



# **SOUTH FEATHER WATER & POWER AGENCY**

## **AGENDA**

**Regular Meeting of the Board of Directors of the  
South Feather Water & Power Agency  
Board Room, 2310 Oro-Quincy Highway, Oroville, California  
Tuesday; March 25, 2025; 2:00 P.M.**

Remote participation is available via Zoom by logging into:

<https://us02web.zoom.us/j/87157374935>

Meeting ID: 871 5737 4935

One tap mobile

+16699006833,,87157374935# US (San Jose)

+16694449171,,87157374935# US

For attendees calling by phone use \*9 to raise hand

### **A. Roll Call**

### **B. Approval of Minutes**

(Tab 1)

### **C. Approval of Checks/Warrants**

(Tab 2)

### **D. Information Item**

Association of California Water Agencies / Joint Power Insurance Authority (ACWA/JPIA)  
CEO visit and Presentation to SFWPA.

(Tab 3)

**E. Public Comment** – *Public comment for Directors can be submitted anytime via e-mail. However, in order to be read into the record during the meeting it must be submitted to [PublicRelations@southfeather.com](mailto:PublicRelations@southfeather.com) by 12:00 P.M. Tuesday March 25, 2025. Individuals will be given an opportunity to address the Board regarding matters within the Agency's jurisdiction that are not scheduled on the agenda, although the Board cannot take action on any matter not on the agenda. Comments will be limited to 5 minutes per speaker. An opportunity for public comments on agenda items will be provided at the time they are discussed by the Board. Comments will be limited to five minutes per speaker per agenda item.*

### **F. Business Items**

Water Rate Study Analysis and Fee Structure Modification Options

(Tab 4)

Presentation and approval to draft and mail Proposition 218 communication notices on intent to modify water rate fee structure.

### **G. Staff Reports**

(Tab 5)

### **H. Directors' Reports**

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

## **I. Closed Session**

(Tab 6)

**Conference with Labor Negotiator** (Government Code §54957.6(a)):

Agency-designated representatives: Rath Moseley

Employee Organization: Water Treatment and Distribution Employees Unit; Employee Grievance Step V, MOU articles 23 (Performance Evaluations) and 21 (Merit System).

### **Conference with Legal Counsel – Existing Litigation**

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

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

## **J. Open Session**

Report of closed session actions.

## **K. Adjournment**

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

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

**Tuesday, February 25, 2025, 2:00 P.M.,  
Agency Board Room, 2310 Oro-Quincy Hwy., Oroville, California**

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

**DIRECTORS ABSENT:** None

**STAFF PRESENT (In Person):** Rath Moseley, General Manager; Cheri Richter, Finance Manager; Dustin Cooper, General Counsel; Art Martinez, Information Systems Manager; Kristen McKillop, Regulatory Compliance Manager; John Shipman, Water Treatment Superintendent

**OTHERS PRESENT (Remote):** Jaymie Clayton, Collen Boak, iPhone 421, 3:41 – Aaron Smith, Jake, 3:42 – Jimmy Nigglesworth, Perrell

**OTHERS PRESENT (In Person):** Marieke Furnee, Leona Harris, Maurice Miller, Ron Fink, 2:27 – Roger Bailey

**CALL TO ORDER**

President Wulbern called the meeting to order at 2:02 p.m. and led the Pledge of Allegiance.

**APPROVAL OF MINUTES**

M/S: (Grover/Starr) approving the Minutes of the Regular Meeting of January 28, 2025.

Ayes: Duncan, Hemstalk, Wulbern

Public Comment: None

**APPROVAL OF CHECKS AND WARRANTS**

M/S (Wulbern/Duncan)

Ayes: Starr, Hemstalk, Grover

Approving expenditures for the month of January, 2025 in the amount of \$1,903,794.03 and authorize the transfer of \$2,500,000.00 from the TCB General Fund to the TCB Accounts Payable and Payroll Fund for the payment of February estimated regular operating expenses.

**PUBLIC COMMENT**

Ron Fink communicated that his main concern is the old records and would like to address with Mr. Moseley at the end of general information with regard to 11334 and the other two 8000 and 8018. Appreciates digging up the old records and thinks it is valuable we keep track of those records.

Mr. Fink continued with a little bit of history, and stated he really does not know four of the directors, just John Starr. Mr. Fink's view is John Starr made a big impact up here and then continued on by providing commentary that his wife is from Chico and they watched the dam fill back in eighty-eight, corrected himself and clarified sixty-eight and sixty-nine. He knows that John Starr built up Kelly Ridge and it looks a lot different now. Mr. Fink communicated details of when he bought his property and the price at the time. Communicated that he does not want to get into the history of family stuff, but they do have roots up here, care about the district, and hopes there will not be a repeat of what went on and this is the 40<sup>th</sup> anniversary when they ran into problems with the district. The district pulled our boards and we lost our water service in the early summer of 1985. He is sure we have a record of that in the files or counsel has it in their files for sure. The problem there was the fact that they wanted to shut the ditch down and had just finished our third pond. Mr. Fink continued by stating it does not affect any of the current folks or counsel. Sometimes the truth can be very ugly and very dark and this district has a dark past. Just look at the Henderson/Rutherford cases. From the get go, the lawyers had no plan to abide by the contract of 8000 and 8018. While this is not an issue with all of you, history can repeat itself. He is looking forward to a new time and am looking at the maps on the wall, he does not believe those maps would be there in the past. Shared history dating back to the properties origin in the 30's and

why there is a water service off the ditch to feed the old camp. Tried to get one miner's inch off the ditch and the district's position was that there are no water rights with the district and neighbors state they have a water right but no service available and that was done on purpose. The good old Sly Creek Project started in 1979 and he did not know at the time that the five members back then voted to close the ditch down. Highly illegal and current counsel would probably shutter if he was around back then. The fact is, there was nobody from the public there. Voted 5-0 to close down the Miller Hill Ditch. This is why his concerns exist to this day and would hope water continues to be available. We rely on the rule of law and realize that truth often comes second. Mr. Fink is willing to talk to anybody, anytime and looks forward to having this in the minutes and can give you material but it would have to be a hand truck in here. He is not here to embarrass the district and does not know how tight we are with Sacramento to get rid of the Miller Hill and Lower Forbestown Ditch. Will continue to be a friend of the district as long as water is available.

Counsel communicated submitted comments by Roger Bailey. A copy of an email was provided to the board that came in to public relations address from Mr. Bailey that covers two topics. First is a request for an agenda item for the establishment of a member advisory panel and the second is a request for an additional accommodation related to amplifying board room acoustics so that he could hear better. Counsel stated we did discuss the member advisory panel at the last meeting and in terms of amplification, staff has worked on that since the last meeting and hopes the issue is resolved.

President Wulbern communicated that if there is a request for an agenda item at a future board meeting the directors can direct staff to add as item at future board meeting and asked if any directors were in support of the request. There was no support for the request to be added as an agenda item.

Ron Fink followed up with a question if there will be any allowable input from the public with regard to 11334 and the other two missing documents.

## **BUSINESS ITEMS**

### **Annexation #1-25 APN# 079-240-052**

The general manager explained the details associated with the application for water service and requirement for annexation into the district. All fees have been paid and upon anticipated approval by the board, the application will be submitted to LAFCO for review and acceptance.

Approval of resolution 25-02-25 of application for annexation to LAFCO for APN# 079-240-052.

M/S: Grover/Starr

Ayes: Duncan, Hemstark, Wulbern

### **Butte County Local Hazard Mitigation Plan Update**

Staff communication of the 2024 updates supporting the Disaster Mitigation Act of 2000 specific to SFWPA's annexation within the plan.

Approval of resolution 25-02-25b adoption of SFWPA's commitment to the hazard mitigation plan update.

M/S: Wulbern/Duncan

Ayes: Hemstark, Starr, Grover

## **FINANCE MANAGER'S REPORT**

### **CalPERS Health Plans**

There are four plans available for employees to choose from in 2025, two HMO plans and two PPO plans. The 2025 cap for the monthly employer premium is \$3,440.15, an increase over the 2024 cap of \$3,108.44. Two of the plans (one HMO and one PPO) offered require an employee to pay a portion of the premium if the family size is 3 or more. The PERS Platinum plan's employee portion, per month, for 2025 is \$397.71 and the Anthem Blue Cross Traditional HMO is \$460.89.

### **Pants & Boots Allowance**

The Memorandums of Understanding (MOUs) for the Water Treatment and Distribution Employees Unit (WTDEU) and the Hydropower Generation Employees Unit (HGEU) provide employees an allowance each year for work pants and boots. The allowance for 2025 is \$484.62 for three pairs of pants and one pair of boots. The employees received this allowance on their first paychecks in February.

## Interim Audit Work

Audit work continues for Agency staff and awaiting updates from the auditors for new requests. Our 2023 Financial Transaction Report for FY 2024 was prepared by C.J. Brown & Company CPA's and submitted to the State Controller's Office.

Agency monthly unaudited financials were presented on budget vs. actual, including capital items.

## POWER DIVISION MANAGER'S REPORT

The Regulatory Compliance Manger presented content in the absence of the power division manager. South Fork Diversion tunnel, which supplies Sly Creek Reservoir, conveyed 8.0 kAF. Slate Creek Diversion tunnel, which also supplies Sly Creek Reservoir, conveyed 0.4 kAF. Little Grass Valley and Sly Creek Reservoirs combined storage was 99 kAF at month's end. No reservoirs are currently spilling.

DWR Bulletin 120 observed conditions as of February 16 for accumulated WY-to-date precipitation is at 133% of average (North Region 8-Station Index). Observed snowpack as of February 13 is at 79% of April 1 average (North Region).

Asset performance was presented identifying utilization, productivity and availability by MW's and hours.

Powerhouse and project maintenance was listed by area and activity for review.

An update on PG&E Transmission and Distribution System Outages was outlined by date.

Regulatory Compliance – Dam Safety detailed as follows:

### Relicensing Support

Over the last eleven months since the technical conference with FERC regarding anticipated operational impacts to the North Feather Distinct Population Segment of foothill yellow-legged frog (*Rana boylei*, or FYLF), SFWPA has worked diligently with our consulting subject matter experts and the resource agencies and has made great progress. On February 12, 2025, we reached consensus on revised interim ramping rates. We believe these revisions represent operationally feasible and scientifically meaningful ramping rates, particularly as they relate to FYLF. We are working to finalize a Technical Report that will be submitted to the Commission by March 12, 2025.

### Dam Safety & Security

- The Agency has been invited to participate in the Plumas County 2026 Multi-Jurisdictional Local Hazard Mitigation Plan Update.

#### **Little Grass Valley Dam**

- Little Grass Valley Dam (LGVD) gate operations variance request: Each dam owned by the Agency has a Certificate of Approval (Pursuant to Part 1 of Division 3 of the California Water Code) issued by the DSOD which outlines safety parameters, and the terms and conditions for impounding water. Typically, the LGVD radial gates shall be held in the fully open position from October 1 through March 15 to maintain a clear spillway. The Agency has utilized the most recent snow surveys and predicted weather patterns to inform the request of DSOD to lower the LGVD spillgates on February 21 in order to retain a maximum amount of winter precipitation inflows. The Agency will continually monitor reservoir elevation data remotely via telemetry, as well as precipitation forecasts. If deemed necessary because of projected inflows, we will complete the operational adjustments required to allow for necessary releases.
- LGVD Reservoir Operations Plan: LGVD has a unique reservoir operations plan associated with the Certificate of Approval. Agency staff are continually monitoring operations and weather conditions to ensure compliance with the end-of-month elevation targets for March, April, May and June, recreation elevations from July through September and year-end carry-over storage targets.
- Staff traveled to the dam by SnoCat in order to lower the spillway gates, inspect gaging station equipment, and conduct the Q1 dam safety inspection.
- Staff will participate in a half day call session with the FERC and Chief Dam Safety Engineer on March 3 to review the

required scope and contents of the Thirteenth Part 12D Periodic Inspection of LGVD and Sly Creek Dam due by December 1, 2026.

### **Miners Ranch Dam**

- The MRD security fence installation project will be completed by months end.
- Staff will participate in a half day call session with the FERC and Chief Dam Safety Engineer on March 3 to review the required scope and contents of the Thirteenth Part 12D Comprehensive Assessment (CA) of MRD due by December 1, 2026.
  - Work for Phase II of the Digital Project Archive in support of the MRD CA began with a kick-off call on February 21.
  - We are now under contract to begin the Consequences Assessment in support of the MRD CA.

Personnel updates were provided on the recruitment of a Project Engineer and Hydro Civil Engineer. Reservoir and Stream Operations data was presented on storage and energy production. Average storage and precipitation actual graphs were included.

### **GENERAL MANAGER'S REPORT**

Miners Ranch Treatment Plant (MRTP) treated water production = 81.08 million gallons.

Bangor Treatment Plant (BTP) treated water production = .271 million gallons.

Red Hawk Ranch Pump Station raw water flow = .164 million gallons

All bacteriological requirements were in compliance for the MRTP& BTP. Miners Ranch production was 102% of average over the past 5 years. Bangor's production was 90% of average over the past 5 years.

### **District Wide Water Operations**

Winds and rainfall have resulted in heavier flows of water through all ditch conveyance and a number of trees were removed from the ditch systems as a result. Rainfall impacted agency main office by storm drains not being able to handle flow which caused the parking lot to flood and become covered in debris and mud.

Crews were busy replacing culverts including one in a very remote portion of the district that eroded and made the roadway impassable.

All services were extended on Lower Wyandotte to meet the Butte County due date and staff elected to replace all laterals with new material based on age.

