

- (a) All materials must be dated and must identify the Union that published them.
- (b) Unless special arrangements are made, materials posted will be removed thirty-one (31) days after the publication date.
- (c) The District reserves the right to determine where bulletin boards shall be placed and what portion of them are to be allocated to Union's materials.
- (d) If the Union does not abide by these rules, it will forfeit its right to have materials posted on District bulletin boards.

Section 7. Advance Notice

Except in cases of emergency, reasonable advance written notice shall be given the Union of any ordinance, rule, resolution or regulation directly relating to matters within the scope of representation proposed to be adopted by the Board of Directors and the Union shall be given the opportunity to meet with the General Manager or representative prior to adoption. In cases of emergency when the Board of Directors determines that an ordinance, rule, resolution or regulation must be adopted immediately without prior notice or meeting with the Union, the District shall provide such notice and opportunity to meet at the earliest practical time following the adoption of such ordinance, rule, resolution or regulation.

Section 8. District Rights

The rights of the District include, but are not limited to, the exclusive right to determine its mission and the mission of its constituent departments, commissions and boards; set standards of service; determine the procedures and standards of selection for employment and promotion; direct its employees; take disciplinary action; relieve its employees from duty because of lack of work or for other legitimate reasons; maintain the efficiency of governmental operations; determine the methods, means and personnel by which government operations are to be conducted; determine the content of job classifications; take all necessary actions to carry out its mission in emergencies; and to exercise complete control and discretion over its organization and the technology of performing its work.

Section 9. No Discrimination

There shall be no discrimination based on race, creed, color, national origin, marital status, sex, religion, age, mental or physical disability, veteran status, medical condition, sexual orientation, pregnancy or legitimate Union activities against any employee or applicant for employment by the Union or by the District or by anyone employed by the District.

Section 10. Hours of Work

Regular Workweek and Regular Workday

The regular workweek shall consist of forty (40) hours and the regular workday shall consist of eight (8) hours. The employees may request an alternate work schedule such as a 9/80 schedule, a 4/9 + 4 work schedule or a 4/10 work schedule and, at the sole discretion of the General Manager, such schedule may or may not be granted.

Section 11. Overtime, Call Back, Shift Differential, Standby Pay, Meal Allowance

11.1 Authorization

All overtime worked must be approved in advance by the General Manager or his or her designated

representative.

11.2 Definition

Any authorized time worked in excess of the employee's regular workweek shall be compensated at the rate of one and one-half (1-1/2) times the employee's regular straight-time rate of pay. This Section 11.2 shall be subject to CP-Overtime (9/21/12) of the District Personnel Rules and Regulations. Holiday pay and Employee Leave Bank pay will count as time worked for purposes of computing overtime pay. Holiday pay is defined as scheduled District holidays including deferred holidays.

11.3 Call Back

If an employee assigned to work in Field Operations, Mechanical Maintenance, Electrical Maintenance, Plant Operations, or in the classification of Construction Inspector I/II or IS Technician I/II is called back to work by responding to a work-related alarm or a phone call on his/her regular day off, or before or after his/her assigned work shift, and if the employee is able to properly resolve the alarm or provide useful information to the caller without actually driving to the work site, then he/she shall receive a minimum of two (2) hours of work or, if two (2) hours of work is not furnished, a minimum of two (2) hours of pay at time and one-half (1-1/2) for the first two call-backs in the workday; any additional callbacks after the first two will be paid at a minimum of one (1) hour of work, or, if one (1) hour of work is not furnished, a minimum of one (1) hour of pay at time and one-half (1-1/2). If the employee responds to one or more additional alarms or phone calls within two (2) hours of receiving the first or second alarm or phone call, then the employee shall not be due any additional compensation for properly resolving the subsequent alarms or phone calls. However, if the employee responds to an alarm or a phone call and it has been more than two (2) hours since they received a previous alarm or phone call for which they received pay, then he/she shall receive another two (2) hours of pay at time and one-half (1-1/2) (if after the first call) or another one (1) hour of pay at time and one-half (1-1/2) (if after the second call). This provision does not apply to instances in which the employee must report for his/her regular starting time less than two (2) hours after receiving the alarm or phone call, in which case the employee shall be paid time and one-half (1-1/2) only until the beginning of his/her regular starting time.

For all Local 39 employees, if an employee physically reports back to work, he/she shall, upon departure from his/her home, receive a minimum of two (2) hours of work or, if two (2) hours of work is not furnished, a minimum of two (2) hours' pay at time and one-half (1-1/2). This provision does not apply to instances in which the employee is called to report before his/her regular starting time and is worked from the time he/she reports to his/her regular starting time.

11.4 Shift Differential

Employees who are regularly assigned and work a swing or grave shift shall be paid a fixed amount per shift in addition to their base pay. The fixed amount during the term of this MOU shall be fifty-two dollars (\$52).

11.5 Standby Pay

Employees assigned by the District to standby duty will receive an additional 3.42 hours of straight-time pay for each workday during which the employee is assigned to standby duty and an additional eight and one-quarter (8.25) hours of straight-time pay for each holiday which occurs during an employee's standby duty.

Should an employee's standby assignment be extended due to a holiday or other reasons, the employee will receive an additional 3.42 hours of straight-time pay for each additional day of coverage and an additional 8.25 hours of straight-time pay for each holiday of coverage.

Standby pay may not be booked as Compensatory Time.

The standby employee will respond to call outs for all District facilities other than the Treatment Plant. Employees on standby duty are to function as first responders to call outs to assess the reason for the call out and to correct the problem or summon additional resources as necessary. As examples: if a qualified sewer employee is required to correct the problem, additional staff is summoned; or if the problem is an intrusion alarm, the police are summoned to investigate. The District will conduct four (4) hours of training each year for all employees subject to standby duty to be trained to respond appropriately to the various types of call outs that may occur.

11.6 Meal Allowance

A ten dollar (\$10.00) meal allowance shall be provided to employees required to work four (4) or more hours of overtime when such overtime is worked. The payment of said meal allowance shall be via the District's payroll system and subject to all applicable Federal and State income reporting procedures.

11.7 Compensatory Time

An employee shall be allowed to accrue up to a maximum of eighty (80) hours of compensatory time annually, with no more than 80 hours banked in total for the calendar year. Employees may request compensatory time off even though overtime is required to cover the employee's shift. The coverage employee may not accrue compensatory time for said time worked and will be paid at the overtime rate.

Section 12. Salaries

12.1 Rates of Pay

Effective on the first day of the first pay period of the calendar years 2018, 2019, 2020 and 2021, bargaining unit members will receive a percentage salary increase equal to 2.75%. Such increase constitutes a cost of living increase, and is separate and apart from a merit-based increase. Y-rated employees will receive 1.38% cost of living salary increases.

Rates of pay for each classification shall be in five (5) steps of A through E with Step E being the

highest salary. Movement from one step to the next (and the amount of the increase) is based upon merit as explained in Section 12.6.

12.2 Deferred Compensation Incentive

During the term of this MOU the District will maintain an IRS 457 Plan for interested employees. Employees may also elect to contribute to a Roth 457 option.

Beginning on the first pay date of the first full pay period of calendar years 2018, 2019, 2020 and 2021, the District will contribute on behalf of each employee an amount equal to 100% of the first \$2,500 the employee voluntarily contributes to the 457 Plan. On the last pay date of the calendar year 2021, the District will no longer contribute on behalf of the employee to the Employee's 457 Plan account.

This incentive shall be administered in accordance with state and federal regulations, which may impose limits on such benefits for New Members within the CalPERS Retirement System.

12.3 Compensation Surveys

All compensation surveys shall be conducted by District in accordance with Compensation Survey Procedures in Section 12.4. The District will conduct a compensation survey during the term of this MOU for all benchmark positions covered by Local 39.

During the term of this MOU, the District may have the need to conduct additional compensation surveys as a results of job description revisions, new positions, recruiting conditions, or as a result of mutual agreement between Union and District.

12.4 Compensation Survey Procedures

The basis of compensation for the purpose of a survey will be the sixtieth (60th) percentile of total compensation of the comparable positions at the survey agencies. Surveys will be done for benchmark positions in each classification and other levels in the classification will be indexed from the benchmark positions.

For the purposes of a survey:

Compensation at other agencies is defined as base salary plus employer-paid member contributions to retirement, employer contributions for employee defined contribution plans (such as 401k, 457, 401a), minus employee-paid contributions toward employer-share of defined benefit retirement plan (i.e. CalPERS retirement).

Compensation at the District is defined as base salary plus employer-paid member contributions to retirement, two thousand five hundred dollars (\$2,500) annual contribution to employee 457 plan, minus employee-paid contributions toward employer-share of defined benefit retirement plan (i.e. CalPERS retirement).

EXAMPLE:

	Base Salary (Monthly)	ER Paid EE PERS (EPMC)	ER Paid Deferred Comp (457)	ER Paid Other Retirement	EE Paid ER Contributions to DB Plan	Total Comp (Monthly)
Comparatory Agency	\$ 7,800.00	\$ 192.50	\$ 83.33	\$ 100.00	\$ -	\$8,175.83
DSRSD	\$ 8,100.00	\$ -	\$ 208.33	\$ -	\$ (162.00)	\$8,146.33

The following list of agencies will be used to establish the benchmark level salaries:

EBMUD	Livermore
ACWD	Pleasanton
CCCSD	DDSD
CCWD	Brentwood
USD	

12.5 Starting Rate

Except as herein otherwise provided, the entrance salary for a new employee entering District service shall be the minimum salary for the class to which appointed. When circumstances warrant, the General Manager may recommend and the Board of Directors may approve an entrance salary which is more than the minimum salary. The Board of Director's decision shall be final.

12.6 Step Increases

No increase in salary shall be automatic merely upon completion of a specified period of service. All increases shall be based on merit as established by record of the employee's performance and shall require recommendation of the department head and approval by the General Manager.

Subject to the provisions of this Section, an employee shall receive step increases in salary as follows:

- Step B upon completion of twelve (12) months' service in Step A;
- Step C upon completion of twelve (12) months' service in Step. B;
- Step D upon completion of twelve (12) months' service in Step C;
- Step E upon completion of twelve (12) months' service in Step D.

12.7 Salary Increase Upon Promotion or Reclassification

When an employee in Local 39 is moved from one classification to another classification with a higher maximum salary, the salary in the higher classification shall be the minimum salary for that classification, unless that minimum is lower than, or the same as, the employee's salary at the time of promotion or reclassification. In that event, the employee shall receive the next higher step within the pay range of the higher classification, which is at least five percent (5%) greater than the

employee's present rate. If the class having a higher salary range is not at least 5% more than the employee's present salary at Step E, the employee shall be paid at Step E of the classification having a higher salary range.

If an employee is promoted or reclassified from one class to a different classification within Local 39, and if the employee's current rate of pay before reclassification is more than the new position's Step E, then the employee shall be paid at Step E of the new position.

12.8 Certification

Upon approval of the supervisor, the District shall allow an employee time off with pay if the certification exam falls between the hours of the employee's assigned shift, for the purpose of taking an exam for required certification. Upon successful passage of the exam, the District will pay for any certificates, including renewal, as set forth in the employee's classification series.

12.9 Operator Certificates

A Wastewater Treatment Plant Operator I who is certified as a Wastewater Treatment Plant Operator II or higher shall be reclassified to a Wastewater Treatment Plant Operator II and receive the Wastewater Treatment Plant Operator II rate of pay upon successful completion of all State requirements. Effective date of reclassification is the date printed on the certificate. If the Operator has not yet completed their initial 12-month probationary period at the time of reclassification, the employee will still be required to successfully complete the 12-months initial probation in accordance with Section 20 of this MOU concurrently with the 6-month probationary period for the Wastewater Treatment Plant Operator II position.

12.10 Out-of-Class Pay

An employee who is assigned in writing by the General Manager or designated representative and who is required to perform all of the duties of a position having a higher salary range, will be paid the first step of the higher range which is at least five percent (5%) higher than the employee's present salary during the period of the out-of-class assignment. If the position having a higher salary range is not at least 5% more than the employee's present salary at Step E, the employee shall be paid at Step E of the higher salary range.

Acting assignments will be made after one (1) working day of uninterrupted absence, such as vacation or long-term illness or injury. When an employee is expected to perform the full range of duties of a higher classification for more than one (1) consecutive working day, said employee shall be temporarily promoted to the higher position with retroactive pay to the first day of said assignment.

Out-of-Class pay will be administered in accordance with state and federal regulations, which may impose limits on such benefits for New Members within the CalPERS Retirement System.

Section 13. Health and Welfare

13.1 Medical

(a) Health Care Insurance

The District is committed to provide health care (medical) insurance to each employee. The District shall provide a health care insurance program that has at least two choices for coverage for Health Maintenance Organizations and two choices for Preferred Provider Organizations. In the event that this level of coverage does not remain reasonably available during the term of this MOU, the parties shall meet and confer in good faith to amend this Section 13.1(a) of the MOU.

(b) Medical Insurance Premiums

District shall pay employee medical insurance premiums up to a maximum amount not to exceed the District "Maximum Contribution" for each level (employee only, employee plus one dependent, and employee plus two or more dependents).

Payment by District shall be for employee or employee plus eligible dependents, whichever represents the employee's situation. The employee shall pay the balance of the cost incurred in excess of the medical insurance premium Maximum Contribution. If the medical insurance premium of the plan an employee selects is less than the District Maximum Contribution, the District shall only pay the amount of the premium cost of the selected plan.

The District medical insurance premium Maximum Contribution for calendar year 2018 is as follows:

	Employee Only	Employee + 1 Dependent	Employee + 2 or more Dependents
District Maximum Contribution	\$780.00	\$1,560.00	\$2,028.00

Effective January 1, 2019, Local 39 employees will share in the cost of future medical insurance premium increases above the Kaiser rate as described in the example below.

Each year, cost increases in the Kaiser premium rates will be shared 50% by the District and 50% by the employee. For calendar year 2019, the Kaiser premium rates for 2019 will be compared to the District Maximum Contribution for 2018; if the Kaiser rate is higher than the 2018 District Maximum Contribution, then the new District Maximum Contribution will be calculated by adding 50% of the increase to the Kaiser 2018 premium rate to establish the Maximum Contribution for calendar year 2019.

If the Kaiser premium rate for 2019 is less than the District Maximum Contribution for 2018, then the District Maximum Contribution rate for calendar year 2019 will be:

	Employee Only	Employee + 1 Dependent	Employee + 2 or more Dependents
District Maximum Contribution	\$780.00	\$1,560.00	\$2,028.00

For calendar year 2020, the Kaiser premium rates for 2020 will be compared to the District Maximum Contribution for 2019; if the Kaiser rate is higher than the 2019 District Maximum Contribution, then the new District Maximum Contribution will be calculated by taking 50% of the increase in the Kaiser 2020 premium rate over the 2019 District Maximum Contribution, then adding it to the 2019 District Maximum Contribution, to establish the new Maximum Contribution for calendar year 2020.

If the Kaiser premium rate for 2020 is less than the District Maximum Contribution for 2019, then the District Maximum Contribution rate for calendar year 2020 will remain the same as the Maximum Contribution amount for 2019.

For calendar year 2021, the Kaiser premium rates for 2021 will be compared to the District Maximum Contribution rates for 2020; if the Kaiser rate is higher than the 2020 District Maximum Contribution, then the new District Maximum Contribution will be calculated by taking 50% of the increase in the Kaiser 2021 premium rate over the 2020 District Maximum Contribution, then adding it to the 2020 District Maximum Contribution, to establish the Maximum Contribution for calendar year 2021.

If the Kaiser premium rate for 2021 is less than the District Maximum Contribution for 2020, then the District Maximum Contribution rate for calendar year 2021 will remain the same as the Maximum Contribution amount for 2020.

EXAMPLE

	Premium	Increase from Maximum Contribution	DSRSD Share of Increase	Local 39 Share of Increase	District Max Contribution
Max Contribution 2019	\$ 2,028	(example assumes Kaiser rate decreased in 2019)			
Kaiser Rate 2020	\$ 2,195	\$ 167	\$ 83.50	\$ 83.50	\$ 2,112

Local 39 employees will pay those amounts in excess of the District medical insurance premium Maximum Contribution and the premium of the plan they select. District Maximum Contribution amounts will be rounded up to the nearest dollar.

(c) Retiree Health Care

The District will contract with CalPERS to provide post-retirement health benefits through the CalPERS Vesting Program for Retiree Health Care. All District employees hired after the implementation date of the program will be enrolled in the Vesting Program. District employees hired prior to the program implementation date will be offered the option annually to opt into the program as allowed per CalPERS regulations.

(d) Changes to the Law

In the event Federal or State legislation, which provides health care coverage for employees covered by this agreement, is enacted into law and such legislation has an adverse impact on either party, the parties shall meet and confer regarding the impact of such legislation on the MOU.

(e) Waiver of Coverage

An employee who chooses to do so may elect Affordable Care Act (ACA) compliant group health insurance coverage elsewhere and elect in writing to forgo medical insurance coverage through the District and receive a District contribution to their deferred compensation 457 plan in the amount of \$350 per month (payable bi-monthly). Said election must be made for the employee as well as his/her spouse and eligible dependents. This contribution amount to the Employee's deferred compensation 457 plan shall not count toward the District's deferred compensation incentive match per Section 12.2 of this MOU.

13.2 Dental

The District shall provide each employee with dental care benefits covering the employee, spouse and eligible dependents.

13.3 Retiree Dental

The District shall provide retiree dental care benefits for employees (and eligible dependents) who retire from the District and whose first date of employment was before July 1, 2014.

13.4 Life Insurance, Short-Term and Long-Term Disability

The District shall provide each employee with Life Insurance, Short-Term and Long-Term Disability Insurance. Life Insurance is equal to an employee's annual salary, rounded up to the nearest \$5,000, to a maximum of \$50,000. Short-Term Disability Insurance provides for sixty percent (60%) of regular weekly salary, to a maximum of \$1,667 weekly benefit, after a twenty nine (29) day waiting period. Benefits continue for a maximum of one (1) year if totally disabled. Long Term Disability Insurance shall provide 66 2/3% of regular monthly salary, to a maximum of \$6,000 monthly benefit, after 365 days wait period.

Integration of short-term and long-term disability insurance benefits and sick leave is to be automatic; the District may not waive integration. In addition to the life insurance provided at District expense, the employer will make arrangements for employees to purchase additional life insurance at employee cost.

13.5 Vision Care

The District shall provide each employee with vision care benefits covering the employee, spouse and eligible dependents.

13.6 Retiree Vision Care

Vision care will not be provided to employees who retire from the District other than as specified under the Consolidated Omnibus Budget Reconciliation Act (COBRA).

13.7 IRS 125 Plan

The District agrees to continue an IRS plan for employee funded expense reimbursement.

13.8 Change in Employee Benefit Plans

The District intends to evaluate the Health and Welfare plans currently available to employees to determine if similar or better coverage may be available at lower cost to the District. The District may substitute new insurance carriers or arrange for self-insurance provided that the overall coverage is acceptable to the Union.

Section 14. Retirement Plan

The Retirement Plan between the District and Public Employees Retirement System (“PERS”) is documented in a separate MOU between Union and District entitled “Regarding PERS Retirement Formula Enhancement” dated November 17, 2004, and includes single highest year option and “Local Miscellaneous 2.7% at 55.”

The pension formula for “classic” employees is the local Miscellaneous 2.7% at age 55 Retirement Plan. Classic employees’ contribution of pensionable salary is in accordance with the November 17, 2004 MOU.

The pension formula for “new” employees is the local Miscellaneous 2.0% at age 62 Retirement Plan. New employees pay one-half of the normal cost of their pension plan to pay the employee CalPERS contribution.

Section 15. Safety Shoes, Equipment, and Clothing *(formerly Section 15.0 Personal Safety Reimbursement Program and Sections 25.2 (Safety) and 25.4 (Safety Vests)*

Employees that are required to wear safety shoes, personal protective equipment (PPE), or uniform clothing will be provided with these items purchased by the District as deemed necessary by the employee’s supervisor for the performance of their job duties. Safety shoes, when required, will be replaced by the District no less than once every 12-month period.

Section 16. Holidays

16.1 Holiday Right

Classified employees shall be entitled to take all authorized holidays at full pay, not to exceed eight (8) hours for any one (1) day, provided they are in a pay status on both their regularly scheduled

workdays immediately preceding and following the holiday.

16.2 Monday-Friday Employees

The following holidays are allowed for all employees working a Monday-Friday schedule, with pay:

Holiday	2017	2018	2019	2020	2021
New Year's Day		Jan-1	Jan-1	Jan-1	Jan-1
Martin Luther King Jr. Day		Jan-15	Jan-21	Jan-20	Jan-18
Presidents' Day		Feb-19	Feb-18	Feb-17	Feb-15
Memorial Day		May-28	May-27	May-25	May-31
Independence Day		July-4	July-4	July-3	July-5
Labor Day		Sept-3	Sept-2	Sept-7	Sept-6
Thanksgiving Day		Nov-22	Nov-28	Nov-26	Nov-25
Day after Thanksgiving		Nov-23	Nov-29	Nov-27	Nov-26
Christmas	Dec-25	Dec-25	Dec-25	Dec-25	Dec-24

16.3 Shift Employees

Shift employees are defined as employees assigned to working a swing shift or graveyard shift at the Wastewater Treatment Plant. The following holidays are recognized for all employees working a seven-day, rotating day off schedule:

Holiday	2017	2018	2019	2020	2021
New Year's Day		Jan-1	Jan-1	Jan-1	Jan-1
Martin Luther King Jr. Day		Jan-15	Jan-21	Jan-20	Jan-18
Presidents' Day		Feb-19	Feb-18	Feb-17	Feb-15
Memorial Day		May-28	May-27	May-25	May-31
Independence Day		July-4	July-4	July-4	July-4
Labor Day		Sept-3	Sept-2	Sept-7	Sept-6
Thanksgiving Day		Nov-22	Nov-28	Nov-26	Nov-25
Day after Thanksgiving		Nov-23	Nov-29	Nov-27	Nov-26
Christmas	Dec-25	Dec-25	Dec-25	Dec-25	Dec-25

If one of the holidays listed above falls during the employee's vacation or on the employee's normal day off or if an employee is scheduled to work on a holiday, the employee will be allowed a regular workday off at a time determined by agreement between the employee and the department manager. If the department manager determines that it is not feasible to grant such other workday off, the employee shall be paid for any work performed on the holiday at the rate of time and one-half (1-1/2); provided that an employee who is entitled to pay for any such holiday if not worked shall receive such holiday pay in addition to the time and one-half (1-1/2) they are paid for working.

16.4 Floating Holidays

Beginning with the pay period commencing on December 26, 2011, five (5) Floating Holidays (40 hours) shall be incorporated into the Employee Leave Bank and thereafter be part of the Employee Leave Bank as described in Section 17 of this MOU.

16.5 Deferred Holidays

A Deferred holiday may be earned by Local 39 shift employees who are required to work on a holiday as defined in Section 16.3 as a part of their regularly-scheduled work week, or if the holiday falls on the shift employee's regularly scheduled day off. A Deferred holiday may be requested at the option of the employee, to be banked in eight (8) hour increments, in accordance with Section 16.1. Employee requests for taking a Deferred holiday shall be approved in accordance with Section 17.2. All Deferred holidays earned by employees prior to December 31, 2011 will remain in effect with no expiration date or until used or paid out upon separation from employment. Deferred holidays earned on or after January 1, 2012 must be used within the calendar year earned, and if not used, a lump sum cash payout will be made to the employee on the last pay date of the calendar year. Employees may not defer holidays that occur in the last pay period of the calendar year.

Section 17. Employee Leave Bank

17.1 Eligibility

All Local 39 employees begin accruing Employee Leave (Leave) as defined in Section 17.4 from their hire date.

17.2 Scheduling

The times during the calendar year at which an employee shall take Leave shall be determined by the employee's supervisor with due regard to the wishes of the employee and in particular regard to the need of the District.

17.3 Use

Employees may use Leave on an hour-for-hour (or fraction thereof) basis in any pay period that they have not worked their scheduled hours in accordance with Section 10 of this MOU.

17.4 Employee Leave Accrual Rate

Employee vacation and floating holidays are combined and posted into one leave bank called the "Employee Leave Bank", in accordance with the table below.

Employee leave bank accruals will be posted bi-weekly. Leave accrues on a pay period basis and the accrual rate is determined by the employee's hire date. Example: For a full-time employee, the

accrual rate during their first year of employment is 4.62 hours per pay period.

The following table shows the conversion of the leave into the new system and is based on full-time employment. Leave for part-time employees will be prorated according to number of hours scheduled.

All employees			CY2017			CY2018			CY2019			CY2020			CY2021		
Year	Vac	FH	Annual	Annual	Hours	Annual	Annual	Hours	Annual	Annual	Hours	Annual	Annual	Hours	Annual	Annual	Hours
			Days	Hours	PP	Days	Hours	PP	Days	Hours	PP	Days	Hours	PP	Days	Hours	PP
1	10	5	15	120	4.62	15	120	4.62	15	120	4.62	15	120	4.62	15	120	4.62
2	11	5	16	128	4.92	16	128	4.92	16	128	4.92	16	128	4.92	16	128	4.92
3	12	5	17	136	5.23	17	136	5.23	17	136	5.23	17	136	5.23	17	136	5.23
4	13	5	18	144	5.54	18	144	5.54	18	144	5.54	18	144	5.54	18	144	5.54
5	14	5	19	152	5.85	19	152	5.85	19	152	5.85	19	152	5.85	19	152	5.85
6	15	5	20	160	6.15	20	160	6.15	20	160	6.15	20	160	6.15	20	160	6.15
7	16	5	21	168	6.46	21	168	6.46	21	168	6.46	21	168	6.46	21	168	6.46
8	17	5	22	176	6.77	22	176	6.77	22	176	6.77	22	176	6.77	22	176	6.77
9	18	5	23	184	7.08	23	184	7.08	23	184	7.08	23	184	7.08	23	184	7.08
10	19	5	24	192	7.38	24	192	7.38	24	192	7.38	24	192	7.38	24	192	7.38
11	20	5	25	200	7.69	25	200	7.69	25	200	7.69	25	200	7.69	25	200	7.69
12	20	5	25	200	7.69	25	200	7.69	25	200	7.69	25	200	7.69	26	208	8.00
13	20	5	25	200	7.69	25	200	7.69	25	200	7.69	25	200	7.69	27	216	8.31
14	20	5	25	200	7.69	25	200	7.69	25	200	7.69	28	224	8.62	28	224	8.62
15	20	5	25	200	7.69	25	200	7.69	25	200	7.69	29	232	8.92	29	232	8.92
16	21	5	26	208	8.00	26	208	8.00	30	240	9.23	30	240	9.23	30	240	9.23
17	22	5	27	216	8.31	27	216	8.31									
18	23	5	28	224	8.62	30	240	9.23									
19	24	5	29	232	8.92												
20	25	5	30	240	9.23												
21+ Years	25	5	30	240	9.23												

17.5 Employee Leave Pay at Termination

Upon termination of employment, an employee shall be paid the cash value of his/her accrued Leave at the time of termination in accordance with the above schedule on a prorated basis. If the employee owes the District for unearned Employee Leave bank, the actual time owed shall be invoiced to the employee.

17.6 Leave Sell Back

Each full-time employee covered by this MOU may sell back leave from the Employee Leave Bank at his or her current rate of pay up to two (2) times per calendar year, up to eighty (80) hours total in that calendar year, provided that there is at least eighty (80) hours remaining after each such sell back.

Section 18. Sick Leave

18.1 Benefits

Full-time Local 39 employees shall accrue sick leave at the rate of eight (8) hours per month credited in hours per pay period. Sick leave shall be posted bi-weekly.

Sick leave usage shall not be considered as a privilege, which an employee may use at his/her discretion, but shall be allowed only in case of necessity of actual sickness or disability. Charge for sick leave used shall be on the basis of one-quarter (0.25) hour for each one-quarter hour used; provided, however, that sick leave shall be charged for only those hours when the employee was absent from work. In no event shall sick leave be converted into a cash bonus and is not payable upon separation from employment with the District. Sick leave may not be used before it is credited. Sick leave benefits shall be administered in accordance with applicable state and federal laws.

If an employee leaves the employ of the District prior to the end of the calendar year, reconciliation of sick leave earned and taken to date of termination of employment shall be made. If the employee owes the District for unearned sick leave, the actual time owed shall be invoiced to the employee.

18.2 Notification Requirement

In order to receive compensation when absent on sick leave, if the need for sick leave is foreseeable, the employee shall notify his/her immediate supervisor one (1) hour prior to the time set for beginning his/her duties, unless the employee is prevented from doing so by an emergency.

18.3 Physician's Certificate or Other Proof

At the discretion of the employee's supervisor, a physician's certificate or personal affidavit may be required for any period of absence for which sick leave is claimed after the first forty-eight (48) hours of sick leave used in a calendar year.

18.4 Illness in the Immediate Family

Leaves for illness in the immediate family are administered in accordance with federal and state law. For the purpose of this Section 18.4, immediate family shall be defined in accordance with federal and state law.

18.5 Use of Sick Leave

Sick Leave may be used for purposes defined in the District's personnel rule for Sick Leave, and in accordance with federal and state law.

Section 19. Leaves of Absence

19.1 Leave without Pay

The General Manager may grant employees leave of absence without pay for a period not to exceed one (1) year. No leave shall be granted except upon written request of the employee. Such requests shall be submitted to the General Manager. Such leaves shall normally be granted to permit the employee to engage in activities that will increase his/her value to the District upon return, or because of sickness, injury or personal hardship. Employees may not be granted a leave of absence until all accrued Employee Leave bank is taken. Failure on the part of an employee on leave to report promptly at its expiration shall result in dismissal of the employee. Employee Leave bank and sick leave credits shall not accrue to an employee on leave of absence. The decision of the General Manager on granting or refusing to grant a leave of absence or extension thereof shall be final and conclusive and shall not be subject to the grievance procedure of this Memorandum of Understanding.

19.2 Jury Duty

An employee summoned to jury duty shall inform his/her supervisor and, if required to serve, may be absent from duty with full pay only for those hours required to serve. An employee, who serves on jury duty and receives payment for services, not including reimbursements for mileage or transportation expenses, shall submit said payment to District in accordance with Internal Revenue Service regulations.

19.3 Military Leaves of Absence

The provisions of the Military and Veterans Code of the State of California shall govern military leave of District employees.

19.4 Maternity Leave

Maternity Leave shall be subject to applicable Federal and State laws.

19.5 Industrial Disability Leave

Employees who suffer any disability arising out of and in the course of their employment, as defined by the Workers' Compensation Laws of the State of California, shall be entitled to industrial disability leave while so disabled for the period of such disability until such time as **a)** the District determines that the interactive process has been exhausted or completed, or that there is an inability to accommodate under the law, or **b)** based upon a permanent and stationary finding in the worker's compensation matter; or **c)** retirement, whichever occurs first.

Integration of sick leave and employee leave bank (ELB) with Workers' Compensation temporary disability benefits is to be automatic after exhausting regulatory protected leave provisions (such as FMLA/CFRA); the District may not waive integration.

The District reserves the right to withhold payment of any disability benefits until such time it is determined whether or not the illness or injury is covered by Workers' Compensation.

An employee who is authorized by his/her supervisor to transport an injured employee to a medical facility shall suffer no loss of compensation for the time spent. Authorization shall not be unreasonably denied to an employee who transports an injured employee requiring immediate emergency care when supervision is not present at the site of injury or is unreachable by telephone or radio, provided the transporting employee calls his/her supervisor immediately upon arrival at the emergency medical facility.

19.6 Bereavement Leave

In the event of a death in the immediate family of an employee, he/she shall, upon request, be granted such time off with pay as is necessary to make arrangements for the funeral and attend same, not to exceed twenty-four (24) hours. Leave for this purpose must be requested and used within three (3) months of the event of a death in the immediate family. For the purpose of this Section 19.6, the immediate family shall be restricted to father, mother, step-parent, brother, sister, spouse or legally-recognized domestic partnership, child, mother-in-law, father-in-law, grandparents, grandchildren and stepchild in those cases where a direct child-rearing-parental relationship may be demonstrated. At the request of the District, the employee shall furnish a death certificate and proof of relationship. Sick leave shall not be used for the purpose of bereavement leave.

19.7 Catastrophic Leave

The District agrees to establish a catastrophic leave system to assist employees who have exhausted accrued leave time due to a serious or catastrophic illness or injury. The catastrophic leave system will allow other employees to donate time to the affected employee so that he/she can remain in a paid status for a longer period of time, thus partially ameliorating the financial impact of the illness, injury or condition.

Eligibility: To be eligible for this benefit, the receiving employee must: 1) be a regular full-time employee who has passed his/her initial District probationary period; 2) have sustained a life threatening or debilitating illness, injury or condition (physician confirmation may be required by the District); 3) have exhausted all accumulated paid leave including Employee Leave Bank, sick leave, compensatory time off, deferred holiday, and/or other such leaves; 4) be unable to return to work for at least thirty (30) days; and 5) have applied, and received approval, for a leave of absence without pay for medical reasons.

Benefits: Accrued Employee Leave Bank and compensatory time off hours donated by other employees will be converted to sick leave and credited to the receiving employee's sick leave balance on an hour-for-hour basis and shall be paid at the rate of pay of the receiving employee. For as long as the receiving employee remains in a paid status, seniority and all other benefits will continue, with the exception of leave accruals. The total leave credits received by an employee should not exceed three (3) months. However, if approved by the General Manager, the total leave credits may be extended on a case-by-case basis up to an overall maximum of six (6) months.

Guidelines for Donating Leave Credits to the Receiving Employee:

- (a) Accrued Employee Leave Bank and compensatory time off may be donated by any employee who has completed his/her initial District probationary period.
- (b) Time donated will be converted from Employee Leave Bank or compensatory time off to sick leave and credited to the receiving employee's sick leave balance on an hour-for-hour basis and shall be paid at the rate of pay of the receiving employee.
- (c) The total amount of time donated to one employee by another employee shall not exceed forty (40) hours. The total leave credits received by the employee shall not normally exceed three (3) months; however, if approved by the General Manager, an extension up to six (6) months total time may be approved.
- (d) Initial leave time donations must be a minimum of eight (8) hours and, thereafter, in four (4) hour increments. An employee cannot donate leave hours, which would reduce his/her Employee Leave Bank balance to less than forty (40) hours.
- (e) The use of donated leave hours will be in consecutive, one-shift increments (i.e., eight (8) hours for a full-time employee working five eight (8) hour days/week).
- (f) While an employee is on leave using donated leave hours, Employee Leave Bank or sick leave hours will accrue.
- (g) Under all circumstances, time donations received by the employee are forfeited once made. In the event that the receiving employee does not use all transferred leave for the catastrophic illness/injury, any balance will remain with that employee.

Section 20. Probationary Period

All original and promotional appointments shall be subject to a probationary period. The probationary period shall be regarded as a part of the testing process and shall be utilized for closely observing the employee's work, for securing the most effective adjustment of a new employee to his/her position, and for rejecting any probationary employee whose performance does not meet the required standards of work.

The probationary period for employees is twelve (12) months. During the probationary period, an employee may be rejected at any time by the General Manager without cause and without the right of appeal. Employees who have already served a District probationary period and have accepted a different position within Local 39 shall serve a probationary period in that new job for six (6) months.

Any employee rejected during the probationary period following a promotional appointment shall be reinstated to the former position from which he/she was promoted, provided the employee has not been discharged or disciplined pursuant to Section 22 of this Memorandum of Understanding.

Section 21. Layoff and Re-employment

The General Manager may lay off an employee in the classified service. The departments and classifications subject to layoff shall be determined by the General Manager on the basis of the administrative needs of the District. Within the classifications subject to layoff, the order of layoff shall be determined on the basis of seniority and work performance. Emergency and provisional employees in a class of positions shall be laid off before other persons in the class are laid off.

Fifteen (15) calendar days prior to the effective date of the layoff of an employee in the classified service, the General Manager shall notify the employee of the layoff and a copy of the notice shall be placed in the employee's personnel file and a copy will be sent to the Union.

An employee who has performed satisfactorily and who is laid off shall be eligible for re-employment in other positions which require basically the same qualifications and involve basically the same duties and responsibilities as the position from which the employee is laid off.

Service with the District shall be terminated by discharge, resignation or six (6) consecutive months of unemployment with the District.

An employee who is laid off shall not accrue or be eligible for any benefits including, but not limited to, Employee Leave Bank, sick leave, holidays, medical, dental, life insurance, vision care and safety shoes, except as subject to COBRA requirements. Any employee re-employed after a layoff shall retain sick leave accruals that the employee did not receive compensation for at the time of layoff.

Section 22. Discharge and Discipline

22.1 Right of Discharge and Discipline

The District shall have the right to discharge and discipline any employee for dishonesty, insubordination, drunkenness, incompetence, willful negligence, failure to perform work as required or to observe the District's safety and house rules and regulations, which must be conspicuously posted and not in derogation of the Memorandum of Understanding, or for engaging in strikes, individual or group slowdowns or work stoppages during the term of this Memorandum of Understanding, or refusal to accept overtime, or for violating or ordering the violation of the Memorandum of Understanding. Discipline shall be implemented within sixty (60) days of the District becoming aware of the situation causing the problem.

22.2 Appeals

If an employee feels he/she has been unjustly disciplined or discharged, he/she shall have the right to appeal his/her case through the Appeals Process. Such appeal must be filed with the General Manager in writing, within ten (10) calendar days from the date of discipline or discharge and unless so filed the right of appeal is lost.

Any disciplined employee and the Union shall be furnished the reason for the disciplinary action in writing.

22.3 Adjustment Board

In the event of an employee appeal on a matter involving discipline, including matters of suspension, demotion, and discharge, such appeal shall be submitted to an Adjustment Board comprised of two (2) Union representatives and two (2) representatives of the District.

If an Adjustment Board is unable to arrive at a majority decision, the employee may require that the appeal be referred to non-binding arbitration for advisory opinion.

22.4 Arbitration

An employee may refer any appeal that remains unresolved after the Adjustment Board to non-binding arbitration. A notice to invoke arbitration shall be in writing to the General Manager within thirty (30) calendar days after receipt of the decision of the Adjustment Board.

On or after the date of the notice to invoke non-binding arbitration, the District will request the State Mediation and Conciliation Service or the American Arbitration Association to provide a list of seven (7) impartial persons to act as an arbitrator. Representatives of the two parties shall meet within ten (10) calendar days after receipt of such list to select an arbitrator (this may be done by telephone). If there is no mutual agreement on one of the listed arbitrators, then the two parties will alternately strike an arbitrator's name from the list of seven (7) and will then repeat this procedure. The remaining person shall be the duly selected arbitrator. The procedure to determine who strikes the first name will be determined by lot. If either party refuses to participate in the selection process, the other party will make a selection of an arbitrator from the list.

Upon conclusion of the arbitration hearing, the arbitrator will provide both the General Manager and the employee or Union with copies of his/her opinion on the merits of the appeal and the evidence presented. The arbitrator's decision shall be an advisory opinion only, non-binding on either party. The arbitrator's fees and expenses shall be borne equally by the parties. If either party requires a transcript that party will bear the entire cost of such transcript.

22.5 Board of Directors

Any appeal which has not been resolved by the procedures hereinabove set forth may be referred by the employee to the Board of Directors within thirty (30) calendar days of receipt of the arbitrator's advisory opinion for decision. The Board of Directors shall render a decision on the grievance based on all the material contained in the grievance file and the findings of the arbitrator.

Section 23. Personnel Files

An employee or his/her representative, on presentation of written authorization from the employee, shall have access to the employee's personnel file on request. The District shall furnish the employee copies of all performance evaluation reports and letters of reprimand or warning prior to placement of such documents into the employee's personnel file. The employee may be required to acknowledge the receipt of any document entered into his/her personnel file without prejudice to subsequent arguments

concerning the contents of such documents. On a good faith basis, the District will review and seal any warning letter that is more than three (3) years old on a rolling three (3) year basis.

Section 24. Grievance Procedure

A grievance shall be defined as any dispute arising during the term of the Memorandum of Understanding which involves the interpretation or application of any provision of this Memorandum of Understanding during its term, excluding all ordinances, resolutions, rules and regulations, the subject of which are not specifically covered by the provisions of this Memorandum of Understanding. Such excluded ordinances, resolutions, rules and regulations shall not be subject to the Grievance Procedure.

The employee may proceed directly to a subsequent step in the Grievance Procedure if a supervisor, department head or other management person fails to comply with the time line requirement and an alternative mutually agreeable time line has not been agreed upon in writing. The General Manager may mediate at any step in this process. The grievance will have been settled based upon the most recent written decision if an appeal is not filed within the time line requirement and an alternative mutually agreeable time line has not been agreed upon in writing.

24.1 Initial Discussions

Any employee who believes that he/she has a grievance is encouraged to inform his/her immediate supervisor as soon as he/she decides that a grievance is being contemplated. Any immediate supervisor so notified will arrange a meeting time with the employee within five (5) working days of the verbal notification to discuss the nature of the complaint.

24.2 Filing Grievance

If the complaint is not resolved as a result of the Initial Discussion, or an Initial Discussion does not occur, the complaint is to be presented to the immediate supervisor in writing within twenty (20) working days of the date that the employee became aware, or should have become aware, of the act or occurrence. Within ten (10) working days of receipt of the written grievance, the immediate supervisor will schedule and meet with the employee and Union representative to discuss the grievance. Within ten (10) working days of the meeting, the immediate supervisor will issue a written decision regarding the complaint.

24.3 Appealing Decision

If the complaint is not resolved as a result of the immediate supervisor's written decision, an appeal is to be presented in writing to the department head in the department in which the employee works within twenty (20) working days of the receipt of the written decision by the immediate supervisor. The appeal will state the reasons for disagreeing with the immediate supervisors' written decision. Within ten (10) working days of receipt of the appeal, the department head will schedule and meet with the employee and Union representative to discuss the appeal. Within ten (10) working days of the meeting, the department head will issue a written decision regarding the complaint.

24.4 Management Review

If the complaint is not resolved as a result of the department head's written decision, an appeal is to be presented in writing to the Human Resources Manager within twenty (20) working days of the receipt of the written decision by the Union from the department head. The appeal will state the reasons for disagreeing with the department head's written decision. Within twenty (20) working days of receipt of the appeal, the Organizational Services Manager and the Assistant General Manager will schedule and meet with the employee, Union representative, immediate supervisor and department head to discuss the appeal. If the appeal is from the work group under either of the Senior Managers hearing the appeal, the other Senior Manager will select the second review member. Within ten (10) working days of the meeting, a written decision regarding the complaint will be issued.

24.5 Arbitration

If the complaint is not resolved as a result of the Management Review written decision, an appeal is to be presented in writing to the Administrative Services Manager by the Union within twenty (20) working days of the receipt of the written decision from the Management Review requesting non-binding arbitration.

Within five (5) working days of receiving the written request for arbitration, District will request the State Mediation and Conciliation Service or the American Arbitration Association to provide a list of seven (7) impartial persons to act as an arbitrator. The parties will meet within ten (10) working days after receipt of such list to select an arbitrator (this may be done by telephone). If there is no mutual agreement on one of the listed arbitrators, then the District and the Union or employee will alternately strike an arbitrator's name from the list of seven (7) and will then repeat this procedure. The remaining person will be the duly selected arbitrator. The procedure to determine who strikes the first name will be determined by lot. If either party refuses to participate in the selection process, the other party will make a selection of an arbitrator from the list.

Upon conclusion of the arbitration hearing, the arbitrator will provide both the General Manager and the employee or the Union with copies of his/her opinion on the merits of the appeal and the evidence presented. The arbitrator's decision shall be an advisory opinion only, non-binding on either party.

The arbitrator's fees and expenses will be borne equally by the parties. If either party requires a transcript, that party will bear the entire cost of such transcript.

24.6 Board of Directors

Any grievance which has not been resolved by the procedures hereinabove set forth may be referred by either of the parties to the Board of Directors within twenty (20) working days of receipt of the arbitrator's advisory opinion for decision. The Board of Directors shall render a decision on the grievance based on all the material contained in the grievance file and the findings of the arbitrator.

24.7 Pay Claims

No adjustments involving or concerning payment of compensation shall be retroactive for more than sixty (60) working days from the date the grievance is first filed in writing

Section 25. Miscellaneous

25.1 Outside Employment

No employee shall engage in employment that may constitute a conflict of interest for the employee or the District. No employee shall apply himself or herself whatsoever to any outside employment during his/her regular working hours. No emblem, badge, uniform or other employee identification shall be worn by any person while in the employment of someone other than the District.

25.2 Safety

Wearing of District approved safety shoes shall be a condition of employment and, where needed, the wearing of hard hats shall be a condition of employment.

25.3 Residency

Any person who is in "on call" status related to the water system must respond to the location of the incident within one (1) hour from the time the location of the incident and the need to respond is known or should have been known.

25.4 Safety Vests

The District will provide orange vests that are OSHA and District approved.

25.5 PERS Sick Leave

The District contracts with PERS for credit for unused sick leave.

25.6 Re-opener

On or about October 1 of each year of the Memorandum of Understanding, either party may request to meet and confer regarding one (1) non-economic item.

25.7 Professional Organizations

For each employee covered by this MOU, the District will pay for the employee's membership in up to two (2) professional/technical organizations related to the employee's classification. The District will also pay for one (1) professional/technical organization meeting per month, within the greater

Bay Area, that the employee may choose to attend and in which the employee is a member. If the meeting occurs during regular working hours, the employee will receive compensation during attendance. If the meeting is during non-regular working hours, the employee will not be compensated for attendance. Other memberships and attendance will be determined on a case-by-case basis by the employee's supervisor.

Section 26. Separability of Provisions

Should any Section, clause or provision of this Memorandum of Understanding be declared illegal by final judgment of a court of competent jurisdiction, such invalidation of such Section, clause or provision shall not invalidate the remaining portions hereof, and such remaining portions shall remain in full force and effect for the duration of this Memorandum of Understanding.

Upon such invalidation the parties agree to meet and confer concerning substitute provisions for those rendered or declared illegal.

Section 27. Past Practices and Existing Memoranda of Understanding

Continuance of working conditions and practices not specifically authorized by ordinance or resolution of the Board of Directors is not guaranteed by this Memorandum of Understanding.

This Memorandum of Understanding shall supersede all existing Memoranda of Understanding between the District and the Union except Memoranda of Understanding between Union and District entitled "Regarding PERS Retirement Formula Enhancement" dated November 17, 2004

Made and entered into this 18th day of December 2017.

DUBLIN SAN RAMON SERVICES DISTRICT

By: _____
Daniel B. McIntyre, General Manager

By: _____
Carol Atwood, Administrative Services Manager

By: _____
Michelle Gallardo, Human Resources & Risk Supervisor

ATTEST: _____
Nicole Genzale, District Secretary

INTERNATIONAL UNION OF OPERATING ENGINEERS, LOCAL UNION NO. 39, AFL-CIO

By: _____
Tony DeMarco, President, Local 39

By: _____
Jerry Kalmar, Business Manager/Secretary, Local 39

By: _____
Steve Crouch, Director of Public Employees, Local 39

By: _____
Matt Frediani, Business Representative, Local 39

By: _____
Charlie Solt, Business Representative, Local 39

By: _____
Mark Johnston, Shop Steward

By: _____
Daniel Leonardo, Shop Steward

By: _____
Sara Tom, Shop Steward

By: _____
Todd Millison, Shop Steward

Exhibit A: List of Non-Exempt Positions

As of the Effective Date of this MOU, the following positions are Non-Exempt positions as determined by application of the Fair Labor Standards Act:

- Account Clerk I
- Account Clerk II
- Accounting Technician I
- Accounting Technician II
- Administrative Assistant I
- Administrative Assistant II
- Administrative Technician
- Co-Generation Specialist
- Construction Inspector I
- Construction Inspector II
- Customer Field Representative I
- Customer Field Representative II
- Customer Services Representative I
- Customer Services Representative II
- Customer Services Representative III
- Electrician I
- Electrician II
- Engineering Technician / GIS Specialist I
- Engineering Technician / GIS Specialist II
- Environmental Compliance Inspector I - CW
- Environmental Compliance Inspector I - PT
- Environmental Compliance Inspector II - CW
- Environmental Compliance Inspector II - PT
- Fleet Mechanic
- Information Systems Technician I
- Information Systems Technician II
- Instrumentation Technician
- Laboratory Technician
- Maintenance Worker I
- Maintenance Worker II
- Mechanic I
- Mechanic II
- Mechanic II - Crane Certified
- Operations Control System Specialist
- Operator In Training
- Process Lead WWTP Operator IV
- Process Lead WWTP Operator V
- Safety Technician
- Senior Accounting Technician
- Senior Electrical/Electronic Technician
- Senior Electrician
- Senior Engineering Technician / GIS Specialist
- Senior Environmental Compliance Inspector
- Senior Instrumentation & Controls Technician
- Senior Mechanic
- Senior Mechanic - Crane Certified
- Senior WWTP Operator III
- Water/Wastewater Systems Operator IV - On Call
- Water/Wastewater Systems Operator I
- Water/Wastewater Systems Operator II
- Water/Wastewater Systems Operator III
- Water/Wastewater Systems Operator IV
- Water/Wastewater Systems Lead Operator
- WWTP Operator I
- WWTP Operator II



TITLE: Affirm No Changes to Employee Recognition Programs Policy

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, that the Employee Recognition Programs policy remain in place without revision.

SUMMARY:

All District polices are reviewed on a rotating four-year cycle to ensure that they remain current and that the Board seated at that time continues to concur with that policy. Staff recently reviewed the following personnel policy and recommends no changes:

- Employee Recognition Programs

For the convenience of the Board, a copy of the current policy is attached. This policy will be calendared for subsequent review in 2021.

Originating Department: Administrative Services	Contact: M. Gallardo	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Employee Recognition Programs Policy	
		46 of 202



Policy

Policy No.:		Type of Policy:	Personnel
Policy Title:	Employee Recognition Programs		
Policy Description:	Provide District recognition programs to recognize superior employee performance and boost morale		

Approval Date:	May 7, 2013	Last Review Date:	2017
Approval Resolution No.:	13-13	Next Review Date:	2021
Rescinded Resolution No.:	78-07	Rescinded Resolution Date:	Dec. 18, 2007

It is the policy of the Board of Directors of Dublin San Ramon Services District that:

It is necessary and proper to recognize employee performance and it is vital to the functioning of the District to maintain employee morale. In furtherance of this belief, the District shall maintain and periodically revise cost effective Employee Recognition Programs which may include, but are not limited to, awards, dinners, suggestion programs, gifts for retiring District employees, and other appropriate measures to recognize superior employee performance and boost morale.

The General Manager shall develop comprehensive rules in furtherance of this policy.

Policy is current and no changes need to be adopted by the Board of Directors. <u>Status Quo Chronology:</u>	
Date Adopted:	
May 7, 2013	
Reviewed by Committee or Board:	Date:
Board	November 21, 2017



TITLE: Accept the Following Regular and Recurring Reports: Warrant List and District Financial Statements

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the attached regular and recurring reports.

SUMMARY:

To maximize openness and transparency, to allow the Board to be informed about key aspects of District business and to provide direction when appropriate, the Board directed that various regular and recurring reports be presented for Board acceptance at regular intervals. This item is routinely presented to the Board at the second meeting of each calendar month.

Attachment 1 is a summary of the regular and recurring reports that go to the Board each year. Reports presented this month for acceptance are noted below and are submitted as additional attachments:

- Ref item A: Warrant List
- Ref item B: District Financial Statements

Originating Department: Administrative Services	Contact: K. Vaden	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Summary of Regular and Recurring Reports Attachment 2 – Ref A Warrant List Attachment 3 – Ref B District Financial Statements	
		48 of 202

SUMMARY OF REGULAR AND RECURRING REPORTS

Ref.	Description	Frequency	Authority	Last Acceptance	Acceptance at this Meeting?	Next Acceptance
A	Warrant List	Monthly	Board Direction	Nov 2017	Yes	Dec 2017
B	District Financial Statements ¹	Quarterly	Board Direction	July 2017	Yes	Jan 2018
C	Low Income Assistance Program Report	Annually – Fiscal Year	Resolution 41-10	July 2017		July 2018
D	Strategic Work Plan Accomplishments Report	Annually – Fiscal Year	Resolution 24-17	July 2017		July 2018
E	Outstanding Receivables Report	Annually – Fiscal Year	District Code 1.50.050	July 2017		July 2018
F	Employee and Director Reimbursements greater than \$100 ²	Annually – Fiscal Year	CA Government Code 53065.5	July 2017		July 2018
G	Utility Billing Adjustments ³	Annually – Fiscal Year	Utility Billing Adjustment Policy	August 2017		August 2018
H	Annual Rate Stabilization Fund Transfer Calculation	Annually – After Audit	Financial Reserves Policy	Dec 2016	Presented as separate Board item	Dec 2018
I	“No Net Change” Operating Budget Adjustments	As they occur but not more frequently than monthly	Board Direction Budget Accountability Policy (See table below)	Nov 2017		Before end of month after occurrence
J	Capital Outlay Budget Adjustments			May 2016		
K	Capital Project Budget Adjustments			Oct 2014		
L	Unexpected Asset Replacements			Mar 2017		

For the fiscal year ending 2018, the totals for these reports are as follows:

Category	YTD	This Meeting	Total
Capital Outlay Budget Adjustments	\$0	\$0	\$0
Capital Project Budget Adjustments	\$0	\$0	\$0
Unexpected Asset Replacements	\$0	\$0	\$0

¹ Financial statement reporting changed from monthly to quarterly reporting.

² Reimbursements also reported monthly in the Warrant List (Item B). Presented to Board as separate agenda item.

³ Per the policy a report will be presented to the Board if total credits in preceding fiscal year exceeded \$25,000

apCkHistDesc

Check History Description Listing

Page: 1

Printed on: 11/13/2017 10:11AM

Dublin San Ramon Services District

From: 10/7/2017 To: 11/13/2017

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
10/10/2017	10102017	03718 HR SIMPLIFIED	IRS 125 2017 DCA/FSA/POS	2,646.21	2,646.21
10/10/2017	1000935020	01111 CALPERS	OCTOBER 2017 - ER CODE 7316 (NON-PERS)	2,165.90	2,165.90
10/10/2017	1000935037	01111 CALPERS	OCTOBER 2017 - ER CODE 0740 (PERS)	184,524.78	184,524.78
10/12/2017	94444	01719 A & M PRINTING, INC.	PRINTING: BILL INSERT - 4 WAYS TO SAVE W	1,409.58	1,409.58
10/12/2017	94445	01482 AAA LOCKSMITHS	PS20B: LOCKSMITH SERVICE CALL WWTP: LOCKSMITH SERVICE - REKEY LAB	720.41 361.48	1,081.89
10/12/2017	94446	01076 ALSCO INC	TOWEL SERVICE WWTP SEP '17 TOWEL SERVICE FOD SEP '17 TOWEL SERVICE DO SEP '17	461.79 313.54 86.66	861.99
10/12/2017	94447	02158 AMADOR VALLEY INDUSTRIES	DO GARBAGE SVC FOR SEPTEMBER 2017	363.06	363.06
10/12/2017	94448	00058 ARROWHEAD MOUNTAIN SPRING	WATER SERVICE	16.06	16.06
10/12/2017	94449	06211 ASSOCIATED SERVICES CO.	OPS DEPT HOT BEVERAGE SERVICE	77.95	77.95
10/12/2017	94450	07810 BAYWORK	MEMBERSHIP: BAYWORK 2017-2018 SIGNATORY	6,105.00	6,105.00
10/12/2017	94451	03000 CALIFORNIA-NEVADA SECTION-7	CONTACT HOURS FOR FLORENCE	80.00	80.00
10/12/2017	94452	01085 CALPERS LONG-TERM CARE PROGRAM	LONG-TERM CARE: PAYMENT	68.12	68.12
10/12/2017	94453	07872 CAL-SAFETY, INC.	LAVWMA: TRAFFIC CONTROL FOR VAULT PMS ON	1,480.00	1,480.00
10/12/2017	94454	00136 CDW GOVERNMENT INC.	17-A007 NETAPP ORDER 9-8-2017	51,112.81	51,112.81
10/12/2017	94455	07919 COMTEL SYSTEMS TECHNOLOGIES	DIV 54: SECURITY SOFTWARE SUPPORT	4,439.00	4,439.00
10/12/2017	94456	03997 CORRPRO COMPANIES, INC.	LAVWMA: STN 775+00 TEST STATION REPAIR O	1,600.00	1,600.00
10/12/2017	94457	03715 DAVIS SIGN COMPANY, INC.	DEPOSIT FOR RW SIGN ORDER	6,346.80	6,346.80
10/12/2017	94458	02152 DR HORTON	UB Refund Cst #00063745	615.69	615.69
10/12/2017	94459	08279 AHMAD DURANI	Refund 7817 Ridgeline Dr	2,619.00	2,619.00

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Dublin San Ramon Services District

From: 10/7/2017 To: 11/13/2017

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
10/12/2017	94460	00307 FAIRWAY EQUIPMENT & SUPPLY	PLUMBING PARTS & SUPPLIES FOR STOCK	999.84	
			SS PLATE BAR FOR LIGHT POLE BASE	782.84	
			07-3203: MATLS FOR RAILING FOR WALKWAY T	524.09	
			6" PVC PIPE FOR INFLUENT PUMP DRAIN LINE	226.44	2,533.21
10/12/2017	94461	00352 GOLDEN STATE FLOW MEASUREMENT	GSFM - ENDPOINTS	25,662.83	
			120 1 INCH METERS	23,712.06	49,374.89
10/12/2017	94462	07137 GOODYEAR COMMERCIAL TIRE	(4QTY) 275/65R18 TIRE FOR UNIT #87	809.82	809.82
10/12/2017	94463	03529 GRAHAM CONTRACTORS INC	MTR# 65492095	670.20	670.20
10/12/2017	94464	03149 HDS WHITE CAP CONST SUPPLY	SEVERAL PADLOCKS FOR FOD	512.91	
			MISC SUPPLIES FOR FOD	496.41	1,009.32
10/12/2017	94465	06787 HENSEL PHELPS	UB Refund Cst #00062496	943.01	943.01
10/12/2017	94466	00394 HILTI, INC.	PALLET RACK ANCHORS FOR FOF	102.73	102.73
10/12/2017	94467	07523 ID ARCHITECTURE	16-A004 TO NO. 3 ARCHITECTURAL DESIGN SE	565.00	565.00
10/12/2017	94468	00417 IDEXX DISTRIBUTION, INC	LAB CHEMICALS AND SUPPLIES	798.85	798.85
10/12/2017	94469	01225 KAESER COMPRESSORS, INC	DERWA: (2QTY) SPARE AIR FILTER CARTRIDGE	137.28	137.28
10/12/2017	94470	00468 KAMAN INDUSTRIAL TECHNOLOGIES	V-BELTS FOR PLANT EQPT	343.73	343.73
10/12/2017	94471	04873 KIMBALL MIDWEST	TOOLS & MATERIALS FOR SHOP AND TRUCK	1,192.07	
			TOOL: EXTRACTORS	184.63	1,376.70
10/12/2017	94472	08257 SRINIVAS LOKE	REFUND 3346 ARALDI LN	464.02	464.02
10/12/2017	94473	07614 MAHLER CONSULTING SERVICE	DEV INSPECTION SERVICES SEPT 1-15 2017	21,900.00	21,900.00
10/12/2017	94474	07264 MANPOWERGROUP US INC.	M. SCULL: WE 09/17/17	691.16	691.16
10/12/2017	94475	00536 MC MASTER-CARR SUPPLY CO.	DERWA: PUMP FOR MF SAMPLE LINE	479.16	479.16
10/12/2017	94476	05897 MERIT RESOURCE GROUP	A. MCCAFFERY: WE 09/17/17	1,507.50	1,507.50

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
10/12/2017	94477	04796 NAPA AUTO PARTS	ALTERNATOR & BELT FOR UNIT #91	201.06	
			FILTERS FOR UNIT #116	34.85	235.91
10/12/2017	94478	00584 NBS GOVT FINANCE GROUP	FY 17/18 DV STANDBY CHARGE ASSNT	9,006.44	9,006.44
10/12/2017	94479	00620 P G & E	MISC PUMP STNS, RESERVOIRS, TO'S ELEC -	70,023.85	
			WWTP ELECTRICITY - SEPT 2017	61,968.70	
			DISTRICT OFFICE ELECTRICITY - 09/17	6,091.78	
			PUMP STATION R200B ELEC - 9/6-10/4	6,086.23	
			DISTRICT OFFICE GAS SERVICE - 09/17	283.39	
			DO UTILITY BUILDING ELEC - 09/17	123.94	
			RESERVOIR R100 ELEC - 8/30-9/28/17	37.05	
			DO UTILITY BUILDING GAS SVC - 09/17	14.07	
			JOHNSON DRIVE STREETScape ELEC - 8/30 -	12.98	
			ALAMO TRUNK SEWER ELEC - SEPTEMBER 2017	12.94	144,654.93
10/12/2017	94480	07224 POSM SOFTWARE	1 YEAR SUPPORT CONTRACT FOR POSM PRO SER	1,500.00	1,500.00
10/12/2017	94481	04105 R&B COMPANY	MISC PARTS FOR REPAIRS	5,621.04	
			CLAMP FOR A REPAIR	382.38	6,003.42
10/12/2017	94482	02316 RECORDS CONTROL SERVICES	RECORDS CONTROL SERVICES - SWITCH ROOM/L	4,284.00	
			RECORDS CONTROL SERVICES - MAINTENANCE &	3,108.16	7,392.16
10/12/2017	94483	06345 RON DUPRATT FORD	RETAINER FOR UNIT #82 GLASS	34.69	34.69
10/12/2017	94484	02350 SIMPLEX GRINNELL	CC FIRE ALARM CONTROL PANEL MONITORING -	37.08	
			CC FIRE ALARM CONTROL PANEL MONITORING -	37.08	74.16
10/12/2017	94485	07981 SUBSITE LLC	PARTS FOR CCTV TRUCK	703.28	703.28
10/12/2017	94486	00829 T & T VALVE & INSTRUMENTS IN	DERWA: (4QTY) AIR RELIEF VALVE FOR MF FE	819.38	
			LAWWMA: BUTTERFLY VALVE & SPOOL PIECE FO	185.93	1,005.31
10/12/2017	94487	00848 THE LIGHTHOUSE	BACK-UP CAMERA KIT FOR UNIT #110	1,715.07	1,715.07

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
10/12/2017	94488	00861 THYSSEN KRUPP ELEVATOR CO	ELEVATOR CC - STATE PRELIM ORDERS	1,984.00	1,984.00
10/12/2017	94489	00862 TIFCO INDUSTRIES	TOOLS & SUPPLIES FOR FACILITIES MAINT	400.68	400.68
10/12/2017	94490	06650 TOKAY SOFTWARE	ANNUAL FEE 11/1/2017- 11/1/2018	600.00	
			TOKAY WEB TEST JULY 2017	472.00	
			TOKAY WEB TEST AUGUSY 2017	309.00	1,381.00
10/12/2017	94491	00903 UNITED RENTALS, INC.	SCISSOR LIFT FOR INFLUENT PUMP ROOM & EL	741.80	741.80
10/12/2017	94492	01222 UNITED STATES TREASURY	GARNISHMENT - IRS: PAYMENT	420.50	420.50
10/12/2017	94493	00556 UNITED WAY OF THE BAY AREA	UNITED WAY: PAYMENT	217.40	217.40
10/12/2017	94494	07290 V. W. HOUSEN & ASSOCIATES, IN	15-W017 V.W HOUSEN DESIGN SERVICES 8/1 -	41,117.05	41,117.05
10/12/2017	94495	00912 VALLEY CARE HEALTH SYSTEM	PRE-EMPLOYMENT PHYSICAL/DRUG SCREEN	454.00	
			T. JOHNSON RESPIRATOR EVAL AND AUDIOGRAM	146.00	
			J. KILLIPS RESPIRATOR EVAL AND AUDIOGRAM	146.00	
			RESPIRATOR EVAL & AUDIOGRAM - R. ROBLES	146.00	
			RESPIRATOR EVAL & AUDIOGRAM - S. SARGIO	146.00	
			RESPIRATOR EVAL & AUDIOGRAM - J. CHALK	146.00	
			AUDIOGRAM - B. LOHMAN	40.00	
			AUDIOGRAM - B. LOHMAN	40.00	
			AUDIOGRAM - J. RAFAEL RAMOS	40.00	
			AUDIOGRAM - R. BROOKS	40.00	1,344.00
10/12/2017	94496	00933 VWR INTERNATIONAL, INC.	LAB CHEMICALS AND SUPPLIES	242.48	
			LAB CHEMICALS AND SUPPLIES	84.91	
			LAB CHEMICALS AND SUPPLIES	71.55	
			LAB CHEMICALS AND SUPPLIES	28.42	427.36
10/12/2017	94497	04061 WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES: MOISTURIZING FOAM S	209.33	209.33
10/12/2017	94498	00957 WEST YOST & ASSOCIATES	16-S001 - PROF SERVICES FROM AUG 4, 2017	68,429.00	

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			17-P004 PROFESSIONAL SERVICES AUG 5 - SE	21,044.71	
			16-R014 PROFESSIONAL SEVICES 8/5-9/8	13,540.00	
			16-R014 WEST YOST PROF SVCS JULY 1-AUG 4	8,642.00	
			16-S001 PROFESSIONAL SERVICES 8/5-9/8	4,617.00	116,272.71
10/12/2017	94499	00710 AAI TERMITE & PEST CONTROL	SEP 2017: DO MONTHLY PEST CONTROL	147.00	
			DO PEST CONTROL RODENT SERVICE & INSPECT	68.00	215.00
10/12/2017	94500	03460 ACCO ENGINEERED SYSTEMS II	FURNISH & INSTALL NEW PRAC THROUGH WALL	3,764.00	3,764.00
10/12/2017	94501	01013 BARRETT BUSINESS SERVICES	A. HARTRICK: W/E 9/17/17	1,024.00	
			N. POON: WE 09/17/17	826.88	
			D. TOSTADO: W/E 9/17/17	819.20	2,670.08
10/12/2017	94502	07954 BENEFIT COORDINATORS CORP	10/17 - EE LIFE & DISABILITY INSURANCE P	10,854.76	10,854.76
10/12/2017	94503	00085 RHODORA BIAGTAN	BIAGTAN REIMB EXP FOR WATEREUSE SYMPOSIU	1,182.62	
			BIAGTAN REIMBURSE MILEAGE THRU 10/02/201	74.47	1,257.09
10/12/2017	94504	07915 JEFF CARSON	CARSON REIMB EXP FOR MILEAGE SEPT. 2017	54.27	54.27
10/12/2017	94505	07323 RENEE COLLINS	COLLINS REIMB EXP AT 2017 LUCITY ACT 09/	473.64	473.64
10/12/2017	94506	00216 DAIOHS U.S.A. INC.	FY2018 HOT BEVERAGE SERVICE DO - OCT 201	378.71	378.71
10/12/2017	94507	00319 FISHER SCIENTIFIC	LAB SUPPLIES AND CHEMICALS	121.37	121.37
10/12/2017	94508	00937 GRAINGER, INC.	DERWA: 500LB ELECTRIC CHAIN HOIST FOR MF	1,200.17	
			REPLT MOTOR FOR FLEET SHOP ROLL-UP DOOR	279.08	
			REPLT TOILET PAPER ROLL DISPENSER FOR DO	151.23	
			CEILING TILES FOR DO	142.26	
			DERWA: FILTER MEDIA FOR MF AIR COMPRESSO	92.84	1,865.58
10/12/2017	94509	00937 GRAINGER, INC.	PPE: EAR PLUGS, SAFETY GLASSES, LENS CL	455.32	455.32
10/12/2017	94510	04424 GRAYBAR ELECTRIC COMPANY	ELE PARTS/SUPPLIES FOR STOCK	1,785.20	
			ELE WIRE FOR STOCK; CIRCUITS FOR STORAGE	1,184.07	

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			100FT FISH TAPE FOR SHOP	158.65	
			16-P023: RETURN FROM ORIGINAL INVOICE #9	-25.22	3,102.70
10/12/2017	94511	01242 INFO SEND, INC	UB BILLING PRINTING/MAILING SERVICES 9/1	5,141.44	5,141.44
10/12/2017	94512	03643 GEMMA LATHI	LATHI REIMB EXP AT 2017 LUCITY ANN CONFE	291.42	291.42
10/12/2017	94513	00525 RAQUEL MADARANG	MADARANG REIMB EXP AT 2017 LUCITY ANN CO	164.00	164.00
10/12/2017	94514	07109 DANIEL MCINTYRE	MCINTYRE REIMB MILEAGE FOR SEPT. 2017	448.71	448.71
10/12/2017	94515	00608 OFFICE TEAM	S MONTAGUE: W/E 10/06/17	945.70	945.70
10/12/2017	94516	04973 NATERCIA SAUCEDA	CASE ID FL364781: PAYMENT	111.23	111.23
10/12/2017	94517	02470 SHRED-IT USA LLC	FY 2018 SHREDDING SERVICE - SEPTEMBER 20	106.47	106.47
10/12/2017	94518	01386 BILL SMITH	PRESCRIPTION SAFETY EYEWEAR - B SMITH	322.00	322.00
10/12/2017	94519	04694 VULCAN MATERIALS CO	3/4 IN CL 2 RECYCLED BASE	279.95	279.95
10/12/2017	94520	02880 WUNDERLICH-MALEC SYSTEMS	09-6101 PROFESSIONAL SERVICES RENDERED T	24,100.00	24,100.00
10/12/2017	94521	03536 U S BANK/ CORP PMT SYSTEMS	DERWA: PORTABLE A/C RENTAL FOR WEDECO BA	1,447.42	
			TREPPA CONF HOTEL ONBASE COMMUNITY-LIVE	1,161.22	
			ERGONOMIC SIT STAND EQUIPMENT - S. DU PO	1,081.58	
			4-STEP MAINTENANCE LADDER FOR FOD	1,041.23	
			REGISTRATION: SANCHEZ - LABWORKS 2017	950.00	
			REGISTRATION: GRIFFIN - LABWORKS 2017	950.00	
			TUSCANY MAIN BREAK - TRANSMISSION COUPLI	861.10	
			HORSE STALL MATS FOR GENERAL USE	764.64	
			35 LBS OF MEAT FOR EMPLOYEE BBQ	672.33	
			LEAGUE OF CA CITIES - CITY CLERKS NEW LA	635.00	
			STEPHENSON - CASA 2017 ANNUAL CONFERENCE	584.30	
			MARRIOTT - CASA ANNUAL CONFERENCE - MCIN	584.30	
			ROUND-TRIP FLIGHT FOR CLEVELAND, OH TO A	551.00	

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			JP FLIGHTS TO HYLAND TECHQUEST	551.00	
			DELTA FLIGHT: BAHLOUL SECURITY TRAINING	509.60	
			RMADARANG: LODGING RE: LUCITY 2017 ACT O	500.82	
			LATHI HOTEL LUCITY 2017	500.82	
			VALDEZ APA REGISTRATION (YEAR-END / 2018	465.00	
			BLOHMAN: FIRE RETARDANT UNIFORMS	457.70	
			(2QTY) JUMP STARTER FOR DO FLEET	447.67	
			LAB - DISPENSER PUMP	431.33	
			09-11-2017 STAPLES TONER ORDER FOR HR OR	430.00	
			ERGONOMIC KEYBOARD TRAYS - MULTIPLE EE	412.97	
			RBROOKS: AIRFARE RE: IND CTRL SYSTEMS CY	405.60	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	405.60	
			2 DAY WATER DISTRIBUTION SYSTEM EXAM REV	400.00	
			STAPLES	387.84	
			AIRFARE: TROY TO - LABWORKS 2017	386.40	
			2 DAY ADVANCED MICROSOFT EXCEL TRAINING	359.00	
			YEARLY SUBSCRIPTION TO WATER WEFTEC	320.00	
			ELECTRICAL SAFETY TRAINING - LUNCH	306.65	
			TEAM BUILDING OFF SITE FOR OSS DIVISION	306.26	
			JET BLUE - AIRFARE - GENZALE & CHIU - BO	296.80	
			ASCE MEMBERSHIP RENEWAL R. PORTUGAL	295.00	
			PPE: SUN HATS	294.90	
			07-3203: SIGNAGE FOR DIGESTER #4	291.70	
			WWTP PPE: HIGH VIS TRAFFIC VESTS	263.45	
			PPE: SUN SHADE CANOPIES	235.96	
			LAVWMA: PIPE LABELS (BRADY LABELER TAPE	226.70	
			STAPLES	221.77	
			SECONDARY CONTAINMENT FOR BLDG A BOILER	219.92	
			1/4" X 141' COIL CHAIN	219.80	

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			(2QTY) MOUNTING RAIL FOR SCADA SERVERS	218.48	
			LUCITY ACT2017 HOTEL R COLLINS	211.15	
			APPLICATION TECHNICAL CERTIFICATION: D.	210.00	
			AMAZON BOOKS WHO MOVED MY CHESSE	208.62	
			LUCITY ACT2017 R COLLINS SW-RETURN AIRFA	196.98	
			CWEA BIOSOLIDS AND RENEWABLE ENERGY SEMI	195.00	
			FIXTURE FOR FRONT GATE AREA	189.64	
			NEW EMPLOYEES - POLO SHIRTS	187.22	
			HAMPTON INN - ACWA -REGION 5 EVENT - MCI	186.25	
			HP 26X BLACK HIGH YIELD ORIGINAL LASER J	183.53	
			DECALS FOR UNIT #16	180.75	
			D. GRIFFIN: CWEA MEMBERSHIP RENEWAL	180.00	
			BJOHNSON: MEMBERSHIP RENEWAL, EXP 09/30/	180.00	
			(16QTY) HD RATCHET STRAP FOR RAS TEMPORA	174.28	
			MISC SUPPLIES FOR FOD	169.05	
			LUCITY ACT2017 R COLLINS MARRIOT HOTEL	166.94	
			LUCITY ACT2017 R COLLINS MARRIOT HOTEL	165.17	
			AIRFARE: SANCHEZ - LABWORKS 2017	164.40	
			AIRFARE: GRIFFIN - LABWORKS 2017	164.40	
			ERGONOMIC AIDS - MOHAN, FREELAND, RODRIG	163.38	
			09-11-2017MR. PICKLES SANDWICHES FOR FUL	152.19	
			CSMFO OPERATING BUDGET MEMBERSHIP 2018-2	150.00	
			08-28-2017 NEW HIRE LUNCH	144.21	
			TOOLS FOR SHOP USE: TORCH KIT, WOOD SHOVS	144.01	
			OIL FILTER, FILTER ELEMENT & OIL FOR STA	138.04	
			J. SIMMERSON - PROPERTY & LIABILITY CLAI	124.81	
			LAVVMA: CRIBBING FOR SPARE PUMPS	124.51	
			MISC OFFICE SUPPLIES: MANILA FOLDERS, RU	122.23	
			WATER FOR TUSCANY DR RESIDENTS DURING BR	122.20	

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			09-6101 SCADA TRAINING / LUNCH	121.93	
			COMMERCIAL DRIVER ONLINE TRAINING	120.00	
			09-6101 GE IFIX TRAINING LUNCH DAY 4	118.76	
			09-6101 GE IFIX TRAINING DAY 1 FOOD RIGA	118.42	
			RIGGER & SIGNALPERSON LUNCH FOR PARTICIP	114.99	
			CAT5 CONNECTORS, STANDARD & GROUNDED	114.19	
			09-6101 SCADA TRAINIG/LUNCH	113.77	
			SAFETY VEST	110.43	
			REPLT GARBAGE DISPENSER FOR DO KITCHEN	109.21	
			WWTP: CLEANING SUPPLIES	109.20	
			ONLINE JOB POSTING (ADMINISTRATIVE ANALY	105.00	
			QTY (1) OTTERBOX DEFENDER AND (1) UAG CA	103.72	
			09-6101 SCADA TRAINING / LUNCH	103.67	
			OFFICE SUPPLIES: COPY PAPER, TAPE DISPEN	102.75	
			OFFICE SUPPLIES: MARKERS, PENS, AUTOMATI	102.34	
			09-6101 GE IFIX TRAINING LUNCH FOR DAY 2	101.29	
			EMPLOYEE OF THE YEAR PARKING SIGN	100.23	
			STAPLES ORDER # 7183430803 09-15-2017	100.13	
			FUEL FOR #110 FOD	100.00	
			FUEL FOR #110 FOD	100.00	
			FUEL #110 FOD	100.00	
			FUEL FOR TRUCK #110	100.00	
			FUEL TRUCK# 110	100.00	
			ONLINE SUBSCRIPTION RENEWAL (2 YEARS) 10	99.00	
			WWTP: BRADY LABELER MACHINE TAPE	98.33	
			DIV56 OFFICE SUPPLIES	98.14	
			FLANGE SPACER FOR RES 4B VALVE	93.90	
			FLUSH MOUNT NUMBERS TO NUMBER FSL MIXERS	91.31	
			FUEL FOR TRUCK #110	85.00	

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			FUEL FOR TRUCK #110	85.00	
			FUEL FOR TRUCK #110	85.00	
			ACWA- REGION 5 EVENT 2017 - REGISTRATIO	80.00	
			QTY (1) EA CANON COLOR AND BLACK INK FOR	79.73	
			STAPLES OFFICE SUPPLIES ORDER NO. 718278	79.60	
			WWTP: HAZWASTE SIGNS "EMPTY"	77.50	
			RBAKER: FIRE RETARDANT JACKET LINER	77.48	
			QTY (1) UAG RUGGED CASE FOR SURFACE PRO	76.42	
			(3QTY) SCRAPER FOR WORKING ON FSL MIXERS	72.01	
			WEBINAR - OH GREAT- WE HAVE A GREIVANCE!	70.00	
			COFFEE CREAMER	68.97	
			BLUETOOTH FROM AMAZON ORDER NO. 111-3818	68.82	
			MR. PICKLES LUNCH FOR L39 MEETING	64.35	
			TUSCANY DRIVE WATER MAIN BREAK: BUCKETS	61.90	
			08-29-2017 GAS FOR THE EXPLORER	59.90	
			STAPLES OFFICE SUPPLIES	58.93	
			WWTP: DEAD END SIGN	58.91	
			GASOLINE - DISTRICT POOL VEHICLE	58.56	
			LIVERMORE CHAMBER OF COMMERCE - STATE OF	58.00	
			LIVERMORE CHAMBER OF COMMERCE - STATE OF	58.00	
			CAKE: L. IVY RETIREMENT RECEPTION	55.96	
			LUMBER/WOOD FOR SAFETY SIGNS	55.20	
			QTY (1) USB MEMORY CARD READER FOR LORI	54.60	
			STANLEY 10W LED SPOTLIGHT - FOD SUPPLIES	54.59	
			TUSCANY DRIVE WATER MAIN BREAK: DINNER	53.02	
			FUEL FOR TRUCK #110 FOD	52.85	
			LAB TRANSITION MEETING	52.76	
			TAPE TO SEAL HATCH AT RES 200	52.37	
			ART FOR FOUR WAYS TO SAVE/WASHER REBATE	49.00	

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			FOD SUPERVISOR APPRAISAL BOARD EXPENSE	47.07	
			DERWA: CLEANING SUPPLIES	46.81	
			DERWA: PLUMBING PARTS FOR MF PRE-STRAINE	45.40	
			ERGO: WIRELESS KEYBOARD & MICE - DU PON	43.68	
			PPE: HARD HAT - B. BROUGH	42.19	
			EMERGENCY LIGHT AFTER HOURS	40.85	
			JIGSAW TOOL CASE	40.67	
			FASTTRACK AIRPORT PARKING - CASA ANNUAL	40.57	
			FUEL FOR TRUCK #82 FOD	40.00	
			EMPLOYEE NAMEPLATE - STEPHANIE DU PONT-P	39.33	
			PHN CHARGER DURING TUSCANY BREAK	38.23	
			(5QTY) CONSTRUCTION ADHESIVE FOR DO A/C	38.07	
			GASOLINE - DISTRICT POOL VEHICLE	37.60	
			QTY (1) OTTERBOX DEFENDER FOR IPHONE 6 G	37.41	
			BOTTLED WATER FOR ELE SHOP	36.64	
			PPE: HARD HAT - FREITAS	36.41	
			QTY (1) LG USB DVD PLAYER FOR BARTON	36.17	
			DUBLIN CHAMBER OF COMMERCE - REGISTRATIO	35.00	
			WALL STREET JOURNAL SUBSCRIPTION	34.89	
			COFFEE CREAMER	32.58	
			09-01-2017 OFFICEMAX SUPPLIES	30.90	
			(5QTY) SERIAL CABLE FOR NEW BLOWER HMI	30.65	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	30.60	
			(4QTY) SERIAL CABLE FOR NEW BLOWER HMI	30.56	
			HIPAA TRAINING REGISTRATION FEE FOR D. G	29.99	
			(2QTY) JIGSAW BLADE FOR NEW BLOWER HMI O	29.84	
			QTY (1) MICROSOFT 850 WIRELESS KB AND MO	27.30	
			BREAKFAST MEETING : CAROL AND KEN WOOFTE	27.29	
			PRO SUBSCRIPTION (SEPTEMBER 2017)	26.00	