Twenty-two after hour call outs were performed during the month by the standby rotation crew.

SB 998 shut-off statistics were presented for billing cycles 1 and 2.

### **Irrigation Water Operations**

Ditch maintenance continues in preparation for the 2025 irrigation season. Bangor canal flows increased primarily due to turbidity increases with burn scan soil run off in the conveyance system during rainfall events.

### **General Updates**

**Palermo Clean Water Consolidation Project – Construction Management Services:** Five proposals were received for construction management services on the dry well segment of the project and have been reviewed by SFWPA, Butte County Water and Resource Conservation and TWSD representatives in the following categories; Cost, Experience/Qualifications, Approach and Methodology, and Work Plan.

Location of firms ranged from Woodland, Sacramento, Roseville and Redding. Follow-up conversations are taking place with several of the CM firms and references are being reviewed for projects of similar scope.

Anticipated communication of construction management services award upon final determination first week of March. Confirming funding source process and engineering design support prior to contract commitment.

### **Community Outreach Meeting - Palermo Master Drainage Plan Workshop:**

An overview of SF's participation in the workshop was communicated with updates on the Palermo Clean Water Consolidation Project and work being performed by Butte County associated with Wyandotte Creek GSA and Palermo Master Drainage Plan.

**City of Oroville:** A meeting was held at SFWPA's main office on February 13<sup>th</sup> with the Mayor, City Administrator, Director of Public Works, Director of Community Development and Planning and myself to provide an overview of agency operations, including water treatment plant volume capability and how hydroelectric power generation is delivered to the grid. In general, city staff was looking to understand what type of community possibilities could be realized with SF assets and capability. Continued discussions may take place as target topics are identified with the primary goal of community growth and consumer cost management.

**Wyandotte Creek:** The Wyandotte Creek Groundwater Sustainability Agency (GSA) is looking for dedicated individuals to join the Wyandotte Creek GSA Advisory Committee (WAC) and play a role in shaping the future of groundwater management in the region. SFWPA has been interfacing with Butte County Water Resource and Conservation and engineering firm Larry Walker and Associates on the feasibility of surface water conveyance to the groundwater agriculture community with the goal of reducing groundwater pumping at a defined and measurable level. Adhering to agency policy #411, the district would like to establish an advisory committee of agricultural water users to be engaged with the Wyandotte Creek GSA and identify options that could ultimately support the GSA goal.

This would primarily consist of agriculture users within SF's district that receive raw water from the Palermo and Bangor Canals and agriculture treated water consumers that use both Miners Ranch Treatment Plant and Bangor Treatment Plant for any ag crop type.

### **Maidu Mountain Lion Housing Development:**

The Northern Circle Indian Housing Authority proposes to develop a grant-funded, multi-phase housing development, the Maidu Mountain Lion Housing Development, to provide housing for the Berry Creek Rancheria of Tyme Maidu Indians of California (Tribe) on the approximately 7.76-acre parcel identified by Assessor's Parcel Number (APN): 068-341-010 located at 4001 Hildale Ave, Oroville, California (Site), directly adjacent to land held in trust for the Tribe.

Phase 1 is proposed to include the development of 12 new single-family residences and associated infrastructure.

Phase 2 is proposed to include the development of 10 accessible homes for Tribal elders and an existing residence would remain.

Agency facility theft was discussed and measures being taken to protect infrastructure.

Status of PG&E Standby Agreements was communicated, and status of execution.

**Railroad Commission Decision 11334:** SF submitted to the State Water Resources Division of Water Rights a request to archive RRC decision 11334- Applications 8000, 8018 and OWID/SFWPA meeting minutes from October 10, 1922. Upon receipt, a phone conversation was held with the SWRCB on February 18<sup>th</sup> confirming the request and anticipate a confirmation within the next month or two. In addition, the same communication was provided to the CA Secretary of State and as of this writing, no follow up communication has taken place.

Based on public comment by Ron Fink, the board provided direction to include the letters submitted to the SWRCB and Secretary of State in SF's March board packet.

Status of water rates analysis was discussed and direction provided to present details and options for rate modifications at the next regular board meeting.

### **DIRECTORS' REPORTS**

Director Starr: No report for the month of February.

Director Duncan: No report for the month of February.

Director Wulbern: No report for the month of February.

Director Hemstalk: No report for the month of February.

Director Grover: No report for the month of February.

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

**RECESS** (3:49)

**CLOSED SESSION** (convened at 3:55 p.m.)

**OPEN SESSION** (reconvened at 5:08 p.m.) – President Wulbern announced that legal counsel was given direction during closed session.

**ADJOURNMENT** (5:09 p.m.)

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Rath T. Moseley, Secretary

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Rick Wulbern, President











## **SOUTH FEATHER WATER & POWER AGENCY**

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**TO: Board of Directors**

**FROM: Cheri Richter, Finance Manager**

**DATE: March 13, 2025**

**RE: Approval of Checks and Warrants  
Agenda Item for 3/25/2025 Board of Directors Meeting**

February, 2025 expenditures are summarized as follows:

Checks:	<u>68442</u>	to	<u>68591</u>	<u>\$ 673,365.50</u>
Electronic Funds Transfers:	<u>250201</u>	to	<u>250207</u>	<u>\$ 315,580.05</u>
Payroll Expenses:				<u>\$ 512,544.83</u>
Total Expenditures for February, 2025				<u><u>\$ 1,501,490.38</u></u>

At February 28, 2025, the authorized available balance was: \$ 783,480.83

Action to approve all expenditures:

**"I move approval of expenditures for the month of February, 2025 in the amount of \$1,501,490.38 and authorize the transfer of \$2,700,000.00 from the TCB General Fund to the TCB Accounts Payable and Payroll Fund for the payment of March estimated regular operating expenses."**

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/5/2025	68442	<b>A D P, Inc.</b>			
			Payroll Processing- Feb Invoice	07-60-60201-6	\$693.07
			Payroll Processing- Feb Invoice	01-50-50201-0	\$1,039.62
					\$1,732.69
2/5/2025	68443	<b>Empower Annuity Ins Co of America</b>			
			PR 2/7/25 Employee 457 Contributions	01-00-22908-2	\$100.00
					\$100.00
2/5/2025	68444	<b>Mission Square Retirement</b>			
			PR 2/7/2025 Employee 457 Contributions	01-00-22908-2	\$3,161.62
					\$3,161.62
2/5/2025	68445	<b>Nationwide Retirement</b>			
			PR 2/7/2025 Employee 457 Contributions	01-00-22908-2	\$1,862.61
					\$1,862.61
2/7/2025	68446	<b>Better Deal Exchange</b>			
			Paint, Paint Brushes	07-63-63100-6	\$25.28
					\$25.28
2/7/2025	68447	<b>Butte Co. - Neal Road Recycling &amp; Waste</b>			
			Dispose of Debris	07-66-66201-6	\$35.99
					\$35.99
2/7/2025	68448	<b>Comcast Business</b>			
			For CAISO Meters 2/3/25 to 3/2/25 At SPH	01-61-61251-5	\$23.62
			For CAISO Meters 2/3/25 to 3/2/25 At PH's	07-63-63251-6	\$195.06
					\$218.68
2/7/2025	68449	<b>Fastenal Company</b>			
			Lay Bolts	07-00-11202-0	\$402.02
					\$402.02
2/7/2025	68450	<b>Grid Subject Matter Experts, LLC</b>			
			Eng. Support for NERC EOP-012 Consulting	07-60-60201-6	\$285.00
					\$285.00

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/7/2025	68451	<b>Home Depot Credit Service</b>			
			Compressor For SPH	01-61-61100-5	\$594.29
					\$594.29
2/7/2025	68452	<b>HYPACK</b>			
			Annual HyPack Software Maint License 4/7/25 to 4/7/26	07-64-64380-6	\$750.00
			Annual HyPack Software Maint License 4/7/24 to 4/7/25	07-64-64380-6	\$375.00
					\$1,125.00
2/7/2025	68453	<b>Memco Inc.</b>			
			50% Deposit Step Ladder W/Platform For 2,000 Gal. Diesel Tank	07-00-11150-0	\$692.06
			50% Deposit 2,000 Gal.Fireguard Diesel Tank & Pump	07-00-11150-0	\$11,191.88
					\$11,883.94
2/7/2025	68454	<b>Oroville Power Equipment</b>			
			Chain Saw Chain & Files	07-66-66100-6	\$120.06
					\$120.06
2/7/2025	68455	<b>RS Americas, Inc</b>			
			Connectors	07-68-68100-6	\$63.44
					\$63.44
2/7/2025	68456	<b>SGS North America, Inc.</b>			
			Oil Samples Bottles & Tubing For SPH	01-61-61100-5	\$21.00
			Oil Samples Bottles & Tubing For PH's	07-63-63100-6	\$63.02
					\$84.02
2/7/2025	68457	<b>TJ/H2b Analytical Services USA LLC</b>			
			Test Oil Samples For WPH	07-63-63201-6	\$304.00
					\$304.00
2/7/2025	68458	<b>Tom's Septic</b>			
			Pump Out Sewage Holding Tank At KPH	07-63-63201-6	\$1,000.00
					\$1,000.00

**South Feather Water and Power Agency**  
**Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/7/2025	68459	<b>United Rentals (North America), Inc.</b>			
			Rent Big Drum Roller	07-00-11204-0	\$3,580.00
			Pickup Roller To Forbestown Hq.	07-00-11204-0	\$342.41
			Environmental Service Charge	07-00-11204-0	\$71.61
			Deliver Roller To Forbestown Hq.	07-00-11204-0	\$367.23
					\$4,361.25
2/7/2025	68460	<b>Weimer and Sons</b>			
			Base Rock	07-00-11202-0	\$1,046.13
					\$1,046.13
2/7/2025	68461	<b>Butte County Clerk-Recorder's Office</b>			
			Category 1-Gen Election-Labor Costs, Election Cost Reimbursement	01-50-50211-0	\$10,056.39
			Cat 3-Gen Election-Election Svcs Costs, Election Cost Reimbusem	01-50-50211-0	\$5,194.46
			Cat 3-Gen Election-Election Svcs Costs, Election Cost Reimbusem	07-60-60201-6	\$5,194.46
			Cat 2-Gen Election-VCA Svcs Costs, Election Cost Reimbursement	01-50-50211-0	\$975.24
			Cat 2-Gen Election-VCA Svcs Costs, Election Cost Reimbursement	07-60-60201-6	\$975.23
			Cat 1-General Election-Labor Costs, Election Cost Reimbursement	07-60-60201-6	\$10,056.39
					\$32,452.17
2/7/2025	68462	<b>McMaster Carr Supply Co.</b>			
			Ring Treminals, Wire Duct, Hex Nuts	07-00-11140-0	\$466.35
			Corrugated Sleaving	07-00-11140-0	\$43.69
					\$510.04
2/7/2025	68463	<b>Vertiv Corporation</b>			
			Rack Mounted Battery Tester For WPH	07-00-11140-0	\$8,095.70
			Rack Mounted Battery Tester For FPH	07-00-11140-0	\$8,509.80
					\$16,605.50
2/7/2025	68464	<b>Access Information Management</b>			
			January 2025 Shred Service	01-50-50201-0	\$270.19
					\$270.19

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/7/2025	68465	<b>Accularm Security Systems</b>			
			February 2025 Fire/Burg Monitoring at MRTP	01-53-53201-0	\$58.00
			February 2025 Fire/Burg Monitoring - Main Office & Shop	01-50-50201-0	\$61.00
			February 2025 Alarm Monitoring at Power Div Hq.	07-66-66201-6	\$58.00
			Feb. 2025 Email Notifications, Open/Close Reports-3 Locations	01-58-58201-0	\$20.00
					\$197.00
2/7/2025	68466	<b>Advanced Document Concepts</b>			
			January 2025 Warehouse Printer/Copier Maintenance Contract	01-56-56380-0	\$19.71
			January 2025 Upstairs Printer/Copier Maintenance Contract	01-50-50380-0	\$188.84
			January 2025 Power Div Hq Printer/Copier Maintenance Contract	07-60-60380-6	\$163.69
			January 2025 MRTP Printer/Copier Maintenance Contract	01-53-53380-0	\$2.82
			January 2025 Back Office Printer/Copier Maintenance Contract	01-50-50380-0	\$122.45
					\$497.51
2/7/2025	68467	<b>AT&amp;T</b>			
			1/29/25 - 2/28/25 Circuit Billing	07-60-60251-6	\$671.33
					\$671.33
2/7/2025	68468	<b>AT&amp;T Long Distance</b>			
			12/24/24 - 1/24/25 Service	07-60-60251-6	\$246.41
					\$246.41
2/7/2025	68469	<b>CDW Government, Inc.</b>			
			SFP Transceiver x 2	07-68-68100-6	\$86.32
			HP Printer	01-58-58100-0	\$691.97
					\$778.29
2/7/2025	68470	<b>Cook, Dawn</b>			
			Health Benefit Reimbursement - Cook	01-56-56394-0	\$55.00
					\$55.00
2/7/2025	68471	<b>Douglass Truck Bodies Inc.</b>			
			25% Deposit On Custom Service Body (Industrial Technician)	01-00-11183-2	\$9,452.38
					\$9,452.38