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			GE IFIX TRAINING DRINKS FOR DAY 1	24.84	
			DERWA: PARTS FOR PS R200A MECHL SEAL REP	23.53	
			CHARGER FOR DISTRICT CELL PHN	21.82	
			(4QTY) C-CLAMP FOR FACILITY	21.72	
			LUCITY ACT2017 -R COLLINS SHUTTLE TO HOT	21.24	
			LUCITY ACT2017 -R COLLINS SHUTTLE FROM H	21.24	
			CAKE FOR ITS STAFF MEETING	20.50	
			MISC PARTS FOR REPAIRS	19.98	
			STEPHENSON - CASA 2017 ANNUAL CONFERENCE	19.60	
			(2QTY) JIGSAW BLADE	19.60	
			GASOLINE - DISTRICT POOL VEHICLE	19.16	
			RETIREMENT CARDS	18.97	
			STEPHENSON - ACWA MEETING 091417 PARKING	18.67	
			TUSCANY DRIVE WATER MAIN BREAK: COFFEE	18.60	
			FOD DISH RACK	18.51	
			PARTS FOR REPAIRS	17.43	
			OFFICE SUPPLIES	16.38	
			QTY (1) DURACELL 6' LIGHTNING CHARGHING	16.38	
			HOLMES STAMP & SIGN - NAME TAG - DIRECTO	15.95	
			WOOD GLUE & SPRING CLAMP SET	15.45	
			SYMPATHY CARDS	14.76	
			(4QTY) 5GAL BUCKET FOR SHOP	13.90	
			(4QTY) SURFACE MOUNT D-RING FOR TRUCK #1	13.07	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	13.00	
			CONCRETE MIX FOR SIGNAGE	12.98	
			LAVWMA: O-RINGS FOR AIR VALVES	11.85	
			PEG BOARD & PEG HOOKS FOR FLEET KEY CABI	11.42	
			PLATES & FLATWARE: L. IVY RETIREMENT	11.09	
			HOTEL SHUTTLE SERVICE LAS->VENEIAN	8.50	

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			RUBBERMAID PITCHER - FOD SUPPLIES	7.57	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	7.31	
			J. SIMMERSON - PROPERTY & LIABILITY CLAI	6.48	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	6.31	
			LARGE CADDY FOR DRY ERASE MARKERS	6.30	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	5.91	
			GALLARDO - CSRMA MTGS (CASA CONFERENCE)	5.91	
			QTY (1) BLACK FELT MOUSEPAD FOR LAB	5.45	
			ICE FOR DEAD FISH - ALAMO CREEK TUSCANY	5.44	
			SYMPATHY CARD	5.01	
			NETWORK SOLUTIONS PREMIUM DNS	4.99	
			NETWORK SOULTIONS PREMIUM DNS	3.99	
			ACWA- REGION 5 EVENT 2017 - REGISTRATIO	-80.00	33,209.93
10/16/2017	8086	05511 CALIFORNIA STATE	CHILD SUPPORT GARNISHMENT: PAYMENT	690.46	690.46
10/16/2017	607101617	01098 NATIONWIDE RETIREMENT SOLI	NATIONAL DEFERRED COMPENSATION: PAYMENT	42,379.23	42,379.23
10/16/2017	1000943190	00494 PERS	RETIREMENT: PAYMENT	94,147.46	94,147.46
10/17/2017	10172017	03718 HR SIMPLIFIED	IRS 125 2017 POS	225.60	225.60
10/17/2017	90178722	00558 IRS - PAYROLL TAXES	FEDERAL WITHHOLDING TAXES: PAYMENT	130,454.29	130,454.29
10/17/2017	442086784	00559 EDD - PAYROLL	CALIFORNIA STATE TAXES: PAYMENT	26,283.31	26,283.31
10/19/2017	94522	03460 ACCO ENGINEERED SYSTEMS II	AC REPAIR FOR CO-GEN MCC ROOM (SC #17971	2,704.00	
			DERWA: UV (BLDG P) HVAC REPAIR (SC	2,624.00	
			DERWA: BLDG N UV MCC/COMPRESSOR A/C #3 U	895.00	
			DERWA: BLDG P UV HVAC SERVICE CALL (SC #	608.75	6,831.75
10/19/2017	94523	01013 BARRETT BUSINESS SERVICES	C. HENDRIX: W/E 9/24/17	1,062.40	
			D. TOSTADO: W/E 9/24/17	819.20	
			A. HARTRICK: W/E 9/24/17	819.20	

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			N. POON: WE 09/24/17	413.44	3,114.24
10/19/2017	94524	04540 CALCHEM ENTERPRISES	DERWA: CC 2700 POLYALUMINUM CHLORIDE DEL	9,199.56	9,199.56
10/19/2017	94525	05875 BRETT CASTELLO	CASTELLO REIMB EXP AT 2017 MISAC CONFERE	72.87	72.87
10/19/2017	94526	06022 EDWARD DUARTE	DIRECTOR DUARTE - SEPTEMBER EXPENSE SHEE	196.93	196.93
10/19/2017	94527	00258 DUBLIN SAN RAMON SERVICES	2018 CONTRA COSTA COUNTY SCIENCE & ENGIN	300.00	300.00
10/19/2017	94528	04691 INC. EQUIFAX INFORMATION SV	EQUIFAX	422.36	422.36
10/19/2017	94529	00937 GRAINGER, INC.	ELECTROMECHANICAL TIMER FOR FSL MIXERS HYDRATION PACKS FOR SHOP; BACK SUPPORT F	734.35 196.02	930.37
10/19/2017	94530	04424 GRAYBAR ELECTRIC COMPANY	LAMPS FOR CONST AREA LIGHTING; ELE WIRE	413.44	413.44
10/19/2017	94531	02076 NORTHERN TOOL & EQUIPMENT	263PC TOOL SET FOR FACILITIES TEMP	39.99	39.99
10/19/2017	94532	00608 OFFICE TEAM	S MONTAGUE: W/E 10/13/17	1,022.90	1,022.90
10/19/2017	94533	01403 PRAXAIR DISTRIBUTION INC 186	LIQUID ARGON AND CYLINDER RENTAL	74.09	74.09
10/19/2017	94534	02470 SHRED-IT USA LLC	SHREDDING SERVICE - OCTOBER 2017 INVOICE	106.47	106.47
10/19/2017	94535	05026 UNIVAR USA INC.	SODIUM HYPOCHLORITE FOR WWTP OPERATIONS SODIUM HYPOCHLORITE FOR WWTP OPERATIONS	2,468.38 2,468.38	4,936.76
10/19/2017	94536	04694 VULCAN MATERIALS CO	RECYCLED BASE FOR REPAIRS - FOD	280.10	280.10
10/19/2017	94537	08270 AB PROPERTIES	REFUND FOR 8579 BEVERLY LN	41.17	41.17
10/19/2017	94538	08271 AC GOLDT REALTY	REFUND FOR 6855 LANCASTER RD	196.09	196.09
10/19/2017	94539	06629 ADVANTAGE PROPERTY MANAG	REFUND FOR 1411 ARIANNA LN	121.14	121.14
10/19/2017	94540	02120 ALAMEDA COUNTY CLERK	17-A007 NOTICE OF EXEMPTION	50.00	50.00
10/19/2017	94541	03597 ALAMEDA CTY ENVIRONMENTAL	RESERVOIR 1A HMBP/CUPA FEES	834.00	834.00
10/19/2017	94542	00058 ARROWHEAD MOUNTAIN SPRIN	OPS BOTTLED WATER SEP '17	251.50	251.50
10/19/2017	94543	06211 ASSOCIATED SERVICES CO.	OPS DEPT HOT BEVERAGE SERVICE OCT '17	77.95	77.95

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10/19/2017	94544	01935 AZTEC CONSULTANTS INC	REFUND FOR METER# 67823958	3,613.65	3,613.65
10/19/2017	94545	01275 BARTEL ASSOCIATES, LLC	BARTEL ASSOCIATES CALPERS COST-SHARING R	1,200.00	1,200.00
10/19/2017	94546	00091 BOLD, POLISNER, MADDOW, NEI	MONTHLY LEGAL SERVICES - 09/2017	7,375.18	7,375.18
10/19/2017	94547	07872 CAL-SAFETY, INC.	LAVWMA: TRAFFIC CONTROL FOR NIGHT PROJEC	1,110.00	1,110.00
10/19/2017	94548	00105 CAL-STEAM	DERWA: FITTINGS & PIPE FOR HYPO SUMP PUM	594.53	594.53
10/19/2017	94549	01167 CITY OF DUBLIN	16-S021 DEPOSIT FOR PLAN REVIEWS FCNDV01	10,000.00	10,000.00
10/19/2017	94550	01167 CITY OF DUBLIN	16-A002 PROCESSING AGREEMENT FOR PAYMENT	5,000.00	5,000.00
10/19/2017	94551	01044 CLIPPER CONTROLS INC.	(3QTY) REPLT FLOW METERS FOR EPS2 PUMP S	1,812.46	1,812.46
10/19/2017	94552	05744 CONTRACT SWEEPING SERVICE	SWEEP TICKET 9/8 AND 9/18	877.50	877.50
10/19/2017	94553	03997 CORRPRO COMPANIES, INC.	LAVWMA: PROF SERVICES FOR TEST STATION R LAVWMA: TEST STATION TROUBLESHOOTING (ST	1,732.75 152.55	1,885.30
10/19/2017	94554	00239 DESILVA GROUP LLC	RTN MTR #1560951	340.17	340.17
10/19/2017	94555	06700 DETECTOR SERVICE CENTER, II	ECD DETECTOR WIPE TEST	35.00	35.00
10/19/2017	94556	02152 DR HORTON	RTN MTR# 63946804	769.03	769.03
10/19/2017	94557	02105 DRT PAVING & GRADING INC	RTND MTR#60661158	672.03	672.03
10/19/2017	94558	00855 EAST BAY TIMES	SUBSCRIPTION-EAST BAY TIMES 52 WEEKS	397.93	397.93
10/19/2017	94559	01559 EATON CORPORATION	POWERNET/POWERXPPTS ON-SITE MAINTENANCE	2,169.00	2,169.00
10/19/2017	94560	00277 EBMUD	DERWA BILLING SEPT 2017	236,658.42	236,658.42
10/19/2017	94561	08275 YULIA EGOROVA	REFUND FOR 4713 RIMINI CT	36.65	36.65
10/19/2017	94562	00307 FAIRWAY EQUIPMENT & SUPPLY	PARTS FOR OMEGA BLOWER DISCHARGE ELBOW	291.59	291.59
10/19/2017	94563	02656 FASTENAL COMPANY	PPE: VENING MACHINE RESTOCK BLDG S PPE VENDING MACHINE RESTOCK - BLDG S	100.54 63.63	164.17
10/19/2017	94564	00313 FASTSIGNS	07-3203: SIGNAGE FOR DIGESTER #4	854.77	

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			07-3203: SIGNAGE FOR DIGESTER #4	291.70	1,146.47
10/19/2017	94565	03900 GARTON TRACTOR INC	FSL HARVEST - TRACTOR RENTAL	295.00	295.00
10/19/2017	94566	00352 GOLDEN STATE FLOW MEASUREMENT	12 1 1-2 REGISTERS	3,090.96	3,090.96
10/19/2017	94567	00352 GOLDEN STATE FLOW MEASUREMENT	VARIOUS SIZE CONNECTION GASKETS	198.71	198.71
10/19/2017	94568	00368 HACH COMPANY	COD REACTOR	1,168.72	1,168.72
10/19/2017	94569	00376 HARRINGTON INDUSTRIAL PLASTICS	DERWA: (2QTY) BALL VALVE FOR PAX SYSTEM/	111.02	111.02
10/19/2017	94570	03149 HDS WHITE CAP CONST SUPPLY	LOCATOR FLAGS, MARKING PAINT	381.98	
			MARKING PAINT & LOCATOR FLAGS	381.98	763.96
10/19/2017	94571	03142 HI-LINE	AUTO PARTS FOR UNIT #110	106.36	106.36
10/19/2017	94572	08278 YOUNG JACOB	REFUND FOR 218 CULLENS CT	49.52	49.52
10/19/2017	94573	00468 KAMAN INDUSTRIAL TECHNOLOGIES	V-BELTS FOR DIGESTER MIXERS	487.88	487.88
10/19/2017	94574	05882 KB HOMES	RTND MTR#1551415	699.74	699.74
10/19/2017	94575	06166 KBA	COPIER FOD/ENGR/MAINT FOR 10-12-2017	337.68	337.68
10/19/2017	94576	04873 KIMBALL MIDWEST	CABLE TIES & KNIFE FOR STOCK & TRUCK	203.97	203.97
10/19/2017	94577	08274 ANASTASIA LEE	REFUND FOR 5517 BELLEVUE CIR	200.00	200.00
10/19/2017	94578	08273 SHIH CHIA LEE	REFUND FOR 3507 SADDLEBROOK PL	52.48	52.48
10/19/2017	94579	08272 QI (LUCY) LUO	REFUND FOR 5207 S ESPRIT LOOP	93.48	93.48
10/19/2017	94580	05406 MAAS BROTHERS POWDER CO.	COATING FOR UNIT #112 LIGHT RACK	375.00	375.00
10/19/2017	94581	07264 MANPOWERGROUP US INC.	M. SCULL: WE 09/24/17	597.76	
			M. ZAKLAN: WE 09/24/17	339.14	
			M. ZAKLAN: WE 9/17/17 PAID SICK LEAVE	174.04	1,110.94
10/19/2017	94582	00536 MC MASTER-CARR SUPPLY CO.	DERWA: PLUMBING PARTS FOR MF STRAINERS	172.87	172.87
10/19/2017	94583	08254 MCDONALD'S	REFUND: NOT DSRSD; MEANT FOR MCD #1510	435.76	435.76

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10/19/2017	94584	08277 SHAKUN MEHROTRA	REFUND FOR 2202 S DONOVAN WAY	194.25	194.25
10/19/2017	94585	05897 MERIT RESOURCE GROUP	A. MCCAFFERY: WE 09/24/17	1,289.75	1,289.75
10/19/2017	94586	04231 MSC INDUSTRIAL SUPPLY CO	AIR SEPARATORS FOR AERATION CONTROLS	353.01	353.01
10/19/2017	94587	04796 NAPA AUTO PARTS	(4QTY) AIR FILTER FOR PRE-AERATION BLOWE SWITCH, LAMP, PLUG FOR UNIT #112 LIGHTS FUSE HOLDER & BALLIST RESISTER FOR UNIT RUBBER/WIRING GROMMETS FOR UNIT #112 LIG CREDIT: ALTERNATOR CORE DEPOSIT FROM INV	77.79 29.83 21.56 12.90 -36.05	106.03
10/19/2017	94588	06951 NATIONAL TECHNOLOGY TRANS	BJOHNSON: INDUSTRIAL ELECTRICITY & TROUB	1,999.00	1,999.00
10/19/2017	94589	07916 OSHA TRAINING CENTER	NFPA70E ELECTRICAL SAFETY TRAINING CLASS	4,390.00	4,390.00
10/19/2017	94590	00620 P G & E	MISC PUMP STNS; DUB LIFT STN; COMM CIR E	29,846.78	29,846.78
10/19/2017	94591	00663 PLEASANTON GARBAGE SVC IN	TRANSPORT OF SOLIDS/GRIT SCREENINGS: SEP CIP 16-S021 - TRANSPORT OF SOLIDS/GRIT S	3,905.55 1,390.95	5,296.50
10/19/2017	94592	01195 POWERSTRIDE BATTERY CO., IN	BATTERIES & INVERTER FOR GOLF CARTS #320 AUTO BATTERIES FOR FLEET STOCK AUTO BATTERIES FOR FLEET STOCK	1,411.96 377.72 159.32	1,949.00
10/19/2017	94593	07727 PURE HEALTH SOLUTIONS, INC.	WWTP: OPS WATER FILTRATION SERVICE SEP '	131.10	131.10
10/19/2017	94594	03115 R & S ERECTION OF CONCORD I	BLDG Q FLEET ROLL UP DOOR SERVICE	392.00	392.00
10/19/2017	94595	04105 R&B COMPANY	15-W004 DOUGHTRY RD UTILITY	420.36	420.36
10/19/2017	94596	06345 RON DUPRATT FORD	2018 FORD F-150 SRW 4 X 2 SUPER CAB (UNI	26,934.18	26,934.18
10/19/2017	94597	06345 RON DUPRATT FORD	THIRD BRAKE LIGHT FOR FLEET STOCK	69.82	69.82
10/19/2017	94598	05841 SABAH INTERNATIONAL, INC.	COMMERCE CIRCLE FIRE ALARM SERVICE CALL	605.00	605.00
10/19/2017	94599	01096 SHAPE INC	16-A002 SPARE PUMP SHIPMENT	7,172.26	7,172.26
10/19/2017	94600	00800 STATE BOARD OF EQUALIZATIOI	2017 3RD QRT USE TAX RETURN (1Q FY 2018)	624.00	624.00

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10/19/2017	94601	08276 BHAVIKA TAUNK	REFUND FOR 3446 IRONWOOD DR	683.40	683.40
10/19/2017	94602	08023 ATTN: TOM MAJIC THE BACKFLO	8/28 REPAIR AND TESTING OF BACKFLOW PREV	372.86	372.86
10/19/2017	94603	05781 THERMO ELECTRON NORTH AM	ICP-MS SERVICE CONTRACT 10/2017 - 10/201	13,119.00	13,119.00
10/19/2017	94604	01470 TRI-VALLEY HOSE	FITTINGS & HOSE FOR UNIT #514E	175.24	175.24
10/19/2017	94605	04896 TURNER RISK CONSULTING INC	COMPETENT PERSON - TRENCH EXCAVATON TRAI	300.00	300.00
10/19/2017	94606	01806 U.S. BANK	COPIER LEASE MAINT/ENGIN/FOD - OCT 2017	621.63	
			COPIER LEASE MAINT/ENGIN/FOD - OCT 2017	547.34	1,168.97
10/19/2017	94607	07290 V. W. HOUSEN & ASSOCIATES, IN	PRINICIPAL PLAN REVIEW AUG 1-31	708.00	708.00
10/19/2017	94608	05201 VERTIV SERVICES, INC	REPLT CAPACITORS & FANS FOR BLDG S UPS,	3,852.27	3,852.27
10/19/2017	94609	00933 VWR INTERNATIONAL, INC.	LAB CHEMICALS AND SUPPLIES	15.16	15.16
10/19/2017	94610	05785 WAUKESHA-PEARCE INDUSTRIE	IMPELLER FOR CO-GEN JACKET WATER PUMP	787.14	787.14
10/19/2017	94611	04061 WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	3,498.82	
			JANITORIAL SUPPLIES: ECO CLIP DEODORIZER	302.86	
			JANITORIAL SUPPLIES: ECO CLIP DEODORIZER	160.51	3,962.19
10/19/2017	94612	07738 DC WEI	REFUND FOR 8105 BRIAR OAKS DR	67.27	67.27
10/19/2017	94613	00957 WEST YOST & ASSOCIATES	PROFESSIONAL SERVICES AUGUST 5 - SEPTEMB	13,997.00	
			16-R018 PROFESSINAL SERVICES 8/5 - 9/8	5,563.00	
			15-R009 PROFESSIONAL SERVICES 7/1 - 8/4	2,470.00	22,030.00
10/19/2017	94614	00966 WHITLEY BURCHETT & ASSOCIA	LAVWMA: ENGINEERING SERVICES	515.00	515.00
10/19/2017	94615	00987 ZONE 7 WATER AGENCY	SEPTEMBER 2017 CONNECTION FEES	1,156,466.20	1,156,466.20
10/23/2017	10232017	03718 HR SIMPLIFIED	IRS 125 2017 DCA/FSA/POS	1,238.71	1,238.71
10/26/2017	94616	00710 AAI TERMITE & PEST CONTROL	LAVWMA: TERMITE & PEST CONTROL	74.00	74.00
10/26/2017	94617	00031 ALLIED FLUID PRODUCTS CORP	DERWA: SUMP PUMP FOR HYPO TANK AREA	3,944.64	

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			EXPANSION JOINTS FOR PS 200A	2,593.46	6,538.10
10/26/2017	94618	01013 BARRETT BUSINESS SERVICES	C HENDRIX: W/E 10/1/17	1,024.00	
			A. HARTRICK: W/E 10/1/17	819.20	
			D. TOSTADO: W/E 10/1/17	819.20	2,662.40
10/26/2017	94619	01013 BARRETT BUSINESS SERVICES	N. POON: WE 10/01/17	413.44	413.44
10/26/2017	94620	00103 C. OVERAA & CO.	16-R014 PP 8 SEPT 1 - 30	2,656,752.77	2,656,752.77
10/26/2017	94621	03614 CAROLLO ENGINEERS INC.	07-3203 PROFESSIONAL SVCS 9/1 -9/30	23,272.00	
			16-A002 PROFESSIONAL SERVICES FOR SEPTEMBER	11,005.67	
			12-P003 PROFESSIONAL SERVICES 9/1 - 9/30	3,136.50	
			16-034 PROFESSIONAL SERVICES SEPT 1 - SE	1,790.50	39,204.67
10/26/2017	94622	03614 CAROLLO ENGINEERS INC.	16-S021 PROFESSIONAL SVCS 9/1 - 9/30	5,782.00	5,782.00
10/26/2017	94623	07323 RENEE COLLINS	COLLINS REIMB EXP AT MISAC 2017 CONFEREN	142.68	142.68
10/26/2017	94624	00249 DLT SOLUTIONS LLC.	SOLARWINDS NETWORK PERFORMANCE MONITOR S	1,858.01	1,858.01
10/26/2017	94625	01623 EAST BAY DISCHARGERS AUTH	O&M ASSESSMENT - OCTOBER 1, 2017 QTR	174,076.72	
			O&M ASSESSMENT - FINAL FY 2016/17	47,095.71	221,172.43
10/26/2017	94626	07205 GLENMOUNT GLOBAL SOLUTIONS	09-6101 PP 24 AUG 1 - AUG 31	16,821.24	16,821.24
10/26/2017	94627	00937 GRAINGER, INC.	(2QTY) FILTER FOR BLDG A DRINKING WATER	292.05	
			BATTERIES	20.76	312.81
10/26/2017	94628	04424 GRAYBAR ELECTRIC COMPANY	FLOURESCENT BALLAST & ELE MISC SUPPLIES	1,256.41	
			TOOLS & SUPPLIES FOR SHOP	361.00	
			FLOURESCENT BALLASTS FOR ELE STOCK	206.98	1,824.39
10/26/2017	94629	06791 HYLAND SOFTWARE, INC.	TECHQUEST REGISTRATION FOR JONATHAN PENA	3,000.00	3,000.00
10/26/2017	94630	01242 INFO SEND, INC	UB BILLING PRINTING/MAILING SERVICES 9/1	302.06	302.06
10/26/2017	94631	00439 IUOE LOCAL 39	LOCAL 39 UNION DUES: PAYMENT	4,789.52	4,789.52

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10/26/2017	94632	03976 JMB CONSTRUCTION, INC	16-A002 PP 1 APRIL 20 - SEPT 30	163,414.25	163,414.25
10/26/2017	94633	00488 STANLEY KOLODZIE JR.	KOLODZIE REIMB EXP AT ACWA SUMMIT 10/17/	89.79	89.79
10/26/2017	94634	01416 MANCO	DERWA: MAGNETIC FLOW METER TUBE FOR TIPS	11,937.58	11,937.58
10/26/2017	94635	03653 LORI MARTIN	MARTIN REIMB EXP FOR GE MEETING 11/01/20	1,050.00	1,050.00
10/26/2017	94636	00608 OFFICE TEAM	S MONTAGUE: W/E 10/20/17	849.20	849.20
10/26/2017	94637	01078 STEFANIE OLSON	OLSON REIMB EXP AT ACWA SUMMIT AND CROSS	139.34	139.34
10/26/2017	94638	06964 RYAN PENDERGRAFT	PENDERGRAFT REIMB EXP AT ACWA BUSINESS M	90.11	90.11
10/26/2017	94639	04973 NATERCIA SAUCEDA	CASE ID FL364781: PAYMENT	111.23	111.23
10/26/2017	94640	00762 TESTAMERICA LABORATORIES I	LAB TESTING FOR SULFATREAT MATERIAL	271.50	
			LAB ANALYSES	146.00	417.50
10/26/2017	94641	00843 THE COVELLO GROUP INC	16-S021 PROFESSIONAL SERVICES 9/1 - 9/30	70,923.61	
			16-R014 PROFESSIONAL SERVICES 9/1-9/30	50,352.83	
			7-3203 PROFESSIONAL SERVICES SEPT 1 TO S	23,292.50	
			16-S019 PROFESSIONAL SERVICES 9/1-9/30	6,024.98	150,593.92
10/26/2017	94642	05026 UNIVAR USA INC.	SODIUM HYPOCHLORITE FOR WWTP OPERATIONS	2,469.41	
			SODIUM HYPOCHLORITE FOR RES 1A MINI BUL	382.57	2,851.98
10/26/2017	94643	06643 WEIR TECHNICAL SERVICES	MANAGEMENT SERVICES - SEPTEMBER 2017	6,402.56	6,402.56
10/26/2017	94644	00019 A-1 ENTERPRISES	LAVWMA: WEEKLY STREET SWEEPING SEP '17	275.00	275.00
10/26/2017	94645	01482 AAA LOCKSMITHS	PADLOCKS FOR LOCK-OUT	355.12	
			LOCK REPAIR FOR UNIT #410G	15.00	370.12
10/26/2017	94646	00021 AAF INTERNATIONAL	AIR FILTERS FOR DO A/C UNITS	866.75	866.75
10/26/2017	94647	07554 AIRGAS USA, LLC	OCT 2017: CYLINDER RENTAL - ACETYLENE, A	62.14	62.14
10/26/2017	94648	06552 BILLING SOLUTIONS INC. AMERI	AQUAHAWK 11/1/17- 12/1/2017	2,083.00	2,083.00

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10/26/2017	94649	00058 ARROWHEAD MOUNTAIN SPRING	LAWWMA BOTTLED WATER OCT '17	8.73	8.73
10/26/2017	94650	00622 AT&T	LAWWMA PS PHONE & DSL OCT '17	351.03	351.03
10/26/2017	94651	00622 AT&T	C3 - CC DO T1 X 2 THRU 10/12/2017 C3 - T1 WWTP TO PS300 DV THRU 10/12/17	328.48 241.18	569.66
10/26/2017	94652	03813 AT&T CONFERENCING	TELE CONFERENCE SERVICE 8/1/17 TO 8/15/17	50.78	50.78
10/26/2017	94653	01676 BANK OF AMERICA	BANK CHARGES - SEPT 2017	1,280.37	1,280.37
10/26/2017	94654	04042 BAY AREA NEWS GROUP	BAY AREA NEWS GRP - CIP17-A007, ORD #342	708.30	708.30
10/26/2017	94655	08256 C & L SUPPLY COMPANY	AUTO-LUBERS FOR WWTP	1,432.34	1,432.34
10/26/2017	94656	07825 C & R TRUCKING INC.	SEVERAL LOADS OF ROCK TRUCKED TO FOD SEP	5,772.74	5,772.74
10/26/2017	94657	07138 CALIFORNIA WATER TECHNOLOGIES	FERROUS CHLORIDE DELIVERY SEP '17	4,119.08	4,119.08
10/26/2017	94658	01085 CALPERS LONG-TERM CARE PROGRAM	LONG-TERM CARE: PAYMENT	68.12	68.12
10/26/2017	94659	00118 CALTEST ANALYTICAL LAB	LAB ANALYSES	184.30	184.30
10/26/2017	94660	05410 CENTRAL CONTRA COSTA SANITATION	ANNUAL SEWER SERVICES CHARGES 2017-18	1,060.00	1,060.00
10/26/2017	94661	02639 CITY OF SAN RAMON	3 SAN RAMON ENCROACHMENT PERMITS - 2017	780.00	780.00
10/26/2017	94662	04820 COASTAL IGNITION & CONTROL	(13QTY) BG LEADS FOR CO-GEN	1,353.01	1,353.01
10/26/2017	94663	00014 COUNTY OF ALAMEDA	FY 2017 FUELING - FOD/INSP/CFRS - SEPT.	2,959.61	2,959.61
10/26/2017	94664	05534 CSAC EXCESS INS. AUTHORITY	EE ASSISTANCE: OCTOBER - DECEMBER 2017 C	1,001.28	1,001.28
10/26/2017	94665	00222 DATCO SERVICES CORP.	OCT/NOV/DEC 2017 - MONTHLY CHARGES	624.00	624.00
10/26/2017	94666	05126 DKF SOLUTIONS GROUP, LLC	COMPUTER BASED TRAINING - HR	3,900.00	3,900.00
10/26/2017	94667	00270 E-Z-GO DIVISION OF TEXTRON	REPLT MOTOR BRAKE FOR GOLF CART UNIT #32	573.26	573.26
10/26/2017	94668	08029 ATTN: TREASURY MANAGEMENT	16-R014 PP#8 OVERAA ESCROW ACCT	139,830.67	139,830.67
10/26/2017	94669	00307 FAIRWAY EQUIPMENT & SUPPLY	SUMP PUMP FOR EALS REPLT HOSE FOR HYPO TO CONTACT TANK	717.26 615.77	1,333.03

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10/26/2017	94670	02656 FASTENAL COMPANY	PPE COMMERCE CIRCLE VENDING MACHINE REST PPE BUILDING A VENDING MACHINE RESTOCK PPE BUILDING A VENDING MACHINE RESTOCK CREDIT FOR RESPIRATOR CARTRIDGE RETURN	1,994.42 1,708.77 147.49 -81.33	3,769.35
10/26/2017	94671	00313 FASTSIGNS	SIGNS FOR PARKING LOT - EMPLOYEE SUGGEST	318.07	318.07
10/26/2017	94672	00314 FEDEX	SHIPPING CHARGES10/18 (EXEC)	27.73	27.73
10/26/2017	94673	08264 FLEMING DISTRIBUTING COMPA	INJECTION CLEANERS FOR FLEET SHOP	1,832.50	1,832.50
10/26/2017	94674	03149 HDS WHITE CAP CONST SUPPLY	84 BAGS OF 80# READY MIX CONCRETE QUIKRE PPE - FULL FACE RESPIRATORS GAS CAN FOR ELECTRICIANS	678.18 360.50 60.08	1,098.76
10/26/2017	94675	06732 HIRERIGHT, INC.	EMPLOYMENT BACKGROUND SCREENING SERVICES	307.05	307.05
10/26/2017	94676	01249 INTERNATIONAL INSTITUTE OF	IIMC - MEMBERSHIP RENEWAL - GENZALE - TH	225.00	225.00
10/26/2017	94677	01376 J & M INC	MTR #65352725 MTR #63946799	687.64 434.08	1,121.72
10/26/2017	94678	07848 LLP JARVIS, FAY, DOPORTO & GI	GENERAL COUNSEL SVCS - SEPTEMBER 2017	5,080.50	5,080.50
10/26/2017	94679	00468 KAMAN INDUSTRIAL TECHNOLO	(6QTY) SEAL FOR AERATION MIXER	266.94	266.94
10/26/2017	94680	04873 KIMBALL MIDWEST	LARGE WIRE CLAMPS FOR BATTERY CABLES ON	222.65	222.65
10/26/2017	94681	07193 LAI & ASSOCIATES	WATERLINE REPAIR -GEOTECH OBSERVATION &	3,527.58	3,527.58
10/26/2017	94682	07193 LAI & ASSOCIATES	FIELD DENSITY TESTING - 7029 AMADOR VALL	713.86	713.86
10/26/2017	94683	00509 LIEBERT CASSIDY WHITMORE	GENERAL LEGAL SERVICES (9/30)	1,671.50	1,671.50
10/26/2017	94684	07614 MAHLER CONSULTING SERVICE	DEVELOPMENT PROJECT CONSULTING SERVICES	21,900.00	21,900.00
10/26/2017	94685	08269 INC. MANAGEMENT EDUCATION	MANAGEMENT TRAINING COURSE 11/7/17	2,000.00	2,000.00
10/26/2017	94686	07264 MANPOWERGROUP US INC.	M. SCULL: WE 10/01/17 M. ZAKLAN: WE 10/01/17	747.20 410.25	1,157.45

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10/26/2017	94687	00536 MC MASTER-CARR SUPPLY CO.	EALS: PARTS FOR PUMP #1	25.16	25.16
10/26/2017	94688	05897 MERIT RESOURCE GROUP	A. MCCAFFERY: WE 10/1/17	1,273.00	1,273.00
10/26/2017	94689	04231 MSC INDUSTRIAL SUPPLY CO	DERWA: SS CHAIN FOR PSR1 SUMP PUMP SS QUICK LINKS FOR SHOP SHOP SUPPLIES SEALANT FOR AERATION MIXERS	657.47 251.65 55.17 53.29	1,017.58
10/26/2017	94690	04796 NAPA AUTO PARTS	(2QTY) LIGHT SWITCH FOR UNIT #122 AIR FILTER FOR UNIT #110 OIL FILTER FOR UNIT #510G	15.69 12.67 6.17	34.53
10/26/2017	94691	00620 P G & E	MISC PUMP STNS, RESERVOIRS, TO'S ELEC - LAWWMA PS FEEDER B OCT '17 LAWWMA PS FEEDER A OCT '17 FSL AERATORS; LAB HVAC; FLEET - 09/17 LAWWMA PIPELINE & LIVERMORE LINE OCT '17 RESERVOIR 3A ELECTRICITY - 09/17	56,260.45 43,726.64 18,066.51 2,126.59 447.74 53.71	120,681.64
10/26/2017	94692	07334 PATTERSON ENTERPRISES	FIRST AID & CPR CERTIFICATION TRAINING	595.00	595.00
10/26/2017	94693	07945 PIPE AND PLANT SOLUTIONS, IN	CCTV INSPECTION OF SEWER LINES SEPTEMBER	17,947.40	17,947.40
10/26/2017	94694	04444 PULTE HOMES	MTR#65615499	667.44	667.44
10/26/2017	94695	04105 R&B COMPANY	BRASS BUSHINGS - VARIOUS SIZES	1,728.94	1,728.94
10/26/2017	94696	02466 RICOH AMERICAS CORP	COPIER LEASES DO MAILROOM NOV 2017 COPIER LEASES WWTP MAIL RM NOV. 2017 COPIER LEASES HR/FIN NOV. 2017	697.68 415.29 388.35	1,501.32
10/26/2017	94697	06345 RON DUPRATT FORD	2018 FORD F-150 SRW 4 X 2 SUPER CAB (UNI	26,934.18	26,934.18
10/26/2017	94698	06345 RON DUPRATT FORD	SWITCH & V-BELT FOR UNIT #60	41.04	41.04
10/26/2017	94699	00756 SECURITY ETC.	DISTRICT OFFICE SECURITY & FIRE ALARM MO	252.00	

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			WWTP FIRE ALARM SYSTEM MONITORING	165.00	
			DERWA FIRE ALARM SYSTEM MONITORING	165.00	
			CC SECURITY SYSTEM MONITORING	78.00	660.00
10/26/2017	94700	02350 SIMPLEX GRINNELL	CC FIRE ALARM CONTROL PANEL NOVEMBER MON	37.08	37.08
10/26/2017	94701	02386 ST FRANCIS ELECTRIC	16-A002 CONTRACTED WORK FROM 10-2-17 TO	1,928.19	1,928.19
10/26/2017	94702	02386 ST FRANCIS ELECTRIC	MTR # 1578550	637.56	637.56
10/26/2017	94703	08023 ATTN: TOM MAJIC THE BACKFLO	REPAIR DONE ON 9/28/17	575.57	575.57
10/26/2017	94704	00848 THE LIGHTHOUSE	LIGHTBAR & MOUNT FOR UNITS #122 & #123	1,224.34	1,224.34
10/26/2017	94705	00861 THYSSEN KRUPP ELEVATOR CO	OCT-DEC 2017: ELEVATOR MAINTENANCE SERVI	1,491.21	1,491.21
10/26/2017	94706	01222 UNITED STATES TREASURY	GARNISHMENT - IRS: PAYMENT	420.50	420.50
10/26/2017	94707	00556 UNITED WAY OF THE BAY AREA	UNITED WAY: PAYMENT	217.40	217.40
10/26/2017	94708	07140 USA FLEET SOLUTIONS	OCT 2017: FLEET GPS TRACKING SYSTEM	1,686.05	1,686.05
10/26/2017	94709	06004 VANGUARD CLEANING SYSTEM	OCT 2017: WWTP - JANITORIAL SERVICES	3,045.00	
			OCT 2017: DO - JANITORIAL SERVICES	2,675.00	
			OCT 2017: FOD - JANITORIAL SERVICES	1,895.00	7,615.00
10/26/2017	94710	00920 VASCO ROAD LANDFILL	UNLOADING OF WWTP SOLIDS/GRIT: OCT '17	389.44	389.44
10/26/2017	94711	00924 VERIZON WIRELESS	CELL PHN SVC AND EQUPTMNT CHARGES 09/04	3,541.96	3,541.96
10/26/2017	94712	00933 VWR INTERNATIONAL, INC.	LAB CHEMICALS AND SUPPLIES	17.44	17.44
10/26/2017	94713	00987 ZONE 7 WATER AGENCY	SEPTEMBER TREATED WATER SERVICE	1,401,116.43	1,401,116.43
10/30/2017	8088	05511 CALIFORNIA STATE	CHILD SUPPORT GARNISHMENT: PAYMENT	690.46	690.46
10/30/2017	607103017	01098 NATIONWIDE RETIREMENT SOLI	NATIONAL DEFERRED COMPENSATION: PAYMENT	40,277.09	40,277.09
10/30/2017	1000951123	00494 PERS	RETIREMENT: PAYMENT	94,203.34	94,203.34
10/31/2017	10312017	03718 HR SIMPLIFIED	IRS 125 2017 POS	288.76	288.76

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10/31/2017	70459924	00558 IRS - PAYROLL TAXES	FEDERAL WITHHOLDING TAXES: PAYMENT	132,331.89	132,331.89
10/31/2017	1591074880	00559 EDD - PAYROLL	CALIFORNIA STATE TAXES: PAYMENT	28,228.26	28,228.26
11/01/2017	94714	01013 BARRETT BUSINESS SERVICES	D. TOSTADO: W/E 10/8/17 C HENDRIX: W/E 10/8/17 A. HARTRICK: W/E 10/8/17	1,024.00 1,024.00 819.20	2,867.20
11/01/2017	94715	00085 RHODORA BIAGTAN	BIAGTAN REIMB EXP THRU W/E 10/23/2017	90.97	90.97
11/01/2017	94716	04540 CALCHEM ENTERPRISES	DERWA: CC 2700 POLYALUMINUM CHLORIDE DEL	9,283.50	9,283.50
11/01/2017	94717	03614 CAROLLO ENGINEERS INC.	16-R014 PROFESSIONAL SERVICES SEPT 1 - S	40,023.50	40,023.50
11/01/2017	94718	04424 GRAYBAR ELECTRIC COMPANY	GFCI COVERS FOR STOCK; MAG TOOLS EMERGENCY FLUOR BATTERY PACK; BALLASTS	604.59 1,052.04	1,656.63
11/01/2017	94719	00608 OFFICE TEAM	S MONTAGUE: W/E 10/27/17	96.50	96.50
11/01/2017	94720	00830 TAB PRODUCTS CO	TAB PRODUCTS - CHARGE OUT SLIPS	76.15	76.15
11/01/2017	94721	01516 BOB TREPPA	TREPPA REIMB EXP AT HYLAND ONBASE CONFER TREPPA REIMB EXP AT 2017 MISAC CONFERENC	217.65 159.79	377.44
11/01/2017	94722	05026 UNIVAR USA INC.	SODIUM HYPOCHLORITE FOR WWTP OPERATIONS SODIUM HYPOCHLORITE FOR DERWA RECYCLED W	2,574.38 2,305.55	4,879.93
11/01/2017	94723	03622 JUDY ZAVADIL	ZAVADIL REIMB EXP AT EAST BAY LEADERSHIP	16.48	16.48
11/01/2017	94724	01719 A & M PRINTING, INC.	2017 WWTP ANNUAL NEIGHBORHOOD MEETING	1,399.32	1,399.32
11/01/2017	94725	00009 ACWA	ACWA - 2018 ANNUAL AGENCY DUES	26,650.00	26,650.00
11/01/2017	94726	00058 ARROWHEAD MOUNTAIN SPRING	FOD BOTTLED WATER OCT '17	50.80	50.80
11/01/2017	94727	00622 AT&T	LAWWMA PS & SANLEANDRO DECHLOR STATION S	102.21	102.21
11/01/2017	94728	07365 BILL'S ACE TRUCKBOX	FLOOR MATS FOR UNIT #123	239.23	239.23
11/01/2017	94729	00105 CAL-STEAM	(2QTY) NIPPLE FOR RES 1A PAX SYSTEM	18.50	18.50

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11/01/2017	94730	00136 CDW GOVERNMENT INC.	AIRWATCH RENEWAL 2017-2018	2,923.20	2,923.20
11/01/2017	94731	07519 CH2O INC.	LOOP H2O TREATMENT	434.46	434.46
11/01/2017	94732	01167 CITY OF DUBLIN	ENCROACHMENT PERMIT FOR 7029 AMADOR VALL	568.00	568.00
11/01/2017	94733	00307 FAIRWAY EQUIPMENT & SUPPLY	VICTAULIC PARTS FOR HEAT LOOP COOLER REP	1,733.26	
			EALS: PARTS FOR VALVE CHANGE	811.93	
			12-P003: PARTS FOR RAS BYPASS PROJECT	547.18	
			PLUMBING PARTS FOR STOCK	318.20	
			EALS: PARTS FOR VALVE CHANGE	137.52	3,548.09
11/01/2017	94734	02656 FASTENAL COMPANY	PPE COMMERCE CIRCLE VENDING MACHINE REST	1,326.91	
			PPE COMMERCE CIRCLE VENDING MACHINE REST	116.69	
			PPE BLDG A VENDING MACHINE RESTOCK	116.69	
			PPE BUILDING S VENDING MACHINE RESTOCK	114.71	
			PPE BUILDING A VENDING MACHINE RESTOCK	100.54	
			GLOVES & SCREWS FOR FACILITIES STOCK	97.88	
			PPE BUILDING A VENDING MACHINE RESTOCK	72.75	1,946.17
11/01/2017	94735	00328 FRANK A. OLSEN CO.	EALS: DEZURIK PLUG VALVES FOR DISCHARGE	7,391.68	7,391.68
11/01/2017	94736	00376 HARRINGTON INDUSTRIAL PLAS	SPARE TRANSFER PUMP FOR TURNOUTS 1 & 2	653.79	653.79
11/01/2017	94737	00252 HENRY C. LEVY, TAX COLLECTO	2017-2018 PROP TAX 946-3200-5-4 - 1ST AN	111.64	
			2017-2018 PROP TAX 941-1300-1-19 - 1ST A	443.54	
			2017-2018 PROP TAX 946-3200-5-5 - 1ST AN	313.20	
			2017-2018 PROP TAX 941-100-7-55 - 1ST AN	169.94	1,038.32
11/01/2017	94738	07017 HYDROSCIENCE ENGINEERS, IN	PROFESSIONAL SERVICES THROUGH SEPT 30	12,693.99	12,693.99
11/01/2017	94739	00417 IDEXX DISTRIBUTION, INC	LAB CHEMICALS AND SUPPLIES	3,386.66	3,386.66
11/01/2017	94740	06074 INSIGHT PUBLIC SECTOR	1 YEAR CISCO SMARTNET RENEWAL	35,184.03	35,184.03
11/01/2017	94741	00468 KAMAN INDUSTRIAL TECHNOLO	V-BELTS FOR SHOP STOCK	501.94	501.94

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11/01/2017	94742	02353 KELLY-MOORE PAINT CO., INC.	PAINTS FOR HR OFFICE	100.75	100.75
11/01/2017	94743	04873 KIMBALL MIDWEST	ELE PARTS/MATLS: BRUSH & WP SPLICES	200.42	200.42
11/01/2017	94744	07264 MANPOWERGROUP US INC.	M. ZAKLAN: WE 10/08/17 M. SCULL: WE 10/08/17	831.44 597.76	1,429.20
11/01/2017	94745	02166 MAZE & ASSOCIATES	PROFESSIONAL SERVICES FOR SEPTEMBER 2017 BASIC FINANCIALS/MEMO ON INTERNAL CNTRL	14,371.00 5,186.00	19,557.00
11/01/2017	94746	05897 MERIT RESOURCE GROUP	A. MCCAFFERY: WE 10/8/17	1,273.00	1,273.00
11/01/2017	94747	04796 NAPA AUTO PARTS	(12QTY) OIL FILTER FOR FLEET STOCK OIL FILTER, AIR FILTER & OIL/FUEL UV DYE GASKET MAKER & SEALER FOR UNIT #110 WIRING GROMMET/RUBBER FOR UNIT #112 FUSE & DOME LIGHT BULB FOR UNIT #86 PUSH BOTTON FOR UNIT #110	103.31 30.24 15.62 8.57 6.97 6.75	171.46
11/01/2017	94748	02109 ONE HOUR DELIVERY SERVICE,	ONE HOUR DELIVERY - BOD MAIL DELIVERY 9/ ONE HOUR DELIVERY - BOD MAIL DELIVERY 9/	97.00 69.00	166.00
11/01/2017	94749	00620 P G & E	PUMP STATION R200A ELEC - OCT 2017 DEPARTING LOAD NON-BYPASSABLE CHARGES RESERVOIR R200 DERWA TANK 2 ELEC - OCT 2	3,759.30 687.41 36.51	4,483.22
11/01/2017	94750	04211 PLATT ELECTRIC SUPPLY	(2QTY) REPLT SOFT STARTERS WITH TRADE-IN	4,964.95	4,964.95
11/01/2017	94751	06345 RON DUPRATT FORD	SWITCH ASSY FOR UNIT #93 BRACKET FOR UNIT #86	74.93 65.75	140.68
11/01/2017	94752	08298 ROTARY CLUB OF DUBLIN	VETERANS DAY 2017 APPRECIATION LUNCH - R	25.00	25.00
11/01/2017	94753	00696 TRAVERSO'S WORK SHOE HQ	TRAVERSO'S WORK SHOES	292.51	292.51
11/01/2017	94754	00933 VWR INTERNATIONAL, INC.	LAB CHEMICALS AND SUPPLIES LAB CHEMICALS AND SUPPLIES	134.55 104.14	238.69

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11/01/2017	94755	00957 WEST YOST & ASSOCIATES	16-W009 PROFESSIONAL SERVICES 8/5 - 9/8	2,945.00	2,945.00
11/01/2017	608110117	01098 NATIONWIDE RETIREMENT SOLI	NATIONAL DEFERRED COMPENSATION: PAYMENT	40.00	40.00
11/02/2017	80899029	00558 IRS - PAYROLL TAXES	FEDERAL WITHHOLDING TAXES: PAYMENT	761.17	761.17
11/02/2017	151638080	00559 EDD - PAYROLL	CALIFORNIA STATE TAXES: PAYMENT	52.11	52.11
11/09/2017	94756	03536 U S BANK/ CORP PMT SYSTEMS	QTY (4) 8GB MEMORY UPGRADE FOR CS	362.66	
			2018 MEMBERSHIP RENEWAL FOR RHODORA	320.00	
			REPLT MICROWAVE OVEN FOR DO ADMIN	308.09	
			DECALS FOR UNIT #521E GROVE	285.79	
			COPY PAPER AND OTHER OFFICE SUPPLIES	280.40	
			WATER PROFESSIONALS APPRECIATION WEEK -	275.59	
			ACWA REGULATORY SUMMIT 2017 FOR SUMMIT 2	270.00	
			JEREMY HENDRYX - CWEA RENEWAL 9-17	270.00	
			CLEAR 6" DRAIN LINE THRU INFLUENT PUMP R	262.75	
			CUSTOM NFPA PANEL SIGN FOR TURNOUT 4 DOO	261.82	
			2018 CDIAAC & CMTA REGISTRATION	250.00	
			WATER PROFESSIONALS APPRECIATION WEEK TO	264.95	
			RAGS FOR MEC SHOP	246.87	
			SHOP CLEANING SUPPLIES	232.44	
			(12QTY) CAR PHONE MOUNT CRADLES FOR WIRE	224.99	
			STEPHENSON - ACWA MTG/WORKSHOP LODGING,	223.67	
			PPE: RAINGEAR FOR ED PADILLA	213.93	
			WWTP PEDESTRIAN SIGNAGE	204.15	
			MATENDIDO: 2017 MEMBERSHIP RENEWAL,	201.00	
			FUEL FOR TRUCK #80 FOD	200.00	
			CWEA BIOSOLIDS & RENEWABLE ENERGY SEMINA	195.00	
			CWEA SAFETY COMMITTEE MEETING LUNCH	194.99	
			THE NELAC INSTITUTE FOR DIANE LAB SUPERV	195.00	

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			L. FULLER CWEA MEMBERSHIP RENEWAL	192.00	
			VIDEO CARD & CABLES FOR OPS SCADA VIEW N	185.62	
			DERWA: (4QTY) SPARE TUBING FOR MF UVT PU	185.40	
			MEMBERSHIP: SINZEE TRAN - 2017	180.00	
			RBROOKS: MEMBERSHIP RENEWAL	180.00	
			40 KEYS	152.95	
			(2QTY) FLAME-RESISTANT PANTS FOR BLOHMAN	163.85	
			REPLT HEAT DETECTORS FOR FOD SITES	160.00	
			QTY (1) LG 65UJ6300 TV AND (1) QLF215 AR	1,000.00	
			TILES FOR BLDG A LOCKER ROOM	955.94	
			MARRIOTT MONTEREY - CSDA ANNUAL CONFEREN	586.98	
			SKILLPATH SEMINAR BUSINESS WRITING AT GR	299.00	
			BACK UP IPAD AND KEYBOARD FOR BOARD MEMB	1,325.41	
			MISAC CONFERENCE HOTEL COLLINS	511.20	
			FOD ALARM DIALER SOFTWARE ANNUAL MAINT &	495.00	
			WWTP ALARM DIALER SOFTWARE ANNUAL MAINT	495.00	
			TREPPA MISAC MONTERREY CONFERENCE	460.98	
			OFFICE SUPPLIES: PENS, BATTERIES, PENCIL	429.69	
			BAHLOUL MISAC CONFERENCE HOTEL 10/1/17 -	427.50	
			WEED EATER SUPPLIES FOR FACILITIES	478.46	
			MISC SUPPLIES FOR FOD	386.16	
			CWEA NORTHERN SAFETY DAY ATTENDANCE X2	384.00	
			LIGHTS FOR PS 20B	1,255.36	
			B CASTELLO MISAC CONF HOTEL HYATT	367.58	
			OFFICE SUPPLIES EXEC/HR/PI/SUPPLY ROOM	152.20	
			FUEL FOR GENERATOR LS1 FOD	150.00	
			FUEL FOR #109	150.00	
			LLANTIN: REG FEE RE: 2017 NORTHERN SAFET	147.00	
			MJOHNSTON: REG FEE RE: 2017 NORTHERN SAF	147.00	

Check History Description Listing

Dublin San Ramon Services District

From: 10/7/2017 To: 11/13/2017

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			16-R014 LUNCH MTG	144.16	
			SUPPLIES FOR FACILITIES	140.44	
			EMPLOYEE BBQ TIP FOR VENDOR	130.00	
			CWEA MONTHLY MEETING - SAFETY PRESENTATI	128.97	
			X8 8GB SFPS FOR NETAPP SAN CONNECTION	128.00	
			FUEL FOR TRUCK #110 FOD	125.00	
			FUEL FOR TRUCK #80 FOD	123.00	
			QTY (1) DELL REPLACEMENT BATTERY FOR TV	122.90	
			LEVER, CAP & ROTOR FOR UNIT #59	122.61	
			REGISTRATION: TRAN - NORTHERN SAFETY DAY	122.00	
			REGISTRATION: KOZANDA - NORTHERN SAFETY	122.00	
			FUEL FOR TRUCK #109 FOD	120.00	
			MISC SUPPLIES FOR FOD	112.40	
			DPD FREE CHLORINE REAGENT PACKS	111.70	
			09-6101 GE IFIX TRAINING LUNCH DAY 5	109.63	
			TOOLS FOR FOD	108.16	
			PRIME TIME SHUTTLE - LONG BEACH AIRPORT	107.30	
			MISC SUPPLIES FOR FOD	107.20	
			LUNCH FOR L39 MEEINTG	105.30	
			09-6101: LUNCH FOR SCADA UPGRADE GE TRAI	103.76	
			FUEL FOR TRUCK #110	100.00	
			FUEL FOR GENERATOR AT 10A FOD	100.00	
			FUEL #110	100.00	
			FUEL #110	100.00	
			FOLDERS FOR CIP PROJECTS	98.79	
			PLUMBING PARTS FOR RES 1A PAX SYSTEM	96.14	
			OFFICeworld.com	94.60	
			SIGN FOR DO	93.70	
			FUEL FOR TRUCK #110	90.00	

Check History Description Listing

Dublin San Ramon Services District

From: 10/7/2017 To: 11/13/2017

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			STAPLES ORDER 7184225222	89.44	
			ERGO: TRACK BALL MOUSE - J. CHANG	88.84	
			DRILL BIT KITS; SCREWS	88.62	
			(27.299G) REG UNL GAS FOR UNIT #105	87.33	
			PARTS FOR LAB PUMP	86.88	
			FUEL FOR GENERATOR FROM 10A FOD	85.00	
			FUEL FOR GENERATOR AT 10A FOD	85.00	
			(26.571G) REG UNL GAS FOR UNIT #74	85.00	
			(26.571G) REG UNL GAS FOR UNIT #79	85.00	
			(26.571G) REG UNL GAS FOR UNIT #55	85.00	
			POLO SHIRTS - NEW HIRE PADILLA & GUTIERR	84.14	
			(25.961G) REG UNL GAS FOR UNIT #74	83.05	
			OFFICE SUPPLIES: BATTERIES, DESK DISPENS	82.14	
			LUNCH FOR L39 MEEITNG 10-4-2017	80.81	
			PHOTOS FOR INTERNET	79.00	
			REPLT FAUCET FOR BLDG A	78.66	
			(24.417G) REG UNL GAS FOR UNIT #76	78.11	
			QTY (1) 6' HDMI CABLE AND (1) LINKSYS AC	76.45	
			MR PICKLES - WORKING LUNCH TRAINING - H	74.42	
			DERWA: PLUMBING PARTS FOR MF PRE-STRAINE	74.24	
			HARD HAT DECALS FOR FOD	73.91	
			MISC PARTS FOR FOD	73.31	
			LUNCH FOR L39 MEETING ON 10-12-17	72.73	
			OFFICE SUPPLIES: STENO NOTEBOOKS & OTHER	72.62	
			FUEL FOR TRUCK #94 - EC	72.50	
			QTY (1) EASEUS DATA RECOVERY SOFTWARE FO	69.95	
			LOWE'S	69.82	
			WATER PROFESSIONALS APPRECIATION WEEK TO	66.72	
			(21.876G) REG UNL GAS FOR UNIT #118	65.61	

Check History Description Listing

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From: 10/7/2017 To: 11/13/2017

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			QTY (1) BELKIN IPHONE CAR CHARGER GUTIER	65.53	
			(18.869G) REG UNL GAS FOR UNIT #111	64.14	
			CWEA SEMINAR L. FULLER 11-2-17 WASTEWATE	64.06	
			FUEL - TRUCK #109	62.10	
			FUEL FOR TRUCK #119 FOD	60.62	
			GENERAL OFFICE AND BREAKROOM SUPPLIES	59.95	
			SD CARDS FOR BLOWER LCP HMI	58.97	
			FUEL FOR TRUCK #119 FOD	58.41	
			OFFICE SUPLIES FOR EXEC & ENG	58.08	
			ITEMS FOR EMPLOYEE BBQ	57.80	
			CURRENT TRANSFORMER FOR WWTP BLOWER #1	57.25	
			(17.811G) REG UNL GAS FOR UNIT #68	56.98	
			STAPLES ORDER FOR BREAK ROOMS ORDER # 71	55.24	
			PARTS FOR FOD	54.10	
			(16.577G) REG UNL GAS FOR UNIT #59	53.03	
			FUEL FOR TRUCK #119 FOD	51.50	
			FUEL FOR GENERATOR AT 10A FOD	50.00	
			SAFEWAY FUEL FOR DSRSD VEHICLE	50.00	
			FUEL FOR TRUCK #27	50.00	
			SIGHT GLASS FOR FLEET FIELD MECHANIC'S T	46.95	
			FUEL FOR FORD FUSION (VEHICLE #107)	46.66	
			(14.303G) REG UNL GAS FOR UNIT #114	45.76	
			MONITOR CABLES FOR OPS SCADA VIEW NODE	44.97	
			WATER PROFESSIONALS APPRECIATION WEEK TO	43.96	
			QTY (1) BELKIN IPHONE CAR CHARGER HENDRY	43.69	
			GAS FOR IT TRUCK 73	42.11	
			(13.130G) REG UNL GAS FOR UNIT #114	42.00	
			SPECIALTIES	41.79	
			(12.996G) REG UNL GAS FOR TRUCK & GENERA	41.57	

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Dublin San Ramon Services District

From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			(12.760G) UNL GAS FOR UNIT #75	40.82	
			FUEL FOR #86	40.00	
			FUEL FOR GENERATOR FUEL FOR LS1 - FOD	40.00	
			MECHANIC I/II - PRACTICAL EXAM	36.88	
			MISC SUPPLIES FOD	36.22	
			ATWOOD SUBSCRIPTION OCT 2017	34.89	
			TOOLS FOR FOD	34.26	
			QTY (1) BELKIN IPHONE LIGHTNING CHARGER	32.76	
			BI-METAL HOLES AW	30.96	
			KEYS & TOOLS FOR FLEET	30.44	
			FUEL - TRUCK #86	30.00	
			GASOLINE - DISTRICT POOL VEHICLE	29.95	
			WATER PROFESSIONALS APPRECIATION TOUR LU	29.40	
			REFRESHMENTS: COMBINED MECH ELEC SCADA M	27.98	
			EALS: (8.743G) UNL REG GAS FOR TRASH PUM	27.97	
			CORD ENDS FOR PORTABLE A/C EXTENSION COR	27.84	
			GASOLINE - DISTRICT POOL VEHICLE	27.41	
			3AMP DC LIGHTNING CHARGER	27.30	
			OFFICE SUPPLIES: REPORT COVERS FOR REPOR	27.26	
			DONUTS FOR COMBINED MAINT STAFF MEETING	27.00	
			FUEL DOOR LATCH FOR UNIT #514E	26.63	
			ICE FOR WATER PROF APPRECIATION BBQ	26.18	
			CUSTOM STAMP	26.17	
			DERWA: PARTS/SUPPLIES FOR RES R200 LID C	26.13	
			PRO SUBSCRIPTION (OCTOBER 2017)	26.00	
			FASTRAK REPLENISHING CHARGE: OCT '17	25.00	
			(7.912G) REG UNL GAS FOR UNIT #118	24.52	
			16-R014 DRINKS AND SNACKS FOR MEETING	23.38	
			MISC FLAT BRUSHES FOR FOD	22.65	

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
			CAKE FOR ITS STAFF MEETING	20.50	
			REG UNL GAS FOR UNIT #76	20.00	
			NOTEPADS FOR APPRAISAL BINDERS	19.64	
			TIE STRAPS	19.45	
			(5.233G) REG UNL GAS FOR LAVWMA MAN LIFT	16.74	
			PLUMBING PARTS FOR RES 1A PAX SYSTEM	16.09	
			POSTAGE	15.53	
			2" BI-METAL HOLE SAW FOR DO MICRO INSTAL	15.26	
			PARTS FOR PS20A WATER LEAK	14.92	
			DRINKS FOR EMPLOYEE BBQ	12.38	
			DECALS FOR UNIT #521E GROVE	12.25	
			PIPE	11.96	
			POSTAGE - PRIORITY MAIL	11.40	
			LAVWMA: PVC FITTINGS FOR PIPE REPAIR @ S	11.31	
			DERWA: KEYS TO ACCESS RES R200	9.83	
			PAINT PAIL LINERS	9.09	
			POSTAGE - PRIORITY MAIL	7.60	
			SCREWS FOR DO MICRO INSTALL	6.77	
			LAVWMA: REPAIR PARTS FOR STN 184+00	5.56	
			NETWORK SOLUTION PREMIUM DNS	4.99	
			PARKING: DERWA O&M MEETING	4.00	
			SAFEWAY - WORKING LUNCH TRAINING - HYL	3.39	
			LOCKNUT & WASHER FOR BLDG A FAUCET REPLT	2.55	
			SPARE KEY FOR UNIT #21	2.49	
			DERWA: PLUMBING PARTS FOR MF STRAINER	2.39	
			PREMIUM DNS CREDIT	-3.99	
			PREMIUM DNS CREDIT	-4.99	
			CREDIT FOR FLOOR MAT RETURN	-34.40	
			TREPPA CONF HOTEL ONBASE COMMUNITY-LIVE	-99.98	25,836.38

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From: 10/7/2017 To: 11/13/2017

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Date	Check #	Vendor	Description	Amount Paid	Check Total
11/09/2017	94757	08322 A TO B PROPERTY MANAGEMEN	REFUND FOR 342 ROTHBURY WAY	128.92	128.92
11/09/2017	94758	08290 ADITI RAJU	2016 CCC SCIENCE & ENGINEERING FAIR: AWA	166.67	166.67
11/09/2017	94759	06349 ARCSINE ENGINEERING	16-A002 PROFESSSIONAL SERVICES 9/1 - 9/3	5,793.90	5,793.90
11/09/2017	94760	06349 ARCSINE ENGINEERING	17-A007 PROFESSIONAL SERVICES 9/1 - 9/30	316.00	316.00
11/09/2017	94761	08318 KAZITA ARORA	REFUND FOR 3705 CENTRAL PKWAY	42.97	42.97
11/09/2017	94762	00058 ARROWHEAD MOUNTAIN SPRIN	LAB-BOTTLED WATER	49.98	49.98
11/09/2017	94763	08317 SCHAKIL BAFIAZ	REFUND FOR 3767 FINNIAN WAY	151.72	151.72
11/09/2017	94764	07365 BILL'S ACE TRUCKBOX	FLOOR MATS FOR UNIT #122	239.23	239.23
11/09/2017	94765	01085 CALPERS LONG-TERM CARE PR	LONG-TERM CARE: PAYMENT	68.12	68.12
11/09/2017	94766	00105 CAL-STEAM	PARTS FOR REPAIRS - FOD	121.88	121.88
11/09/2017	94767	00136 CDW GOVERNMENT INC.	VMWARE RENEWAL 9/17/17 TO 9/16/18	24,430.09	24,430.09
11/09/2017	94768	08314 WEIAN CHEN	REFUND FOR 4406 SUNSET VIEW DR	91.05	91.05
11/09/2017	94769	05978 CONTRA COSTA ECONOMIC PR	2018 CCC SEF SPONSORSHIP - REGIONAL W &	1,000.00	1,000.00
11/09/2017	94770	01089 CWEA - NRTC	KHAW - 2017 CWEA ASSOC MEMBERSHIP RENEWA	180.00	180.00
11/09/2017	94771	06522 DENCO CONTROLS	TEMPERATURE REGULATOR FOR TUBLEX AIR BLO	1,468.25	1,468.25
11/09/2017	94772	08310 SEAN DEWITT	REFUND FOR 6725 ELM CT	11.05	11.05
11/09/2017	94773	00241 DGS OFS SVC REVOLVING FUNE	NATURAL GAS SERVICE @ THE WWTP - 09/17	29,463.27	29,463.27
11/09/2017	94774	08315 JACKIE DOTSON	REFUND FOR 5491 ASTERWOOD DR	25.00	25.00
11/09/2017	94775	08293 ERIC ZHOU	2016 CCC SCIENCE & ENGINEERING FAIR: AWA	500.00	500.00
11/09/2017	94776	05495 EWING IRRIGATION & LANDSCAI	MISC PARTS	11.20	11.20
11/09/2017	94777	02656 FASTENAL COMPANY	PPE COMMERCE CIRCLE VENDING MACHINE	201.47	
			PPE BUILDING S VENDING MACHINE	123.18	324.65

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11/09/2017	94778	00313 FASTSIGNS	INSTALLATION OF DECALS	150.00	150.00
11/09/2017	94779	00314 FEDEX	LAWWMA: OVERNIGHT DELIVERY (TRANSFER OF	453.73	453.73
11/09/2017	94780	00352 GOLDEN STATE FLOW MEASUREMENT	4 6" METERS	18,122.39	
			MISC METER PARTS	1,240.47	19,362.86
11/09/2017	94781	08320 TERRI GULLEY	REFUND FOR 4980 IVYLEAF SPRINGS RD	85.89	85.89
11/09/2017	94782	00382 HAVE AIR WILL TRAVEL, INC.	SERVICE CALL FOR UNIT #109: FLAT TIRE	120.00	120.00
11/09/2017	94783	03142 HI-LINE	AUTO PARTS FOR FLEET STOCK	478.54	
			WIRE LOOM FOR FLEET STOCK	95.05	573.59
11/09/2017	94784	08289 HITU SAKSENA	2016 CCC SCIENCE & ENGINEERING FAIR: TEA	100.00	100.00
11/09/2017	94785	07523 ID ARCHITECTURE	16-A004 SEPTEMBER 17 DESIGN SERVICES	2,581.25	
			16-A005 DESIGN SERVICES FOR SEPT 2017	1,634.49	4,215.74
11/09/2017	94786	00425 INDUSTRIAL WIPER & SUPPLY INC	RAGS FOR SHOP	408.30	408.30
11/09/2017	94787	06083 J CHEN ENTERPRISE	REFUND FOR 6571 TRALEE VILLAGE DR	188.97	188.97
11/09/2017	94788	08294 JULIE NEVIS	2016 CCC SCIENCE & ENGINEERING FAIR: TEA	100.00	100.00
11/09/2017	94789	06166 KBA	COPIER MAINTENANCE 10/24/2017	358.07	
			COPIER MAINTENANCE	160.00	518.07
11/09/2017	94790	08288 KENT HECKENLIVELY	2016 CCC SCIENCE & ENGINEERING FAIR: TEA	100.00	100.00
11/09/2017	94791	08316 MINGCHA KUANG	REFUND FOR 2917 SOUTHWIND LN	165.33	165.33
11/09/2017	94792	08309 WILLIAM LOPACHUK	REFUND FOR 8326 DAVONA DR	60.29	60.29
11/09/2017	94793	07264 MANPOWERGROUP US INC.	M. SCULL: WE 10/15/17	747.20	
			M. ZAKLAN: WE 10/15/17	415.72	1,162.92
11/09/2017	94794	08313 MELISSA MCELFFRESH	REFUND FOR 10890 GLENGARRY LN	170.00	170.00
11/09/2017	94795	05897 MERIT RESOURCE GROUP	A. MCCAFFERY: WE 10/15/17	1,273.00	1,273.00

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11/09/2017	94796	04796 NAPA AUTO PARTS	LIGHT BULBS FOR FLEET STOCK	76.52	
			PARTS FOR GENERATOR AT 10A	27.15	
			OIL FILTER & REFLECTORS FOR UNIT #117	17.10	
			FUEL FILTER FOR UNIT #77	11.10	131.87
11/09/2017	94797	08311 MAIKHANH NGUYEN	REFUND FOR 6098 KINGSMILL TER	3.50	3.50
11/09/2017	94798	00620 P G & E	DISTRICT OFFICE ELECTRICITY - OCT 2017	5,244.64	
			DISTRICT OFFICE GAS SERVICE - OCT 2017	443.57	
			DO UTILITY BUILDING ELEC - OCT 2017	104.20	
			RESERVOIR R100 ELEC - NOV 2017	38.14	
			ALAMO TRUNK SEWER ELEC - OCT 2017	13.39	
			JOHNSON DRIVE STREETScape ELEC - OCT 2017	13.38	
			DO UTILITY BUILDING GAS SVC - OCT 2017	12.59	5,869.91
11/09/2017	94799	04211 PLATT ELECTRIC SUPPLY	SPARE REPLT AFD FOR BAR SCREEN MOTOR	1,390.98	1,390.98
11/09/2017	94800	00663 PLEASANTON GARBAGE SVC IN	GARBAGE SERVICES FOR 8-26-17 - 9-25-17	480.43	480.43
11/09/2017	94801	06945 POLLARD WATER	POLLARD WATER	228.62	
			POLLARD WATER	178.75	407.37
11/09/2017	94802	05543 ADMINISTRATORS (PBIA) PREFE	NOVEMBER 2017 - DENTAL	22,088.60	22,088.60
11/09/2017	94803	04481 RAHMA MEDITERRANEAN MARK	PERFORMANCE CASH BOND RELEASE	31,500.00	31,500.00
11/09/2017	94804	08312 RAM PROPERTIES	REFUND FOR 11801 BLOOMINGTON WAY	193.79	193.79
11/09/2017	94805	08319 URSALA RICHARDSON	REFUND FOR 4521 LEE THOMPSON ST	8.62	8.62
11/09/2017	94806	06345 RON DUPRATT FORD	SEAT BELT FOR UNIT #62	214.78	
			RELAYS & SWITCH ASSY FOR UNIT #62	121.70	
			SEAT BELT FOR UNIT #62	95.76	
			SWITCH FOR UNIT #21	68.23	500.47
11/09/2017	94807	00751 SCBA SAFETY CHECK, INC.	ANNUAL TESTING OF SCBA AIR TANKS	560.37	560.37

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11/09/2017	94808	08291 SEAN LI	2016 CCC SCIENCE & ENGINEERING FAIR: AWA	166.67	166.67
11/09/2017	94809	00786 SNAP-ON INDUSTRIAL	TOOLS FOR UNIT #79 FACILITIES	177.01	
			TOOLS FOR UNIT #79 FACILITIES	110.58	287.59
11/09/2017	94810	07981 SUBSITE LLC	SHIPPING CHARGES FOR RST LOANER	10.00	10.00
11/09/2017	94811	07655 SUEZ TREATMENT SOLUTIONS	DERWA: UV LAMPS & BALLASTS	7,956.58	7,956.58
11/09/2017	94812	07420 SWENSON PROPERTY MANAGE	REFUND FOR 5631 APPLGATE WAY	152.20	152.20
11/09/2017	94813	08321 RIA TANUHANDARU	REFUND FOR 2462 MILFORD DR	45.23	45.23
11/09/2017	94814	00848 THE LIGHTHOUSE	BACK-UP CAMERA FOR UNIT #109	1,715.07	
			BACK-UP CAMERA FOR UNIT #82	455.91	
			LED FLASHING LIGHTS FOR FLEET STOCK	366.86	
			BACK-UP ALARMS FOR FLEET STOCK	162.74	2,700.58
11/09/2017	94815	00862 TIFCO INDUSTRIES	SELF TAPPERS FOR DO	222.80	222.80
11/09/2017	94816	01806 U.S. BANK	COPIER LEASE MAINT/ENGIN/FOD - NOV 2017	515.11	515.11
11/09/2017	94817	01222 UNITED STATES TREASURY	GARNISHMENT - IRS: PAYMENT	420.50	420.50
11/09/2017	94818	00556 UNITED WAY OF THE BAY AREA	UNITED WAY: PAYMENT	217.40	217.40
11/09/2017	94819	00912 VALLEY CARE HEALTH SYSTEM	RESPIRATOR EVAL - C. THACH-DALLABETTA	106.00	106.00
11/09/2017	94820	04061 WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES: LINERS	202.11	202.11
11/09/2017	94821	00957 WEST YOST & ASSOCIATES	PROFESSIONAL SERVICES 9/9/17 - 10/6/17	38,425.50	
			PROFESSIONAL SERVICES 7/1/2017 - 8/4/201	16,420.00	
			16-S001 PROFESSIONAL SERVICES 9/9/17 - 1	2,575.00	57,420.50
11/09/2017	94822	04808 WILSON PROPERTY MANAGEMEN	REFUND FOR 5591 NEWFIELDS LN	120.46	120.46
11/09/2017	94823	00710 AAI TERMITE & PEST CONTROL	PEST CONTROL SERVICE AND INSPECTION FOD	45.00	45.00
11/09/2017	94824	03460 ACCO ENGINEERED SYSTEMS II	DO ELECTRICAL ROOM AC REPAIR - SC #18378	527.00	527.00

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Date	Check #	Vendor	Description	Amount Paid	Check Total
11/09/2017	94825	00031 ALLIED FLUID PRODUCTS CORP	EXPANSION JOINTS FOR PS 300A EXPANSION JOINTS FOR PS 3B & PLANT	4,227.16 747.50	4,974.66
11/09/2017	94826	07034 AOMAR BAHLOUL	BAHLOUL REIMB EXP AT CYBER SECURITY TRAI BAHLOUL REIMB EXP AT MISAC CONFERENCE 10	214.00 142.68	356.68
11/09/2017	94827	01013 BARRETT BUSINESS SERVICES	C. HENDRIX: W2/E 10/15/17 A. HARTRICK: W/E 10/15/17 N. POON: WE 10/15/17	1,024.00 1,024.00 402.56	2,450.56
11/09/2017	94828	08185 LEONARD BARTON	BARTON REIMB EXP AT NORTHERN SAFETY DAY	88.81	88.81
11/09/2017	94829	07954 BENEFIT COORDINATORS CORP	11/17 - EE LIFE & DISABILITY INSURANCE P	10,739.83	10,739.83
11/09/2017	94830	07020 ROBERT M. BROOKS	BROOKS REIMB EXP AT CYBER SECURITY TRAIN	233.00	233.00
11/09/2017	94831	07701 VIVIAN CHIU	CHIU REIMB EXP AT CSDA BOARD SECRETARY C	125.00	125.00
11/09/2017	94832	00216 DAIOHS U.S.A. INC.	FY2018 HOT BEVERAGE SERVICE DO - NOV 201	194.79	194.79
11/09/2017	94833	03985 NICOLE GENZALE	GENZALE REIMB EXP AT CSDA BOARD SECRETAR	125.00	125.00
11/09/2017	94834	04424 GRAYBAR ELECTRIC COMPANY	16-P023: WWTP LED LIGHTING IMPROVEMENTS LAWWMA: PS BUILDING EXTERIOR LED LIGHTIN LAWWMA: PS BUILDING EXTERIOR LED LIGHTIN HD 7.2-18 VOLT 1HR CHARGER FOR SHOP	5,635.98 4,130.33 1,323.08 95.15	11,184.54
11/09/2017	94835	01242 INFO SEND, INC	UB BILLING PRINTING/MAILING SERVICES 10/ MAILING - BILL INSERT DRUG DROP/IMAGINE	5,188.44 157.66	5,346.10
11/09/2017	94836	04722 STEPHAN KOZANDA	KOZANDA REIMB EXP AT 2017 NORTHERN SAFET	76.69	76.69
11/09/2017	94837	03653 LORI MARTIN	MARTIN REIMB EXP FOR GE MEETING 11/01/20	1,050.22	1,050.22
11/09/2017	94838	01171 MCGUIRE & HESTER	FY18 ON-CALL WATER & SEWER REPAIRS: 07/0	189,277.64	189,277.64
11/09/2017	94839	07109 DANIEL MCINTYRE	MCINTYRE REIMB MILEAGE FOR OCT. 2017	89.49	89.49
11/09/2017	94840	02076 NORTHERN TOOL & EQUIPMENT	(2QTY) HOSE REEL FOR FLEET	219.98	219.98

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Date	Check #	Vendor	Description	Amount Paid	Check Total
11/09/2017	94841	03928 JESSICA RODRIGUEZ	RODRIGUEZ REIMB EXP AT CWEA SAFETY TRAIN	92.56	92.56
11/09/2017	94842	04973 NATERCIA SAUCEDA	CASE ID FL364781: PAYMENT	111.23	111.23
11/09/2017	94843	00762 TESTAMERICA LABORATORIES I	LAB TESTING FOR SULFATREAT MATERIAL	160.00	
			LAB ANALYSES	26.50	
			LAB ANALYSES	26.50	213.00
11/09/2017	94844	05026 UNIVAR USA INC.	SODIUM HYPOCHLORITE FOR WWTP OPERATIONS	2,365.98	
			SODIUM HYPOCHLORITE FOR WWTP OPERATIONS	2,365.98	
			SODIUM HYPOCHLORITE FOR WWTP OPERATIONS	378.58	5,110.54
11/09/2017	94845	05490 JESSIE VALDEZ	VALDEZ REIMB EXP AT 2017 APA YEAR END PA	100.99	100.99
11/09/2017	94846	05127 VISION SERVICE PLAN - CA (VSF	NOVEMBER 2017 - VISION	2,550.74	2,550.74
11/09/2017	94847	04694 VULCAN MATERIALS CO	ROCK FOR REPAIRS - FOD	2,228.59	
			ROCK BASE FOR REPAIRS - FOD	659.88	2,888.47
11/09/2017	1000951127	01111 CALPERS	NOVEMBER 2017 - ER CODE 0740 (PERS)	185,974.45	185,974.45
11/09/2017	1000951129	01111 CALPERS	NOVEMBER 2017 - ER CODE 7316 (NON-PERS)	2,165.90	2,165.90
11/13/2017	8090	05511 CALIFORNIA STATE	CHILD SUPPORT GARNISHMENT: PAYMENT	690.46	690.46
11/13/2017	94848	03810 HALOGEN SOFTWARE, INC.	PERFORMANCE MGMT / ELMS / HOSTING SOFTWA	10,462.41	10,462.41
11/13/2017	607111317	01098 NATIONWIDE RETIREMENT SOLI	NATIONAL DEFERRED COMPENSATION: PAYMENT	42,391.47	42,391.47
11/13/2017	1000960621	00494 PERS	RETIREMENT: PAYMENT	94,111.84	94,111.84
429 checks in this report				Total Checks:	9,104,225.32



**Dublin San Ramon
Services District**

Water, wastewater, recycled water

September, 2017

Monthly Financial Report

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Dublin San Ramon Services District

Revenue Summary

September 2017

Revenue Source	Budget	Budget to Date	YTD Actual	Amount Remaining	% of Budget Received	% Revenue Expected
Local Sewer Operations	\$ 2,575,811	\$ 496,616	\$ 511,470	\$ 2,064,341	19.86%	19.28%
Regional Sewer Operations	\$ 21,253,849	\$ 2,656,731	\$ 2,681,583	\$ 18,572,266	12.62%	12.50%
Service Charges - Sewer	\$ 23,829,660	\$ 3,153,348	\$ 3,193,053	\$ 20,636,607	13.40%	13.23%
Water Operations	\$ 34,429,859	\$ 4,303,732	\$ 4,128,998	\$ 30,300,861	11.99%	12.50%
Service Charges - Water	\$ 34,429,859	\$ 4,303,732	\$ 4,128,998	\$ 30,300,861	11.99%	12.50%
Local Sewer Replacement	\$ 898,893	\$ 224,723	\$ 104,144	\$ 794,749	11.59%	25.00%
Local Sewer Expansion	\$ 874,072	\$ 218,518	\$ 101,268	\$ 772,803	11.59%	25.00%
Regional Sewer Replacement	\$ 2,614,672	\$ 653,668	\$ 268,933	\$ 2,345,739	10.29%	25.00%
Regional Sewer Expansion	\$ 15,870,684	\$ 3,967,671	\$ 1,645,430	\$ 14,225,254	10.37%	25.00%
Capacity Reserve Fees - Sewer	\$ 20,258,321	\$ 5,064,580	\$ 2,119,776	\$ 18,138,546	10.46%	25.00%
Water Replacement	\$ 3,599,600	\$ 899,900	\$ 401,950	\$ 3,197,650	11.17%	25.00%
Water Expansion	\$ 8,348,644	\$ 2,087,161	\$ 1,232,745	\$ 7,115,899	14.77%	25.00%
Capacity Reserve Fees - Water	\$ 11,948,245	\$ 2,987,061	\$ 1,634,695	\$ 10,313,550	13.68%	25.00%
Fees & Permits	\$ 2,335,440	\$ 583,860	\$ 431,628	\$ 1,903,811	18.48%	25.00%
Interest	\$ 1,574,179	\$ 393,545	\$ 421,975	\$ 1,152,204	26.81%	25.00%
Other Income	\$ 4,245,344	\$ 1,061,336	\$ 1,196,963	\$ 3,048,381	28.19%	25.00%
	<u>\$ 98,621,048</u>	<u>\$ 17,547,462</u>	<u>\$ 13,127,088</u>	<u>\$ 85,493,960</u>	<u>13.31%</u>	<u>17.79%</u>

Note: Interfund transfers and Contributions of Property are excluded from this report.