**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/7/2025	68472	<b>Fastenal Company</b>			
			Marking Paint	01-54-54104-0	\$244.19
					\$244.19
2/7/2025	68473	<b>Grid Subject Matter Experts, LLC</b>			
			January 2025 PG&E Standby/NERC Professional Services	07-60-60208-6	\$2,683.75
					\$2,683.75
2/7/2025	68474	<b>InfoSend, Inc.</b>			
			January 2025, Cycles 1 - 10 billing & Fed Ex Door Hangers	01-55-55201-0	\$3,212.18
			January 2025, Cycles 1 - 10 billing & Fed Ex Door Hangers	01-55-55114-0	\$9,294.89
					\$12,507.07
2/7/2025	68475	<b>Long, Ashlee</b>			
			Health Benefit Reimbursement - Long	01-55-55394-0	\$60.00
					\$60.00
2/7/2025	68476	<b>M J B Welding Supply</b>			
			MIG Welder	01-53-53260-0	\$2,168.71
					\$2,168.71
2/7/2025	68477	<b>McKillop, Kristen</b>			
			Health Benefit Reimbursement - McKillop	07-67-67394-6	\$60.00
					\$60.00
2/7/2025	68478	<b>Napa Auto Parts</b>			
			Radiator Hose, Antifreeze - T305	01-56-56150-0	\$167.22
			Gear Oil, Hose - T222, Siphon Pump	01-56-56150-0	\$91.68
					\$258.90
2/7/2025	68479	<b>Nevers, Cory</b>			
			Health Benefit Reimbursement - Nevers	07-66-66394-6	\$60.00
					\$60.00

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/7/2025	68480	<b>Oroville Cable &amp; Equipment Co.</b>			
			Hose Clamps-Shop, Hydraulic Hoses - E229	01-56-56150-0	\$589.90
			Hose Clamps, Brass Barbs - Quad Spray Tank	01-56-56150-0	\$8.79
			Hose Clamps	01-56-56150-0	\$60.08
			Fuel Line	01-56-56150-0	\$39.34
					\$698.11
2/7/2025	68481	<b>Rexel USA</b>			
			Twisted pair wire	01-53-53260-0	\$957.60
			3/4" myers hub	01-53-53260-0	\$175.19
			1/2" myers hub, Inv# S141551236.003	01-53-53260-0	\$142.28
			1" myers hub	01-53-53260-0	\$216.37
					\$1,491.44
2/7/2025	68482	<b>Vista Net, Inc.</b>			
			February 2025 Server & Power Backup License	07-68-68201-6	\$705.00
			February 2025 Server & MRTP Backup License	01-58-58201-0	\$820.00
			February 2025 MSP Network Monitoring	01-50-50251-0	\$114.50
			February 2025 MSP Network Monitoring	07-60-60251-6	\$114.50
			February 2025 Monthly Protection Subscription	01-58-58201-0	\$252.00
			February 2025 Monthly Protection License	01-58-58201-0	\$110.00
			February 2025 Mobile Control Advanced	01-58-58201-0	\$21.00
			February 2025 IT Backup License	01-58-58360-0	\$330.00
			February 2025 Firewall Monthly Protection Subscription	01-53-53201-0	\$175.00
			February 2025 File Storage & Email Spam Service	01-58-58201-0	\$97.50
			February 2025 File Storage & Email Spam Service	07-68-68201-6	\$92.50
			February 2025 Fiber Internet	07-60-60251-6	\$820.10
			February 2025 Fiber Internet	01-50-50251-0	\$820.10
			February 2025 Anti Virus	07-60-60201-6	\$198.56
			February 2025 Anti Virus	01-58-58201-0	\$285.43
					\$4,956.19

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68483	<b>Capital One</b>			
			Water	07-64-64100-6	\$25.74
			Water	07-66-66100-6	\$25.74
			Coffee Creamer, Ziplock Bags, Water	07-63-63100-6	\$44.17
			Coffee Creamer, Ziplock Bags	07-60-60100-6	\$18.43
			Coffee Creamer, Ziplock Bags	01-61-61100-5	\$18.43
					\$132.51
2/14/2025	68484	<b>Copy Center</b>			
			UPS Fee - Tj/H2b Analytical Services	07-63-63201-6	\$37.05
			UPS Fee - Tj/H2b Analytical Services	07-63-63201-6	\$19.75
			UPS Fee - SGS North America Inc.	07-63-63201-6	\$19.50
			UPS Fee - Burlington Safety Lab	01-61-61201-5	\$9.32
			UPS Fee - Burlington Safety Lab	07-63-63201-6	\$27.98
					\$113.60
2/14/2025	68485	<b>Geweke Ford</b>			
			DMV & Tire Fee	07-00-11150-0	\$42.75
			2024 Ford F150 Supercab 4x4 V8 Truck	07-00-11150-0	\$49,432.60
					\$49,475.35
2/14/2025	68486	<b>Newark</b>			
			2 Yr FlexLogger Subscription License 1/20/25 to 1/19/27	01-61-61201-5	\$425.25
			2 Yr FlexLogger Subscription License 1/20/25 to 1/19/27	07-63-63201-6	\$1,275.74
					\$1,700.99
2/14/2025	68487	<b>P G &amp; E - Sacramento</b>			
			Gen. Interconnection Agr. 1/2025 - WPH, FPH	07-63-63501-6	\$4,946.31
			Gen. Interconnection Agr. 1/2025 - SPH	01-61-61501-5	\$693.72
			Gen. Interconnection Agr. 1/2025 - KPH	07-63-63501-6	\$1,370.34
					\$7,010.37

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68488	<b>Recology Yuba-Sutter</b>			
			Garbage Svc. For 2/2025 Sly Campground	07-65-65250-6	\$741.67
					\$741.67
2/14/2025	68489	<b>The Radio Guys, Inc.</b>			
			Radio Software Kenwood NX-1000 Series	07-68-68100-6	\$119.80
			Kenwood VHF Mobile Radios	07-68-68100-6	\$3,463.85
			Kenwood Digital Portable Radios	07-68-68100-6	\$2,441.32
			Credit Promotion on Portable Radios	07-68-68100-6	(\$193.05)
			Credit Promotion On Mobile Radios	07-68-68100-6	(\$193.05)
					\$5,638.87
2/14/2025	68490	<b>The Sherwin-Williams Company</b>			
			50% Discount on Paint and Hardener	07-66-66260-6	(\$452.31)
			#6509-77184, Sherwin Hardener for Safety Orange Paint	07-66-66260-6	\$205.44
			#1014-46730, Sherwin Safety Orange Paint	07-66-66260-6	\$699.18
					\$452.31
2/14/2025	68491	<b>TJ/H2b Analytical Services USA LLC</b>			
			Test Oil Samples For WPH	07-63-63201-6	\$983.00
					\$983.00
2/14/2025	68492	<b>Treston IAC LLC</b>			
			Work Station	07-64-64100-6	\$4,358.67
			Work Chair	07-64-64100-6	\$441.32
					\$4,799.99

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68493	<b>Tri Counties Bank*</b>			
			Starlink For Sunset & PH's 2/6/25 to 3/6/25	07-68-68201-6	\$124.88
			Starlink For SPH 2/6/25 to 3/6/25	01-61-61201-5	\$15.12
			Seat Belt T#220	07-66-66100-6	\$314.39
			Office Supplies, Markers, Folders	07-60-60100-6	\$88.32
			Folders	07-63-63106-6	\$80.59
			Folders	01-61-61106-5	\$26.87
			DC/DC Din Rail	07-00-11185-0	\$410.16
			Batteries For PH's	07-63-63100-6	\$43.74
			Apple Ap Extra Storage For Cell Phone	07-67-67251-6	\$0.99
			Antennas & Cable	01-61-61100-5	\$150.00
			Antennas & Cable	07-68-68100-6	\$450.00
					\$1,705.06
2/14/2025	68494	<b>Western Renewable Energy Generation Inf. Sys.</b>			
			WREGIS For 2/2025 - SPH	01-61-61201-5	\$67.25
			WREGIS For 2/2025 - KPH	07-63-63201-6	\$67.25
					\$134.50
2/14/2025	68495	<b>Zoro Tools, Inc</b>			
			Welding Rod	07-63-63260-6	\$475.33
			Penetrant Developer	07-63-63260-6	\$458.08
					\$933.41
2/14/2025	68496	<b>Oroville Cable &amp; Equipment Co.</b>			
			Tank Rent For Jan.2025	07-66-66171-6	\$177.65
			Tank Rent For Dec. 2024	07-66-66171-6	\$177.65
					\$355.30
2/14/2025	68497	<b>Allevery Recruiting &amp; Staffing</b>			
			Customer Service Staff PE 2/2/25	01-50-50201-0	\$1,125.12
			Customer Service Staff PE 1/26/25	01-50-50201-0	\$1,125.12
					\$2,250.24

**South Feather Water and Power Agency**  
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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68498	<b>AT&amp;T Long Distance</b>			
			1/3/25 - 1/30/25 Service	01-50-50251-0	\$21.80
			1/3/25 - 1/30/25 Service	01-53-53251-0	\$13.78
					\$35.58
2/14/2025	68499	<b>AT&amp;T Mobility</b>			
			2/3/25 - 3/2/25 Tablets Service	01-55-55251-0	\$80.48
			2/3/25 - 3/2/25 Tablet Service	01-54-54251-0	\$40.24
			2/3/25 - 3/2/25 Routers Service	07-68-68251-6	\$130.14
			2/3/25 - 3/2/25 Router Service	01-53-53251-2	\$43.38
			2/3/25 - 3/2/25 Cell Phones Service	07-63-63251-6	\$45.90
			2/3/25 - 3/2/25 Cell Phones Service	01-58-58251-0	\$50.97
			2/3/25 - 3/2/25 Cell Phones Service	01-55-55251-0	\$91.80
			2/3/25 - 3/2/25 Cell Phone Service	01-52-52251-0	\$45.90
			2/3/25 - 3/2/25 Cell Phone Service	07-68-68251-6	\$45.90
			2/3/25 - 3/2/25 Cell Phone Service	07-67-67251-6	\$50.97
			2/3/25 - 3/2/25 Cell Phone Service	01-50-50251-0	\$50.97
					\$676.65
2/14/2025	68500	<b>Bobcat of Chico</b>			
			Seal Kits - E139 & E150, O-Ring & Seal - E150, Plugs - E222	01-56-56150-0	\$614.16
			Fuel Test Kits - MTRP 1 & 2 Generators	01-53-53150-0	\$268.65
			Belt - E150, O-Rings, Fuel Pump, Gasket - E222	01-56-56150-0	\$311.05
					\$1,193.86
2/14/2025	68501	<b>Butte Co. - Neal Road Recycling &amp; Waste</b>			
			Debris Disposal	01-53-53201-0	\$12.00
			Debris Disposal	01-54-54201-0	\$35.99
					\$47.99

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68502	<b>Comcast</b>			
			February 2025 MRTP Com Service	01-53-53251-0	\$1,240.64
			February 2025 Mainline - Phone/Circuit Service	01-50-50251-0	\$434.36
					\$1,675.00
2/14/2025	68503	<b>Copy Center</b>			
			UPS Fee	01-53-53201-0	\$162.66
					\$162.66
2/14/2025	68504	<b>Core &amp; Main</b>			
			113cts x 6 full circle clamp	01-00-22300-0	\$830.80
			113cts x 3 full circle clamp	01-00-22300-0	\$356.31
			1 X 3 FULL CIRCLE REDI-CLAMP	01-00-22300-0	\$338.29
					\$1,525.40
2/14/2025	68505	<b>Cranmer Engineering, Inc.</b>			
			Colilert QT-High 18hr	01-53-53201-0	\$30.00
			Colilert QT-High 18hr	01-53-53201-2	\$30.00
			Colilert P/A 18hr	01-53-53201-0	\$30.00
					\$90.00
2/14/2025	68506	<b>Cresco Equipment Rentals</b>			
			Mini Walk Behind Track Trencher Rental	01-54-54170-0	\$224.00
					\$224.00
2/14/2025	68507	<b>Dan's Electrical Supply</b>			
			Connectors, Plug, Receptacle, Outlet Box Cover, Portable Cord	01-53-53260-0	\$220.59
			Conduit Nipples	01-53-53260-0	\$29.23
					\$249.82
2/14/2025	68508	<b>Home Depot Credit Service</b>			
			Round Valve Boxes/Covers, Threaded Seal Tape, Hand Pump	01-54-54104-0	\$60.14
			Lumber, Shop & Terry Towels	01-54-54295-0	\$51.87
			Cutting Kit, Gate Valves, PVC Adapters, Threaded Seal Tape	01-54-54104-0	\$52.91
					\$164.92

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68509	<b>Kisters North America</b>			
			Shaft Incoder	07-00-11140-0	\$2,513.47
					\$2,513.47
2/14/2025	68510	<b>McDonald, Richard</b>			
			Health Benefit Reimbursement - McDonald	01-53-53394-0	\$53.83
					\$53.83
2/14/2025	68511	<b>Napa Auto Parts</b>			
			Thread Repair Kit	01-56-56150-0	\$36.00
			Returned Battery Core For Credit - T318, Original Inv#134390	01-56-56150-0	(\$18.00)
			Battery, Core Deposit & Return-T314, Belts-E225, DEF-Shop	01-56-56150-0	\$256.52
			Battery, Core Deposit - T318	01-56-56150-0	\$161.27
					\$435.79
2/14/2025	68512	<b>North Yuba Water District</b>			
			2024 Oct-Dec, JFOF Minimum Annual Payment, Due 3/1/25.	07-69-69990-0	\$177,250.00
					\$177,250.00
2/14/2025	68513	<b>Northgate Petroleum Co.</b>			
			Oil	01-56-56160-0	\$865.68
					\$865.68
2/14/2025	68514	<b>Office Depot, Inc.</b>			
			Pencils	01-56-56100-0	\$8.11
			Electronic Wipes	01-50-50106-0	\$24.89
			Colored Copy Paper, Post-It Notes	01-50-50106-0	\$67.59
					\$100.59
2/14/2025	68515	<b>Oroville Ford</b>			
			Exhaust Temperature Sensor - T305	01-56-56150-0	\$337.93
					\$337.93
2/14/2025	68516	<b>Oroville, City of</b>			
			January 2025 City Utility Tax	01-00-22907-0	\$2,081.44
					\$2,081.44



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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68517	<b>Pace Supply Corp.</b>			
			MTRAC4011A 3/4 x 1/16 rubber meter gasket	01-55-55113-0	\$127.44
			FORGT114 3/4 x 1/8 rubber meter gasket	01-55-55113-0	\$567.27
			BAM62658001 stubby torx screwdriver	01-55-55113-0	\$125.80
					\$820.51
2/14/2025	68518	<b>Ramos Oil Co.</b>			
			January 2025 Potable Maintenance	01-54-54131-0	\$729.41
			January 2025 Palermo Canal	01-54-54133-0	\$214.07
			January 2025 MRTP	01-53-53130-0	\$398.28
			January 2025 Meter Service Tech	01-55-55130-0	\$203.83
			January 2025 Meter Readers	01-55-55131-0	\$361.87
			January 2025 Mechanic	01-56-56130-0	\$183.77
			January 2025 Lower Forbestown	01-54-54135-0	\$131.45
			January 2025 Hydrographer	07-64-64130-6	\$140.61
			January 2025 Foremen	01-54-54130-0	\$236.31
			January 2025 Explorer	01-50-50130-0	\$34.66
			January 2025 Community Line	01-54-54136-0	\$19.62
			January 2025 Bangor Canal	01-54-54134-0	\$79.35
					\$2,733.23
2/14/2025	68519	<b>Recology Butte Colusa Counties</b>			
			January 2025 Garbage Service	07-66-66250-6	\$252.98
			January 2025 Garbage Service	01-56-56250-0	\$932.13
			January 2025 Disposal At Their Yard	01-54-54201-0	\$22.00
			Accidentally Paid November 2024 Garbage Service Twice	01-56-56250-0	(\$904.16)
			Accidentally Paid November 2024 Garbage Service Twice	07-66-66250-6	(\$246.38)
					\$56.57

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/14/2025	68520	<b>SWRCB Accounting Office</b>			
			Water System Fees # 0410012 - 7/1/24 - 6/30/25 Bangor Treatment	01-53-53501-2	\$677.00
			Water System Fees # 0410006 - 7/1/24 - 6/30/25 Miners Ranch Trea	01-53-53501-0	\$25,786.68
			Water System Fees # 0400138 - 7/1/24 - 6/30/25 - Strawberry Cam	01-53-53501-0	\$1,509.00
			Water System Fees # 0400137 - 7/1/24 - 6/30/25 - Sly Creek Camp	01-53-53501-0	\$1,509.00
					\$29,481.68
2/14/2025	68521	<b>Travis, Ted</b>			
			Reimburse Water Distribution Operator D2 Certificate	01-54-54408-0	\$80.00
					\$80.00
2/14/2025	68522	<b>Tri Counties Bank*</b>			
			1,000 count 50lb & 1,000 count 18lb Cable Ties	01-53-53260-0	\$282.67
			Submersible Water Pump	01-53-53260-0	\$23.37
			Replacement Welder Gun	01-54-54104-0	\$232.21
			Gate Operator Stop	01-53-53260-0	\$441.75
			Binders & 8-Tab Dividers	01-53-53100-0	\$146.43
					\$1,126.43
2/14/2025	68523	<b>C.J. Brown &amp; Company, CPAs</b>			
			State Controllers Report Preparation - 2023	07-60-60216-6	\$375.00
			State Controllers Report Preparation - 2023	01-50-50216-0	\$375.00
					\$750.00
2/14/2025	68524	<b>Vista Net, Inc.</b>			
			2024 Cyber Security Training Q4	07-68-68201-6	\$227.50
			2024 Cyber Security Training Q4	01-58-58201-0	\$227.50
					\$455.00
2/19/2025	68525	<b>VOID</b>			
			Void		\$0.00
2/19/2025	68526	<b>VOID</b>			
			Void		\$0.00
					\$0.00

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<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/19/2025	68527	<b>Empower Annuity Ins Co of America</b>			
			PR 2/21/25 Employee 457 Contributions	01-00-22908-2	\$100.00
					\$100.00
2/19/2025	68528	<b>IBEW #1245</b>			
			February 2025 Member Dues	01-00-25207-0	\$6,487.65
					\$6,487.65
2/19/2025	68529	<b>Mission Square Retirement</b>			
			PR 2/21/25 Employee 457 Contributions	01-00-22908-2	\$8,023.57
					\$8,023.57
2/19/2025	68530	<b>Nationwide Retirement</b>			
			PR 2/21/25 Employee 457 Contributions	01-00-22908-2	\$1,814.15
					\$1,814.15
2/19/2025	68531	<b>ACWA-JPIA</b>			
			March 2025 Employee Vision & Dental	07-60-60461-6	\$1,810.82
			March 2025 Employee Vision & Dental	01-50-50461-0	\$2,156.82
			March 2025 Employee Vision & Dental	07-60-60400-6	\$2,090.52
			March 2025 Employee Vision & Dental	01-50-50400-0	\$3,852.91
					\$9,911.07
2/19/2025	68532	<b>Butte County Sheriff's Office</b>			
			BCSO Garnishment Case # 21CV00186	01-00-25209-2	\$694.69
					\$694.69
2/24/2025	68533	<b>Butte County Clerk-Recorder's Office</b>			
			11/5/24 General Election	07-60-60201-6	\$444.77
			11/5/24 General Election	01-50-50211-0	\$444.77
					\$889.54
2/21/2025	68534	<b>AT&amp;T</b>			
			2/10/25 - 3/9/25 Local Calls Service	01-50-50251-0	(\$201.65)
			2/10/25 - 3/9/25 Local Calls Service	01-53-53251-0	\$1,680.69
					\$1,479.04

**South Feather Water and Power Agency**  
**Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/21/2025	68535	<b>AT&amp;T</b>			
			2/5/25 - 3/4/25 Firewall	07-68-68251-6	\$672.10
					\$672.10
2/21/2025	68536	<b>Better Deal Exchange</b>			
			PVC Primer & Cement	01-53-53260-0	\$29.21
			Chemical Resistant Spray Bottle, Muriatic Acid	01-53-53260-0	\$19.07
			Cement Cleaner, Foam Weather Stripping Tape	01-53-53260-0	\$14.20
					\$62.48
2/21/2025	68537	<b>Cranmer Engineering, Inc.</b>			
			Colilert P/A 18hr	01-53-53201-2	\$30.00
			Colilert P/A 18hr	01-53-53201-0	\$210.00
			Colilert P/A 18hr	01-53-53201-0	\$90.00
			Colilert P/A 18hr	01-53-53201-0	\$120.00
					\$450.00
2/21/2025	68538	<b>De Air Company</b>			
			Serviced HVAC Equipment	01-56-56370-0	\$538.00
					\$538.00
2/21/2025	68539	<b>Grainger Inc.</b>			
			Manifold Kit	01-56-56150-0	\$28.15
					\$28.15
2/21/2025	68540	<b>Industrial Power Products-Oroville</b>			
			Spark Plugs, Gas Cans - T321	01-56-56150-0	\$187.62
			Chains - Chainsaws	01-56-56150-0	\$100.64
			Carburetor	01-56-56150-0	\$73.19
					\$361.45
2/21/2025	68541	<b>Macquarie Equipment Capital Inc.</b>			
			2/7/25 - 3/6/25 Warehouse Printer Lease Agreement #2364939002	01-56-56170-0	\$75.78
			2/12/25 - 3/11/25 Upstairs Printer Lease Agreement #2364939001	01-50-50171-0	\$259.80
					\$335.58

**South Feather Water and Power Agency**  
**Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/21/2025	68542	<b>Minasian, Meith, Soares, Sexton &amp; Cooper, LLP</b>			
			January 2025 Water Transfer Professional Services	07-60-60208-6	\$441.45
			January 2025 South Fork Professional Services	07-60-60208-6	\$1,215.00
			January 2025 Professional Services	01-50-50208-0	\$6,161.79
			January 2025 NYWD CEQA Professional Services	07-60-60208-6	\$946.94
			Jan. 2025 NYWD Breach of Contract Litigation Professional Svcs	07-60-60208-6	\$50,043.00
					\$58,808.18
2/21/2025	68543	<b>Napa Auto Parts</b>			
			Fuel Filter - T140	01-56-56150-0	\$67.63
			Bidirectional Scanner	01-56-56150-0	\$447.18
					\$514.81
2/21/2025	68544	<b>Orkin Pest Control</b>			
			January 2025 Ground Squirrel Suppression at Lake Wyandotte	01-54-54201-0	\$250.00
			February 2025 MRTP Pest Control Service	01-53-53201-0	\$95.00
			February 2025 Ground Squirrel Suppression at Lake Wyandotte	01-54-54201-0	\$250.00
					\$595.00
2/21/2025	68545	<b>Pace Supply Corp.</b>			
			Credit For Wrong 6" COMPOUND METER	01-00-15213-2	(\$325.05)
			6" COMPOUND METER	01-00-15213-2	\$6,480.50
					\$6,155.45
2/21/2025	68546	<b>Payless Building Supply</b>			
			zz_ZZ SODL_6647 2 x 8 square edge mill	01-56-56100-0	\$3,209.34
					\$3,209.34
2/21/2025	68547	<b>Ryan Process, Inc.</b>			
			Ribbon Cable (UVM5000, UV1) for Organics Monitor	01-53-53260-0	\$138.98
			Chemtrac UV Lamp	01-53-53260-0	\$552.36
			Chemtrac Flow Cell	01-53-53260-0	\$740.17
					\$1,431.51

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/21/2025	68548	<b>U.S. Bank*</b>			
			Cell Phone Case	01-58-58100-0	\$48.14
					\$48.14
2/21/2025	68549	<b>Verizon Wireless</b>			
			1/11/25 - 2/10/25 MRTP Cell Phone Service	01-53-53251-0	\$70.02
			1/11/25 - 2/10/25 D. Leon's Cell Phone Service	07-60-60251-6	\$42.25
			1/11/25 - 2/10/25 After Hours Cell Phone Service	01-54-54251-0	\$42.25
					\$154.52
2/21/2025	68550	<b>Airgas USA, LLC</b>			
			3M Petroleum Sorbent Pads (For WPH, FPH, KPH)	07-63-63100-6	\$806.96
			3M Petroleum Sorbent Pads (For SPH)	01-61-61100-5	\$319.04
					\$1,126.00
2/21/2025	68551	<b>AT&amp;T</b>			
			Local Calls 2/10/25 to 3/9/25 - SPH	01-61-61251-5	\$256.99
			Local Calls 2/10/25 to 3/9/25 - Hq.	07-66-66251-6	\$1,582.94
			Local Calls 2/10/25 to 3/9/25 - FPH	07-63-63251-6	\$201.99
					\$2,041.92
2/21/2025	68552	<b>AT&amp;T</b>			
			For Circuits 2/10/25 to 3/9/25	07-60-60251-6	\$899.69
					\$899.69
2/21/2025	68553	<b>Bank of America - Bank Card*</b>			
			Electric Rebar Bender With Case	07-66-66270-6	\$490.70
					\$490.70
2/21/2025	68554	<b>Grainger Inc.</b>			
			Calibration Gas Cylinder 34L	07-63-63100-6	\$570.57
					\$570.57

**South Feather Water and Power Agency**  
**Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/21/2025	68555	<b>Innovative Hydrology</b>			
			WXvisual Monitor 3 Gauging Sta 3/1/25 - 2/28/26 NYWD	07-64-64380-6	\$900.00
			WXvisual Monitor 17 Gauging Sta 3/1/25 - 2/28/26 SFWP	07-64-64380-6	\$5,100.00
					\$6,000.00
2/21/2025	68556	<b>McMaster Carr Supply Co.</b>			
			Return Lock Washers For Credit	07-00-11140-0	(\$26.44)
			Lock Washers	07-00-11140-0	\$26.44
			HDMI Video Cord	07-68-68100-6	\$33.40
			Fuses	07-63-63260-6	\$85.46
					\$118.86
2/21/2025	68557	<b>Napa Auto Parts</b>			
			Oil Filters	07-66-66150-6	\$7.69
			Key Fab Battery	07-66-66150-6	\$6.83
			Battery T#212	07-66-66150-6	\$223.50
					\$238.02
2/21/2025	68558	<b>P G &amp; E - Sacramento</b>			
			Gen. Interconnection Agr. For 2/2025 - WPH, FPH	07-63-63501-6	\$4,946.31
			Gen. Interconnection Agr. For 2/2025 - SPH	01-61-61501-5	\$693.72
			Gen. Interconnection Agr. For 2/2025 - KPH	07-63-63501-6	\$1,370.34
					\$7,010.37
2/21/2025	68559	<b>Ramos Oil Co.</b>			
			Gas & Diesel	07-66-66160-6	\$8,299.29
					\$8,299.29
2/21/2025	68560	<b>Zoro Tools, Inc</b>			
			Impact Hex Shank Socket Adapter Set	07-68-68100-6	\$46.12
					\$46.12
2/26/2025	68561	<b>AFLAC</b>			
			Employee Supplemental Disability/Life Insurance 2/7 & 2/21/25	01-00-22915-2	\$1,381.32
					\$1,381.32