Dublin San Ramon Services District
Working Capital Summary
September, 2017

Enterprise Funds					
Fund	Dollars (\$)		In Months		
	YTD Actual	Budget	Target (Months)	Last Quarter	Current Quarter
Local Enterprise	\$ 421,319	\$ 1,035,833	4	2.63	1.63
Regional Enterprise	\$ 5,928,246	\$ 5,774,165	4	5.24	4.11
Water Enterprise	\$ 7,540,804	\$ 9,497,246	4	4.01	3.18

NOTE: The figures for "Last Quarter" is the Working Capital as of June 30, 2017; calculated using FYE2018 targets

Replacement Funds			
Fund	In Dollars (\$)		
	Actual	Minimum	Above (Below)
Local Replacement	\$ 10,203,836	\$ 2,414,650	\$ 7,789,186
Regional Replacement	\$ 23,379,871	\$ 9,628,454	\$ 13,751,417
Water Replacement	\$ 17,386,373	\$ 9,744,997	\$ 7,641,376

Expansion Funds			
Fund	In Dollars (\$)		
	Actual	Minimum	Above (Below)
Local Expansion	\$ 2,713,228	\$ 534,330	\$ 2,178,898
Regional Expansion	\$ 51,267,340	\$ 19,517,769	\$ 31,749,571
Water Expansion	\$ 21,031,647	\$ 14,561,613	\$ 6,470,034

Temporary Infrastructure Charge Status			
Revenue Type	In Dollars (\$)		
	Amount Collected	Amount Repaid	Net
Temporary Infrastructure Charge Status	\$ 8,206,014	\$ (5,212,358)	\$ 2,993,656

Dublin San Ramon Services District

Expense Summary by Fund

September 2017

% of Year Completed= 25%

Expense Summary by Fund	Budget	Budget to Date	Year To Date Actual	Dollars Remaining	Percent Used
200 - Local Sewer Operations	\$ 2,303,322	\$ 575,830	\$ 471,480	\$ 1,831,842	20.47 %
210 - Local Sewer Replacement	\$ 63,876	\$ 15,969	\$ 1,957	\$ 61,919	3.06 %
220 - Local Sewer Expansion	\$ 461,843	\$ 115,461	\$ 172,033	\$ 289,810	37.25 %
300 - Regional Sewer Operations	\$ 14,431,730	\$ 3,607,932	\$ 3,299,337	\$ 11,132,392	22.86 %
310 - Regional Sewer Replacement	\$ 702,034	\$ 175,509	\$ 118,193	\$ 583,841	16.84 %
320 - Regional Sewer Expansion	\$ 4,780,785	\$ 1,195,196	\$ 1,174,867	\$ 3,605,918	24.57 %
600 - Water Operations	\$ 26,369,055	\$ 6,592,264	\$ 4,544,203	\$ 21,824,852	17.23 %
605 - Water Rate Stabilization Fund	\$ 35,000	\$ 8,750	\$ 3,636	\$ 31,364	10.39 %
610 - Water Replacement	\$ 439,793	\$ 109,948	\$ 47,575	\$ 392,218	10.82 %
620 - Water Expansion	\$ 4,030,444	\$ 1,007,611	\$ 1,036,244	\$ 2,994,200	25.71 %
900 - Administrative Overhead	\$ 7,363,908	\$ 1,840,977	\$ 1,589,524	\$ 5,774,384	21.59 %
965 - Other Post Employment Benefits	\$ 854,331	\$ 213,583	\$ 263,592	\$ 590,739	30.85 %
995 - DV Standby Assessment	\$ 1,534,802	\$ 383,701	\$ 9,231	\$ 1,525,571	0.60 %
	<u>\$ 63,370,922</u>	<u>\$ 15,842,731</u>	<u>\$ 12,731,874</u>	<u>\$ 50,639,048</u>	<u>20.09 %</u>

Note: This report shows operating expenses prior to the Administrative Overhead fund's expenses being allocated to the other funds.

Dublin San Ramon Services District

Expense Summary By Department

September 2017

% of Year Completed= 25%

Expense Summary by Department	Budget	Budget To Date	Year To Date Actual	Dollars Remaining	Percentage Used
Executive	\$ 2,513,699	\$ 628,425	\$ 579,957	\$ 1,933,742	23.07%
Financial Services	\$ 5,151,496	\$ 1,287,874	\$ 1,122,532	\$ 4,028,963	21.79%
Engineering	\$ 4,022,436	\$ 1,005,609	\$ 963,747	\$ 3,058,689	23.96%
Operations	\$ 17,225,417	\$ 4,306,354	\$ 3,645,735	\$ 13,579,681	21.16%
Non-Departmental	\$ 34,457,875	\$ 8,614,469	\$ 6,419,903	\$ 28,037,972	18.63%
	<u>\$ 63,370,922</u>	<u>\$ 15,842,731</u>	<u>\$ 12,731,874</u>	<u>\$ 50,639,048</u>	<u>20.09%</u>

Dublin San Ramon Services District

Expense Summary by Category

September 2017

% of Year Completed= 25%

Expense Summary by Category	Budget	Budget to Date	Year to Date Actual	Budget Remaining	Percentage Used
Personnel	\$ 21,655,918	\$ 5,413,980	\$ 5,107,499	\$ 16,548,419	23.58%
Materials and Supplies	\$ 20,573,677	\$ 5,143,419	\$ 3,970,900	\$ 16,602,777	19.30%
Contract Services	\$ 6,344,018	\$ 1,586,005	\$ 599,803	\$ 5,744,215	9.45%
Other Expenses	\$ 13,925,507	\$ 3,481,377	\$ 2,944,776	\$ 10,980,731	21.15%
Capital Outlay	\$ 871,803	\$ 217,951	\$ 108,896	\$ 762,907	12.49%
	<u>\$ 63,370,922</u>	<u>\$ 15,842,731</u>	<u>\$ 12,731,874</u>	<u>\$ 50,639,048</u>	<u>20.09%</u>

Dublin San Ramon Services District

Capital Outlay by Division

September, 2017

Capital Outlay - Identified

<u>Div</u>	<u>Asset Description</u>	<u>Budget</u>	<u>Year To Date Actual</u>	<u>Dollars Remaining</u>	<u>Percent Used</u>
33	Ford F-150 (replace #91)	\$ 30,000			
33	Ford F-150 (replace #92)	30,000			
33	Total Customer Service	\$ 60,000	\$ -	\$ -	0.00%
	Sharp Aqos Interactive 80" Board Display				
34	Bundle WWTP	11,604			
34	Total Information Technology	\$ 11,604	\$ -	\$ -	0.00%
51	Ford F-350 (replace #27)	75,000			
51	CCTV Equipment for truck #82	75,000			
51	Total Field Operations	\$ 150,000	\$ -	\$ -	0.00%
52	Ammonia Phosphorus Online Analyzers (1 per	40,000			
52	Total Plant Operations	\$ 40,000	\$ -	\$ -	0.00%
53	Thickened Sludge Pump 1	19,200			
53	Building H Roof (Grit Building)	25,000			
53	FSL Surface Mixer	57,000			
53	Primary Sludge Pumps (4 X \$20,000/each)	80,000			
53	3 Water Pumps	115,000	108,896	6,104	
	Aeration Control Valve Actuator Positioner				
53	Assemblies (10 @ \$15,000/each)	150,000			
53	Replacement Heat Exchangers Cogen	120,000			
53	Total Mechanical Maintenance	\$ 566,200	\$ 108,896	\$ 6,104	19.23%
55	Purge & Trap Concentrator	24,000			
55	Total Analytical Laboratory	\$ 24,000	\$ -	\$ -	0.00%
56	Fall protection Davit Arm Base	20,000			
56	Total	\$ 20,000	\$ -	\$ -	0.00%
	Grand Total	\$ 871,804	\$ 108,896	\$ 6,104	12.49%
<u>Unexpected Capital Outlay</u>				\$ -	
Total Unexpected Capital Outlay				\$ -	
Total All Capital Outlay		\$ 871,804	\$ 108,896	\$ 6,104	

Capital Project Expense Summary Report

Dublin San Ramon Services District

September, 2017

<u>Fund #</u>		<u>Budget</u>	<u>Year-to-date Expenditures</u>	<u>Balance</u>	<u>Prct Used</u>
210	Local Sewer Replacement	6,384,082.00	3,789,048.14	2,595,033.86	59.35%
220	Local Sewer Expansion	534,330.00	14,808.91	519,521.09	2.77%
310	Regional Sewer Replacement	3,914,117.00	200,239.68	3,713,877.32	5.12%
320	Regional Sewer Expansion	10,328,019.00	612,860.29	9,715,158.71	5.93%
610	Water Replacement	4,919,526.00	685,196.49	4,234,329.51	13.93%
620	Water Expansion	8,338,461.00	950,497.18	7,387,963.82	11.40%
	Grand Total	<u>34,418,535.00</u>	<u>6,252,650.69</u>	<u>28,165,884.31</u>	<u>18.17%</u>

Dublin San Ramon Services District
Financing Administration Agreement Calculations
September, 2017

Bond Target Level Calculation

	Max Annual Debt	
LAVWMA 2011 Refunding Bonds (Expansion Portion) highest fiscal year debt service (2024)	\$ 4,332,552	
DSRSD Expansion Amount Outstanding	\$44,609,608	
BOND TARGET LEVEL (7c) or 2X		\$ 8,665,105
ADMINISTRATIVE TARGET LEVEL (7d) or 5XMADS		\$ 21,662,761
Working Capital in Rate Stabilization/Regional Sewer Expansion Fund		<u>\$ 51,267,340</u>
Number of Years of Maximum Debt Service on Hand (Working Capital/Max Annual Debt)	<u>\$ 4,332,552</u>	11.83
Capacity Fee Revenue this Fiscal Year		\$ 1,645,430
Debt Service for FY 17/18		\$ 4,313,856
Capacity fees in excess (deficiency) of this amount		\$ (2,668,426)
Amount in Rate Stabilization Fund in Excess of (below) 5XMADS		<u>\$29,604,579</u>

Dublin San Ramon Services District
DUE's (Dwelling Unit Equivalent) Actual to Budget
September 2017

Comparison of Actual DUE's to Budget

	Budget	Actual	Above (Below)
Sewer			
<i>DSRSD</i>	924	98	(826)
<i>Pleasanton</i>	250	17	(233)
Water	918	120	(798)

Dublin San Ramon Services District
Treasurer's Report - Portfolio Management Summary
As of: September 30, 2017

Description	Face Amount	Market Value	Book Value	% of Portfolio	Permitted by Policy	In Compliance	YTM @ Cost
CAMP	1,488,926.89	1,488,926.89	1,488,926.89	0.95%	100%	Yes	1.150%
Certificate of Deposit	4,500,000.00	4,502,742.00	4,500,000.00	2.87%	30%	Yes	1.597%
Corporate Bonds	18,286,000.00	18,264,234.73	18,339,942.75	11.68%	30%	Yes	1.374%
Federal Agency Callables	77,500,000.00	76,690,185.00	77,495,000.00	49.51%	100%	Yes	1.528%
LAIF - Operating	47,688,016.63	47,688,016.63	47,688,016.63	30.46%	\$50 million	Yes	1.084%
Municipals	7,085,000.00	7,075,624.85	7,131,304.60	4.53%	100%	Yes	1.473%
Total Investments	\$ 156,547,943.52	\$ 155,709,730.10	\$ 156,643,190.87	100.00%			1.343%
Bank of America	3,232,621.38	3,232,621.38	3,232,621.38				
Total Cash & Investments	\$ 159,780,564.90	\$ 158,942,351.48	\$ 159,875,812.25				1.343%

I certify that this report reflects all Government Agency pooled investments and is in conformity with the Investment Policy of Dublin San Ramon Services District.

The investment program herein shown provides sufficient cash flow liquidity to meet the next six month's expenses.

Market values for Certificates of Deposit and Federal Agency Callables were provided by Wells Fargo Institutional Securities, LLC.



Carol Atwood, Treasurer

11/13/2017

Date

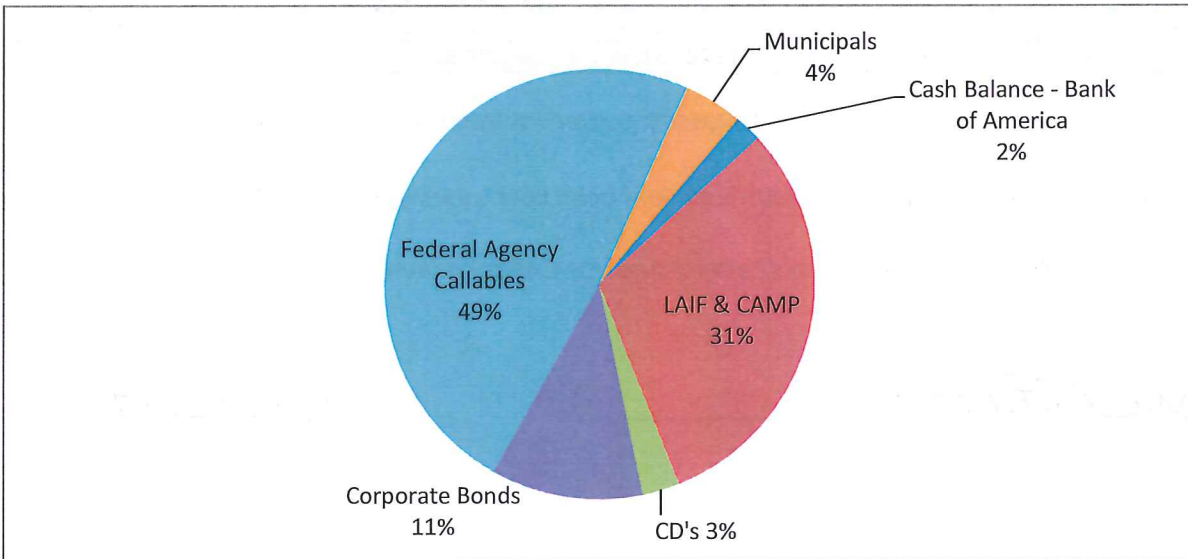
For comparison - prior month summary as of: 8/31/2017

Description	Face Amount	Market Value	Book Value	% of Portfolio	Permitted by Policy	In Compliance	YTM @ Cost
CAMP	1,487,523.81	1,487,523.81	1,487,523.81	0.96%	100%	Yes	1.140%
Certificate of Deposit	4,500,000.00	4,502,387.00	4,500,000.00	2.89%	30%	Yes	1.597%
Corporate Bonds	18,286,000.00	18,282,340.03	18,339,942.75	11.76%	30%	Yes	1.374%
Federal Agency Callables	74,500,000.00	73,987,794.00	74,513,689.13	47.90%	100%	Yes	1.483%
LAIF - Operating	49,688,016.63	49,688,016.63	49,688,016.63	31.94%	\$50 million	Yes	1.084%
Municipals	7,085,000.00	7,094,424.00	7,131,304.60	4.55%	100%	Yes	1.473%
Total Investments	\$ 155,546,540.44	\$ 155,042,485.47	\$ 155,660,476.92	100.00%			1.280%
Bank of America	7,541,834.77	7,541,834.77	7,541,834.77				
Total Cash & Investments	\$ 163,088,375.21	\$ 162,584,320.24	\$ 163,202,311.69				1.280%

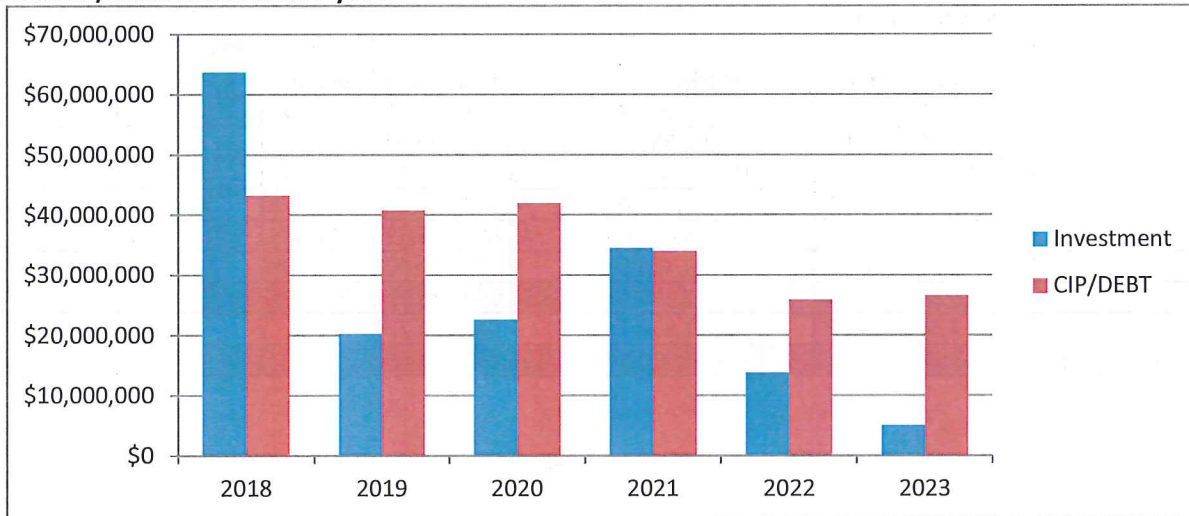
**Investment Review for :
Summary of Current Investments**

September 30, 2017

	Face Amount	% of Portfolio	Avg Maturity (in Years)	Avg Yield
Cash Balance - Bank of America	\$ 3,232,621.38	2%		
LAIF & CAMP	49,176,943.52	31%		1.117%
Certificates of Deposit	4,500,000.00	3%	1.9	1.597%
Corporate Bonds	18,286,000.00	11%	1.0	1.374%
Federal Agency Callables	77,500,000.00	49%	3.1	1.528%
Municipals	7,085,000.00	4%	2.0	1.473%
	<u>\$ 159,780,564.90</u>			



Investment / Cash needs next 5 years



FYE	Investment	CIP/DEBT
2018	\$ 63,659,564.90	\$ 43,257,237.00
2019	20,250,000.00	\$ 40,763,148.00
2020	22,621,000.00	\$ 41,992,235.00
2021	34,500,000.00	\$ 34,020,571.18
2022	13,750,000.00	\$ 25,880,865.72
2023	5,000,000.00	\$ 26,589,338.49
	<u>\$ 159,780,564.90</u>	<u>\$ 212,503,395.39</u>

Dublin San Ramon Services District
Treasurer's Report - Portfolio Detail

9/30/2017

Description	CUSIP	Settlement Date	Face Amount	Market Value	Book Value	Coupon Rate	YTM @ Cost	Next Call Date	DTC/M	DTM	Maturity Date	Accrued Interest
Bank of America MM	MM0000	04/30/2017	3,232,621.38	3,232,621.38	3,232,621.38	0.000	0.000	N/A	1	1	N/A	
Sub Total / Average			3,232,621.38	3,232,621.38	3,232,621.38	0.000	0.000		1	1		
CAMP LGIP	LGIP6300	06/30/2011	1,488,926.89	1,488,926.89	1,488,926.89	1.150	1.150	N/A	1	1	N/A	
Sub Total / Average			1,488,926.89	1,488,926.89	1,488,926.89	1.150	1.150		1	1		
ALLY BANK UT 1 5/21/2018	02006LB69	05/19/2016	250,000.00	249,547.25	250,000.00	1.000	1.000		233	233	05/21/2018	917.81
Bank United Natl Assoc Primary 1.2 9/28/2018	066519CK3	09/28/2016	250,000.00	248,575.50	250,000.00	1.200	1.200		363	363	09/28/2018	16.44
Capital One 2 10/7/2019	14042RAN1	10/07/2015	250,000.00	251,461.75	250,000.00	2.000	2.000		737	737	10/07/2019	2,410.96
Capital One USA 2 10/7/2019	140420WK2	10/07/2015	250,000.00	251,610.75	250,000.00	2.000	2.000		737	737	10/07/2019	2,410.96
Customers Bank 1.15 9/28/2018	23204HEJ3	09/28/2016	250,000.00	248,575.00	250,000.00	1.150	1.150		363	363	09/28/2018	15.75
Discover Bank 1.2 3/13/2018	254671LE8	03/13/2013	250,000.00	250,201.25	250,000.00	1.200	1.200		164	164	03/13/2018	139.73
Goldman Sachs 1.95 10/7/2019	38148JQ79	10/07/2015	250,000.00	251,214.25	250,000.00	1.950	1.950		737	737	10/07/2019	2,350.68
HSBC Bank USA NA 2.45 3/21/2022-19	40434YGN7	03/21/2017	250,000.00	252,895.25	250,000.00	2.450	2.450	03/21/2019	537	1,633	03/21/2022	151.03
Key Bank 1.5 2/8/2019	49306SXD3	02/08/2017	250,000.00	249,735.50	250,000.00	1.500	1.500		496	496	02/08/2019	544.52
MB FINANCIAL BANK NA 1.6 6/21/2019	55266CVT0	06/21/2017	250,000.00	249,797.00	250,000.00	1.600	1.600		629	629	06/21/2019	98.63
MERCHANTS & FARMERS BK 1.5 6/13/2019	588211AJ1	06/13/2017	250,000.00	249,397.00	250,000.00	1.500	1.500		621	621	06/13/2019	174.66
Sallie Mae Bank/Salt Lake 2.35 3/22/2022	795450ZWK8	03/22/2017	250,000.00	252,400.25	250,000.00	2.350	2.350		1,634	1,634	03/22/2022	128.77
State Bk of India 1.15 5/14/2018	856283UK0	05/14/2013	250,000.00	250,167.00	250,000.00	1.150	1.150		226	226	05/14/2018	1,094.86
Synchrony Bank 2.25 2/3/2022	87165HQJ2	02/03/2017	250,000.00	251,709.50	250,000.00	2.250	2.250		1,587	1,587	02/03/2022	893.84
TCF NATIONAL BANK 1.5 6/14/2019	872278D60	06/14/2017	250,000.00	249,393.00	250,000.00	1.500	1.500		622	622	06/14/2019	1,109.59
UMPQUA BANK 1.55 6/14/2019	90421MAN3	06/14/2017	250,000.00	249,603.00	250,000.00	1.550	1.550		622	622	06/14/2019	1,146.58
Webbank 1.25 3/28/2019-16	947547JF3	09/28/2016	250,000.00	247,885.00	250,000.00	1.250	1.250		544	544	03/28/2019	17.12
Wells Fargo Bank 1.15 9/28/2018	949763BK1	09/28/2016	250,000.00	248,573.75	250,000.00	1.150	1.150		363	363	09/28/2018	15.75
Sub Total / Average			4,500,000.00	4,502,742.00	4,500,000.00	1.597	1.597		623	684		13,637.68
APPLE INC 1.55 2/7/2020	037833AX8	06/01/2016	1,786,000.00	1,777,180.73	1,789,448.86	1.550	1.470		860	860	02/07/2020	3,921.76
AUST/NZ Bank Grp 1.5 1/16/2018	05253JAH4	01/26/2015	3,000,000.00	3,000,330.00	3,000,584.53	1.500	1.460		108	108	01/16/2018	9,250.00
Berkshire Hathaway 1.3 8/15/2019-19	084664CK5	09/01/2016	3,000,000.00	2,978,562.00	3,004,692.86	1.300	1.220	07/15/2019	653	684	08/15/2019	4,875.00
Coca-cola 1.15 4/1/2018	191216BA7	02/20/2015	3,000,000.00	2,995,956.00	2,994,717.78	1.150	1.330		183	183	04/01/2018	17,154.17
Gen Elec Co 5.25 12/6/2017	369604BC6	12/17/2012	2,500,000.00	2,517,460.00	2,546,480.99	5.250	1.396		67	67	12/06/2017	41,562.50
Microsoft 1 5/1/2018	594918AS3	03/16/2015	2,000,000.00	1,995,760.00	1,995,697.99	1.000	1.220		213	213	05/01/2018	8,277.78
Toyota Motor Credit 1.7 2/19/2019	89236TCU7	03/17/2016	3,000,000.00	2,998,986.00	3,008,319.74	1.700	1.510		507	507	02/19/2019	5,808.33
Sub Total / Average			18,286,000.00	18,264,234.73	18,339,942.75	1.905	1.374		355	360		90,849.54
FFCB 1.35 9/21/2020-17	3133EGVK8	09/21/2016	5,000,000.00	4,930,410.00	5,000,000.00	1.350	1.350		1,087	1,087	09/21/2020	1,687.50
FFCB 1.77 12/7/2020-17	3133EGR49	12/07/2016	4,500,000.00	4,471,326.00	4,500,000.00	1.770	1.770	12/07/2017	68	1,164	12/07/2020	25,001.25
FFCB 2.1 9/26/2022-18	3133EHZX4	09/27/2017	5,000,000.00	4,976,340.00	4,995,000.00	2.100	2.121	09/26/2018	361	1,822	09/26/2022	1,166.67
FFCB 2.17 2/28/2022-18	3133EHAX1	02/28/2017	4,000,000.00	3,996,060.00	4,000,000.00	2.170	2.170	02/27/2018	150	1,612	02/28/2022	7,715.56
FHLB 1.03 5/28/2019-17	3130A9YK6	08/30/2016	5,000,000.00	4,952,620.00	5,000,000.00	1.030	1.030		605	605	05/28/2019	17,452.78
FHLB 1.1 2/25/2019-16	3130A8SG9	08/25/2016	5,000,000.00	4,959,845.00	5,000,000.00	1.100	1.100	11/25/2017	56	513	02/25/2019	5,347.22
FHLB 1.4 5/18/2020-16	3130A7ZT5	05/18/2016	5,000,000.00	4,954,225.00	5,000,000.00	1.400	1.400		961	961	05/18/2020	25,666.67
FHLB 1.57 11/16/2021-18	3130AA2A5	11/16/2016	5,000,000.00	4,943,950.00	5,000,000.00	1.570	1.570	11/16/2018	412	1,508	11/16/2021	29,219.44
FHLMC 1.4 7/27/2020-17	3134GATN4	10/27/2016	5,000,000.00	4,888,020.00	5,000,000.00	1.400	1.400	10/27/2017	27	1,031	07/27/2020	12,250.00
FHLMC 1.41 4/26/2019-18	3134GBEG3	04/26/2017	5,000,000.00	4,990,090.00	5,000,000.00	1.410	1.410	04/26/2018	208	573	04/26/2019	30,158.33
FHLMC 1.5 11/10/2020-17	3134GATD6	11/10/2016	5,000,000.00	4,899,815.00	5,000,000.00	1.500	1.500	11/10/2017	41	1,137	11/10/2020	29,166.67
FHLMC 1.5 8/26/2020-16	3134G9KA4	05/26/2016	5,000,000.00	4,910,500.00	5,000,000.00	1.500	1.500	11/26/2017	57	1,061	08/26/2020	7,083.33
FHLMC 2.15 1/26/2022-18	3134GAQ31	01/26/2017	4,000,000.00	3,992,464.00	4,000,000.00	2.150	2.150	01/26/2018	118	1,579	01/26/2022	15,288.89
FNMA 1.25 8/28/2020-17	3136G3Y58	08/30/2016	5,000,000.00	4,928,410.00	5,000,000.00	1.250	1.250		1,063	1,063	08/28/2020	5,555.56
FNMA 1.35 6/30/2020-17	3136G3SS5	06/30/2016	5,000,000.00	4,947,815.00	5,000,000.00	1.350	1.350		1,004	1,004	06/30/2020	16,875.00
FNMA 1.65 4/28/2021-16	3135G0J87	04/28/2016	5,000,000.00	4,948,295.00	5,000,000.00	1.650	1.650	10/28/2017	28	1,306	04/28/2021	34,833.33
Sub Total / Average			77,500,000.00	76,690,185.00	77,495,000.00	1.526	1.528		399	1,114		264,468.20
LAIF LGIP	LGIP1001	06/30/2011	47,688,016.63	47,688,016.63	47,688,016.63	1.084	1.084	N/A	1	1	N/A	
Sub Total / Average			47,688,016.63	47,688,016.63	47,688,016.63	1.084	1.084		1	1		-
State of CA 1.8 4/1/2020	13063CSQ4	04/29/2015	2,000,000.00	1,988,540.00	2,005,141.88	1.800	1.710		914	914	04/01/2020	17,900.00
University of California 1.796 7/1/2019	91412GSB2	03/15/2016	5,085,000.00	5,087,084.85	5,126,162.72	1.796	1.380		639	639	07/01/2019	22,577.96
Sub Total / Average			7,085,000.00	7,075,624.85	7,131,304.60	1.797	1.473		717	717		40,477.96
Total / Average			159,780,564.90	158,942,351.48	159,875,812.25	1.417	1.343		284	633		409,433.38

DUBLIN SAN RAMON SERVICES DISTRICT Period 3 ~ SEPTEMBER 2017

	200 Local Wastewater Enterprise	205 Local Rate Stabilization (RSF)	210 Local Wastewater Replacement	220 Local Wastewater Expansion	Total
BALANCE SHEETS					
CASH & INVESTMENTS	23,926	798,138	10,412,332	2,744,865	13,979,260
RECEIVABLES	465,978	1,999	22,269	19,465	509,712
OTHER	0	0	0	0	0
CURRENT ASSETS	489,904	800,137	10,434,601	2,764,330	14,488,972
FIXED ASSETS	32,510,539	0	2,088,827	453,204	35,052,570
LONG-TERM ASSETS	675,713	0	0	383,133	1,058,846
TOTAL ASSETS	33,676,157	800,137	12,523,428	3,600,666	50,600,388
ACCOUNTS PAYABLE	4,333	0	53,529	38,031	95,893
DEPOSITS	436	0	0	0	436
OTHER CURRENT LIABILITIES	63,816	0	177,236	13,071	254,122
CURRENT LIABILITIES	68,585	0	230,764	51,102	350,451
ACCRUED EXPENSES/OTHER	2,014,171	0	0	419,094	2,433,266
DEFERRED REVENUE	0	0	0	382,693	382,693
LONG-TERM LIABILITIES	2,014,171	0	0	801,788	2,815,959
RETAINED EARNINGS	31,593,400	800,137	12,292,664	2,747,777	47,433,977
TOTAL LIABILITIES & RETAINED EARNINGS	33,676,157	800,137	12,523,428	3,600,666	50,600,388

INCOME STATEMENT					
OPERATING REVENUE					
SERVICE CHARGES	511,470	0	0	0	511,470
OTHER OPERATING REVENUE	1,780	0	0	122,982	124,762
TOTAL OPERATING REVENUE	513,250	0	0	122,982	636,232
NON-OPERATING REVENUE					
CONNECTION FEES	0	0	104,144	101,268	205,413
INTEREST	577	2,072	29,185	11,563	43,397
OTHER NON-OPERATING REVENUE	0	0	0	0	0
TOTAL NON-OPERATING REVENUE	577	2,072	133,329	112,831	248,810
TRANSFERS IN	0	0	5,141,975	0	5,141,975
TOTAL RECEIPTS	513,828	2,072	5,275,304	235,813	6,027,017
DISBURSEMENTS					
OPERATING EXPENSES	631,242	0	1,957	203,466	836,665
CAPITAL PROJECTS	0	0	3,789,048	14,809	3,803,857
TRANSFER OUT	141,975	0	0	5,000,000	5,141,975
TOTAL DISBURSEMENTS	773,217	0	3,791,005	5,218,275	9,782,497
NET INCOME (LOSS)	(259,389)	2,072	1,484,299	(4,982,462)	(3,755,480)

EXPENSE BUDGET FOR FY 2018	3,107,499				
WORKING CAPITAL TARGET FOR FY 2018	1,035,833				
WORKING CAPITAL TARGET (in months)	4.00				
WORKING CAPITAL	421,319	800,137	10,203,836	2,713,228	14,138,520
WORKING CAPITAL ON HAND (in months) WC / (ExpBudget / 12)	1.63				
CURRENT EXCESS (DEFICIENCY) <i>Working Capital - Working Capital Target</i>	(614,514)				

DUBLIN SAN RAMON SERVICES DISTRICT Period 3 ~ SEPTEMBER 2017

	300 Regional Wastewater Enterprise	305 Regional Rate Stabilization (RSF)	310 Regional Wastewater Replacement	320 Regional Wastewater Expansion	Total
BALANCE SHEETS					
CASH & INVESTMENTS	4,347,054	7,869,743	23,504,587	48,712,931	84,434,314
RECEIVABLES	1,849,751	19,715	60,681	199,859	2,130,007
OTHER	1,536,253	0	0	2,449,626	3,985,879
CURRENT ASSETS	7,733,058	7,889,458	23,565,268	51,362,415	90,550,200
FIXED ASSETS	99,396,347	0	1,826,313	27,946,426	129,169,086
LONG-TERM ASSETS	7,994,434	0	16,768	368,300	8,379,502
TOTAL ASSETS	115,123,839	7,889,458	25,408,349	79,677,141	228,098,788
ACCOUNTS PAYABLE	344,795	0	155,540	13,433	513,769
DEPOSITS	203,623	0	0	2,934	206,557
OTHER CURRENT LIABILITIES	1,256,394	0	29,856	78,708	1,364,959
CURRENT LIABILITIES	1,804,813	0	185,397	95,075	2,085,284
BONDS PAYABLE	6,174,127	0	0	27,605,189	33,779,316
ACCRUED EXPENSES/OTHER	10,841,141	0	0	72,144	10,913,285
DEFERRED REVENUE	0	0	16,768	290,900	307,668
LONG-TERM LIABILITIES	17,015,268	0	16,768	27,968,232	45,000,269
RETAINED EARNINGS	96,303,758	7,889,458	25,206,184	51,613,834	181,013,234
TOTAL LIABILITIES & RETAINED EARNINGS	115,123,839	7,889,458	25,408,349	79,677,141	228,098,787
INCOME STATEMENT					
OPERATING REVENUE					
SERVICE CHARGES	2,681,583	0	0	0	2,681,583
OTHER OPERATING REVENUE	224,813	0	0	10,766	235,579
TOTAL OPERATING REVENUE	2,906,397	0	0	10,766	2,917,162
NON-OPERATING REVENUE					
CONNECTION FEES	0	0	268,933	1,645,430	1,914,363
INTEREST	10,396	20,431	60,266	126,020	217,113
OTHER NON-OPERATING REVENUE	1,573	0	0	0	1,573
TOTAL NON-OPERATING REVENUE	11,969	20,431	329,199	1,771,450	2,133,049
TRANSFERS IN	0	0	677,500	0	677,500
TOTAL RECEIPTS	2,918,366	20,431	1,006,699	1,782,216	5,727,712
DISBURSEMENTS					
OPERATING EXPENSES	3,873,663	0	118,193	1,180,931	5,172,786
CAPITAL PROJECTS	0	0	200,240	612,860	813,100
TRANSFER OUT	677,500	0	0	0	677,500
TOTAL DISBURSEMENTS	4,551,163	0	318,432	1,793,791	6,663,386
NET INCOME (LOSS)	(1,632,797)	20,431	688,267	(11,575)	(935,674)
EXPENSE BUDGET FOR FY 2018	17,322,494				
WORKING CAPITAL TARGET FOR FY 2018	5,774,165				
WORKING CAPITAL TARGET (in months)	4.00				
WORKING CAPITAL	5,928,246	7,889,458	23,379,871	51,267,340	88,464,915
WORKING CAPITAL ON HAND (in months) WC / (ExpBudget / 12)	4.11				
CURRENT EXCESS (DEFICIENCY) <i>Working Capital - Working Capital Target</i>	154,081				

DUBLIN SAN RAMON SERVICES DISTRICT Period 3 ~ SEPTEMBER 2017

	600 Water Enterprise	605 Water Rate Stabilization (RSF)	610 Water Replacement	620 Water Expansion	Total
BALANCE SHEETS					
CASH & INVESTMENTS	8,074,099	12,887,766	17,627,068	22,892,075	61,481,007
RECEIVABLES	1,529,031	184,654	44,128	60,350	1,818,163
OTHER	0	0	0	0	0
CURRENT ASSETS	9,603,130	13,072,420	17,671,195	22,952,425	63,299,170
FIXED ASSETS	124,921,816	0	10,520,198	22,476,429	157,918,443
LONG-TERM ASSETS	5,227,660	0	0	630,041	5,857,701
TOTAL ASSETS	139,752,606	13,072,420	28,191,393	46,058,895	227,075,314
ACCOUNTS PAYABLE	36,811	0	88,364	865,245	990,419
DEPOSITS	555,844	0	0	0	555,844
OTHER CURRENT LIABILITIES	1,469,671	0	196,459	1,055,533	2,721,663
CURRENT LIABILITIES	2,062,326	0	284,822	1,920,778	4,267,926
BONDS PAYABLE	0	0	0	34,022,256	34,022,256
ACCRUED EXPENSES/OTHER	5,841,927	0	0	656,608	6,498,535
DEFERRED REVENUE	0	0	0	4,728,761	4,728,761
LONG-TERM LIABILITIES	5,841,927	0	0	39,407,625	45,249,552
RETAINED EARNINGS	131,848,353	13,072,420	27,906,571	4,730,492	177,557,835
TOTAL LIABILITIES & RETAINED EARNINGS	139,752,606	13,072,420	28,191,393	46,058,895	227,075,314
INCOME STATEMENT					
OPERATING REVENUE					
SERVICE CHARGES	4,128,998	0	0	0	4,128,998
OTHER OPERATING REVENUE	94,198	21,262	969	263,291	379,719
TOTAL OPERATING REVENUE	4,223,196	21,262	969	263,291	4,508,717
NON-OPERATING REVENUE					
CONNECTION FEES	0	0	401,950	1,232,745	1,634,695
INTEREST	20,067	33,448	46,903	59,503	159,921
OTHER NON-OPERATING REVENUE	0	152,398	0	0	152,398
TOTAL NON-OPERATING REVENUE	20,067	185,846	448,853	1,292,248	1,947,014
TRANSFERS IN	0	0	1,100,250	168,750	1,269,000
TOTAL RECEIPTS	4,243,263	207,108	1,550,071	1,724,289	7,724,731
DISBURSEMENTS					
OPERATING EXPENSES	4,965,944	3,636	47,575	1,080,423	6,097,579
CAPITAL PROJECTS	0	0	685,196	950,497	1,635,694
TRANSFER OUT	1,269,000	0	0	0	1,269,000
TOTAL DISBURSEMENTS	6,234,944	3,636	732,772	2,030,920	9,002,272
NET INCOME (LOSS)	(1,991,681)	203,472	817,300	(306,631)	(1,277,542)
EXPENSE BUDGET FOR FY 2018	28,491,737				
WORKING CAPITAL TARGET FOR FY 2018	9,497,246				
WORKING CAPITAL TARGET (in months)	4.00				
WORKING CAPITAL	7,540,804	13,072,420	17,386,373	21,031,647	59,031,244
WORKING CAPITAL ON HAND (in months) WC / (ExpBudget / 12)	3.18				
CURRENT EXCESS (DEFICIENCY) <i>Working Capital - Working Capital Target</i>	(1,956,442)				

DUBLIN SAN RAMON SERVICES DISTRICT Period 3 ~ SEPTEMBER 2017

	900 Administrative Overhead	965 OPEB	995 DV Standby Assessment		Total
BALANCE SHEETS					
CASH & INVESTMENTS	(81,011)	92,654	752,517	0	764,161
RECEIVABLES	256,677	(34)	384,425	0	641,068
OTHER	201,508	0	0	0	201,508
CURRENT ASSETS	377,175	92,620	1,136,942	0	1,606,737
LONG-TERM ASSETS	0	12,401,603	0	0	12,401,603
TOTAL ASSETS	377,175	12,494,223	1,136,942	0	14,008,340
ACCOUNTS PAYABLE	44,487	59,401	9,006	0	112,895
OTHER CURRENT LIABILITIES	332,687	275,264	0	0	607,952
CURRENT LIABILITIES	377,175	334,666	9,006	0	720,847
RETAINED EARNINGS	0	12,159,557	1,127,936	0	13,287,493
TOTAL LIABILITIES & RETAINED EARNINGS	377,175	12,494,223	1,136,942	0	14,008,340

INCOME STATEMENT					
OPERATING REVENUE					
OTHER OPERATING REVENUE	352,020	0	382,539	0	734,560
TOTAL OPERATING REVENUE	352,020	0	382,539	0	734,560
NON-OPERATING REVENUE					
INTEREST	0	205	1,954	0	2,159
OTHER NON-OPERATING REVENUE	0	0	0	0	0
TOTAL NON-OPERATING REVENUE	0	205	1,954	0	2,159
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	352,020	205	384,493	0	736,718
DISBURSEMENTS					
OPERATING EXPENSES	352,020	263,592	9,231	0	624,844
CAPITAL PROJECTS	0	0	0	0	0
TRANSFER OUT	0	0	0	0	0
TOTAL DISBURSEMENTS	352,020	263,592	9,231	0	624,844
NET INCOME (LOSS)	0	(263,388)	375,262	0	111,874

EXPENSE BUDGET FOR FY 2018	0				
WORKING CAPITAL TARGET FOR FY 2018	0				
WORKING CAPITAL TARGET (in months)	0.00				
WORKING CAPITAL	0	(242,046)	1,127,936	0	885,890
WORKING CAPITAL ON HAND (in months) WC / (ExpBudget / 12)	0.00				
CURRENT EXCESS (DEFICIENCY) <i>Working Capital - Working Capital Target</i>	0				

September Budget Variance Report

Categories are flagged if Actual Expense % > Target Expense %
 (Target Expense % = (Period/12)*100 + Tolerance %)

Expected Expense: 25.00%
 Tolerance Level: 4.00%

Target Expense: 29.00%

Accounting Period: 3
 Accounting Year: 2018

Division: 10. Legislative

	<u>2018</u> <u>Adjusted Budget</u>	<u>YTD</u> <u>Expenditure</u>	<u>MTD</u> <u>Expenditure</u>	<u>% of YTD</u> <u>to Budget</u>	<u>Flag</u>
Employee Memberships & Certifications	0.00	0.00	0.00	-	
Medical	25,104.00	4,920.00	1,640.00	19.60%	
Other Benefits	10,352.64	1,889.98	629.16	18.26%	
Retirement	5,330.72	399.29	125.64	7.49%	
Salaries	56,160.00	5,548.00	1,752.00	9.88%	
Salary / Benefit Credit	0.00	0.00	0.00	-	
Training Costs	20,000.00	2,561.68	511.95	12.81%	
1. Personnel	116,947.36	15,318.95	4,658.75	13.10%	
Equipment Under \$10,000	5,000.00	0.00	0.00	-	
Office Supplies/Services	6,300.00	534.46	102.82	8.48%	
2. Materials and Supplies	11,300.00	534.46	102.82	4.73%	
Advertising	0.00	0.00	0.00	-	
Other Services	27,000.00	0.00	0.00	-	
Professional Services	23,500.00	5,528.00	0.00	23.52%	
Telecommunication Services	0.00	0.00	0.00	-	
3. Contract Services	50,500.00	5,528.00	0.00	10.95%	
Meetings	700.00	288.17	71.13	41.17%	FLAG
Permits, Licenses & District Mbrshps	0.00	0.00	0.00	-	
Subscriptions & Publications	0.00	0.00	0.00	-	
4. Other	700.00	288.17	71.13	41.17%	FLAG
10. Legislative Total	179,447.36	21,669.58	4,832.70	12.08%	



TITLE: Accept Financial Statements for Year Ended June 30, 2017 with Independent Auditors' Report

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the Financial Statements of the Dublin San Ramon Services District for the FYE June 30, 2017, and the accompanying Memorandum on Internal Control.