**South Feather Water and Power Agency**  
**Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/26/2025	68562	<b>Reliance Standard Life</b>			
			March 2025 Employee Life Insurance	07-60-60402-6	\$308.62
			March 2025 Employee Life Insurance	01-50-50402-0	\$540.66
					\$849.28
2/26/2025	68563	<b>Standard Insurance</b>			
			March 2025 Employee Disability Insurance	07-60-60403-6	\$1,341.74
			March 2025 Employee Disability Insurance	01-50-50403-0	\$1,713.84
					\$3,055.58
2/28/2025	68564	<b>Accularm Security Systems</b>			
			Service Call For Roll Up Door On Small Bldg in Yard, Magnet	01-56-56201-0	\$92.50
					\$92.50
2/28/2025	68565	<b>Alleivity Recruiting &amp; Staffing</b>			
			Customer Service Staff PE 2/9/25	01-50-50201-0	\$1,406.40
			Customer Service Staff PE 2/16/25	01-50-50201-0	\$1,406.40
					\$2,812.80
2/28/2025	68566	<b>AT&amp;T</b>			
			2/14/25 - 3/13/25 MRTP Internet Connection	01-53-53251-0	\$117.70
			1/14/25 - 2/13/25 MRTP Internet Connection Fee	01-53-53251-0	\$9.99
					\$127.69
2/28/2025	68567	<b>Braun Blaising &amp; Wynne, P.C.</b>			
			January 2025 PG&E Standby Professional Services	07-60-60208-6	\$4,018.00
					\$4,018.00
2/28/2025	68568	<b>California Surveying &amp; Drafting Supply</b>			
			2/23/25 - 3/22/25 Power Div Plotter	07-60-60171-6	\$297.69
			2/20/25 - 3/19/25 Plotter Maintenance Contract	01-50-50171-0	\$357.23
					\$654.92
2/28/2025	68569	<b>ConEquip Parts &amp; Equipment LLC</b>			
			Bucket - E331	01-56-56150-0	\$634.29
					\$634.29



**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/28/2025	68570	<b>Cranmer Engineering, Inc.</b>			
			Colilert P/A 18hr	01-53-53201-0	\$90.00
			Colilert P/A 18hr	01-53-53201-0	\$120.00
					\$210.00
2/28/2025	68571	<b>De Air Company</b>			
			Replace vandalized HVAC Unit	01-00-11181-2	\$12,500.00
					\$12,500.00
2/28/2025	68572	<b>Francotyp-Postalia, Inc.</b>			
			2/20/25 - 5/19/25 Postage Machine Rental	01-50-50171-0	\$146.14
					\$146.14
2/28/2025	68573	<b>Home Depot Credit Service</b>			
			Socket Wrench & Straight Jaw Pliers Sets, Metric Hex Bit Socket	01-53-53260-0	\$83.22
			Saw Blade	01-54-54270-0	\$43.27
			Lumber, LED Ceiling Light Fixture, Paint, Wall Texture Spray	01-50-50100-0	\$554.85
			Lumber	01-55-55113-0	\$35.45
			Fittings, Replacement Cutting Wheel Set, PVC Glue/Primer	01-54-54104-0	\$62.35
			Concrete Mix, Insulation Spray Foam	01-54-54295-0	\$285.38
			Concrete Mix	01-54-54295-0	\$542.72
					\$1,607.24
2/28/2025	68574	<b>M J B Welding Supply</b>			
			Welding Wire & Tips	01-53-53260-0	\$57.33
			Labor-Troubleshooted Welder	01-54-54104-0	\$202.50
			Gloves	01-54-54104-0	\$60.12
					\$319.95
2/28/2025	68575	<b>McMaster Carr Supply Co.</b>			
			Swivel Leveling Mount Threaded Studs	01-53-53370-0	\$105.43
			Silica Gel Desiccant Bags	01-54-54104-0	\$31.18
					\$136.61

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/28/2025	68576	<b>Northern Safety Co., Inc.</b>			
			Hooded Sweatshirt Hi-Viz M	01-52-52102-0	\$120.29
			Hooded Sweatshirt Hi-Viz 2XL	01-52-52102-0	\$200.48
			Helmets	01-52-52102-0	\$50.82
			Class 3 Vest XL/2XL	01-52-52102-0	\$100.72
			Class 3 Vest M/L	01-52-52102-0	\$100.73
			Class 3 Rain Gear S/M	01-52-52102-0	\$47.51
			Class 3 Rain Gear L/XL	01-52-52102-0	\$142.54
			Class 3 Hooded Sweatshirt XL	01-52-52102-0	\$200.48
			Class 3 Hooded Sweatshirt L	01-52-52102-0	\$200.48
			Class 3 Bibs	01-52-52102-0	\$58.38
					\$1,222.43
2/28/2025	68577	<b>NorthStar Engineering</b>			
			January 2025 24-100 FERC Boundary Professional Svcs	07-67-67201-6	\$6,252.00
			January 2025 24-100 FERC Boundary Professional Svcs	07-67-67201-6	\$6,922.00
					\$13,174.00
2/28/2025	68578	<b>Oroville Cable &amp; Equipment Co.</b>			
			Jumper Cables - T122, Spring - E122	01-56-56150-0	\$261.40
			Fuel Pump - E112	01-56-56150-0	\$107.18
					\$368.58
2/28/2025	68579	<b>Oroville Ford</b>			
			EGR cooler/turbo	01-56-56150-0	\$3,631.84
					\$3,631.84
2/28/2025	68580	<b>P G &amp; E</b>			
			12/31/25 - 2/20/25 Service	01-54-54250-0	\$2,728.96
			12/31/25 - 2/20/25 Service	01-53-53250-0	\$1,571.12
			12/31/25 - 2/20/25 Service	01-56-56250-0	\$1,815.58
			12/31/25 - 2/20/25 Service	01-50-50250-0	\$1,989.24
					\$8,104.90

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/28/2025	68581	<b>Ramos Oil Co.</b>			
			February 2025 Potable Maintenance	01-54-54131-0	\$717.83
			February 2025 Palermo Canal	01-54-54133-0	\$210.67
			February 2025 MRTP	01-53-53130-0	\$391.96
			February 2025 Meter Service Tech	01-55-55130-0	\$200.59
			February 2025 Meter Readers	01-55-55131-0	\$356.13
			February 2025 Mechanic	01-56-56130-0	\$180.85
			February 2025 Lower Forbestown	01-54-54135-0	\$129.36
			February 2025 Hydrographer	07-64-64130-6	\$138.38
			February 2025 Foremen	01-54-54130-0	\$232.56
			February 2025 Explorer	01-50-50130-0	\$34.11
			February 2025 Community Line	01-54-54136-0	\$19.31
			February 2025 Bangor Canal	01-54-54134-0	\$78.09
					\$2,689.84
2/28/2025	68582	<b>Tehama Tire Service, Inc.</b>			
			6 New Tires - T300	01-56-56150-0	\$4,080.59
					\$4,080.59
2/28/2025	68583	<b>Tyler Technologies, Inc.</b>			
			ERP Pro Annual SaaS & Tyler U - Year 1	01-58-58201-0	\$29,622.50
			ERP Pro Annual SaaS & Tyler U - Year 1	07-68-68201-6	\$29,622.50
					\$59,245.00
2/28/2025	68584	<b>Valley Iron Inc. Oroville</b>			
			Carbon Steel Tubes, Steel Plate, Flat Expanded Metal	01-53-53370-0	\$2,207.36
			Carbon Steel Tube, Steel Plate & Sheet, Steel Angle	01-53-53370-0	\$1,421.19
					\$3,628.55
2/28/2025	68585	<b>Weimer and Sons</b>			
			Base Rock	01-54-54295-0	\$839.33
			Base Rock	07-00-11202-0	\$1,072.97
					\$1,912.30

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/28/2025	68586	<b>Cojocaru, Daniel</b>			
			Refund Check 021857-000, 4 Stepping Stone Ct	01-00-22200-0	\$24.52
					\$24.52
2/28/2025	68587	<b>Duke Sherwood Construction</b>			
			Refund Check 021941-000, Construction Meter	01-00-22200-0	\$69.00
					\$69.00
2/28/2025	68588	<b>Gurley Mariruth Rev. Living Trust</b>			
			Refund Check 010728-000, 6954 Oro Bangor Hwy	01-00-22200-0	\$38.10
					\$38.10
2/28/2025	68589	<b>Masterson, Thomas Or Nancy</b>			
			Refund Check 020558-000, 80 Deerwood Dr	01-00-22200-0	\$50.75
					\$50.75
2/28/2025	68590	<b>Roelofson, Shanna or Richard</b>			
			Refund Check 017304-000, 45 Long Bar Ct	01-00-22200-0	\$3.00
					\$3.00
2/28/2025	68591	<b>Warner, Irma</b>			
			Refund Check 011242-000, 101 Shelterwood Ln	01-00-22200-0	\$24.42
					\$24.42
2/5/2025	250201	<b>Cal PERS</b>			
			Social Security Administration - Annual Fee	01-50-50404-0	\$65.00
			Social Security Administration - Annual Fee	07-60-60404-6	\$65.00
			February 2025 Employee/Retiree Health Insurance	01-00-22914-2	\$2,386.26
			February 2025 Employee/Retiree Health Insurance	07-60-60461-6	\$20,148.81
			February 2025 Employee/Retiree Health Insurance	01-50-50461-0	\$5,861.03
			February 2025 Employee/Retiree Health Insurance	01-50-50461-0	\$29,973.38
			February 2025 Employee/Retiree Health Insurance	07-60-60400-6	\$52,223.67
			February 2025 Employee/Retiree Health Insurance	01-50-50400-0	\$89,124.77
			February 2025 Employee/Retiree Health Insurance	07-60-60461-6	\$6,447.14
					\$206,295.06

**South Feather Water and Power Agency**  
**Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/5/2025	250202	<b>CalPERS</b>			
			S Goff Retro 1/5/25-1/18/25 PEPRA ER% Retirement	01-50-50413-0	\$8.37
			S Goff Retro 1/5/25-1/18/25 PEPRA Employee Retirement	01-00-22931-2	\$8.25
			PR 2/07/2025 PEPRA ER% Retirement Contributions	01-50-50413-0	\$8,931.04
			PR 2/07/2025 PEPRA Employee Retirement Contributions	01-00-22931-2	\$8,794.86
			PR 2/07/2025 Classic ER% Retirement Contributions	01-50-50413-0	\$22,087.77
			PR 2/07/2025 Classic Employee Retirement Contributions	01-00-22931-2	\$10,702.75
			K. McKillop Retro 12/22/24-1/18/25 PEPRA ER% Retirement	01-50-50413-0	\$19.52
			K. McKillop Retro 12/22/24-1/18/25 PEPRA Employee Retirement	01-00-22931-2	\$19.22
			J McClellan Cont. Correction 12/22-1/14/25 PEPRA ER% Retirement	01-50-50413-0	\$1.13
			J McClellan Cont. Correction 12/22-1/14/25 PEPRA Emp. Retirement	01-00-22931-2	\$1.11
			J Lacey 1/5/25-1/18/25 PEPRA ER% Retirement	01-50-50413-0	\$1.15
			J Lacey 1/5/25-1/18/25 PEPRA Employee Retirement	01-00-22931-2	\$1.13
			C Nevers Reporting Correction 12/22-1/4/25 CI ER% Retirement	01-50-50413-0	(\$4.36)
			C Nevers Reporting Correction 12/22-1/4/25 CI Emp Retirement	01-00-22931-2	(\$2.11)
					\$50,569.83
2/5/2025	250203	<b>CalPERS 457 Plan</b>			
			PR 2/7/25 Employee 457 Contributions	01-00-22908-2	\$3,277.65
					\$3,277.65
2/5/2025	250204	<b>Lincoln Financial Group</b>			
			PR 2/7/2025 Employee 457 Contributions	01-00-22908-2	\$1,496.80
					\$1,496.80
2/19/2025	250205	<b>CalPERS</b>			
			PR 2/21/25 PEPRA ER% Retirement Contributions	01-50-50413-0	\$8,929.24
			PR 2/21/25 PEPRA Employee Retirement Contributions	01-00-22931-2	\$8,793.09
			PR 2/21/25 Classic ER% Retirement Contributions	01-50-50413-0	\$20,875.81
			PR 2/21/25 Classic Employee Retirement Contributions	01-00-22931-2	\$10,115.47
					\$48,713.61

**South Feather Water and Power Agency  
Checks Paid, February, 2025**

<b>Date</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>GL Account</b>	<b>Amount</b>
2/19/2025	250206	<b>CalPERS 457 Plan</b>			
			PR 2/21/25 Employee 457 Contributions	01-00-22908-2	\$3,239.16
					\$3,239.16
2/19/2025	250207	<b>Lincoln Financial Group</b>			
			PR 2/21/25 Employee 457 Contributions	01-00-22908-2	\$1,987.94
					\$1,987.94
		<b>Credit Card *</b>	<b>FEBRUARY CHECK TOTAL</b>		\$988,945.55
<b>FEBRUARY PAYROLL DETAIL</b>					
			PAYROLL STATE & FED TAXES		171,240.82
			PAYROLL NET		\$341,304.01
			<b>TOTAL</b>		\$512,544.83



## ***SOUTH FEATHER WATER & POWER AGENCY***

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**TO:** Board of Directors

**FROM:** Rath Moseley, General Manager

**DATE:** March 20, 2025

**RE:** ACWA / JPIA  
Agenda Item for 3/25/25 Board of Directors Meeting

Adrienne Beatty, CEO Association of California Water Agencies /Joint Powers Insurance Authority (ACWA/JPIA) is present today to introduce herself and present content to the board and agency staff.

Welcome Ms. Beatty



## ***SOUTH FEATHER WATER & POWER AGENCY***

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**TO:** Board of Directors

**FROM:** Rath Moseley, General Manager

**DATE:** March 17, 2025

**RE:** Water Service Fee Change  
Agenda Item for 03/25/25 Board of Directors Meeting

The purpose of this item is to present SF water rate education, analysis and options for the board to review and provide direction on behalf of District constituents and mail Proposition 218 communication notices of rate change to customers within the South Feather Water and Power Agency service area.

A sample proposed Proposition 218 notification letter is included on the following page.

**"I authorize the general manager to mail a Proposition 218 notice of proposed water rate change with a public hearing to be conducted on Tuesday May 27, 2025 during the South Feather Water and Power Agency regular board meeting at 2310 Oro Quincy Hwy. Oroville, CA 95966"**



# SOUTH FEATHER WATER & POWER AGENCY



RATH T. MOSELEY, GENERAL MANAGER

2310 ORO-QUINCY HIGHWAY  
OROVILLE, CALIFORNIA 95966  
530-533-4578  
WATERRATES@SOUTHFEATHER.COM

March 25, 2025

Re: NOTICE OF CHANGE IN CHARGES FOR WATER PURCHASED FROM SOUTH FEATHER WATER AND POWER AGENCY

Dear Property Owner and/or Water Customer:

The Purpose of this letter is to advise you that the Board of Directors of the South Feather Water and Power Agency has authorized changes in the service rate subject to the protest and hearing procedure described in this letter. Customers will experience an increase in monthly water rate fees. This notice will also advise you that the Agency's Board of Directors will conduct a public hearing on the proposed changes, on **May 27, 2025**, commencing at the hour of 2:00 p.m., as a part of its regularly scheduled Board of Directors meeting held at that time. The meeting will be held at the Agency's office located at 2310 Oro-Quincy Highway, Oroville, California.

**Why is the increase necessary?** South Feather Water and Power Agency rates to provide water have been kept artificially low. The current low rates assume a significant financial contribution from the generation and sell of hydropower each year through a power purchase agreement. The increase in Dam Safety and Regulatory License Requirements have increased significantly and will continue to rise with the impending new Federal Energy Regulatory Commission (FERC) License reducing the ability to subsidize the cost of water service at the same rates customers have historically enjoyed. In addition, inflation and wages have increased to double digits over recent years without any adjustment to the cost of service and financially can no longer be absorbed without an increase in rates.

## **The basis of the proposed changes in fees.**

A substantial amount of hydropower revenue is required to finance the capital requirements of the Agency, including water treatment, storage, and distribution system repairs. A portion of the revenues from the South Feather Power Project can be used by the Agency to offset the cost of delivered water. From a customer's standpoint, this means that hydroelectric revenues provide funds to the Agency which it can use to offset the cost of its water operations.

The proposed change in fees reflects a rate for water use which is still far below the cost of producing and delivering water, which costs are being subsidized by the use of the revenue produced by the Agency's hydroelectric facilities. The remaining balance of hydroelectric revenues must be used to finance the Agency's capital expenses, including the costs of the hydroelectric system, The Federal Energy Regulatory Commission License and to fund required reserves.

## **The amount of the proposed fee or charge proposed to be imposed.**

XXX

## **Reason for the proposed change in fees.**

The Agency's Board of Directors has determined that the rate of transmission, treatment, and distribution of water be closer aligned with actual operational costs. Article XIII D(6) of the California Constitution, approved by the voters as Proposition 218 in 1996, mandates that the Agency charge its customers based on the cost of the service delivered and, with the subsidy from power, each unit delivered by the Agency

costs the same amount to produce. Finally, the Board believes the fairest approach is to moderately subsidize the cost of domestic water with the current value of power revenues.

**How does the service fee increase benefit me?**

The adjustments to fees assist's with funds to continue operating as an independent, not-for-profit special district governed by individuals chosen and elected by the community. The proposed fees will help reduce the reliance on hydropower revenue as California continues to migrate towards mainstream solar.

The Agency's Board of Directors will conduct a public hearing regarding the proposed fee change at 2:00 p.m. on **May 27, 2025**, at the Agency office located at 2310 Oro Quincy Highway, Oroville, California.

**You have a right to protest the proposed changes.** Oral protests will be heard at the public hearing described above. Written protests will also be considered at that time. Please be advised that if the written protests received are filed prior to the close of the public hearing by more than 50% of landowners subject to the Agency's rates and charges, then the Board will not implement the proposed change. Only written protests will be counted for this purpose, and only one protest will be counted for each parcel.

“The proposed rate increase contemplated by this notice is subject to a 120-day statute of limitations for challenging any new, increased, or extended fee or charge SFWPA may adopt.”

Written protests should be directed to the Agency at the following address:

South Feather Water and Power Agency  
2310 Oro Quincy Hwy  
Oroville, CA.95966

Please contact the Agency office at (530) 533-4578 should you desire further information with respect to the proposed change in rates.

I am available to hear and answer any questions you may have. My contact information is provided in the header on the first page of this letter.

Sincerely,

RATH T. MOSELEY  
General Manager



# **SOUTH FEATHER WATER AND POWER AGENCY WATER RATES**

**March 25, 2025**



# The role of cost-based rate setting

Creating a financial roadmap is critical to achieving long term sustainability consistent with SFWPA's overarching needs and responsibilities.

**Traditional rates should be based on cost of service. As such, rate studies play a key role for success and serve to:**

- **Identify all costs to be recovered through rates and charges**
- **Track which costs are changing and who bears the burden**
- **Provide guidance for future financial planning and rate adjustment strategies**
- **Evaluate the appropriateness of the water pricing signal to customers**
- **Document the relationship of the financial planning process and impacts on customers**
- **Assess customer usage patterns and financial information for system operations and planning**

In SFWPA's case, water rate studies can, and do, vary in complexity and level of effort due to the unique characteristics and needs of the district



# The Anatomy of a Water Rate Study

A Comprehensive water rate study includes three primary components:

- Revenue Requirements analysis
- Cost of Service analysis
- Rate Design analysis

An overview of the key elements of a rate study are shown on the following page.

# Utility Rate Analysis Work Element Flow

## *A. Data Collection*



- Financial
- Utility Billing
- System Planning
- Operations
- Administration
- Legal

## *B. Revenue Requirements*

- Financial Policies
- Operating and Maintenance Forecast
- Debt Service
- Capital Program Forecast
- Capital Funding Strategy
- Reserve Forecast
- Revenue Needs Assessment
- Rate Adjustment Strategy

## *C. Cost of Service Analysis*



- Demand and Demographics
- Functional Allocation of Infrastructure and O&M
- Customer Classification
- Distribution of Functional Costs to Customer Classes
- Cost Recovery Plan

## *D. Rate Structure Design*

- Fixed Rates
- Variable Rates
- Special Rates and Surcharges
- Pricing Policies
- Customer Bill Impacts



# Historical Rate Studies

2010: Proposed modifications to potable water rates.

2011: Change in Fees and Charges.

- *Reason for proposed change in rates: The Agency's Board of Directors has determined that the rate per unit of water should, over time, be merged so that all users pay the same rate. Moreover, Article XIII D(6) of the California Constitution, approved by the voters as Proposition 218 in 1996, mandates that the Agency charge its customers based on the cost of the service delivered and with, the subsidy from power, each unit delivered by the Agency costs the same amount to produce. Finally the Board believes the fairest approach is to subsidize the cost of domestic water on an equal basis with power revenues. Thus, the distinction between Block One and Block Two can no longer be justified.*

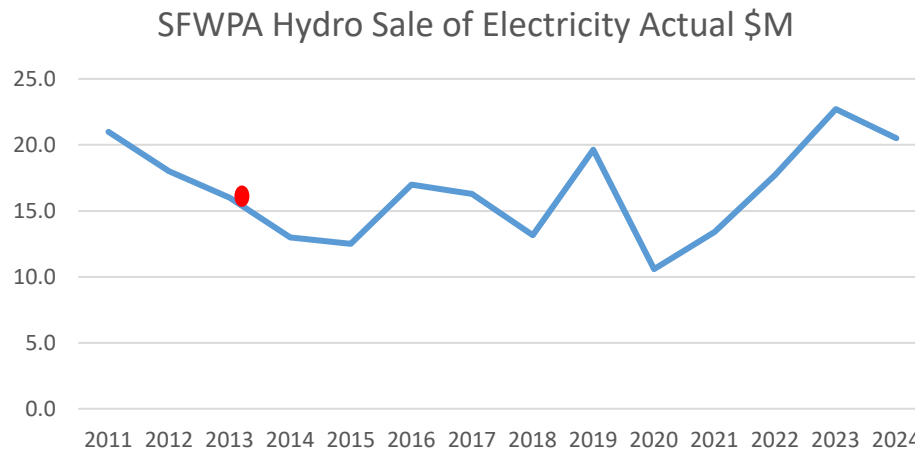


## Historical Rate Studies

### 2013: Branding/Marketing Consulting Services Agreement.

- *After the present power-purchase agreement with PG&E was negotiated in 2008/09, we began developing strategies for how best to utilize the increase in proceeds from the hydropower project's generation of electricity. In addition, to building ample reserves, providing for competitive employee compensation and retirement, paying off outstanding debt, and replacing worn out equipment and vehicles, plans were implemented for the purpose of improving the economies of the communities served by the Agency.*

*The first part of this economic plan was a systematic reduction in rates for both domestic and irrigation customers that will be fully implemented by 2017.*







## Historical Rate Studies

2018: NorthStar Engineering on behalf of Butte County LAFCO

- *Oroville Region Water Service Study*

2019: SFWPA Internal Study

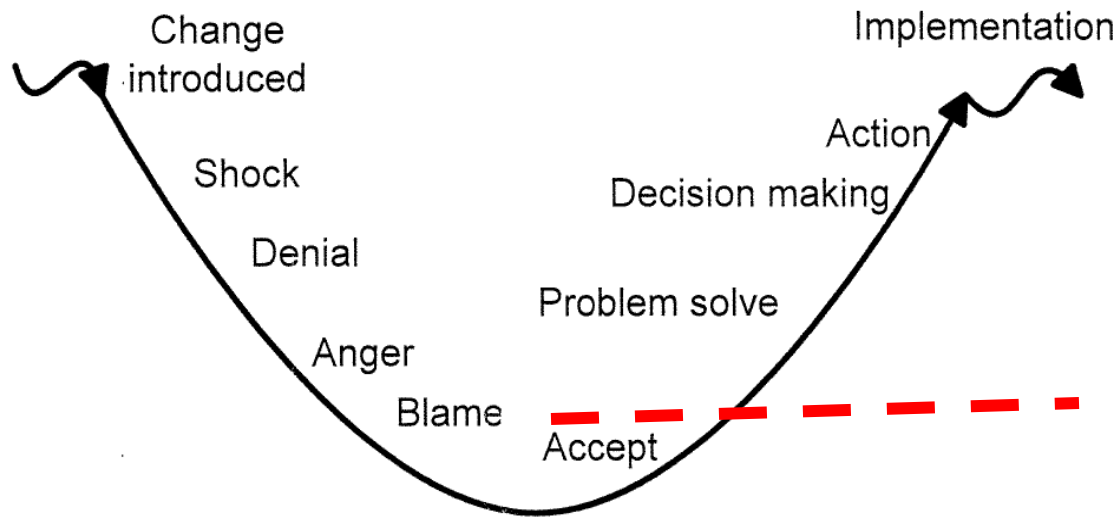
2024: Bartle Wells Associates

- *Rate Analysis Assumptions*
  - *Zero Net Revenue Distribution (subsidy) from Hydro Generation*
  - *25% Fund Reserve Target for O&M*
  - *M RTP Debt Obligation through 2042*
  - *Capital Improvement Plan*

2025: SFWPA Internal Analysis of 2018-2024 baseline assumptions and validation of actuals



# The Change Curve





## Rate Design

Rate Design analysis is used in determining the recommended rates.

It involves the creation of rate structures that consider cost of service and related policy and pricing objectives.

Rate design is a function of many diverse and in SF's case, competing objectives. No one structure meets all utility objectives equally and not all objectives are valued the same by district customers.

- **Should there be a more conservation-oriented rate design?**
- **Are rates transparent and easy to administer?**
- **How do we achieve more financial stability?**
- **Have we adequately addressed affordability?**

The rate structure should support and optimize a blend of various utility objectives and should serve as a public information tool in communicating these objectives to customers.

### Uniform flat rate

- Customers pay the same amount
- Used in unmetered systems

#### *Advantages:*

- *No individual customer expense for installing service*

#### *Disadvantages:*

- *All users pay either too much or too little for what they use*
- *Promotes high consumption*

### Decreasing block rate

- The price of water declines as the amount used increases
- Each succeeding consumption block is cheaper
- Structure is based on the assumption that costs decline as consumption goes up

#### *Advantages:*

- *Attractive to large volume users*

#### *Disadvantages:*

- *Production costs may not decrease with the gallons of water produced*
- *For a number of customers, low-volume users may be subsidizing large-volume users*

### Single block rate

- Customers are charged a constant price per gallon, regardless of the amount of water used
- Often is coupled with a minimum charge for having service available

#### *Advantages:*

- *Cost to customer is in direct proportion to amount used*

#### *Disadvantages:*

- *May discourage industries that use high water*

### Increasing block rate

- The price of water increases as the amount used increases
- Each succeeding consumption block is more expensive
- Structure is based on the assumption that water rates should promote water conservation

#### *Advantages:*

- *Promotes water conservation – important in areas of limited water supplies*
- *Provides a reasonable amount of water at a reasonable price and charges a premium to those using more*

#### *Disadvantages:*

- *Higher costs for high usage may discourage industry*



## Cost of Service

Cost of service analysis refers to setting rates based on allocated shares of costs consistent with the unique characteristics.