SUMMARY:

The firm of Maze and Associates has completed their audit of the Districts' Financial Position for the FYE June 30, 2017, and their audit report is attached. The primary financial statements show the Water and Wastewater Enterprises as a whole with supplementary statements showing each of the Districts' individual funds. These individual fund statements provide a detailed picture of how each of the District's funds performed over the prior year. The auditors have given DSRSD a clean audit opinion for the fiscal year.

In conjunction with the audit, Maze and Associates issues a Memorandum on Internal Control and Required Communications. The firm did not identify any material deficiencies in internal control during their audit, noted no transactions during the year for which there was a lack of authoritative guidance or consensus, and noted that all significant transactions were recognized in the financial statements in the proper period.

Originating Department: Administrative Services	Contact: K. Vaden	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachments to S&R: 1. Basic Financial Statements for the Year Ended June 30, 2017; 2. Memorandum on Internal Control & Required Communications	

**DUBLIN SAN RAMON SERVICES DISTRICT
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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**DUBLIN SAN RAMON SERVICES DISTRICT
 BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017**

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BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2017**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Dublin San Ramon Services District
Dublin, California

We have audited the accompanying financial statements of the Dublin San Ramon Services District, California, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Introductory Section and Supplementary Information listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior Year Comparative Information

The financial statements of the District as of June 30, 2016, were audited by other auditors whose report dated November 23, 2016, expressed an unmodified opinion on those statements.

Maze + Associates

Pleasant Hill, California
November 2, 2017

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2017 and 2016

Financial Highlights for Fiscal Year 2017

- ✓ The District's net position increased \$13.8 million or 3.3% from \$411.4 million to \$425.1 million
- ✓ Service charge revenues increased \$3.9 million or 8.5% from \$45.4 million to \$49.2 million
- ✓ Capacity reserve fees decreased \$14.1 million or 41.0% from \$34.5 million to \$20.3 million
- ✓ Operating expenses (excluding depreciation) increased \$13.5 million or 30.6% from \$44.1 million to \$57.7 million

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Dublin San Ramon Services District's basic financial statements. The District's basic financial statements consists of the Statements of Net Position, Statements of Revenues and Expenses and Changes in Fund Net Position, Statements of Cash Flows, and Notes to Financial Statements. The notes to the financial statements provide narrative explanations or additional data as needed for full disclosure.

- The Statements of Net Position presents financial information on all of the Districts assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The Statements of Revenues and Expenses and Changes in Fund Net Position measures the success of District operations for the year and determines cost recovery through user fees and other charges, profitability, and credit worthiness.
- The Statements of Cash Flows provides information about District cash receipts and disbursements and net changes in cash that result from operating activities, non-capital financing activities, capital financing activities and investing activities. Thus, the Statements of Cash Flows shows sources and uses of cash.

The format of the District's financial statements is in accordance with business-type activities known as enterprise funds. Enterprise funds are self-supporting funds that charge fees to users to cover the costs of operation, maintenance, and recurring capital replacement, and are similar to the accounting methods used by private sector companies. Enterprise funds report on the accrual basis of accounting recognizing all assets, liabilities, revenues and expenses applicable as of the financial statement date.

The District is governed by a Board of Directors, which sets policy, adopts budgets and appoints a General Manager to direct operations. There are five Directors elected at-large to overlapping four-year terms.

Changes in Net Position

The following condensed statements, Statements of Net Position (Table 1) and Statements of Revenues and Expenses and Changes in Fund Net Position (Table 2), are presented in a comparative format together with dollar and percentage of change from the previous year, to help the reader analyze financial activity.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2017 and 2016

TABLE 1

Condensed Statements of Net Position
(In millions of dollars)

Period ended June 30	2017	2016	Change in 2017		2015	Change in 2016	
			\$ Change	% Change		\$ Change	% Change
Current and restricted assets	\$179.3	\$168.4	\$ 10.9	6.5%	\$147.3	\$ 21.1	14.3%
Capital assets	322.1	325.0	(2.9)	-0.9%	318.1	7.0	2.2%
Other assets	12.7	12.7	(0.0)	-0.1%	12.8	(0.1)	-0.4%
Total assets	<u>514.2</u>	<u>506.2</u>	<u>8.0</u>	<u>1.6%</u>	<u>478.2</u>	<u>28.0</u>	<u>5.9%</u>
Deferred outflow of resources	15.0	10.5	4.5	42.8%	7.0	3.5	50.9%
Current and restricted liabilities	12.7	12.9	(0.2)	-1.7%	12.1	0.8	6.4%
Long-term liabilities	86.1	88.5	(2.5)	-2.8%	91.2	(2.6)	-2.9%
Total liabilities	<u>98.8</u>	<u>101.5</u>	<u>(2.7)</u>	<u>-2.7%</u>	<u>103.3</u>	<u>(1.9)</u>	<u>-1.8%</u>
Deferred inflow of resources	5.2	3.9	1.4	36.1%	4.8	(0.9)	-19.6%
Net Position							
Net investment in capital assets	253.8	255.0	(1.1)	-0.4%	246.3	8.7	3.5%
Restricted for expansion	75.6	68.4	7.2	10.5%	52.5	15.9	30.4%
Restricted for assessment district	0.8	1.7	(0.9)	-54.5%	0.7	0.9	134.4%
Unrestricted	94.9	86.3	8.6	9.9%	77.5	8.8	11.4%
Total net position	<u>\$425.1</u>	<u>\$411.4</u>	<u>\$ 13.8</u>	<u>3.3%</u>	<u>\$377.0</u>	<u>\$ 34.4</u>	<u>9.1%</u>

During the fiscal year ended June 30, 2017 (FYE 2017) total assets increased 1.6% or \$8.0 million from June 30, 2016 (FYE 2016), which had an increase of 5.9% or \$28.0 million over June 30, 2015 (FYE 2015). The increases over the past two years has been primarily in cash and investments, due to capital reserve fees received in the past two years. While FYE2017 saw a drop in the amount fees received, construction remains strong in the area served by the District. For a more detailed look at the cash flows, see Statements of Cash Flows on page 11.

Total liabilities decreased \$2.7 million or 2.7% during the FYE 2017 and \$1.9 million or 1.8% during the FY2016. The decreases over the past two years is primarily due to the reduction in long-term debt (see Financial Statement Note #7 – Long-term Debt) and decreases to Unearned Revenues as developers use credits to offset capacity reserve fees (see Financial Statement Note #8 – Unearned Revenue and Other Liabilities).

Changes to the deferred inflows/outflows of resources is relate to the Districts pension plan with California Public Employees' Retirement, for additional information see Financial Statement Note #10 – Pension Plan.

Overall, the District's total net position increased \$13.8 million or 3.3% during FYE 2017; and \$34.4 million or 9.1% during FYE2016.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2017 and 2016

TABLE 2

Condensed Statements of Revenues and Expenses and Changes in Fund Net Position
(In millions of dollars)

Period ended June 30			Change in 2017				Change in 2016	
	2017	2016	\$ Change	% Change	2015	\$ Change	% Change	
Service charge revenues	\$ 49.2	\$ 45.4	\$ 3.9	8.5%	\$ 44.7	\$ 0.6	1.4%	
Other revenues	10.3	9.1	1.2	13.5%	8.6	0.5	5.4%	
Investment income	0.4	1.6	(1.3)	-78.4%	1.0	0.7	71.1%	
Capacity reserve fees	20.3	34.5	(14.1)	-41.0%	29.9	4.6	15.2%	
Contributions	4.5	1.5	3.0	207.1%	5.0	(3.5)	-70.7%	
Total revenues	84.7	92.0	(7.3)	-7.9%	89.2	2.8	3.2%	
Operating expenses (excluding depreciation)	57.7	44.1	13.5	30.6%	45.0	(0.8)	-1.8%	
Depreciation	11.4	11.6	(0.2)	-1.8%	11.3	0.3	2.9%	
Non-operating expenses	1.9	1.9	(0.0)	-0.6%	2.4	(0.4)	-18.4%	
Total expenses	71.0	57.7	13.3	23.1%	58.6	(0.9)	-1.6%	
Changes in net position	13.8	34.4	(20.6)	-60.0%	30.6	3.7	12.2%	
Beginning net position	411.4	377.0	34.4	9.1%	363.6	13.4	3.7%	
Prior period adjustment	-	-	-		(17.2)	17.2		
Beginning net position, as restated	411.4	377.0	34.4	9.1%	346.4	30.6	8.8%	
Ending net position	\$425.1	\$411.4	\$ 13.8	3.3%	\$377.0	\$ 34.4	9.1%	

In FYE 2017, the District had a decrease in total revenues of 7.9% or \$7.3 million compared to FYE 2016, while FYE2016 total revenues were 3.2% or \$2.8 million higher than FYE2015. The fluctuation in revenues over the past two years is partially due to capacity reserve fees and the cyclical nature of development and partially due to a change in policy of when capacity reserve fees are due. Prior to November 2016 developers could pay capacity reserve fees when building permits were issued, thus avoiding any fee increases in future years as a development was built out; now developers pay the capacity reserve fee when they actually connect to the system. FYE2017 did see an increase in service charge revenue of 8.5% or \$3.9 million over FYE2016 primarily due to an increase in water sales as the state removed water use restrictions implemented during the drought.

Total expenses increased over FYE2016 by \$13.3 million or 23.1% during FYE 2017, the increases were in Personnel costs, Materials costs and Contract Services. There was an increase of \$3.2 million in Personnel costs which reflects \$5.0 million the District paid to CalPERS towards the unfunded pension liability net of adjustments required by GASB 68 reporting (see Financial Statement Note #10 – Pension Plan). Materials cost increase of \$3.8 million was primarily due to the increase in water purchased due to higher water usage by customers. Contract services had an increase of \$6.6 million; of which \$3.3 million was payment to Joint Powers Authority DERWA for the Districts share of expansion costs to the recycled water treatment plant, \$2.5 million was payment to Zone 7 for reimbursement of state water project costs related to Dougherty Valley Assessment District and the remaining increase in contract services was related to updates to the water master plan and evaluation for supplemental water supply.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2017 and 2016

Capital Assets and Debt

During FYE 2017, the District purchased, had contributed, or transferred from construction in progress the following assets:

Contributed sub-surface lines	\$4,485,119
Wastewater treatment plant improvements	\$631,466
Computer software and equipment	\$400,385
Vehicles and equipment	\$345,080
Recycled water and water line improvements	<u>\$221,754</u>
	<u><u>\$6,083,804</u></u>

In FYE 2017, the District had 44,141 linear feet of potable water line, 20,294 linear feet of sewer line and 13,387 linear feet of recycled water line contributed by developers valued at over \$4million. The wastewater treatment plant improvements of over \$631,000 includes cost of several small repair projects and replacement of equipment that had reached the end of its useful life. In FYE2017, the District implemented new software for electronic content management (ECM) and software for agenda and minutes management. These software packages will help capture, store, retrieve and manage documents and records of the District. The process of converting to a paperless agency will be ongoing. The District also replaced seven vehicles that were over ten years old and completed small repair projects to the recycled water and water sub-surface lines. For additional information on capital assets see Financial Statement Note 4 – Capital Assets.

In FYE 2017 the District had the following additions to construction in progress:

Corporate yard and administrative facilities	\$1,863,930
Water system expansion and improvements	\$1,088,203
Wastewater system improvements	<u>\$692,330</u>
	<u><u>\$3,644,462</u></u>

The additions to construction in progress (CIP) reflect the cost of renovations to the corporate yard building in Pleasanton, CA, which was purchased in FYE2016; and the start of renovations to other administrative facilities. Water system expansion and improvement projects include improvements to the Supervisory Control and Data Acquisition (SCADA) which monitors instrumentation, pumps and valves at the Districts water and recycled water facilities and the wastewater system improvements reflects the start of the Dublin Trunk line Sewer Rehabilitation project which will cost over \$6 million when completed.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2017 and 2016

During FYE 2017, there were no additions to debt. Below is a recap of the Districts current outstanding debt payable. For additional information on the District’s debt obligations, see Financial Statement Note 7 – Long-term debt.

<u>Debt Payable</u>	Balance at 6/30/2016	Additions	Principal Payments	Balance at 6/30/2017
LAVWMA Obligation	\$35,276,816		\$1,497,499	\$33,779,317
Water Revenue Refunding Bonds	34,810,000		290,000	34,520,000
	<u>\$70,086,816</u>	<u>\$ -0-</u>	<u>\$1,787,499</u>	<u>\$68,299,317</u>

Rates and Other Economic Factors

The District is not subject to variations in general economic conditions, such as increases or declines in property tax values or sales taxes. Accordingly, the District sets its rates to cover the costs of operations, maintenance, replacement (OM&R), and debt-financed capital improvements.

Contacting the District

This financial report is designed to provide our customers, investors and creditors with a general overview of the District’s finances and to show accountability for the money it receives. If you have questions about this report, or need any additional financial information, contact the Financial Services Department at 7051 Dublin Blvd., Dublin, California 94568 or call 925-828-0515.

DUBLIN SAN RAMON SERVICES DISTRICT
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2017
 WITH SUMMARIZED TOTALS AS OF JUNE 30, 2016

	2017			2016
	Wastewater	Water	Totals	
ASSETS				
Current assets:				
Pooled cash	\$3,950,277	\$2,230,439	\$6,180,716	\$3,120,948
Pooled investments	101,744,356	57,390,872	159,135,228	153,146,845
Restricted investments		162,501	162,501	-
Accounts receivable	4,067,490	9,134,806	13,202,296	11,658,130
Interest receivable	337,123	198,853	535,976	338,548
Employee notes receivable	5,291		5,291	2,521
Deferred capacity reserve fees receivable	76,285		76,285	161,156
Prepaid expenses	5,973	3,602	9,575	5,810
Total current assets	110,186,795	69,121,073	179,307,868	168,433,958
Non-current assets:				
Capital assets:				
Property, plant and equipment	250,968,098	193,888,282	444,856,380	439,151,272
Less accumulated depreciation	95,690,718	55,576,719	151,267,437	140,141,739
Net property, plant and equipment	155,277,380	138,311,563	293,588,943	299,009,533
Land and construction in progress	8,944,275	19,606,882	28,551,157	26,038,157
Total capital assets	164,221,655	157,918,445	322,140,100	325,047,690
Other assets:				
Net OPEB asset	8,484,359	3,917,244	12,401,603	12,309,239
Deferred capacity reserve fees receivable - long term	307,668		307,668	410,707
Total other assets	8,792,027	3,917,244	12,709,271	12,719,946
Total non-current assets	173,013,682	161,835,689	334,849,371	337,767,636
Total assets	283,200,477	230,956,762	514,157,239	506,201,594
Deferred outflows of resources				
Deferred outflows pension related amounts	5,260,345	3,326,718	8,587,063	3,378,648
Deferred employer pension contributions	3,870,334	2,530,961	6,401,295	7,120,251
Total deferred outflows of resources	9,130,679	5,857,679	14,988,358	10,498,899

DUBLIN SAN RAMON SERVICES DISTRICT
 COMPARATIVE STATEMENTS OF NET POSITION
 JUNE 30, 2017
 WITH SUMMARIZED TOTALS AS OF JUNE 30, 2016

	2017			2016
	Wastewater	Water	Totals	
LIABILITIES				
Current liabilities:				
Accounts payable	\$763,603	\$5,779,548	\$6,543,151	\$6,736,041
Contractor bonds and deposits	544,213	515,633	1,059,846	1,073,667
Accrued expenses	696,094		696,094	762,586
Accrued compensated absences	802,469	460,701	1,263,170	1,208,714
Interest payable		798,195	798,195	803,029
Current portion of long-term debt	1,575,292	305,000	1,880,292	1,787,500
Unearned revenue and other liabilities	458,978		458,978	553,052
Total current liabilities	<u>4,840,649</u>	<u>7,859,077</u>	<u>12,699,726</u>	<u>12,924,589</u>
Long term liabilities:				
Long-term debt				
less current portion	32,204,025	34,215,000	66,419,025	68,299,316
Net pension liability	8,399,083	4,558,739	12,957,822	12,698,750
DLD remediation reserve	1,637,877		1,637,877	1,613,600
Unearned revenue	307,668	4,728,761	5,036,429	5,916,140
Total long term liabilities	<u>42,548,653</u>	<u>43,502,500</u>	<u>86,051,153</u>	<u>88,527,806</u>
Total liabilities	<u>47,389,302</u>	<u>51,361,577</u>	<u>98,750,879</u>	<u>101,452,395</u>
Deferred inflows of resources				
Deferred inflows of resources - Pension	3,309,590	1,939,795	5,249,385	3,856,663
Total deferred inflows of resources	<u>3,309,590</u>	<u>1,939,795</u>	<u>5,249,385</u>	<u>3,856,663</u>
NET POSITION				
Net investment in capital assets	130,442,338	123,398,445	253,840,783	254,960,874
Restricted for:				
Expansion	58,561,207	17,080,697	75,641,904	68,444,392
Assessment district		752,674	752,674	1,655,331
Unrestricted	52,628,719	42,281,253	94,909,972	86,330,838
Total net position	<u>\$241,632,264</u>	<u>\$183,513,069</u>	<u>\$425,145,333</u>	<u>\$411,391,435</u>

See accompanying notes to basic financial statements

DUBLIN SAN RAMON SERVICES DISTRICT
 COMPARATIVE STATEMENTS OF REVENUES AND EXPENSES
 AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2017
 WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2016

	2017			2016
	Wastewater	Water	Total	
OPERATING REVENUES				
Wastewater service charges	\$21,408,029		\$21,408,029	\$22,092,217
Water sales		\$27,831,941	27,831,941	23,280,944
Other revenues	2,908,169	7,460,757	10,368,926	9,057,589
Total operating revenues	24,316,198	35,292,698	59,608,896	54,430,750
OPERATING EXPENSES				
Personnel	12,719,365	7,467,619	20,186,984	16,894,079
Materials	2,481,188	13,790,427	16,271,615	12,404,304
Contractual services	8,997,301	11,732,331	20,729,632	14,363,125
Other	239,669	237,870	477,539	487,478
Depreciation	6,997,671	4,406,616	11,404,287	11,607,463
Total operating expenses	31,435,194	37,634,863	69,070,057	55,756,449
OPERATING INCOME (LOSS)	(7,118,996)	(2,342,165)	(9,461,161)	(1,325,699)
NONOPERATING REVENUES (EXPENSE)				
Investment income	200,857	153,472	354,329	1,639,420
Gain (loss) on sale of assets	(61,835)	25,103	(36,732)	47,906
Interest expense		(1,917,985)	(1,917,985)	(1,928,719)
Total non-operating revenues (expense), net	139,022	(1,739,410)	(1,600,388)	(241,393)
(LOSS) BEFORE CONTRIBUTIONS	(6,979,974)	(4,081,575)	(11,061,549)	(1,567,092)
Non-cash contributions	1,016,280	3,468,839	4,485,119	1,460,660
Capital contributions - capacity reserve fees	10,720,952	9,609,376	20,330,328	34,462,453
Transfers in				179,936
Transfers (out)				(179,936)
Changes in net position	4,757,258	8,996,640	13,753,898	34,356,021
TOTAL NET POSITION, BEGINNING OF YEAR	236,875,006	174,516,429	411,391,435	377,035,414
TOTAL NET POSITION, END OF YEAR	\$241,632,264	\$183,513,069	\$425,145,333	\$411,391,435

See accompanying notes to basic financial statements

DUBLIN SAN RAMON SERVICES DISTRICT
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE
FOR THE YEAR ENDED JUNE 30, 2017
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2016

	2017			2016
	Wastewater	Water	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers, users and joint powers authorities	\$24,841,941	\$33,219,024	\$58,060,965	\$54,806,827
Payments for services and supplies	(11,765,838)	(25,961,874)	(37,727,712)	(25,299,908)
Payments to or on behalf of employees	(14,459,137)	(8,606,190)	(23,065,327)	(22,509,101)
Net Cash Provided (Used) by Operating Activities	(1,383,034)	(1,349,040)	(2,732,074)	6,997,818
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due to other funds				(217,785)
Due from other funds				217,785
Net Cash Provided (Used) by Noncapital Financing Activities				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal paid on long-term debt	(1,497,499)	(290,000)	(1,787,499)	(1,703,596)
Interest paid on long-term debt		(1,922,819)	(1,922,819)	(1,933,385)
Acquisition and construction of capital assets	(2,769,030)	(1,242,548)	(4,011,578)	(17,061,017)
Capacity reserve fees collected	10,711,749	8,832,704	19,544,453	33,876,429
Net Cash Provided (Used) by Financing Activities	6,445,220	5,377,337	11,822,557	13,178,431
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,046,555	510,880	1,557,435	1,148,369
Purchase of investment securities	(58,834,000)	(33,166,000)	(92,000,000)	(95,621,000)
Redemptions of investment securities	54,200,822	30,554,178	84,755,000	72,000,000
Proceeds (purchase) of other investments				45,393
Proceeds of LAIF investments	467,644	(810,794)	(343,150)	(214,191)
Net Cash Provided (Used) by Investing Activities	(3,118,979)	(2,911,736)	(6,030,715)	(22,641,429)
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,943,207	1,116,561	3,059,768	(2,465,180)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,007,070	1,113,878	3,120,948	5,586,128
CASH AND CASH EQUIVALENTS, END OF YEAR	\$3,950,277	\$2,230,439	\$6,180,716	\$3,120,948
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	(\$7,118,996)	(\$2,342,165)	(\$9,461,161)	(\$1,325,699)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	6,997,671	4,406,616	11,404,287	11,607,463
Decrease (increase) in accounts receivable	528,091	(2,072,257)	(1,544,166)	379,067
(Increase) decrease in employees notes receivable	(2,770)		(2,770)	1,929
(Increase) in prepaid expenses	(2,348)	(1,417)	(3,765)	(2,990)
(Increase) in net OPEB asset	(58,615)	(33,749)	(92,364)	(113,864)
Decrease (increase) in deferred outflows of resources - employer contributions	420,706	298,250	718,956	(404,027)
(Increase) in deferred outflows of resources - pension related amounts	(3,149,007)	(2,059,407)	(5,208,414)	(3,137,776)
Increase (decrease) in accounts payable	13,845	(206,735)	(192,890)	721,561
(Decrease) increase in contractor bonds and deposits payable	(19,310)	5,489	(13,821)	51,616
(Decrease) increase in accrued expenses	(66,492)		(66,492)	274,222
Increase in compensated absences	37,375	17,081	54,456	2,505
Increase in DLD remediation reserve	24,277		24,277	907,600
Increase (decrease) in net pension liability	170,500	88,572	259,072	(1,021,507)
Increase (decrease) in deferred inflows of resources - pension related amounts	842,039	550,682	1,392,721	(942,282)
Total adjustments	5,735,962	993,125	6,729,087	8,323,517
NET CASH PROVIDED BY OPERATING ACTIVITIES	(\$1,383,034)	(\$1,349,040)	(\$2,732,074)	\$6,997,818
NON CASH TRANSACTIONS:				
Fair market value adjustment increase	\$1,046,555	\$589,666	\$1,636,221	\$374,462
Contributed assets	1,016,280	3,468,839	4,485,119	1,460,660
Uncollected capacity reserve fee				586,024

See accompanying notes to basic financial statements

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DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

Dublin San Ramon Services District (the District) is organized under the Community Services District Act provisions of the general laws of the State of California and is governed by a five-member Board of Directors. The District, which was established in 1953 and became active in 1960, provides water, recycled water and wastewater collection and treatment services. The District's jurisdiction is approximately 26 square miles in the counties of Alameda and Contra Costa, California.

B. Basis of Accounting

The District is a proprietary entity; it uses an enterprise fund format to report its activities for financial statement purposes. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that costs and expenses, including depreciation, and providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

A Major fund is a fund whose revenues, expenditures/ expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all enterprise funds and at least 5 percent of the aggregate amount for all enterprise funds.

The District reports the following major Proprietary Funds:

Water Enterprise – This enterprise accounts for the operation, maintenance and capital improvement projects of the water system, which is funded by user charges and other fees.

Wastewater Enterprise – This enterprise accounts for the operation, maintenance and capital improvement projects of the sewer system, which are funded by user charges and other fees.

C. Measurement Focus

Enterprise funds are accounted for on a cost of services or *economic resources* measurement focus, which means that all assets and all liabilities associated with their activity are included on their balance sheets. Enterprise fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Reporting Entity

In evaluating how to define the government for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria prescribed by Generally Accepted Accounting Principles (GAAP). As required by GAAP, these financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Financial accountability is interpreted to mean appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that there is a financial benefit or burden on the primary government.

In evaluating the financial reporting entity for purpose of preparing the basic financial statements, the District has determined it is financially accountable for the DSRSD Financing Corporation. The Corporation is a separate government entity whose purpose is to assist with the financing of certain public capital facilities for the District through the issuance of bonds or other forms of debt. The Corporation is controlled by the District and has the same governing body as the District, which also performs all accounting and administrative functions for the Corporation. The Corporation is included as a blended component unit in these basic financial statements.

E. Capital Assets

Capital assets, which include property, plant, and equipment are recorded at historical costs or estimated historical cost, if actual cost is not available. Contributed assets are recorded at estimated fair value on the date of contribution. Donated capital asset, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

The District defines capital assets as assets with an initial, individual cost of \$10,000 or more and an estimated useful life in excess of one year.

Depreciation is computed by the straight-line method based on the estimated useful lives of related asset classifications. The District has assigned the useful lives listed below to capital assets:

Land Improvements	15-25 years
Buildings	10-50 years
Equipment	5-25 years
Sub-surface lines	25-50 years
Intangibles - Reclaimed Water Rights	41 years
Intangibles – Sewer Capacity Rights	20 years

F. Cash Flows Defined

For purpose of the statements of cash flows the District defines cash and cash equivalents to include all cash in deposit accounts and cash on hand but does not include cash held in escrow for restricted purposes.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accounts Receivable

The District bills its water consumption and sewer usage on a cycle billing method. Cycle billing results in an amount of services rendered but not yet billed at year-end. The District has recorded this revenue by estimating the unbilled amount. The estimate was calculated by using the billing subsequent to the balance sheet date (June 30) and calculating the amount of service provided prior to June 30. This calculated amount is included in accounts receivable.

H. Accrued Compensated Absences

The liability for vested vacation pay is calculated and accrued on an annual basis. The amount is computed using current employee accumulated leave hours (excluding sick leave which does not vest) at current pay rates. Full-time employees accrue sick leave at the rate of eight (8) hours per month credited in hour increments per pay period.

I. Estimates

The District's management has made a number of estimates and assumptions relating to the reporting of assets and liabilities and revenues and expenses and the disclosure of contingent liabilities to prepare these financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Actual results could differ from those estimates.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources expense until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

K. Prior Year Summarized Information

The financial statements for the prior year are included for comparative purposes only.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Pension

The purposes of measuring the net pension liability and deferred outflows/ inflows of resources related to pensions, and pension expense/ information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/ deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

NOTE 2 - CASH AND INVESTMENTS

A. Policies

California Law generally requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the District's name and places the District ahead of general creditors of the institution. As of June 30, 2017, the District's cash in bank was insured or collateralized as discussed above.

The District invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the District employs the Trust Department of a bank as the custodian of certain District managed investments, regardless of their form.

The District's investments are carried at fair value, as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

B. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of District debt instruments or Agency agreements.

Cash and cash equivalents	\$6,180,716
Investments	159,135,228
Restricted cash	162,501
Total cash and investments	<u>\$165,478,445</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2 - CASH AND INVESTMENTS (Continued)

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

The District's Investment Policy and the California Government Code allow the District to invest in the following investment types provided the credit ratings of the issuers are acceptable to the District; and approved percentages and maturities are not exceeded.

The table below identifies those investments authorized by the Board of Directors in the District's investment policy, which was last adopted August 19, 2014. Maturities on investments are limited to five years except that up to 10% of the portfolio is deemed the "long-term" portfolio and may be invested up to seven years.

Limit	Maximum Rating	Minimum Credit Quality	Authorized Investment Type
None	None	5 years	Bonds issued by the District
None	None	5 years	U.S. Treasury Notes, Bills, or Certificates of Indebtness
None	None	5 years	Registered state warrants or treasury notes or bonds of this state
None	None	5 years	Registered treasury notes or bonds of the other 49 United States
None	None	5 years	Bonds , notes, warrants or evidences of indebtness of a local agency within the state
30%	None	5 years	Negotiable Certificates of Deposit by nationally or state chartered bank or a savings association or federal association or a state or general credit union or by a state licenses branch of a foreign bank
30%	A	5 years	Medium-term notes, defined as all corporate and depository institution debt securities
None	None	5 years	Deposits with bank and savings and loan associations, including certificates of deposits, where deposits are insured by FDIC
Maximum Allowed by			
LAIF	None	N/A	The State of California Local Agency Investment Fund
None	None	N/A	Shares in California Asset Management Program (CAMP)

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2 - CASH AND INVESTMENTS (Continued)

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity or earliest call date:

Investment Type	12 Months or less	13 - 24 Months	25 - 60 Months	Total
Securities of U.S. Government Agencies				
Callable		\$14,891,900	\$58,804,565	\$73,696,465
Corporate Bonds	\$12,596,101	3,003,564	4,755,428	20,355,093
State of California Securities			7,076,258	7,076,258
<i>Not rated</i>				
California Asset Management Program	3,982,693			3,982,693
California Local Agency Investment Fund	49,521,340			49,521,340
Negotiable Certificates of Deposit	749,970	2,241,927	1,511,482	4,503,379
<i>Total Unrestricted Investments</i>	\$66,850,104	\$20,137,391	\$72,147,733	\$159,135,228

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2017, these investments matured in an average of 167 days.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2 - CASH AND INVESTMENTS (Continued)

The District is a voluntary participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (the Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the common power of its Participants to invest certain proceeds of debt issues and surplus funds. The Pool's investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The District reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. At June 30, 2017, the fair value approximated is the District's cost. At June 30, 2017, these investments have an average maturity of 49 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of June 30, 2017 for each investment type as provided by Standard and Poor's.

Investment Type	AAA	AA+	AA	AA-	A+	A	Total
Corporate Bond	\$1,994,068	\$4,383,885	\$5,972,898	\$6,002,814		\$2,001,428	\$20,355,093
Callable	4,927,065	68,769,400					73,696,465
State of California Securities			5,091,458		\$1,984,800		7,076,258
<i>Not rated</i>							
California Local Agency Investment Fund	49,521,340						49,521,340
California Asset Management Program	3,982,693						3,982,693
Negotiable Certificates of Deposit	4,503,379						4,503,379
Total Unrestricted Investments	\$64,928,545	\$73,153,285	\$11,064,356	\$6,002,814	\$1,984,800	\$2,001,428	\$159,135,228

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2 - CASH AND INVESTMENTS (Continued)

F. Concentration Risk

Significant District investments in the securities of any individual issuers, other than U.S. Treasury securities, LAIF, and mutual funds, are set forth below:

Reporting Unit	Issuer	Investment Type	Reported Amount
District-Wide			
	Federal Home Loan Mortgage Corporation	Federal Agency Securities	\$ 23,668,890
	Federal Home Loan Bank	Federal Agency Securities	21,804,842
	Federal National Mortgage Association	Federal Agency Securities	14,774,945
	Federal Farm Credit Bank	Federal Agency Securities	13,381,110

G. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investment fair value measurements at June 30, 2017 are described below.

	Level 2	Total
Investments by Fair Value		
Corporate Bonds	\$20,355,093	
US Agency Securities	73,696,465	
State of California Securities	7,076,258	
Negotiable Certificates of Deposit	4,503,379	
	<u>\$105,631,195</u>	\$105,631,195
Investments Measured at Net Asset Value Per Share:		
California Asset Management Program		3,982,693
External Investment Pool (Exempt):		
California Local Agency Investment Fund		49,521,340
Cash in Banks and On Hand		<u>6,343,217</u>
Total Cash and Investments		<u>\$165,478,445</u>

Federal Agency Securities, Corporate Notes, State Securities, and Negotiable Certificates of Deposits categorized as Level 2 are valued based on matrix pricing which uses observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - RESTRICTED ASSETS AND RESTRICTED NET POSITION

The District has restricted its net position for capital expansion, asset replacement and other purposes in the amounts set forth below:

<u>Capital Expansion</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Local Sewer Expansion	\$7,277,035	\$6,670,439
Regional Sewer Expansion	51,284,172	48,274,728
Water Expansion	17,080,697	13,499,225
	<u>75,641,904</u>	<u>68,444,392</u>
 <u>Assessment District</u>		
Dougherty Valley Assessment District	752,674	1,655,331
	<u>752,674</u>	<u>1,655,331</u>
 Total Restriction on Net Position	<u><u>\$145,512,121</u></u>	<u><u>\$70,099,723</u></u>

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 4 - CAPITAL ASSETS

Changes in capital assets accounts are summarized below:

	Balance at June 30, 2016	Additions	Retirements	Transfers	Balance at June 30, 2017
Capital assets being depreciated:					
Improvements	\$9,399,287			\$163,113	\$9,562,400
Buildings	131,360,773				131,360,773
Equipment	82,845,379	\$467,222	(\$378,695)	746,596	83,680,502
Sub-surface lines	150,569,953	4,485,118		221,754	155,276,825
Intangibles	64,975,880				64,975,880
Total capital assets being depreciated:	<u>439,151,272</u>	<u>4,952,340</u>	<u>(378,695)</u>	<u>1,131,463</u>	<u>444,856,380</u>
Less accumulated depreciation for:					
Improvements	(5,156,994)	(329,630)			(5,486,624)
Buildings	(39,499,670)	(2,830,629)			(42,330,299)
Equipment	(38,736,352)	(2,435,213)	278,591		(40,892,974)
Sub-surface lines	(44,309,710)	(3,174,675)			(47,484,385)
Intangibles	(12,439,015)	(2,634,140)			(15,073,155)
Total accumulated depreciation	<u>(140,141,741)</u>	<u>(11,404,287)</u>	<u>278,591</u>		<u>(151,267,437)</u>
Net capital assets being depreciated	299,009,531	(6,451,947)	(100,104)	1,131,463	293,588,943
Capital assets not being depreciated:					
Land	7,712,945				7,712,945
Construction in progress	18,325,213	3,644,462		(1,131,463)	20,838,212
Total capital assets not being depreciated	<u>26,038,158</u>	<u>3,644,462</u>		<u>(1,131,463)</u>	<u>28,551,157</u>
Total capital assets, net	<u>\$325,047,689</u>	<u>(\$2,807,485)</u>	<u>(\$100,104)</u>		<u>\$322,140,100</u>

The District has included as intangible assets in the above table \$24,000,786 for DERWA capacity rights (see Note 7A) and \$40,975,094 for LAVWMA transmission rights (see Note 7C).

The District had outstanding construction commitments on capital projects totaling \$20,228,290 at June 30, 2017.

Depreciation expense for the District for June 30, 2017 and June 30, 2016 are as follows:

	June 30, 2017	June 30, 2016
Water fund	\$4,406,616	\$4,461,474
Sewer Fund	6,997,671	7,145,989
Total Depreciation expense	<u>\$11,404,287</u>	<u>\$11,607,463</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 5 - DEFERRED CAPACITY RESERVE FEES RECEIVABLE

In fiscal year ended June 30, 1997, the District implemented a deferred payment program for regional sewer capacity reserve fees as a means to attract new business to the area. The program was modified in subsequent years and is now designed for commercial and affordable housing with regional sewer capacity reserve fees owed between \$25,000 and \$100,000. Loans bear an interest rate of 5%. Customers make a 20% down payment of regional sewer capacity reserve fees owed and enter into an agreement with the District to pay the balance over a maximum of ten years. The capacity reserve fee revenue is recognized as it is received. The portions outstanding are recorded as deferred capacity reserve fees receivable, which amounted to \$383,953 at June 30, 2017, of which \$76,285 is the current portion.

NOTE 6 - JOINT POWERS AUTHORITIES

A. LAVWMA

The District is one of three participants in the Livermore Amador Valley Water Management Agency (LAVWMA), a joint powers authority formed in 1974, which constructed and operates an export pumping facility through which all wastewater in the area is discharged. The other two participants are the Cities of Livermore and Pleasanton, each also having a one-third representation in LAVWMA's Board of Directors, composed of two representatives from each participating agency. The LAVWMA's Board of Directors approves LAVWMA's annual budget, which is prepared by LAVWMA's general manager. The Agency charges its members for project costs in proportion to their rights to the Agency's capacity.

The District contracts with the City of Pleasanton ("City") to provide wastewater treatment. The District establishes user charges for these wastewater services. The City then establishes those same charges in its service area and remits the charges they collect to the District on a monthly basis. A portion of the user charge is for the services provided by LAVWMA. LAVWMA bills the District for both the District's and Pleasanton's share of these costs (which includes both operations and debt service). Financial statements for LAVWMA may be obtained from DSRSD, 7051 Dublin Boulevard, Dublin, California 94568.

During the year ended June 30, 2012, LAVWMA issued \$105,345,000 principal amount of 2011 Sewer Revenue Refunding Bonds on September 28, 2011. Proceeds of the issuance were used to refund and retire the Series A Sewer Revenue Bonds and to pay costs of issuance.

Under the Amended And Restated Sewer Service Contract dated October 1, 2011, between LAVWMA and Members, the Members pledged and created, in favor of LAVWMA and the Trustee for the 2011 Bonds, a lien on the Net Revenues of their respective wastewater systems (the "Sewer Systems"), to pay to LAVWMA the amounts owed in order for LAVWMA to pay debt service on the 2011 Bonds. (See Note 7.)

Effective October 17, 2016, the LAVWMA Board entered into an agreement to retain the District's Administrative Services Manager as LAVWMA's Treasurer.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 6 - JOINT POWERS AUTHORITIES (Continued)

Financial information for LAVWMA summarized below is as of and for the year ended June 30, 2017:

Total liabilities	\$99,377,334
Total net position	35,016,064
Total operating revenue	11,775,413
Total operating expenses	(6,486,239)
Total non-operating revenue	106,112
Total non-operating expenses	<u>(3,797,649)</u>
Net gain	<u><u>\$1,597,637</u></u>

B. DERWA

The District is also a participant (along with East Bay Municipal Utility District) in the DSRSD/EBMUD Recycled Water Authority (DERWA), a joint powers authority formed in 1995 to plan, design, construct, own and operate various facilities which together will maximize the volume of recycled water deliveries while recovering its costs. Each member provides two representatives to DERWA's Board of Directors which approves the annual budget prepared by DERWA's Treasurer. The Authority began its operations on June 28, 1995.

DERWA constructed a water recycling system, including treatment, conveyance, pumping and storage facilities which became operational on February 1, 2006. Operation and maintenance expenses are allocated based on each member's actual usage. Capital costs, including debt service, are allocated based on each member's proportional share of capital assets.

Financial statements may be obtained from DERWA, P.O. Box 24055 Oakland, California 94623.

DERWA has outstanding state loans totaling \$12,317,919 The District's share of the total debt is 49.23% or \$6,064,111.

Financial information for DERWA summarized below is as of and for the year ended June 30, 2017:

Total assets	\$69,608,539
Total liabilities	14,372,902
Total net position	55,235,637
Total operating revenue	12,502,492
Total operating expenses	(5,315,228)
Total non-operating expenses	<u>(340,572)</u>
Net gain	<u><u>\$6,846,692</u></u>

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 7 - LONG-TERM DEBT

	Original Issue Amount	Balance June 30, 2016	Retirements	Balance June 30, 2017	Amount due within one year
2011 LAVWMA Obligation 2% - 5%, due 8/1/2031	\$40,975,094	\$35,276,816	\$1,497,499	\$33,779,317	\$1,575,292
2011 Water Revenue Refunding Bonds 4%-6%, due 8/1/2041	35,620,000	<u>34,810,000</u>	<u>290,000</u>	<u>34,520,000</u>	<u>305,000</u>
Total long-term debt		<u>\$70,086,816</u>	<u>\$1,787,499</u>	<u>\$68,299,317</u>	<u>\$1,880,292</u>

A. 2011 LAVWMA Obligations

The District's contribution toward debt service due on debt issued by LAVWMA (see Note 6) is payable from draws from a Rate Stabilization Fund (Regional Expansion Fund). At the end of each fiscal year, if the balance in the District's Regional Expansion Fund is in excess of two times maximum annual debt service on the District's contribution toward LAVWMA's debt, then the total amount paid from that fund towards debt service is considered a draw from reserves. Debt service not covered from the draw is included in Rate Covenant Debt Service subject to a coverage requirement of 1.1 times debt services. This coverage calculation is shown on the next page.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 7 - LONG-TERM DEBT (Continued)

Rate Stabilization Fund/Regional Expansion Fund

Maximum Annual Debt Payments payable from the Rate Stabilization Fund:

2011 LAVWMA Bonds	\$4,332,552
	<u>\$4,332,552</u>
Target Level of Rate Stabilization Fund (2X)	<u>\$8,665,104</u>
Working Capital at June 30, 2017	<u>\$49,991,552</u>
Actual Debt Paid from the Rate Stabilization Fund:	
LAVWMA 2011 Bonds	\$4,312,509
	<u>\$4,312,509</u>

If the Working Capital balance exceeds the Target Level, all debt paid from the Rate Stabilization Fund is considered a draw and is excluded from the coverage requirement shown below.