- Raw water transmission source cost to convey and maintain
- Treatment plant costs to generate potable water distribution and storage
- Aging infrastructure repair or replace
- Fire Hydrants
- Irrigation conveyance maintenance and repair
- Labor and overhead costs to support customer based water delivery
- Fleet vehicle costs to maintain and replace
- Regulatory requirements – Lake Wyandotte, Water Treatment, EPA, Licenses, etc.
- Climate factors
- Demographic factors

All these factors, whether internal or external, impact how rates are set and the level of rates adopted.



# 2025 Budget

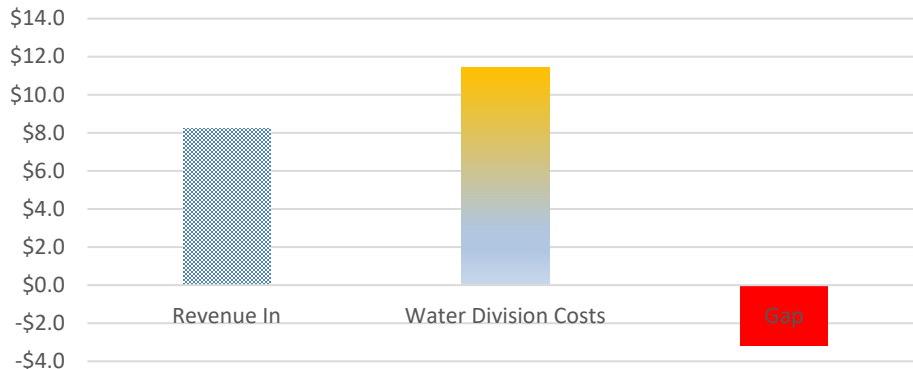
## 2025 Budget - Water Division

Total Water Division Revenue	\$8.150M
Total Operating Expenses	\$10.378M
Total Capital Outlay	\$1.031M
Net Revenue Over Operating Expenses	(\$3.260M)

## 2025 Budget - Power Division

Total Power Division Revenue	\$22.380M
Total Operating Expenses	\$19.410M
Total Capital Outlay	\$3.012M
Net Revenue Over Operating Expenses	(\$.042M)

Revenue Deficit



- In order to balance the water division budget, a net change in position on hydroelectric generation revenue needs to be \$6.34M (50% to SF and 50% to NYWD).
- The independent auditors report due by the end of June of each year will determine net change in position and amount of available funds applied to subsidized rates.



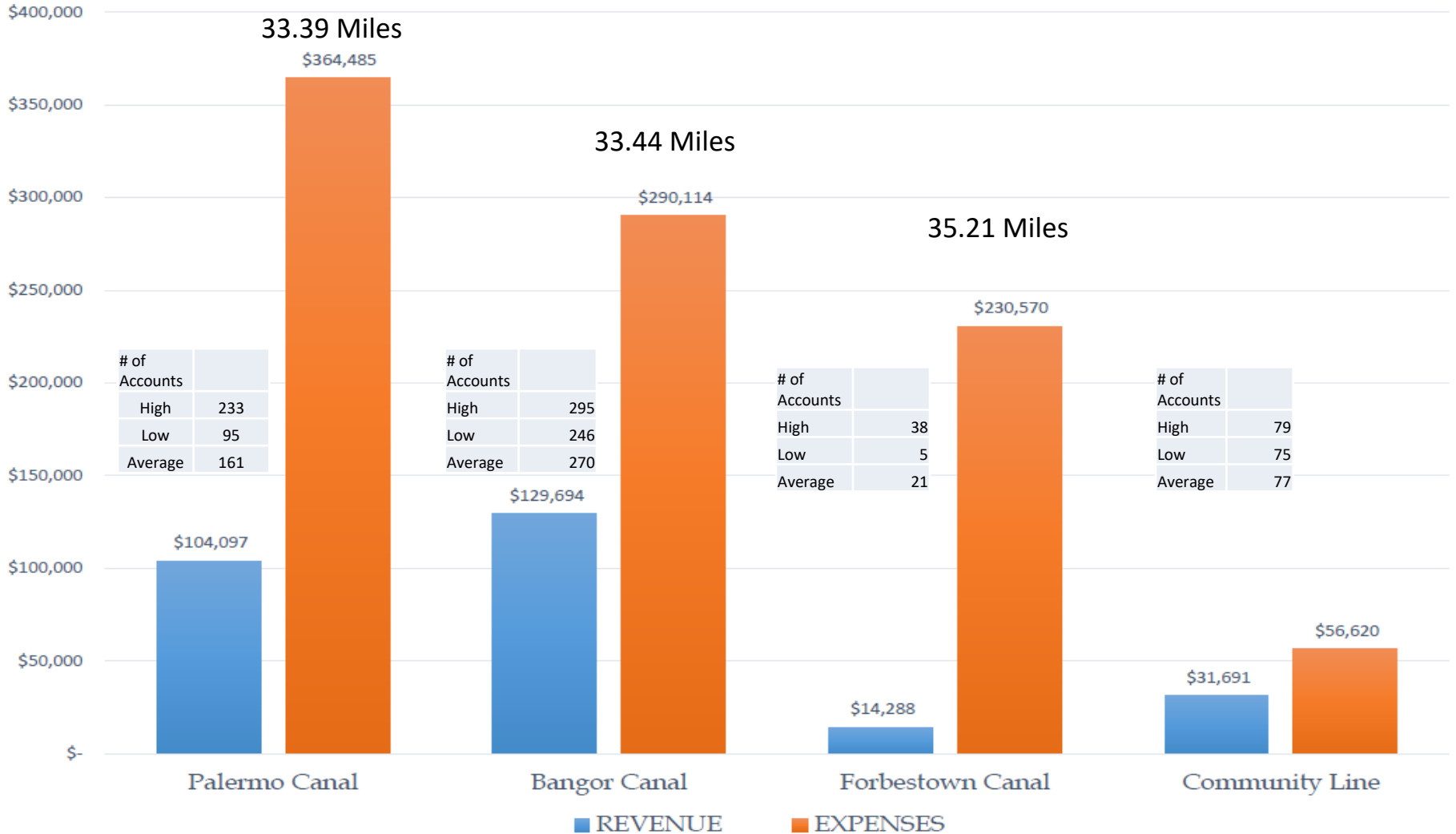
# M RTP Domestic Water Actuals

2024					
#CUST	Cu Ft	M G	Dollar		
				Average Cost Per Month	
6,856	9,684,431	72.45	\$ 177,288.02	\$	25.86
6,828	7,715,899	57.72	\$ 168,901.86	\$	24.74
6,843	7,655,305	57.27	\$ 168,700.18	\$	24.65
6,843	8,255,027	61.76	\$ 171,402.32	\$	25.05
6,859	13,741,434	102.80	\$ 193,676.91	\$	28.24
6,870	25,504,507	190.80	\$ 239,857.77	\$	34.91
6,878	33,148,470	247.98	\$ 268,592.13	\$	39.05
6,857	33,144,558	247.95	\$ 270,576.27	\$	39.46
6,856	28,562,529	213.68	\$ 252,977.92	\$	36.90
6,852	25,698,328	192.25	\$ 241,129.51	\$	35.19
6,853	17,019,800	127.33	\$ 207,132.57	\$	30.23
6,855	8,196,656	61.32	\$ 171,851.21	\$	25.07
	218,326,944		\$ 2,532,087		



# Irrigations Water Actuals

## IRRIGATION COST RECOVERY







# Fees: Part C – Rules and Regulations

## PART C – COMPLIANCE WITH AGENCY RULES<sup>73</sup>

Failure or refusal of any landowner or water user to comply with these Rules, or any interference by any landowner, water user, his tenants, servants or employees with the right, duties or obligations of the Agency, or its employees, shall entitle the Agency to discontinue the service of water to the lands of such owner or user until the land owner or water users shall furnish satisfactory proof to the Board of his intention to comply with these Rules, and desist from such interference and has removed any default existing at the time service of water is discontinued.

## PART D – WATER RATES<sup>74</sup>

### Potable Water-

Service Charge (per month) .....	\$19 <sup>75</sup>
Multi-Family Residential Units Service Charge .....	\$7.90 <sup>76</sup>
(per occupied unit per month)	
Rates-of-Use (in addition to Service Charge) <sup>77</sup> :	
First 100 Units (10,000 cubic feet) .....	\$0.42/unit
After First 100 Units (over 10,000 cubic feet).....	\$0.31/unit
Non-Beneficial Use.....	\$1.85/unit <sup>78</sup>
Oversized Meter Charge (in addition to Service Charge; not applicable to mobile home parks, apartment complexes, duplexes, multiple commercial units, etc. <sup>79</sup> ):	

<u>Meter Size</u>	<u>Monthly Charge</u>
1" .....	\$6.00
1½" .....	\$16.00
2" .....	\$20.50
3" .....	\$50.00
4" .....	\$72.50
6" .....	\$105.00

### Non-Potable Water-

Service Charge (per month) .....	\$21.50 <sup>80</sup>
Rates-of-Use (in addition to Service Charge):	
Miners Inch Accounts .....	\$1.95/MI <sup>81</sup>
Metered (unit = 100 cubic feet) .....	8.67¢ <sup>82</sup>
Flat Rate Accounts (per month) .....	\$60.50 <sup>83</sup>
(All non-potable rates-of-use equate to \$39.00 per acre-foot.)	

### Fees & Charges<sup>84</sup>

New Service Charge (installation estimates, processing, etc.) .....	\$40 <sup>85</sup>
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## Sample Water Fee Options

- Move to Single Block Rate
- Increase volumetric rate
- Increase Monthly Fixed Service Fee
- Eliminate Multi-Family Residential Fee
- Change Oversize Meter Charge Language



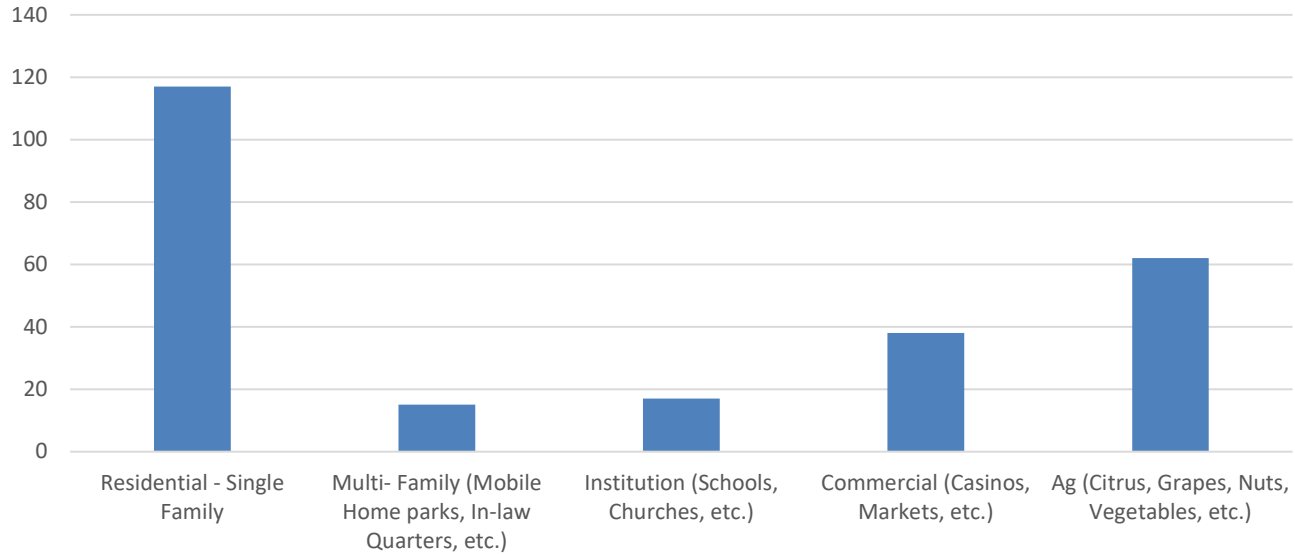
# Water Rates Options

Domestic Water Rates		<u>2025</u>	<u>Proposed</u> <u>2025</u>		<u>2026</u>	<u>2027</u>	<u>2028</u>
First 30 Units (22,440 Gallons) 748 GPD		\$0.42	\$0.42				
Units above 100		\$0.31	\$0.42				
				Single Block Rate	\$0.48	\$0.52	\$0.56
Monthly Fixed Service Charge		\$19.00	\$22.00		\$23.00	\$24.00	\$25.00
Irrigation Water Rates		<u>2025</u>	<u>Proposed</u> <u>2025</u>		<u>2026</u>	<u>2027</u>	<u>2028</u>
Miners Inch Account (per miners inch)		\$1.95	\$2.15		\$2.25	\$2.50	\$2.75
Volumetric Account		\$0.09	\$0.12		\$0.14	\$0.16	\$0.18
Flat Rate Account		\$60.50	\$68.00		\$72.00	\$74.00	\$76.00
Monthly Fixed Service Charge		\$60.50	\$68.00		\$70.00	\$72.00	\$74.00