Coverage Calculation (Total Sewer):

Sewer Operating Revenues	\$24,316,198
Sewer Non-Operating Revenues	200,857
Capacity Reserve Fees	10,720,952
Less Regional Expansion Capacity Reserve Fees	<u>(8,426,166)</u>
Total Available Revenues	<u>26,811,841</u>
Sewer Operating Expenses	31,435,194
Less Regional Expansion Costs for:	
Debt Payments to LAVWMA	(4,312,509)
Other Operating Costs	(3,508,921)
Less Depreciation	<u>(6,997,671)</u>
Operations & Maintenance Costs	<u>16,616,093</u>
Net Available Revenue	<u>\$10,195,748</u>
Rate Covenant Debt Service:	
LAVWMA 2011 Bonds (repair portion)	\$1,464,025
	<u>\$1,464,025</u>
Coverage on Rate Covenant Debt Service	<u>7.0</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 7 - LONG-TERM DEBT (Continued)

B. 2011 Water Revenue Refunding Bonds

The District issued \$35,620,000 of 2011 Water Revenue Refunding Bonds on January 6, 2011. Proceeds of the issuance were used to fund a contribution to DERWA which it used to retire its commercial paper obligations (Note 6), to refund and retire the Water-Reuse Finance Authority Obligation, and to pay costs of issuance. Interest rates range from 4% to 6%. Principal payments are due annually beginning August 1, 2013 through August 1, 2041.

The issuance is payable from a pledge of fees, charges and other amounts received from the available Net Revenue of the water enterprise. The pledge of future Water Fund Revenues ends upon repayment of the \$67,841,395 in remaining debt service on the bonds that is scheduled to occur in 2041. Pursuant to the official statement, the District is required to set rates to achieve coverage of 1.2 times debt service. The computation of the Net Revenue and coverage amount is presented below.

WATER REVENUES:

Water Sales	\$ 27,831,941
Other Revenues (1)	7,460,757
Interest Income	153,472
Capacity Reserve Fees	9,609,376
Less Assessment District (2)	<u>(1,568,674)</u>
TOTAL WATER REVENUES	<u>\$43,486,872</u>

WATER OPERATION & MAINTENANCE COSTS:

Operating Expense	\$37,634,863
Less DERWA Debt (3)	(810,087)
Less Depreciation	(4,406,616)
Less Assessment District (2)	<u>(2,471,331)</u>

TOTAL WATER OPERATION & MAINTENANCE COSTS 29,946,829

NET WATER REVENUES \$13,540,043

DEBT SERVICE:

DERWA Debt	\$810,087
2011 Water Bonds	<u>2,211,469</u>
TOTAL DEBT SERVICE	<u>\$3,021,556</u>

DEBT SERVICE COVERAGE 4.48

(1) Includes Tax Revenues

(2) Assessments levied in the Dougherty Valley Standby Assessment District can be used only to pay for costs related to the Assessment District and are not available to pay debt service on the Bonds.

(3) The DERWA Payments are payable as Operation and Maintenance Costs prior to payment of debt service on the Bonds pursuant to the Indenture and the Recycled Water Sales Agreement. For purposes of the rate covenant established by the Indenture, the DERWA Payments will be excluded from Operation and Maintenance Costs, but included as Debt Service on Parity Debt.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 7 - LONG-TERM DEBT (Continued)

C. Segment Reporting

The Regional Wastewater Expansion Fund and Water Fund represent segments reported within the Wastewater Enterprise Fund and Water Enterprise Fund, respectively, which had debt outstanding, with the revenue pledge streams discussed above. In addition, the Regional Wastewater Expansion Fund's and Water Enterprise Fund's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Condensed financial information for each segment is presented below:

	Wastewater Expansion	Water
Condensed Statement of Net Position		
Assets:		
Current	\$51,369,714	\$68,183,868
Capital	27,946,426	157,918,445
Other non current	290,900	
Total assets	<u>79,607,040</u>	<u>226,102,313</u>
Deferred outflows of resources	<u>77,401</u>	<u>5,857,679</u>
Liabilities:		
Current liabilities	1,378,162	7,682,316
Long term liabilities	26,658,866	43,502,500
Total liabilities	<u>28,037,028</u>	<u>51,184,816</u>
Deferred inflows of resources	<u>22,004</u>	<u>1,939,795</u>
Net position:		
Net investment in capital assets	341,237	123,398,445
Restricted	51,284,172	17,080,697
Unrestricted		38,356,239
Total net position	<u>\$51,625,409</u>	<u>\$178,835,381</u>
Condensed Statement of Revenues, Expenses and Changes in Net Position		
Operating revenue	\$40,786	\$33,042,769
Operating expenses	(5,183,163)	(34,475,024)
Operating loss (gain)	<u>(5,142,377)</u>	<u>(1,432,255)</u>
Nonoperating revenues (expenses):		
Interest income	100,168	146,425
Gain on sale of assets		25,103
Interest expense		(1,917,985)
Non-cash contributions		3,468,839
Capital contributions - capacity reserve fees	8,426,166	9,609,376
Transfers in		5,801,000
Transfers out	(107,394)	(5,801,000)
Change in net position	<u>3,276,563</u>	<u>9,899,503</u>
Beginning net position	<u>48,348,846</u>	<u>168,935,878</u>
Ending net position	<u>\$51,625,409</u>	<u>\$178,835,381</u>
Condensed Statement of Cash Flows		
Net cash provided (used) by:		
Operating activities	(\$5,892,380)	(\$4,550,017)
Noncapital financing activities	(839,977)	(1,096,800)
Capital financing activities	8,876,830	10,398,124
Investing activities	(1,243,279)	(3,655,382)
Net cash flows	<u>901,194</u>	<u>1,095,925</u>
Beginning cash and cash equivalents	<u>888,205</u>	<u>999,856</u>
Ending cash and cash equivalents	<u>\$1,789,399</u>	<u>\$2,095,781</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 7 - LONG-TERM DEBT (Continued)

D. LAVWMA Pledge Obligation

As discussed in Note 6, the District is a member of LAVWMA and during the year ended June 30, 2012, LAVWMA issued \$105,345,000 of 2011 Sewer Revenue Refunding Bonds (2011 LAVWMA Bonds) on September 28, 2011. Proceeds of the issuance were used to refund and retire the Series A Sewer Revenue Bonds and to pay costs of issuance. Principal payments are due annually beginning August 1, 2012 through August 1, 2031.

Debt service on the 2011 LAVWMA Bonds is payable from Agency Net Revenues which are defined as Gross Revenues less Maintenance and Operations costs, excluding in all cases depreciation, replacement and obsolescence charges or reserves thereon, debt service, amortization of intangibles or other book-keeping entries of a similar nature, and costs paid out of the Sole-Use, Dual-Use and Joint-Use Replacement Funds.

Member liens for repayment of 2011 Bonds: Under an amended and restated Amended And Restated Sewer Service Contract dated October 1, 2011, between the Agency and Members, the Members pledged and created, in favor of LAVWMA and the Trustee for the 2011 LAVWMA Bonds, a lien on the Net Revenues of their respective wastewater systems (the "Sewer Systems"), to pay to LAVWMA the amounts owed in order for LAVWMA to pay debt service on the 2011 LAVWMA Bonds. There are three important limitations with respect to this pledge of Net Revenues. First, this lien is subordinate to the Members' existing obligations payable from their Net Revenues, as well as obligations payable from their Net Revenues to be issued in the future by the Members to finance or refinance improvements to their respective Sewer System. Second, for DSRSD and Pleasanton, "Net Revenues" are not defined in the Sewer Service Contract to include all of the fees, rates and charges collected by DSRSD and Pleasanton in connection with their Sewer System; DSRSD and Pleasanton have only pledged regional service charges as security for their obligation to make the Payments. Third, Pleasanton, in its capacity as the largest customer of DSRSD's Sewer System, is only obligated to levy regional charges and fees established by DSRSD and to transfer the amount collected to DSRSD.

As a result of the District's pledge of its regional service charges, the District is considered to be obligated in some manner for its portion of the 2011 LAVWMA Bonds and accordingly has recorded its share of those bonds as the LAVWMA Pledge Obligation. Concurrently, the District has also recorded its transmission rights provided to it under the terms of the Amended and Restated Sewer Service Contract (See Note 4).

Pursuant to the official statement, each member agency is required to set rates to achieve coverage of 1.1 times debt service.

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 7 - LONG-TERM DEBT (Continued)

E. Repayment Schedule

Shown below are maturities for the District’s debt issues:

For The Year Ending June 30	Principal	Interest	Total
2018	\$1,880,292	\$3,448,483	\$5,328,775
2019	1,970,029	3,355,325	5,325,354
2020	2,070,600	3,257,535	5,328,135
2021	2,170,061	3,153,168	5,323,229
2022	2,281,467	3,041,880	5,323,347
2023-2027	13,686,223	13,452,246	27,138,469
2028-2032	21,495,645	9,260,696	30,756,341
2033-2037	9,800,000	5,288,477	15,088,477
2038-2042	12,945,000	2,032,350	14,977,350
Total payments due	<u>\$68,299,317</u>	<u>\$46,290,160</u>	<u>\$114,589,477</u>

NOTE 8 - UNEARNED REVENUE AND OTHER LIABILITIES

Unearned revenue and other liabilities for the year ended June 30, 2017 totaled \$5,495,407.

As of June 30, 2017, the Wastewater Fund recorded \$382,693 from developers for future capacity reserve fee credits. When utilized in the future, 100% of the cost of the current capacity reserve fee will be paid for with the credit and the revenue will be recorded at that time.

Wastewater Fund deferred revenue for the Deferred Capacity Reserve Fee Program was also recorded in the amount of \$383,953 (see Note 5). The current portion of this balance at June 30, 2017 is \$76,285.

As of June 30, 2017, the Water Fund recorded \$4,728,761 from developers for future capacity reserve fee credits. When utilized in the future, 50% of the cost of the current capacity reserve fee will be paid for with the credit and the revenue will be recorded at that time.

NOTE 9 - COMPENSATED ABSENCES

As of June 30, 2017, accrued compensated absences are as follows:

	Business Type Activities		Total
	Sewer	Water	
Summary of activity:			
Beginning balance	\$765,094	\$443,620	\$1,208,714
Additions	921,283	544,402	1,465,685
Payments	(883,908)	(527,321)	(1,411,229)
Ending balance - due within one year	<u>\$802,469</u>	<u>\$460,701</u>	<u>\$1,263,170</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 10 - PENSION PLAN

A. Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan (the Plan) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan is applied as specified by the Public Employees' Retirement Law.

Active plan members in the Miscellaneous Plan (Tier 1 for members hired before January 1, 2013 and Tier 2 for members hired on or after January 1, 2013) are required to contribute 8% and 6.25%, respectively, of their annual covered salary. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

For Tier 1 members, on November 16, 2004, the Board of Directors approved a resolution authorizing an amendment to the contract between CalPERS and the Dublin San Ramon Services District. Prior to the amendment, the Retirement Plan formula was 2.0% at 55. The new formula of 2.7% at 55 provides local miscellaneous members 2.7% of pay at age 55 for each year of service credited with the employer. If retirement is earlier than 55, the percentage of final compensation decreases for each quarter of age to 2% at age 50. Former District employees' service credit will not be affected by this change and the change became effective in November 2004.

The District has agreed to cost sharing with employees to implement the new retirement formula. The increased cost on an annual basis to implement the program is approximately 7% and is spread over the next 10 years, which is the period over which CalPERS allows an agency to satisfy the increased liability.

The cost sharing was negotiated with all employee bargaining groups and continues the employer-employee partnership of jointly funding retirement benefits.

For Tier 2 members, the formula is 2% at age 62, based on the member's final three years' compensation.

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 10 - PENSION PLAN (Continued)

The Plan’s provisions and benefits in effect at June 30, 2017, are summarized as follows:

	<u>Miscellaneous</u>	
	Prior To	On or After
Hire date	January 1, 2013	January 1, 2013
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 - 55	52 - 62
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.0%
Required employee contribution rates	8.000%	6.250%
Required employer contribution rates	11.63%	6.56%

Starting in fiscal year 2016, the required employer contribution rate was separated into an Employer Normal Cost Rate and a fixed dollar payment of the unfunded liability. For fiscal year 2017, the District paid \$5,201,261 towards the unfunded liability.

C. Contributions

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

For the year ended June 30, 2017, the contributions recognized as deferred outflows for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$6,401,296

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

As of June 30, 2017, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$12,957,822
Total Net Pension Liability	<u>\$12,957,822</u>

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 10 - PENSION PLAN (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability of the CalPERS pooled plans. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on the District's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2015 and 2016 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2015	0.185007%
Proportion - June 30, 2016	0.149748%
Change - Increase (Decrease)	-0.03526%

For the year ended June 30, 2017, the District recognized pension expense of \$3,563,629. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$6,401,296	
Differences between actual and expected experience	67,512	(\$15,469)
Changes of assumptions		(638,729)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	5,126,355	(53,794)
Net differences between projected and actual earnings on plan investments	3,324,374	
Change's in employer's proportion	<u>68,821</u>	<u>(4,541,393)</u>
Total	<u>\$14,988,358</u>	<u>(\$5,249,385)</u>

\$6,401,296 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows (Inflows) of Resources
2018	\$504,811
2019	485,210
2020	1,486,604
2021	861,052
2022	-
Thereafter	

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 10 - PENSION PLAN (Continued)

E. Actuarial Assumptions – The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return	7.5% (1)
Mortality	Derived by CalPERS Membership Data for all funds

(1) Net of pension plan investment expenses, including inflation

F. Discount Rate - The discount rate used to measure the total pension liability was 7.5% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.5 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.5 percent will be applied to all plans in the Public Employees Retirement Fund (PERF).

The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 10 - PENSION PLAN (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%
Total	<u>100%</u>		

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

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

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

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

	Miscellaneous All Tiers
1% Decrease	6.65%
Net Pension Liability	\$24,960,934
Current Discount Rate	7.65%
Net Pension Liability	\$12,957,822
1% Increase	8.65%
Net Pension Liability	\$3,037,826

H. Pension Plan Fiduciary Net Position - Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2017, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2017.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 11 - POST EMPLOYMENT HEALTH CARE BENEFITS

The District provides medical and dental benefits for employees, hired before July 1, 2014; that retire from the District and their families under third-party insurance plans. Employees hired after 7/1/14 will no longer be eligible for retiree dental benefits. While the District participates in the CalPERS medical plan, it is required to pay the same amounts for retiree medical insurance as it does for active employees. The Board sets the benefit amounts by resolution each year for each bargaining group and in accordance with current employee contracts.

Prior to 2004, the District paid these benefits regardless of the employee's length of service. Currently, all new employees are automatically enrolled in a medical vesting program where they are eligible for benefits based upon amounts set by CalPERS and length of service. Employees under the vesting program are not eligible to receive any medical benefits without accumulating at least ten years of CalPERS service with at least five of those years as a DSRSD employee.

As of June 30, 2017, 69 retirees are receiving medical benefits, and 74 are receiving dental benefits, and there are 106 active participants eligible for future benefits.

Funding Policy and Actuarial Assumptions

The annual required contribution (ARC) was determined as part of a July 2015 actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 7.28% investment rate of return, (b) 3.25% projected annual salary increase, (c) 2.75% inflation rate, and (d) 4.5% - 5.50% health inflation increases. The actuarial methods and assumptions used include techniques that smooth the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least biannually as results are compared to past expectations and new estimates are made about the future. The District's OPEB unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls using a 30 year closed amortization period.

In accordance with the District's budget, the annual required contribution (ARC) is to be funded throughout the year as a percentage of payroll. The District Board passed a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT is administered by CalPERS, and is managed by an appointed board not under the control of the District Board. This Trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CalPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

DUBLIN SAN RAMON SERVICES DISTRICT

**NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 11 - POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

Funding Progress and Funded Status

Generally accepted accounting principles permit contributions to be treated as OPEB assets and deducted from the Actuarial Accrued Liability when such contributions are placed in an irrevocable trust or equivalent arrangement. As a result, the District has recorded the Net OPEB Asset, representing the difference between the ARC, the amortization of the Net OPEB Asset and actual contributions, as presented below:

Net OPEB Asset at June 30, 2016	(\$12,309,239)
Annual required contribution (ARC)	965,851
Interest on net OPEB asset	(888,271)
Adjustment to annual required contribution	<u>908,680</u>
Annual OPEB cost	<u>986,260</u>
Estimated payments on behalf of retirees	782,390
Estimated current year's implicit subsidy	<u>296,234</u>
Total contributions	<u>1,078,624</u>
Change in net OPEB Asset	<u>92,364</u>
Net OPEB Asset at June 30, 2017	<u><u>(\$12,401,603)</u></u>

The Plan's annual OPEB cost and actual contributions for the prior three fiscal years are set forth below:

Fiscal Year Ended	Annual OPEB Cost	Actual Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Asset
6/30/2015	\$681,135	\$742,058	109%	\$12,195,375
6/30/2016	929,933	1,043,797	112%	12,309,239
6/30/2017	986,260	1,078,624	109%	12,401,603

The Schedule of Funding Progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Trend data from the actuarial studies is presented below:

Actuarial Valuation Date	Actuarial Value of Assets	Entry Age Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability (Asset)	Funded Ratio	Covered Payroll	Unfunded Actuarial Liability as Percentage of Covered Payroll
7/1/2011	\$13,422,427	\$16,524,031	\$3,101,604	81%	\$10,795,530	28.7%
7/1/2013	17,609,101	17,356,805	(252,296)	102%	11,865,168	-2.1%
7/1/2015	20,917,103	21,658,172	741,069	97%	11,599,764	6.4%

As of June 30, 2017, District's share in the California Employer's Retiree Benefit Trust Program (CERBT) was \$23,337,748.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 12 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disaster. The District joined together with other entities to form the California Sanitation Risk Management Authority (CSRMA), a public entity risk pool currently operating as a common risk management and insurance program for 54 member entities. The purpose of CSRMA is to spread the adverse effects of losses among the member entities and to purchase excess insurance as a group, thereby reducing its cost. The District pays annual premiums to CSRMA for its general, liability, property damage and workers compensation insurance.

CSRMA is governed by a Board comprised of one representative from each member agency. The Board controls the operations of CSRMA including selection of management and approval of operating budgets, independent of any influence by member entities.

In addition to the primary insurance types provided for through CSRMA listed above, the District also maintains commercial fidelity bonds, public employee dishonesty and public official bonds, to protect against employee theft or defalcation. Settled claims for CSRMA or commercial fidelity bonds have not exceeded coverage in any of the past three fiscal years.

The following is a summary of the insurance policies carried by the District as of June 30, 2017:

Company Names	Insurance Program Type of Coverage	Limits	Deductibles
Ironshore Specialty Insurance Co.	Excess liability	\$10,000,000	None
Alliant Property Insurance Program (APIP)	Special form property	170,765,471	\$25,000
Illinois Union Insurance Company (APIP)	Public entity pollution liability (Claims made & Reported)	25,000,000	None
Lloyd's of London Beazley Syndicate	Cyber liability coverage	2,000,000	None
Travelers Property and Casualty	Public official bond	100,000	None
National Union Fire Insurance Co.	ACIP CSRMA master crime policy	2,000,000	2,500
Safety National Casualty Corporation	Excess workers' compensation employers' liability	Statutory	None
<u>Pooled Insurance Program</u>			
CSRMA Pooled Liability			
Munich American Reinsurance Co.	Errors & Omissions and Employment Practices Liability	15,000,000	100,000
CSRMA Pooled Workers' Compensation	Workers' compensation Employers' Liability	750,000	0

Prior to July 1, 1994, the District was self-insured for workers' compensation and will continue to be responsible for any claims existing as of that date.

Claims and judgments, including provision for claims incurred but not reported, are recorded when a loss is deemed probable of assertion and the amount of the loss is reasonably determinable. As discussed above, the District has coverage for such claims, but it had retained the risk for the deductible or uninsured portion of these claims.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 12 - RISK MANAGEMENT (Continued)

The District's liability for uninsured claims is limited to workers' compensation and general liability claims, as discussed above, and was estimated by a third party claims administrator based on prior years claims experience as follows:

	<u>2017</u>	<u>2016</u>
Balance at July 1	\$291,949	\$56,613
Net change in liability for claims and claims incurred but not reported	552,478	470,671
Claims paid	<u>(519,202)</u>	<u>(235,335)</u>
Balance at June 30	<u>\$325,225</u>	<u>\$291,949</u>

The District has not exceeded its insurance coverage limits in any of the last three years. The District liability is included in accrued expenses on the financial statements.

NOTE 13 - COMMITMENTS AND CONTINGENT LIABILITIES

The District purchases water from the Alameda County Flood Control and Water Conservation District (Zone 7) under a thirty-year contract, which expires August 23, 2024. Under the terms of the contract, subject to various exceptions, the District is required to purchase all of its water from Zone 7. During fiscal year ended June 30, 2017, the District's water purchases from Zone 7 amounted to \$12,425,526.

The District is a defendant in a number of lawsuits, which have arisen in the normal course of business. In the opinion of the District, these actions when finally adjudicated will not have a material adverse effect on the financial position of the District.

The District operates a Dedicated Land Disposal site upon which the District processes biosolids produced by the District's wastewater treatment plant. On August 8, 2007, the San Francisco Bay Regional Water Quality Control Board issued Waste Discharge Requirements, which require the District to perform corrective actions for known and reasonably foreseeable releases from the Dedicated Land Disposal site. At this time, the Regional Board and the District expect that the most likely corrective action, if any is needed, would be related to the potential impact to groundwater quality and resulting closure and post-closure activities. The District prepared an analysis in December 2007 to determine the estimated costs of these corrective actions which comprise drilling two extraction wells and constructing a conveyance pipeline for discharge of potentially impacted ground water into the District's collection system. The Study also included estimated costs of operation, maintenance and monitoring of the above facilities for a ten year period after closure of the site which is expected to occur within thirty to fifty years. Actual closure and post-closure care costs may be higher, lower, or even not required due to inflation variances, changes in technology, or changes in State or Federal regulations.

The present value of these closure and post closure costs, discounted at 5 percent amounted to \$1,637,877 as of June 30, 2017. The District is required by State and federal laws and regulations to make annual funding contributions to finance closure and post-closure care. The District is in compliance with these requirements for the year ended June 30, 2017 with the establishment of the fully-funded liability for this purpose.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2017

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.149748%	0.185007%	0.220496%
Proportionate share of the net pension liability	12,957,811	12,698,750	13,720,257
Covered payroll	12,033,906	12,009,479	11,779,808
Proportionate Share of the net pension liability as percentage of covered payroll	107.68%	105.74%	116.47%
Plan's Fiduciary net position	76,197,801	72,030,535	67,123,838
Plan Fiduciary net position as a percentage of the total pension liability	74.06%	78.40%	79.82%

Notes to schedule:

Benefits changes. The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2015 valuation date. This applies to for voluntary benefit changes as well as any offers of two years additional service credit (a.k.a Golden Handshakes).

Changes in assumptions. The discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

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

SCHEDULE OF CONTRIBUTIONS

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$1,401,296	\$2,120,252	\$1,716,224
Contribution in relation to the actuarially determined contributions	6,401,296	7,120,252	6,716,224
Contributions deficiency (excess)	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
Covered payroll	\$12,702,910	\$12,033,906	\$12,009,479
Contributions as a percentage of covered-employee payroll	50.39%	59.17%	55.92%

Notes to Schedule

Valuation date: June 30, 2015

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	(1)
Investment rate of return	7.65% (2)
Mortality	Derived using CalPERS Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

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

SUPPLEMENTARY INFORMATION

DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
ASSETS					
Current assets:					
Pooled cash	\$3,126,764	\$644,149	\$179,364		\$3,950,277
Pooled investments	84,318,451	17,412,333		\$13,572	101,744,356
Accounts receivable	3,740,451	219,277	107,762		4,067,490
Interest receivable	279,422	57,701			337,123
Employee notes receivable	5,291				5,291
Deferred capacity reserve fees receivable	76,285				76,285
Prepaid expense			5,973		5,973
Total current assets	<u>91,546,664</u>	<u>18,333,460</u>	<u>293,099</u>	<u>13,572</u>	<u>110,186,795</u>
Non-current assets:					
Capital assets:					
Property, plant and equipment	194,961,263	56,006,835			250,968,098
Less accumulated depreciation	<u>71,343,529</u>	<u>24,347,189</u>			<u>95,690,718</u>
Net property, plant and equipment	123,617,734	31,659,646			155,277,380
Construction in progress	<u>5,551,352</u>	<u>3,392,923</u>			<u>8,944,275</u>
Total capital assets	<u>129,169,086</u>	<u>35,052,569</u>			<u>164,221,655</u>
Other assets:					
Net OPEB asset				8,484,359	8,484,359
Deferred capacity reserves receivable - long term	<u>307,668</u>				<u>307,668</u>
Total other assets	<u>307,668</u>			<u>8,484,359</u>	<u>8,792,027</u>
Total non-current assets	<u>129,476,754</u>	<u>35,052,569</u>		<u>8,484,359</u>	<u>173,013,682</u>
Total assets	<u>221,023,418</u>	<u>53,386,029</u>	<u>293,099</u>	<u>8,497,931</u>	<u>283,200,477</u>
Deferred outflows of resources					
Deferred outflows pension related amounts	4,572,890	687,455			5,260,345
Deferred employer pension contributions	<u>3,498,944</u>	<u>371,390</u>			<u>3,870,334</u>
Total deferred outflows of resources	<u>8,071,834</u>	<u>1,058,845</u>			<u>9,130,679</u>

DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
LIABILITIES					
Current liabilities:					
Accounts payable	322,882	355,153	85,568		763,603
Contractor bonds and deposits	544,213				544,213
Accrued expenses	696,094				696,094
Accrued compensated absences	510,632	84,306	207,531		802,469
Current portion of long-term debt	1,575,292				1,575,292
Unearned revenue	76,285	382,693			458,978
Total current liabilities	3,725,398	822,152	293,099		4,840,649
Long term liabilities:					
Long-term debt					
less current portion	32,204,025				32,204,025
Net pension liability	6,509,314	1,889,769			8,399,083
DLD remediation reserve	1,637,877				1,637,877
Unearned revenue	307,668				307,668
Total long term liabilities	40,658,884	1,889,769			42,548,653
Total liabilities	44,384,282	2,711,921	293,099		47,389,302
Deferred inflows of resources					
Deferred inflows of resources - Pension	2,766,094	543,496			3,309,590
Total deferred inflows of resources	2,766,094	543,496			3,309,590
NET POSITION					
Net investment in capital assets	95,389,769	35,052,569			130,442,338
Restricted for:					
Expansion	51,284,172	7,277,035			58,561,207
Unrestricted	35,270,935	8,859,853		8,497,931	52,628,719
Total net position	\$181,944,876	\$51,189,457		\$8,497,931	\$241,632,264

DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
OPERATING REVENUES					
Wastewater service charges	\$19,126,155	\$2,281,874			\$21,408,029
Other revenues	716,886	1,049,625	\$1,141,658		2,908,169
Total operating revenues	19,843,041	3,331,499	1,141,658		24,316,198
OPERATING EXPENSES					
Personnel	7,887,219	1,972,309	2,859,837		12,719,365
Materials	2,125,642	178,775	176,771		2,481,188
Contractual services	7,460,121	744,316	792,864		8,997,301
Other	182,772	21,073	35,824		239,669
Overhead Charges	2,228,074	495,564	(2,723,638)		
Depreciation	5,850,634	1,147,037			6,997,671
Total operating expenses	25,734,462	4,559,074	1,141,658		31,435,194
OPERATING INCOME (LOSS)	(5,891,421)	(1,227,575)			(7,118,996)
NONOPERATING REVENUES (EXPENSE)					
Investment income	157,113	44,026		(\$282)	200,857
Gain(Loss) on sale of assets	(64,481)	2,646			(61,835)
Total non-operating revenues (expense), net	92,632	46,672		(282)	139,022
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(5,798,789)	(1,180,903)		(282)	(6,979,974)
Non-cash contributions		1,016,280			1,016,280
Capital contributions - capacity reserve fees	9,745,722	975,230			10,720,952
Transfers in	2,574,461	293,671			2,868,132
Transfers (out)	(2,574,461)	(293,671)			(2,868,132)
Changes in net position	3,946,933	810,607		(282)	4,757,258
TOTAL NET POSITION, BEGINNING OF YEAR	177,997,943	50,378,850		8,498,213	236,875,006
TOTAL NET POSITION, END OF YEAR	\$181,944,876	\$51,189,457		\$8,497,931	\$241,632,264

DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$255,485	\$279,594	\$802,286	\$1,789,399	\$3,126,764
Pooled investments	6,729,801	7,564,382	21,686,649	48,337,619	84,318,451
Accounts receivable	2,552,478		177,493	1,010,480	3,740,451
Interest receivable	22,461	25,051	71,821	160,089	279,422
Employee notes receivable	5,291				5,291
Deferred capacity reserve fees receivable			4,158	72,127	76,285
Total current assets	<u>9,565,516</u>	<u>7,869,027</u>	<u>22,742,407</u>	<u>51,369,714</u>	<u>91,546,664</u>
Non-current assets:					
Capital assets:					
Property, plant and equipment	161,475,529			33,485,734	194,961,263
Less accumulated depreciation	<u>62,135,196</u>			<u>9,208,333</u>	<u>71,343,529</u>
Net property, plant and equipment	99,340,333			24,277,401	123,617,734
Land and construction in progress	<u>56,014</u>		<u>1,826,313</u>	<u>3,669,025</u>	<u>5,551,352</u>
Total capital assets	<u>99,396,347</u>		<u>1,826,313</u>	<u>27,946,426</u>	<u>129,169,086</u>
Other assets:					
Deferred capacity reserves receivable - long term			<u>16,768</u>	<u>290,900</u>	<u>307,668</u>
Total other assets			<u>16,768</u>	<u>290,900</u>	<u>307,668</u>
Total non-current assets	<u>99,396,347</u>		<u>1,843,081</u>	<u>28,237,326</u>	<u>129,476,754</u>
Total assets	<u>108,961,863</u>	<u>7,869,027</u>	<u>24,585,488</u>	<u>79,607,040</u>	<u>221,023,418</u>
Deferred outflows of resources					
Deferred outflows pension related amounts	4,528,821			44,069	4,572,890
Deferred employer pension contributions	<u>3,465,612</u>			<u>33,332</u>	<u>3,498,944</u>
Total deferred outflows of resources	<u>7,994,433</u>			<u>77,401</u>	<u>8,071,834</u>

DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
LIABILITIES					
Current liabilities:					
Accounts payable	262,451		46,645	13,786	322,882
Contractor bonds and deposits	542,732			1,481	544,213
Accrued expenses	696,094				696,094
Accrued compensated absences	507,227			3,405	510,632
Current portion of long-term debt	287,929			1,287,363	1,575,292
Unearned revenue			4,158	72,127	76,285
Total current liabilities	2,296,433		50,803	1,378,162	3,725,398
Long term liabilities:					
Long-term debt					
less current portion	5,886,199			26,317,826	32,204,025
Net pension liability	6,459,174			50,140	6,509,314
DLD remediation reserve	1,637,877				1,637,877
Unearned revenue			16,768	290,900	307,668
Total long term liabilities	13,983,250		16,768	26,658,866	40,658,884
Total liabilities	16,279,683		67,571	28,037,028	44,384,282
Deferred inflows of resources					
Deferred inflows of resources - Pension	2,744,090			22,004	2,766,094
Total deferred inflows of resources	2,744,090			22,004	2,766,094
NET POSITION					
Net investment in capital assets	93,222,219		1,826,313	341,237	95,389,769
Restricted for:					
Expansion				51,284,172	51,284,172
Unrestricted	4,710,304	7,869,027	22,691,604		35,270,935
Total net position	\$97,932,523	\$7,869,027	\$24,517,917	\$51,625,409	\$181,944,876

DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
OPERATING REVENUES					
Wastewater service charges	\$19,126,155				\$19,126,155
Other revenues	676,100			\$40,786	716,886
Total operating revenues	19,802,255			40,786	19,843,041
OPERATING EXPENSES					
Personnel	7,830,225			56,994	7,887,219
Materials	2,100,448		\$24,722	472	2,125,642
Contractual services	3,749,480		281,583	3,429,058	7,460,121
Other	167,833		14,810	129	182,772
Overhead Charges	2,205,806			22,268	2,228,074
Depreciation	4,176,392			1,674,242	5,850,634
Total operating expenses	20,230,184		321,115	5,183,163	25,734,462
OPERATING INCOME (LOSS)	(427,929)		(321,115)	(5,142,377)	(5,891,421)
NONOPERATING REVENUES (EXPENSE)					
Investment income	(6,236)	\$17,863	45,318	100,168	157,113
Gain(Loss) on sale of assets	(64,481)				(64,481)
Total non-operating revenues	(70,717)	17,863	45,318	100,168	92,632
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(498,646)	17,863	(275,797)	(5,042,209)	(5,798,789)
Capital contributions - capacity reserve fees			1,319,556	8,426,166	9,745,722
Residual equity transfer	936,535		(829,141)	(107,394)	
Transfers in			2,574,461		2,574,461
Transfers (out)	(2,574,461)				(2,574,461)
Changes in net position	(2,136,572)	17,863	2,789,079	3,276,563	3,946,933
TOTAL NET POSITION, BEGINNING OF YEAR	100,069,095	7,851,164	21,728,838	48,348,846	177,997,943
TOTAL NET POSITION, END OF YEAR	\$97,932,523	\$7,869,027	\$24,517,917	\$51,625,409	\$181,944,876

DUBLIN SAN RAMON SERVICES DISTRICT
LOCAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Local Wastewater Enterprise	Local Wastewater RSF	Local Wastewater Replacement	Local Wastewater Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$23,745	\$28,254	\$316,088	\$276,062	\$644,149
Pooled investments	634,581	767,270	8,544,078	7,466,404	\$17,412,333
Accounts receivable	219,277				219,277
Interest receivable	2,131	2,541	28,296	24,733	57,701
Total current assets	879,734	798,065	8,888,462	7,767,199	18,333,460
Non-current assets:					
Capital assets:					
Property, plant and equipment	56,006,835				56,006,835
Less accumulated depreciation	24,347,189				24,347,189
Net property, plant and equipment	31,659,646				31,659,646
Land and construction in progress	850,893		2,088,827	453,203	3,392,923
Total capital assets	32,510,539		2,088,827	453,203	35,052,569
Total non-current assets	32,510,539		2,088,827	453,203	35,052,569
Total assets	33,390,273	798,065	10,977,289	8,220,402	53,386,029
Deferred outflows of resources					
Deferred outflows pension related amounts	474,493			212,962	687,455
Deferred employer pension contributions	201,219			170,171	371,390
Total deferred outflows of resources	675,712			383,133	1,058,845
LIABILITIES					
Current liabilities:					
Accounts payable	127,790		168,924	58,439	355,153
Accrued compensated absences	71,235			13,071	84,306
Unearned revenue				382,693	382,693
Total current liabilities	199,025		168,924	454,203	822,152
Long term liabilities:					
Net pension liability	1,600,674			289,095	1,889,769
Total long term liabilities	1,600,674			289,095	1,889,769
Total liabilities	1,799,699		168,924	743,298	2,711,921
Deferred inflows of resources					
Deferred inflows pension related amounts	413,497			129,999	543,496
Total deferred inflows of resources	413,497			129,999	543,496
NET POSITION					
Net investment in capital assets	32,510,539		2,088,827	453,203	35,052,569
Restricted for:					
Expansion				7,277,035	7,277,035
Unrestricted	(657,750)	798,065	8,719,538		8,859,853
Total net position	\$31,852,789	\$798,065	\$10,808,365	\$7,730,238	\$51,189,457

DUBLIN SAN RAMON SERVICES DISTRICT
LOCAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	Local Wastewater Enterprise	Local Wastewater RSF	Local Wastewater Replacement	Local Wastewater Expansion	Total
OPERATING REVENUES					
Wastewater service charges	\$2,281,874				\$2,281,874
Other revenues	3,498			\$1,046,127	1,049,625
Total operating revenues	2,285,372			1,046,127	3,331,499
OPERATING EXPENSES					
Personnel	1,541,292			431,017	1,972,309
Materials	172,867		\$5,221	687	178,775
Contractual services	169,734		350,425	224,157	744,316
Other	20,853			220	21,073
Overhead charges	399,944			95,620	495,564
Depreciation	1,147,037				1,147,037
Total operating expenses	3,451,727		355,646	751,701	4,559,074
OPERATING INCOME (LOSS)	(1,166,355)		(355,646)	294,426	(1,227,575)
NONOPERATING REVENUES					
Investment income	1,500	\$1,788	22,603	18,135	44,026
Gain(Loss) on sale of assets	2,646				2,646
Total non-operating revenues	4,146	1,788	22,603	18,135	46,672
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,162,209)	1,788	(333,043)	312,561	(1,180,903)
Non-cash contributions	1,016,280				1,016,280
Capital contributions - capacity reserve fees			496,158	479,072	975,230
Residual equity transfer	125,793		(107,501)	(18,292)	
Transfers in		6,671	287,000		293,671
Transfers (out)	(293,671)				(293,671)
Changes in net position	(313,807)	8,459	342,614	773,341	810,607
TOTAL NET POSITION, BEGINNING OF YEAR	32,166,596	789,606	10,465,751	6,956,897	50,378,850
TOTAL NET POSITION, END OF YEAR	\$31,852,789	\$798,065	\$10,808,365	\$7,730,238	\$51,189,457

DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
ASSETS					
Current assets:					
Pooled cash	\$2,095,781	\$26,488	\$108,170		\$2,230,439
Pooled investments	56,659,268	723,790		\$7,814	57,390,872
Restricted Investments	162,501				162,501
Accounts receivable	9,069,817		64,989		9,134,806
Interest receivable	196,501	2,396		(44)	198,853
Prepaid expenses			3,602		3,602
Total current assets	<u>68,183,868</u>	<u>752,674</u>	<u>176,761</u>	<u>7,770</u>	<u>69,121,073</u>
Non-current assets:					
Capital assets:					
Property, plant and equipment	193,888,282				193,888,282
Less accumulated depreciation	<u>55,576,719</u>				<u>55,576,719</u>
Net property, plant and equipment	138,311,563				138,311,563
Land and construction in progress	<u>19,606,882</u>				<u>19,606,882</u>
Total capital assets	<u>157,918,445</u>				<u>157,918,445</u>
Other assets:					
Net OPEB asset				3,917,244	3,917,244
Total other assets				<u>3,917,244</u>	<u>3,917,244</u>
Total non-current assets	<u>157,918,445</u>			<u>3,917,244</u>	<u>161,835,689</u>
Total assets	<u>226,102,313</u>	<u>752,674</u>	<u>176,761</u>	<u>3,925,014</u>	<u>230,956,762</u>
Deferred outflows of resources					
Deferred outflows pension related amounts	3,326,718				3,326,718
Deferred employer pension contributions	<u>2,530,961</u>				<u>2,530,961</u>
Total deferred outflows of resources	<u>5,857,679</u>				<u>5,857,679</u>

DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
LIABILITIES					
Current liabilities:					
Accounts payable	5,727,944		51,604		5,779,548
Contractor bonds and deposits	515,633				515,633
Accrued compensated absences	335,544		125,157		460,701
Interest payable	798,195				798,195
Bonds payable - current portion	305,000				305,000
Total current liabilities	7,682,316		176,761		7,859,077
Long term liabilities:					
Bonds payable - less current portion	34,215,000				34,215,000
Net pension liability	4,558,739				4,558,739
Unearned revenue	4,728,761				4,728,761
Total long term liabilities	43,502,500				43,502,500
Total liabilities	51,184,816		176,761		51,361,577
Deferred inflows of resources					
Deferred inflows of resources - Pension	1,939,795				1,939,795
Total deferred inflows of resources	1,939,795				1,939,795
NET POSITION					
Net investment in capital assets	123,398,445				123,398,445
Restricted for:					
Expansion	17,080,697				17,080,697
Debt service					
Assessment district		752,674			752,674
Unrestricted	38,356,239			3,925,014	42,281,253
Total net position	\$178,835,381	\$752,674		\$3,925,014	\$183,513,069

DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
OPERATING REVENUES					
Wastewater service charges					
Water sales	\$27,831,941				\$27,831,941
Other revenues	5,210,828	\$1,561,421	\$688,508		7,460,757
Total operating revenues	33,042,769	1,561,421	688,508		35,292,698
OPERATING EXPENSES					
Personnel	5,742,913		1,724,706		7,467,619
Materials	13,683,821		106,606		13,790,427
Contractual services	8,782,842	2,471,331	478,158		11,732,331
Other	216,267		21,603		237,870
Overhead charges	1,642,565		(1,642,565)		
Depreciation	4,406,616				4,406,616
Total operating expenses	34,475,024	2,471,331	688,508		37,634,863
OPERATING INCOME (LOSS)	(1,432,255)	(909,910)			(2,342,165)
NONOPERATING REVENUES (EXPENSE)					
Investment income	146,425	7,253		(\$206)	153,472
Gain on sale of assets	25,103				25,103
Interest (expense)	(1,917,985)				(1,917,985)
Total non-operating revenues (expenses), net	(1,746,457)	7,253		(206)	(1,739,410)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	(3,178,712)	(902,657)		(206)	(4,081,575)
Non-cash contributions	3,468,839				3,468,839
Capital contributions - capacity reserve fees	9,609,376				9,609,376
Transfers in	5,801,000				5,801,000
Transfers (out)	(5,801,000)				(5,801,000)
Changes in net position	9,899,503	(902,657)		(206)	8,996,640
TOTAL NET POSITION, BEGINNING OF YEAR	168,935,878	1,655,331		3,925,220	174,516,429
NET POSITION, END OF YEAR	\$178,835,381	\$752,674		\$3,925,014	\$183,513,069

DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$253,406	\$457,945	\$591,561	\$792,869	\$2,095,781
Pooled investments	6,850,593	12,375,724	15,995,144	21,437,807	56,659,268
Cash in Escrow				162,501	162,501
Accounts receivable	6,333,668	(5,707)	970,266	1,771,590	9,069,817
Interest receivable	22,780	40,986	56,070	76,665	196,501
	<u>13,460,447</u>	<u>12,868,948</u>	<u>17,613,041</u>	<u>24,241,432</u>	<u>68,183,868</u>
Total current assets					
Non-current assets:					
Capital assets:					
Property, plant and equipment	169,887,496			24,000,786	193,888,282
Less accumulated depreciation	<u>51,771,716</u>			<u>3,805,003</u>	<u>55,576,719</u>
Net property, plant and equipment	118,115,780			20,195,783	138,311,563
Land and construction in progress	<u>6,806,038</u>		<u>10,520,198</u>	<u>2,280,646</u>	<u>19,606,882</u>
	<u>124,921,818</u>		<u>10,520,198</u>	<u>22,476,429</u>	<u>157,918,445</u>
Total capital assets					
	<u>124,921,818</u>		<u>10,520,198</u>	<u>22,476,429</u>	<u>157,918,445</u>
Total non-current assets					
	<u>138,382,265</u>	<u>12,868,948</u>	<u>28,133,239</u>	<u>46,717,861</u>	<u>226,102,313</u>
Total assets					
Deferred outflows of resources					
Deferred outflows pension related amounts	2,974,573			352,145	3,326,718
Deferred employer pension contributions	<u>2,253,087</u>			<u>277,874</u>	<u>2,530,961</u>
Total deferred outflows of resources	<u>5,227,660</u>			<u>630,019</u>	<u>5,857,679</u>

DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
LIABILITIES					
Current liabilities:					
Accounts payable	3,094,338		1,043,968	1,589,638	5,727,944
Contractor bonds and deposits	515,633				515,633
Accrued compensated absences	317,991			17,553	335,544
Interest Payable				798,195	798,195
Bonds payable - current portion				305,000	305,000
Total current liabilities	<u>3,927,962</u>		<u>1,043,968</u>	<u>2,710,386</u>	<u>7,682,316</u>
Long term liabilities:					
Bonds payable - less current portion				34,215,000	34,215,000
Net pension liability	4,107,945			450,794	4,558,739
Unearned revenue				4,728,761	4,728,761
Total long term liabilities	<u>4,107,945</u>			<u>39,394,555</u>	<u>43,502,500</u>
Total liabilities	<u>8,035,907</u>		<u>1,043,968</u>	<u>42,104,941</u>	<u>51,184,816</u>
Deferred inflows of resources					
Deferred inflows of resources - Pension	1,733,982			205,813	1,939,795
Total deferred inflows of resources	<u>1,733,982</u>			<u>205,813</u>	<u>1,939,795</u>
NET POSITION					
Net investment in capital assets	124,921,818		10,520,198	(12,043,571)	123,398,445
Restricted for:					
Expansion				17,080,697	17,080,697
Debt service					
Unrestricted	<u>8,918,218</u>	<u>12,868,948</u>	<u>16,569,073</u>		<u>38,356,239</u>
Total net position	<u>\$133,840,036</u>	<u>\$12,868,948</u>	<u>\$27,089,271</u>	<u>\$5,037,126</u>	<u>\$178,835,381</u>

DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
OPERATING REVENUES					
Water sales	\$27,831,941				\$27,831,941
Other revenues	664,362	\$743,972	\$858,157	\$2,944,337	5,210,828
Total operating revenues	28,496,303	743,972	858,157	2,944,337	33,042,769
OPERATING EXPENSES					
Personnel	5,157,581			585,332	5,742,913
Materials	13,081,178		218,049	384,594	13,683,821
Contractual services	2,681,336		1,613,697	4,487,809	8,782,842
Other	181,310	34,907		50	216,267
Overhead Charges	1,479,706			162,859	1,642,565
Depreciation	3,821,231			585,385	4,406,616
Total operating expenses	26,402,342	34,907	1,831,746	6,206,029	34,475,024
OPERATING INCOME (LOSS)	2,093,961	709,065	(973,589)	(3,261,692)	(1,432,255)
NONOPERATING REVENUES (EXPENSE)					
Investment income	45,068	18,533	27,355	55,469	146,425
Gain on sale of assets	25,103				25,103
Interest (expense)				(1,917,985)	(1,917,985)
Total non-operating revenues (expenses)	70,171	18,533	27,355	(1,862,516)	(1,746,457)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,164,132	727,598	(946,234)	(5,124,208)	(3,178,712)
Non-cash contributions	3,468,839				3,468,839
Capital contributions - capacity reserve fees			2,513,852	7,095,524	9,609,376
Residual equity transfer	536,357		(429,372)	(106,985)	
Transfers in		1,000,000	4,126,000	675,000	5,801,000
Transfers (out)	(4,801,000)			(1,000,000)	(5,801,000)
Changes in net position	1,368,328	1,727,598	5,264,246	1,539,331	9,899,503
TOTAL NET POSITION, BEGINNING OF YEAR	132,471,708	11,141,350	21,825,025	3,497,795	168,935,878
TOTAL NET POSITION, END OF YEAR	\$133,840,036	\$12,868,948	\$27,089,271	\$5,037,126	\$178,835,381

DUBLIN SAN RAMON SERVICES DISTRICT
ALLOCATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Administrative Cost Center	OPEB Fund	Total
ASSETS			
Current assets:			
Pooled cash	\$287,534		\$287,534
Pooled investments		\$21,386	21,386
Accounts receivable	172,751		172,751
Interest receivable		(44)	(44)
Prepaid expense	9,575		9,575
Total current assets	<u>469,860</u>	<u>21,342</u>	<u>491,202</u>
Other assets:			
Net OPEB asset		12,401,603	12,401,603
Total other assets		<u>12,401,603</u>	<u>12,401,603</u>
Total non-current assets		<u>12,401,603</u>	<u>12,401,603</u>
Total assets	<u>469,860</u>	<u>12,422,945</u>	<u>12,892,805</u>
LIABILITIES			
Current liabilities:			
Accounts payable	137,172		137,172
Accrued compensated absences	332,688		332,688
Total current liabilities	<u>469,860</u>		<u>469,860</u>
Total liabilities	<u>469,860</u>		<u>469,860</u>
NET POSITION			
Unrestricted		<u>12,422,945</u>	<u>12,422,945</u>
Total net position	<u><u>469,860</u></u>	<u><u>\$12,422,945</u></u>	<u><u>\$12,422,945</u></u>

DUBLIN SAN RAMON SERVICES DISTRICT
 ALLOCATIONS
 COMBINING STATEMENT OF REVENUES AND EXPENSES
 AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2017

	Administrative Cost Center	OPEB Fund	Total
OPERATING REVENUES			
Other revenues	\$1,830,166		\$1,830,166
Total operating revenues	1,830,166		1,830,166
OPERATING EXPENSES			
Personnel	4,584,544		4,584,544
Materials	283,377		283,377
Contractual services	1,271,022		1,271,022
Other	57,426		57,426
Overhead charges	(4,366,203)		(4,366,203)
Total operating expenses	1,830,166		1,830,166
OPERATING INCOME			
NONOPERATING REVENUES			
Investment income		(\$488)	(488)
Total non-operating revenues		(488)	(488)
Changes in net position		(488)	(488)
TOTAL NET POSITION, BEGINNING OF YEAR		12,423,433	12,423,433
TOTAL NET POSITION, END OF YEAR		<u>\$12,422,945</u>	<u>\$12,422,945</u>

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DUBLIN SAN RAMON SERVICES DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED
JUNE 30, 2017

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**DUBLIN SAN RAMON SERVICES DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2017

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MEMORANDUM ON INTERNAL CONTROL

Board of Directors
Dublin San Ramon Services District
Dublin, California

We have audited the financial statements of the Dublin San Ramon Services District (District) for the year ended June 30, 2017, and have issued our report thereon dated November 2, 2017. In planning and performing our audit of the basic financial statements of the District as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Directors, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Maze + Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
November 2, 2017

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REQUIRED COMMUNICATIONS

Board of Directors
Dublin San Ramon Services District
Dublin, California

We have audited the basic financial statements of the Dublin San Ramon Services District (District) for the year ended June 30, 2017. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards and *Government Auditing Standards*.

Significant Audit Findings

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

- GASB 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- GASB 74 – *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*
- GASB 77 - *Tax Abatement Disclosures*
- GASB 80 – *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*

These pronouncements became effective, but did not have a material effect on the financial statements.

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Estimated Fair Value of Investments: As of June 30, 2017, the District held approximately \$165.3 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2017. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2017.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1E to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 9 to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension liabilities and deferred outflows/inflows of resources are disclosed in Note 10 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Asset: Management's estimate of the net OPEB asset is disclosed in Note 11 to the financial statements and is based on actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the District's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated November 2, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Information Accompanying the Financial Statements

We were engaged to report on the supplementary information which accompany the financial statements, but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Maze + Associates

Pleasant Hill, California
November 2, 2017

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TITLE: Approve Health Insurance Contribution for Calendar Year 2018 for Stationary Engineers Local 39, Professional, Mid-Management, Confidential, General Manager, and Senior Management Employees

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Resolution, a health insurance premium contribution for the period of January 1, 2018 to December 31, 2018 for Stationary Engineers, Local 39 (Local 39), Professional Employees Bargaining Unit (PEBU), Mid-Management Employees Bargaining Unit (MEBU), Confidential Employees Bargaining Unit (CEBU), General Manager, and Senior Management employees.

SUMMARY:

In mid-June of 2017, CalPERS notified contracting agencies of medical premium increases effective January 1 of the following calendar year. On an annual basis, in accordance with contractual requirements of labor contracts (MOUs) and Personal Services Agreements (PSAs), and Section 22892 of the Public Employees, Medical and Hospital Care Act, the Board adopts a resolution to revise the employer contribution towards health insurance premiums. A copy of the resolution must be sent to CalPERS. On August 2, 2016, the Board adopted a resolution to set the employer contribution rate beginning January 1, 2017 for health insurance for Local 39, CEBU, PEBU, MEBU, and Senior Management employees. This year, the resolution continues cost sharing for 2018 monthly health insurance premium in accordance with the approved MOUs for Local 39, CEBU, PEBU, and MEBU, and approved PSAs for Senior Management employees. The General Manager’s PSA provides for a maximum contribution amount through the end of calendar year 2017 and will remain in effect until such time as an amendment to the PSA has been approved. Upon the approval of an amendment to the General Manager’s PSA, staff will prepare another resolution noting any resulting changes in the maximum contribution amount for medical insurance.

For Local 39, CEBU, PEBU, MEBU, and Senior Management employees, the District’s contribution is based on the 2018 CalPERS Kaiser HMO Bay Area health premium rates. The maximum District monthly contribution rate for health insurance premiums will increase to the amounts as follows, effective January 1, 2018:

For Local 39, Confidential, Professional, Mid-Management, and Senior Management employees:

- Employee Only: \$780
- Employee + One: \$1,560
- Employee + Family: \$2,028

With this resolution, the District is also establishing a separate medical group designation for the General Manager. CalPERS requires notification, by resolution, of any changes to contribution amounts and medical group designations. Creation of the “General Manager Monthly” medical group will allow for the General Manager to negotiate, through amendment to the PSA, a District monthly contribution rate for health insurance premiums separate from other Senior Management employees, as determined by the Board. With the establishment of a separate medical group designation, a new resolution for health benefits vesting of retiree medical benefits is also required.

The District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above. Staff has also reviewed the requirements of the employer mandate under the Patient Protection and Affordable Care Act (PPACA) and has determined that the District meets compliance requirements.

Originating Department: Administrative Services	Contact: S. Koehler	Legal Review: Not Required
Cost: Within budget	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)	182 of 202	

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT FIXING THE EMPLOYER CONTRIBUTION AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT FOR STATIONARY ENGINEERS LOCAL 39, PROFESSIONAL, MID-MANAGEMENT, CONFIDENTIAL, GENERAL MANAGER, AND SENIOR MANAGEMENT EMPLOYEES

WHEREAS, Dublin San Ramon Services District is a contracting agency under Government Code Section 22920 and subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and

WHEREAS, Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and

WHEREAS, Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; and

WHEREAS, the Professional Employees Bargaining Unit (PEBU), the Mid-Management Employees Bargaining Unit (MEBU), and the Stationary Engineers, Local 39 (Local 39) have met in good faith and agreed to labor contracts effective December 18, 2017 through December 12, 2021; and

WHEREAS, the Confidential Employees Bargaining Unit (CEBU) have met in good faith and agreed to labor contracts effective December 18, 2017 through April 30, 2022; and

WHEREAS, the Senior Management employees have amended Personal Services Agreements in place effective November 7, 2017; and

WHEREAS, the specific language of these contracts establish the employer's monthly health benefit contribution to become effective January 1, 2018; and

WHEREAS, the General Manager has a Personal Services Agreement (the "Agreement") in place effective April 5, 2016; and

WHEREAS, the specific language of the Agreement establishes the employer's monthly health benefit contribution effective January 1, 2017 and shall remain in effect under the current amount until

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such time as a new amount has been specified in the contract.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the counties of Alameda and Contra Costa, California that:

(a) The employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan or plans, effective on January 1, 2018, up to a maximum of:

Medical Group	Monthly Employer Contribution		
	Single	Two-Party	Family
002 Mid-Management Monthly	\$780.00	\$1,560.00	\$2,028.00
003 Senior Management Monthly	\$780.00	\$1,560.00	\$2,028.00
004 Confidential Monthly	\$780.00	\$1,560.00	\$2,028.00
005 Local 39 Monthly	\$780.00	\$1,560.00	\$2,028.00
011 Professional Monthly	\$780.00	\$1,560.00	\$2,028.00
013 General Manager Monthly	\$631.00	\$1,262.00	\$1,640.00
007 Mid-Management Hourly	\$390.00	\$780.00	\$1,014.00
008 Senior Management Hourly	\$390.00	\$780.00	\$1,014.00
009 Confidential Hourly	\$390.00	\$780.00	\$1,014.00
010 Local 39 Hourly	\$390.00	\$780.00	\$1,014.00
012 Professional Hourly	\$390.00	\$780.00	\$1,014.00

Plus administrative fees and Contingency Reserve Fund assessments and be it further resolved;

(b) Dublin San Ramon Services District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further resolved;

(c) That the participation of the employees and annuitants of Dublin San Ramon Services District shall be subject to determination of its status as an "agency or instrumentality of the state or political subdivision of a State" that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Dublin San Ramon Services District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such

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final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further resolved;

(d) That the executive body appoint and direct, and it does hereby appoint and direct, Nicole Genzale, District Secretary, to file with the Board a verified copy of this resolution, and to perform on behalf of Dublin San Ramon Services District all functions required of it under the Act.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, counties of Alameda and Contra Costa, at its regular meeting held on the 21st day of November 2017, and passed by the following vote:

AYES:

NOES:

ABSENT:

Richard M. Halket, President

ATTEST: _____
Nicole Genzale, District Secretary



TITLE: Approve Health Insurance Contribution for Calendar Year 2018 For Board of Directors

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Resolution, a health insurance premium contribution for the period of January 1, 2018 to December 31, 2018 for active Boardmembers and annuitants.

SUMMARY:

In mid-June of 2017, CalPERS notified contracting agencies of medical premium increases effective January 1 of the following calendar year. In the immediately preceding agenda item, the Board is scheduled to set the health insurance premium contribution for all employees at the District which contribution amount is governed by the terms of existing labor agreements.

There are no comparable documents (policy or otherwise) that establish the health insurance premium contribution amount for Boardmembers. Historically, the Board has approved premium contributions for active and non-vested retiree Boardmembers similar to those adopted for employees. If the Board were to follow this same practice, the new 2018 District contribution amounts would be \$780 per month (for Employee only), \$1,560 per month (for Employee plus one dependent) and \$2,028 per month (Employee plus two or more dependents). However, the Board has the discretion to set the contribution at any amount. Current (calendar year 2017) monthly premium contributions are: \$631 (Employee only), \$1,262 (Employee + one dependent) and \$1,640 (Employee + two or more dependents).

Health insurance premium contributions for calendar year 2018 should be established for the following coverage categories as required by CalPERS:

- Employee Only
- Employee + One
- Employee + Family

“Employee” is a term specified in the California Government Code; for the purposes of this action it operatively means “Boardmember.”

It should be noted that per California Government Code 22892 of the Public Employees’ Medical and Hospital Care Act (PEMHCA), whatever premium contribution amount is set for active Boardmembers will be the amount for retired Boardmembers. The District has six retired Boardmembers. Four of those have elected some level of coverage through the District. One retired Boardmember chose to participate in the retiree medical vesting program; the premium contributions for participants in the retiree medical vesting program are separately set by the State of California and are not the subject of this action.

Taking no action will maintain the health care premium contributions at the current 2017 levels as noted above.

Originating Department: Administrative Services	Contact: S. Koehler	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)	187 of 202	

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT FIXING THE EMPLOYER CONTRIBUTION AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT FOR BOARD OF DIRECTORS

WHEREAS, the Dublin San Ramon Services District is a contracting agency under Government Code Section 22920 and subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and

WHEREAS, Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and

WHEREAS, Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; and

WHEREAS, the Board of Directors' monthly health benefit contribution amounts are set annually by resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the counties of Alameda and Contra Costa, California that:

- (a) The employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan or plans, effective January 1, 2018, up to a maximum of:

Medical Group	Monthly Employer Contribution		
	Single	Two-Party	Family
700 Board of Directors (NPERS)			

Plus administrative fees and Contingency Reserve Fund assessments; and be it further resolved;

- (b) Dublin San Ramon Services District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further

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resolved;

- (c) That the participation of the employees and annuitants of Dublin San Ramon Services District shall be subject to determination of its status as an “agency or instrumentality of the state or political subdivision of a State” that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Dublin San Ramon Services District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further resolved;
- (d) That the executive body appoint and direct, and it does hereby appoint and direct, Nicole Genzale, District Secretary, to file with the Board a verified copy of this resolution, and to perform on behalf of Dublin San Ramon Services District all functions required of it under the Act.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, counties of Alameda and Contra Costa, at its regular meeting held on the 21st day of November 2017, and passed by the following vote:

AYES:

NOES:

ABSENT:

Richard M. Halket, President

ATTEST: _____
Nicole Genzale, District Secretary



TITLE: Adopt Resolution to Subject Future General Manager Retirees to CalPERS Health Vesting Program Under Government Code Section 22893 and the Public Employees’ Medical and Hospital Care Act

RECOMMENDATION:

Staff recommends the Board of Directors adopt a Resolution to provide post-retirement health benefit vesting for future General Manager retirees under the Public Employees’ Medical and Hospital Care Act in accordance with current Government Code 22893.

SUMMARY:

Earlier on this evening’s Board agenda, the Board approved the resolution to approve the health insurance contribution for Calendar Year 2018 for all medical groups and to establish a separate General Manager medical group in the District’s health contract with the California Public Employees’ Retirement System (CalPERS). In accordance with the Public Employees’ Medical and Hospital Care Act (PEMCHA), in order for an established medical group to be subject to medical vesting under Government Code section 22893, a resolution must be approved by the Board of Directors to elect to subject future retirees of that group to medical vesting. Per the terms of Exhibit 2, Section 2.1.3 of the Personal Services Agreement (PSA) between the District and the General Manager, the District shall provide post-employment health benefits in retirement under the CalPERS Vesting program as specified in Government Code section 22893. In order to comply with the terms of the General Manager’s PSA and PEMCHA, it is recommended that this administrative action be approved by the Board of Directors.

The attached resolution is the standard format required by CalPERS. Employees hired after the effective date of the resolution, January 1, 2018, will be automatically enrolled in the health benefits vesting program and after twenty (20) years of service will receive 100% payment of health benefits under the State’s 100/90 formula as follows: \$725 for employee only, \$1,377 for employee plus one dependent, and \$1,766 for employee plus two or more dependents. Employees already employed by the District prior to enactment of the resolution will be offered an initial enrollment opportunity in January 2018 and once a year thereafter. Per Exhibit 2, Section 2.1.3 of the General Manager’s PSA, the General Manager will elect to participate in the health benefits vesting program during the initial enrollment opportunity in January 2018.

This action is an administrative action by the Board in accordance with PEMCHA and the General Manager’s PSA. There is not an impact to the current budget associated with this administrative action.

Originating Department: Administrative Services	Contact: S. Koehler	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – General Manager Personal Services Agreement, Exhibit 2, Section 2.1.3	
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EXHIBIT 2**RETIREMENT, INSURANCE AND LEAVE BENEFITS****1. RETIREMENT**

1.1 Program District shall furnish General Manager with retirement benefits through the California Public Employees Retirement System ("PERS") under contract with PERS entered into pursuant to Government Code Sections 20450 et seq. General Manager has been identified as a "classic" member. District shall provide a retirement plan with the following benefits: 2.7% at 55 benefit formula with modified social security coverage, 12 month final average compensation period, sick leave credit, standard non-industrial disability coverage, Optional Settlement 2W pre-retirement death benefits, \$500 lump sum post-retirement death benefits, and 2% COLA option.

1.2 General Manager's Share General Manager shall pay the seven (7.0) percent employee share plus the one (1.0) percent statutory employee contribution for the enhanced retirement formula plus an additional two (2.0) percent (total of 10.0%) from the Effective Date through the first pay period ending in 2025. After that date, General Manager shall no longer pay the additional two (2.0) percent which percent shall be paid by the District. General Manager and District acknowledge that substantially similar provisions are included in memoranda of understanding and contracts with all other District employees. If the District modifies, either through agreement or imposition, those provisions for any employee or employee group, General Manager and District agree to similarly amend this Agreement.

1.3 Program Revisions In the event that the retirement program described in Section 1.1 of this Exhibit 2 is (a) modified or terminated by the District or (b) modified, terminated or no longer offered by the State, General Manager and District shall negotiate in good faith an amendment to this Agreement.

1.4 IRS 414(h)(2) Program The District shall maintain an IRS 414(h)(2) Plan during the term of this Agreement.

2. INSURANCE**2.1 Health Care Insurance**

2.1.1 Availability The District is committed to provide health care (medical) insurance to General Manager. The District currently obtains its health insurance through CalPERS and shall endeavor to continue that coverage through 2017. If it is unable to do so, the District will endeavor to obtain coverage that is comparable to the CalPERS program coverage. In that event, the District and General Manager will negotiate in good faith an amendment to these health care insurance provisions in a manner that is essentially equivalent to the arrangement identified therein for CalPERS coverage. The District shall endeavor to provide a health care insurance program that has at least two choices for coverage for Health Maintenance Organizations (HMO) and two choices for Preferred Provider Organizations (PPO) Plans. The lowest cost HMO and lowest cost PPO shall be the "Base Plans." In the event that this level of coverage does not remain reasonably available through 2017, the District and General Manager shall negotiate in good faith an amendment to these health care insurance provisions.

2.1.2 Premiums District shall pay General Manager's Health Care Premiums up to a maximum amount not to exceed the District "Maximum Contribution" for each level (employee only, employee plus one dependent, and employee plus two or more dependents).

Payment by District shall be for employee or employee plus eligible dependents, whichever represents the General Manager's situation. General Manager shall pay the balance of the cost incurred in excess of the Health Care Premium Maximum Contribution, including any administrative fees or service charges, if applicable.

The District Maximum Contribution health care baselines are as follows:

Employee	\$473
Employee + one	\$946
Employee+2 (Family)	\$1,230

Each year, upon notification of new premiums by the District's health care provider, the District will identify the lowest cost HMO and PPO plans that are offered under the Bay Area Region plan or a successor provider and are available in Alameda County. The higher cost plan of the two (Base Plan) will form the basis for the calculation to determine the new District Health Care Premium Maximum Contribution for that plan year.

January 1st of each calendar year through the last month of 2017, General Manager will share in the cost of future health care premium increases above the baseline as described in the example below. Cost increases will be shared 60% by the District and 40% by General Manager, with General Manager's maximum share of the cost of the Base Plan limited to a 20% share. Each year's Base Plan premium will be compared to the baselines established above. The new Maximum Contribution will be calculated by adding 60% of the increase to the baseline to establish the Maximum Contribution for that year. If at any time the calculated Maximum Contribution is less than 80% of the Base Plan cost, the Maximum Contribution will be 80% of the Base Plan for that year. This example is illustrated below in table form:

Example EE+1	Premium	Increase from Base	DSRSD Share of Increase	General Manager Share of Increase	District Maximum Contribution	District % of Premium
Base amount	\$946					
2015	\$1,381	\$435	\$261	\$174	\$1,207	87%
2016	\$1,460	\$514	\$308	\$206	\$1,254	86%
2017	To be determined per this Section 2.1.2 for CY 2017 after PERS establishes premiums					

General Manager will pay those amounts in excess of the District Health Care Premium Maximum Contribution, and the premium of the plan which the General Manager selects. The District's Base Plan premium will always be greater than or equal to the baseline. General Manager may select other health plans as they are made available and pay the additional amount between the Base Plan contribution and the premium for the selected alternative plan.

Base plan amounts will be rounded to the nearest dollar.

2.1.3 Employer Contribution for Post-Employment Health Benefits in Retirement

District shall contract with CalPERS to provide General Manager with post-employment health benefits in retirement. The benefit that shall be provided is the CalPERS Vesting Program for Retiree Health Care (CA Government Code Section 22893). In addition to other requirements of that Vesting

Program, General Manager acknowledges his understanding that, in addition to other requirements for General Manager’s qualification as determined by CalPERS, General Manager must retire from the District and must have at least five (5) years of service with the District.

2.1.4 Changes to the Law In the event Federal or State legislation that provides health care coverage for General Manager is enacted into law prior to 2017, and such legislation has an adverse impact on either party, the District and General Manager shall negotiate in good faith an amendment to Agreement related to the impact of such legislation on the Agreement.

2.1.5 Waiver of Coverage Consistent with the District’s Share the Savings Program, and subject to any limitations of the law, General Manager may elect Affordable Care Act (ACA) compliant group health insurance coverage elsewhere and elect in writing to forgo medical coverage through the District and receive in cash via the payroll system the amount listed in the table below for the coverage General Manager is eligible to receive from the District and in accordance with the Public Employees’ Medical and Hospice Care Act Program. Said election must be made for the General Manager as well as for General Manager’s dependents.

Monthly Amount	Calendar Year 2016 and subsequent years
Employee	\$144.15
Employee + 1	\$288.29
Employee +2	\$375.00

2.2 Dental The District shall provide dental care benefits covering General Manager, spouse, and eligible dependents. Dental care will not be provided to General Manager after retirement from the District.

2.3 Vision The District shall provide General Manager with vision care benefits covering General Manager, spouse, and eligible dependents. Vision care will not be provided to General Manager after retirement from the District.

2.4 Basic Term Life Insurance

2.4.1 Amount The District shall provide General Manager with Life Insurance. The amount of the life insurance to be provided shall be equal to two (2) times General Manager’s annual salary, rounded up to the nearest \$1,000 to a maximum of \$400,000. The imputed cost of coverage in excess of \$50,000 will be included in Employee’s income, using the IRS Premium Table, and are subject to applicable Federal and State taxes.

2.4.2 Additional Coverage In addition to the life insurance provided at District expense, the District shall make arrangements for General Manager to purchase additional life insurance for himself or his spouse or dependents at General Manager’s cost.

2.4.3 Life Insurance During Retirement Life Insurance will not be provided to General Manager in retirement.

2.5 Short Term Disability The District shall provide General Manager with Short-Term Disability Insurance. The Short-Term Disability Insurance shall provide for sixty percent (60%) of regular

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT ELECTING TO BE SUBJECT TO SECTION 22893 TO ESTABLISH HEALTH VESTING REQUIREMENTS FOR FUTURE ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT WITH RESPECT TO A RECOGNIZED EMPLOYEE ORGANIZATION

WHEREAS, Government Code Section 22893 provides that a contracting agency subject to the Public Employees' Medical and Hospital Care Act (the "Act") may file a resolution with the Board of the California Public Employees' Retirements System to provide a postretirement health benefits vesting requirement to employees who retire for service in accordance with Government Code Section 22893; and

WHEREAS, Dublin San Ramon Services District is a contracting agency under Government Code Section 22920 and subject to the Act for participation by members of the General Manager group; and

WHEREAS, Dublin San Ramon Services District certifies that the General Manager is not represented by a bargaining unit and there is not applicable memorandum of understanding; and

WHEREAS, the credited service of an employee for purposes of determining the percentage of employer contribution applicable under Government Code Section 22893 shall mean service as defined in Government Code Section 20069, except that not less than five years of service shall be performed entirely with Dublin San Ramon Services District; and

WHEREAS, the employer contribution for active employees cannot be less than what is defined in Government Code Section 22892(b).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the counties of Alameda and Contra Costa, California that:

- (a) Employees first hired on or after the effective date of this resolution shall be subject to the requirements defined in Government Section 22893, except that the employer may, once each year without discrimination, allow all employees who were first employed before

- Government Code Section 22893 became applicable to the employer, to individually elect to be subject to the provisions of Government Code Section 22893, and the employer shall notify the Board which employees have made that election; and be it further resolved;
- (b) That the employer contribution shall be necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of the amounts prescribed by Government Code Section 22893(a)(1), plus Administrative fees and Contingency Reserve assessments; and be it further resolved;
 - (c) That the percentage of employer contribution payable for post-retirement health benefits for each annuitant shall be based on the employee's completed years of credited service based upon the table in Government Code Section 22893; and be it further resolved;
 - (d) That Dublin San Ramon Services District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further resolved;
 - (e) That the participation of the employees and annuitants of Dublin San Ramon Services District shall be subject to determination of its status as an "agency or instrumentality of the state of political subdivision of a State" that is eligible to participate in a government plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Dublin San Ramon Services District would not qualify as an agency of instrumentality of the state or political subdivision of a State under such final Regulations, the California Public Employees' Retirement System may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further resolved;
 - (f) That the executive body appoint and direct, and it does hereby appoint and direct, Nicole Genzale, District Secretary, to file with the Board a verified copy of this resolution, and to

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perform on behalf of Dublin San Ramon Services District all functions required of it under the Act; and be it further resolved;

(g) That coverage under the Act be effective on January 1, 2018.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, counties of Alameda and Contra Costa, at its regular meeting held on the 21st day of November 2017, and passed by the following vote:

AYES:

NOES:

ABSENT:

Richard M. Halket, President

ATTEST: _____
Nicole Genzale, District Secretary



TITLE: Accept the Rate Stabilization Funds Annual Report

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the Rate Stabilization Funds Annual Report.

SUMMARY:

In prior years the Rate Stabilization Funds Annual Report has been submitted to the Board as part of the Board item, *Regular and Recurring Reports*. This fiscal year the report is being presented as a separate item for review.

Attached for your review is the Rate Stabilization Funds Annual Report and the Financial Reserves policy which outlines the calculation used to determine when funds should be transferred between the Enterprise fund and the Rate Stabilization fund for that enterprise.

Originating Department: Administrative Services	Contact: K. Vaden	Legal Review: Not Required
Cost: \$0	Funding Source: N/A or Fund Name (Fund Number)	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Rate Stabilization Funds Annual Report Attachment 2 – Financial Reserves Policy	
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Rate Stabilization Funds Annual Report

Board Meeting – November 21, 2017

Subject

Annual Reporting on Status of Rate Stabilization Funds (RSF)

Discussion

Staff has recently completed preparation of the FY 2016-2017 financial statements and the auditors (Maze and Associates) have completed their review of the financial statements. The analysis of the fund balances below have utilized the audited fund balances as of June 30, 2017.

In accordance with the Financial Reserves policy (P400-15-1), the District's target is to have a minimum of 4 months budgeted operating expenses in each Enterprise fund as working capital throughout the fiscal year. If the Enterprise fund is over or under that target, the General Manager shall direct the Treasurer to transfer the necessary funds between the Enterprise fund and the RSF for that Enterprise as needed.

The Rate Stabilization Fund Analysis below shows that the Local Wastewater Enterprise fund had working capital at the end of FYE 2017 below the target minimum of 4 months. In accordance with the policy an administrative transfer will be completed to transfer the funds of \$355,122 from the Local Wastewater RSF fund to the Local Wastewater Enterprise fund to bring the Enterprise fund working capital up to the minimum of 4 months.

Rate Stabilization Fund Analysis June 30, 2017

	200	300	600
	Local Sewer	Regional Sewer	Water
Operating Expense Budget (FYE 2018)	\$ 3,107,494	\$ 17,322,491	\$ 28,491,737
Target (4 months)	1,035,831	5,774,164	9,497,246
Target + Two Months (six months)	1,553,747	8,661,246	14,245,869
From Audited Financials:			
Current Assets	\$ 879,734	\$ 9,565,516	\$ 13,460,447
Less: Current Liabilities	199,025	2,296,433	3,927,962
Working Capital	680,709	7,269,083	9,532,485
Months of Working Capital (if between 4-6, no action)	2.63	5.04	4.01
Surplus to Transfer (excess of target + two months)	\$ -	\$ -	\$ -
Funding Needed (if working capital is below 4)	\$ 355,122	None	None
Current Balance in RSF	\$ 789,606	\$ 7,869,027	\$ 12,868,948
Amount to Add	-	-	-
Amount to Subtract	355,122	-	-
New Balance in RSF	\$ 434,484	\$ 7,869,027	\$ 12,868,948
Amount Over Six Months Working Capital	\$ -	-	-
Total Between Enterprise and RSF	5.68	10.49	9.43



Policy

Policy No.: P400-15-1	Type of Policy: Finance
Policy Title: Financial Reserves	
Policy Description: Provides guidance for the prudent accumulation and management of designated reserves.	
Approval Date: 6/2/2015	Last Review Date: 2015
Approval Resolution No.: 40-15	Next Review Date: 2019
Rescinded Resolution No.: 73-14	Rescinded Resolution Date: 11/18/2014

It is the policy of the Board of Directors of Dublin San Ramon Services District:

To designate financial reserves in order to protect the District's investment in its various assets, satisfy its commitments under its numerous financial, regulatory and contractual obligations and to stabilize long-term rates for its customers.

Designated reserves are earmarked by the Board of Directors for purposes such as funding new capital facilities, construction, repair, replacement or refurbishment of existing facilities, rate stabilization, emergency and operating reserves. These funds can be utilized at the discretion of the District. The Board can change fund designations at any time. Designated reserves are different than restricted funds, which are used strictly to meet requirements established by creditors, grant agencies or law. Reserves held by a third-party as bond reserves or for pension obligations are examples of restricted reserves; the District has no discretion as to the use of these funds.

If the District is contractually obligated to hold additional reserves, the more stringent requirement takes precedence. In addition, if there is a declared emergency, the General Manager may utilize any unrestricted funds in accordance with the emergency purchasing policy.

To accomplish these objectives, the District shall adhere to the following:

Operating Reserves

Purpose: The purpose of Operating reserves (referred to as working capital) is to ensure adequate cash is available when needed to pay the District's normal and recurring operating costs.

Use of Funds: Funds are utilized throughout the year in order to meet the District's operating obligations.

Policy No.: P400-15-1	Policy Title: Financial Reserves
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Target: Working capital equal to four months of budgeted operating expenses in each Operating Fund.

Minimum: Two months of budgeted operating expenses in each operating Fund. If reserves fall below this level, the District’s Rate Policies and Guidelines outline additional steps that shall be followed.

Maximum: Six months of budgeted operating expenses in each Operating Fund. If reserves are above this level at fiscal year end, the excess funds shall be moved into the Enterprise’s Rate Stabilization Fund.

Reporting: Working capital for each of the Enterprise’s Operating Funds shall be reported in the District’s monthly financial reports.

Rate Stabilization Fund Reserves

Purpose: The purpose of Rate Stabilization Fund (RSF) Reserves is to support the Board’s strategic goal to manage public funds to assure financial stability, including stability of revenues and the rates and charges related to each Enterprise.

Over the course of time, the District will have years where there is a financial surplus above the working capital target for one or more of the District’s Enterprises, and years when unexpected events may cause reserves to decrease below the target. The Rate Stabilization Fund allows the District to manage these different sets of circumstances.

Use of Funds: Each Enterprise’s Rate Stabilization Reserves are assessed at fiscal year-end.

- If the Reserves in any Operating Fund has decreased below the working capital target, a transfer from the Rate Stabilization Fund to the corresponding Operating Fund of no more than one-quarter of the Rate Stabilization Fund’s balance shall be made in an effort to bring the Operating Fund back to its working capital target.
- If any Enterprise Fund has exceeded its working capital target by an amount equal to an additional two months of working capital, the General Manager shall direct the Treasurer to transfer the excess working capital from the Enterprise Fund to the Rate Stabilization Fund for that Enterprise.
- The Board may also budget use of these funds for other purposes.

Target: Four months of the related Enterprise Fund’s budgeted operating expenses.

Minimum: Two months of the related Enterprise Fund’s budgeted operating expenses.

Policy No.: P400-15-1	Policy Title: Financial Reserves
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Maximum: If the combined total of the Operating and the corresponding RSF exceeds 12 months working capital, the General Manager will make a recommendation to the Board of Directors as to how the funds should be used.

Reporting: The General Manager shall report annually to the Board of Directors on the results of the assessment.

Capital Asset Replacement & Improvement Reserves

Purpose: The purpose of Capital Asset Replacement & Improvement Reserves is to ensure that adequate funds are available to purchase new capital assets that benefit current ratepayers, to fund replacements, improvements and major refurbishments to existing capital assets and to provide two year’s debt service for debt which the Board has allocated to this fund.

Use of Funds: Funds are utilized in accordance with the budget adopted by the Board of Directors.

Minimum: The minimum replacement reserve shall consist of the sum of the following components:

- 1) An amount based on the 15-year cost projections included in the District’s Replacement Planning Model and the District’s 10-year Capital Improvement Plan which is equal to two times the average annual expense; and
- 2) A debt reserve of two year’s average debt service (or for any debt that has less than two years remaining, the entire remaining amount).

Revisions: It is the intent of the Board that this the Capital Asset and Replacement & Improvement reserve section of this policy be a “bridge policy” and that asset-management driven changes be made to the policy as the condition assessment of District assets and strategies for managing those assets become better understood.

Reporting: The General Manager shall report annually to the Board of Directors on the results of the assessment.

Capital Expansion Reserves

Purpose: The purpose of Capital Expansion Reserves is to minimize the need for ratepayers to pay for expansion debt by having sufficient reserves on hand to pay annual debt service on District bonds or loans for a two-year period.

Use of Funds: Funds are utilized in accordance with the budget adopted by the Board of Directors and applicable laws related to use of Capacity Reserve Fees.

Policy No.: P400-15-1

Policy Title: Financial Reserves

- Target:** Two years of average debt service (or for any debt that has less than two years remaining, the entire remaining amount) charged to the Expansion Fund, plus two years of expansion project spending as projected in the District’s most current two-year Capital Improvement budget.
- Minimum:** A minimum reserve consists the greater of the reserve for the debt service or the next two years of planned expansion projects.
- Maximum:** There is no maximum reserve in this fund; Capacity Reserve Fees may be accumulated and used for their intended purpose with no maximum reserve limitation.
- Reporting:** The General Manager shall report annually to the Board of Directors on the results of the assessment.