# Who is Impacted by Single Block Rate

Declining Potable Tier Users by Classification Code

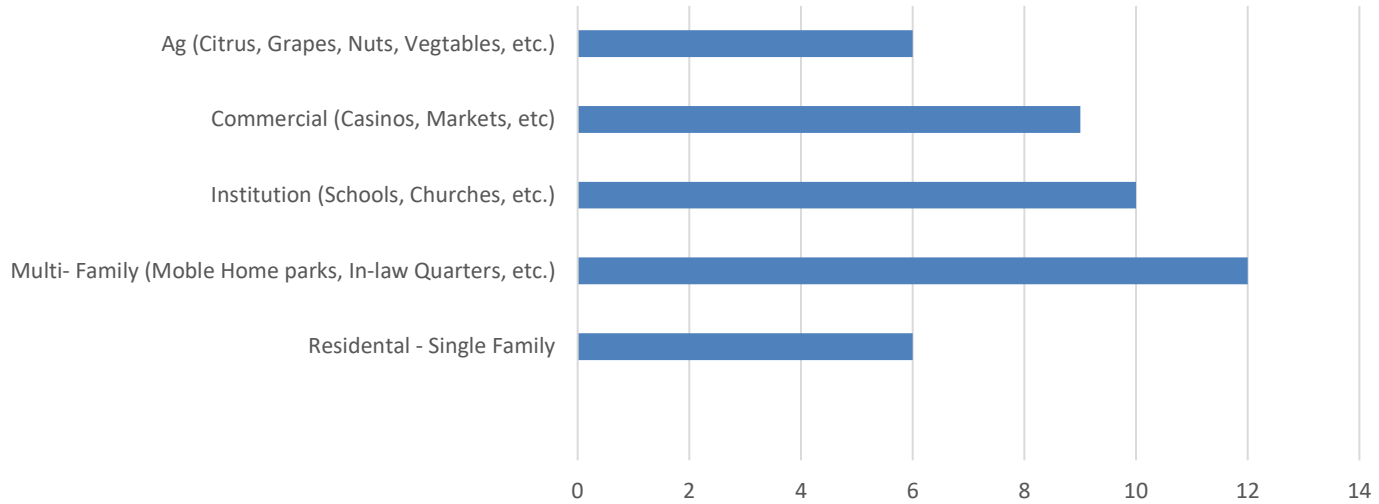


Declining Potable Tier Users by Classification Code	Declining Potable Tier Users by Classification Code
Residential - Single Family	117
Multi-Family (Mobile Home parks, In-law Quarters, etc.)	15
Institution (Schools, Churches, etc.)	17
Commercial (Casinos, Markets, etc.)	38
Ag (Citrus, Grapes, Nuts, Vegetables, etc.)	62



# Who is Impacted by Single Block Rate

Avg. Times per Year Billed Declining Tier



Avg. Times per Year Billed Declining Tier	Avg. Times per Year Billed Declining Tier
Residential - Single Family	6
Multi- Family (Mobile Home parks, In-law Quarters, etc.)	12
Institution (Schools, Churches, etc.)	10
Commercial (Casinos, Markets, etc.)	9
Ag (Citrus, Grapes, Nuts, Vegetables, etc.)	6



# Financial Analytics

Cost vs. Revenue \$M

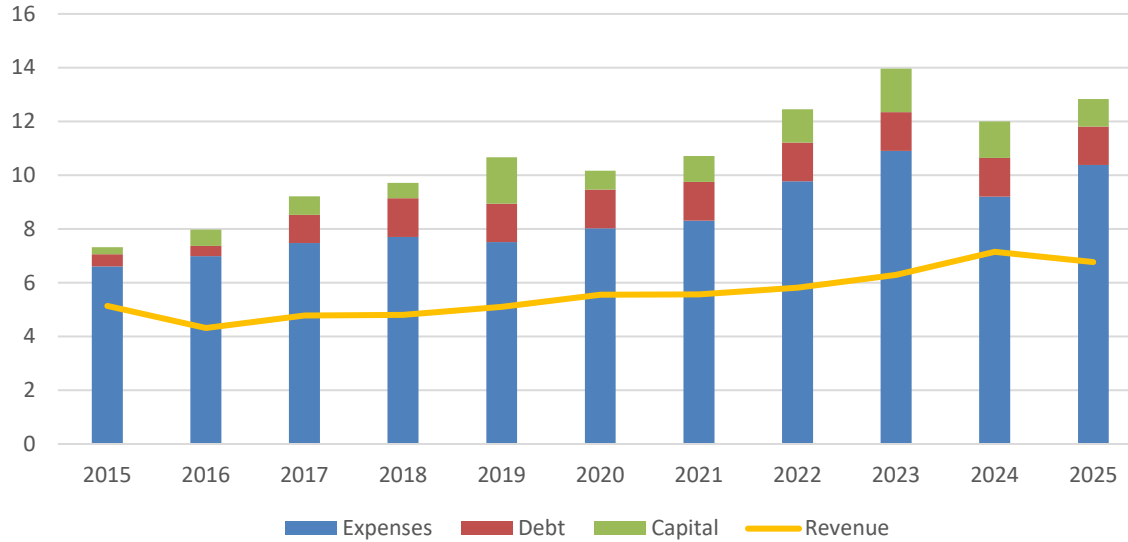
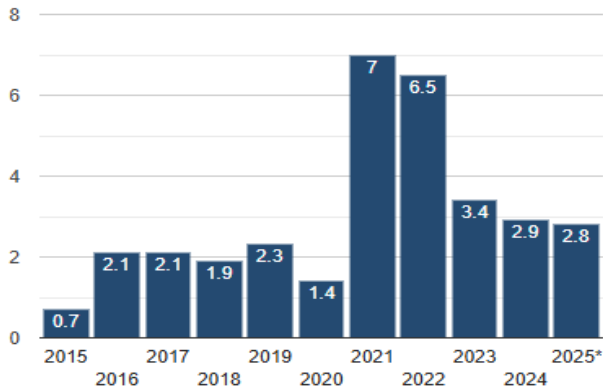


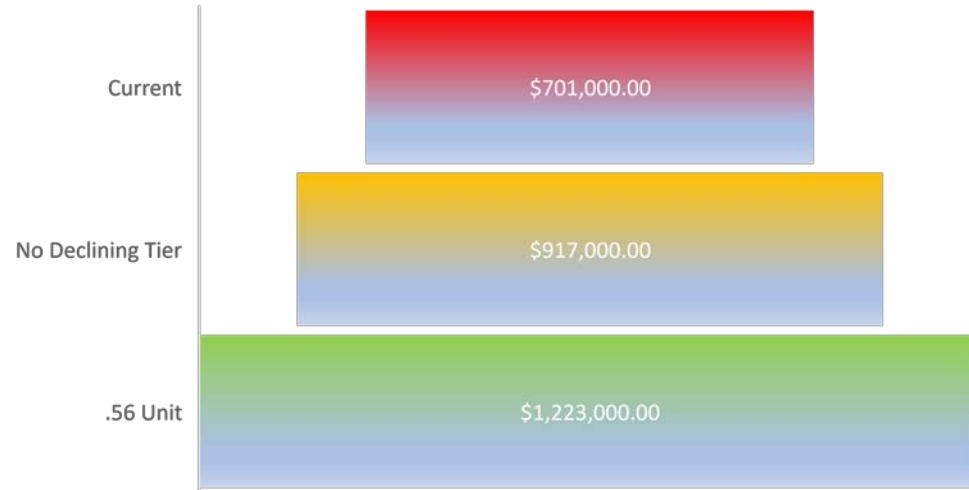
Chart: United States Annual Inflation Rates (2015 to 2025)



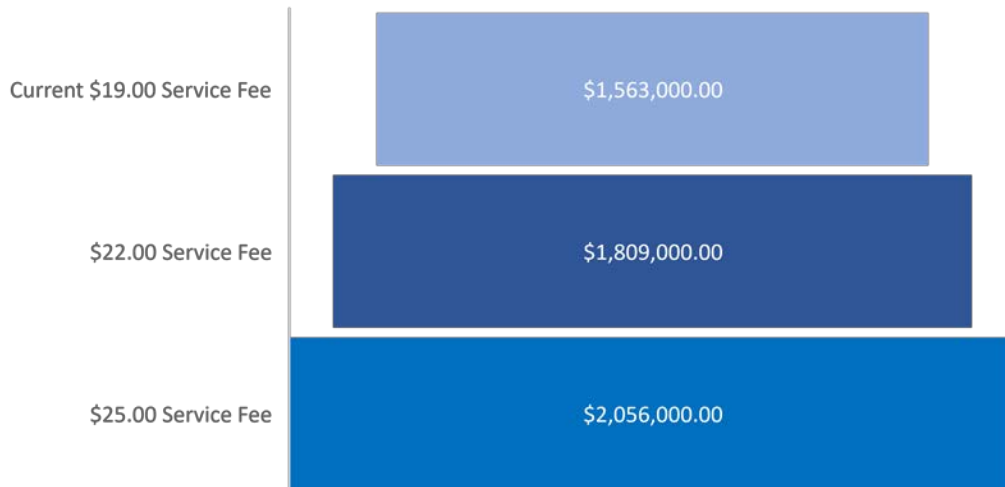


# Financial Analytics

### Sample Annual Consumption Dollars Only



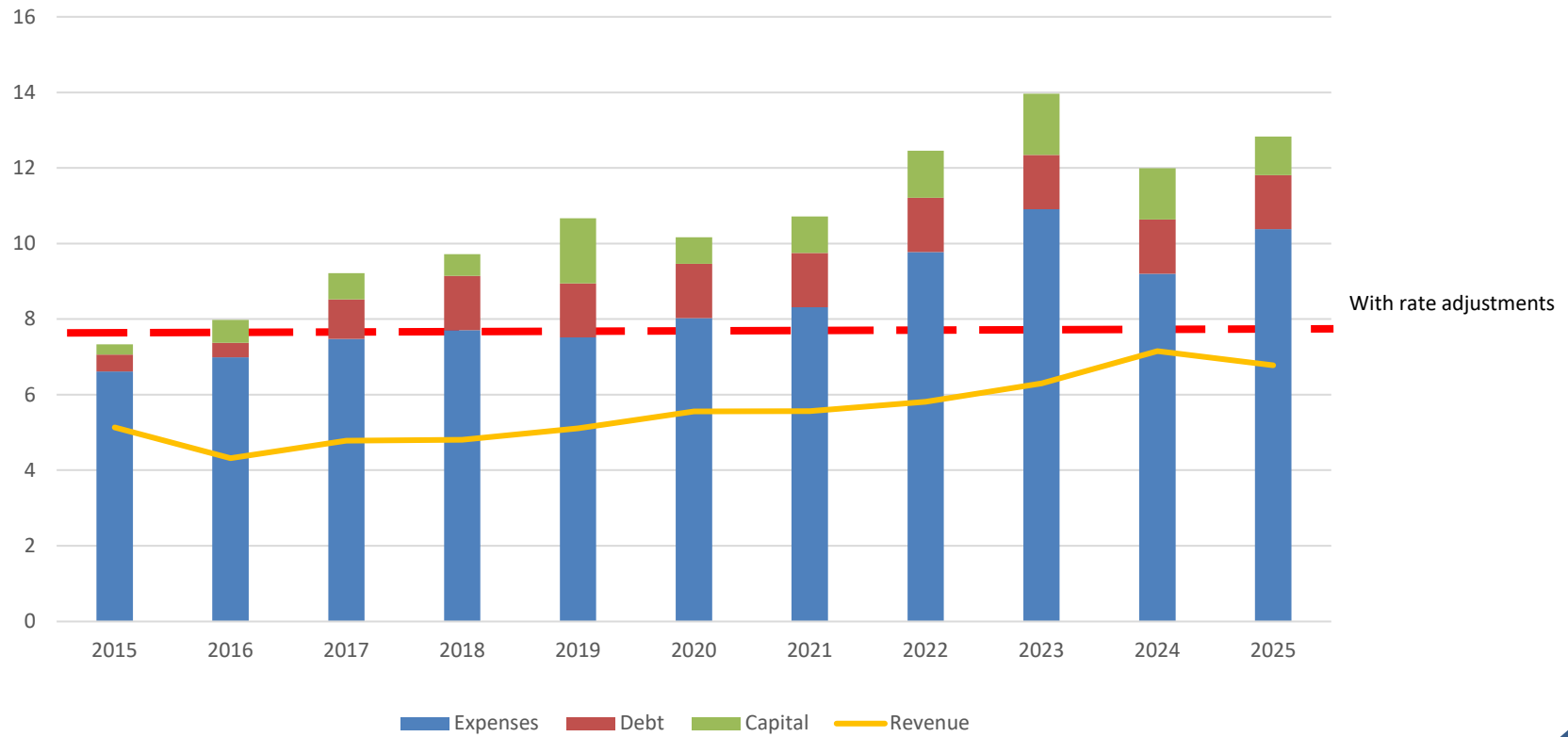
### Sample Annual Fixed Fee Dollars Only





# Financial Analytics

## Cost vs. Revenue \$M







## Future Revenue Feasibilities

Future strategies and execution to reduce ongoing rate increases over time

- Out of District water transfers (medium to high risk)
- Surface Water Exchange / Ground Water Recharge – Wyandotte Creek Subbasin
- Water Intertie with neighboring provider
- Additive Businesses to agency
  - Can profits from one industry be used to subsidize actual cost of service?



Input / Next Steps / Direction?



## **SOUTH FEATHER WATER & POWER AGENCY**

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**TO: Board of Directors**

**FROM: Cheri Richter, Finance Manager**

**DATE: March 20, 2025**

**RE: General Information (regarding matters not scheduled on the agenda)  
3/25/25 Board of Directors Meeting**

### **Interim Audit Work**

The finance department received the interim procedures and year end prep lists from Richardson & Company on March 17th. Staff will be preparing and submitting the requested schedules and documents over the next few weeks. We expect to have the requested items available to the auditors by mid-April.

### **Form 700**

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

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

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

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

### **Other Post-Employment Benefits (OPEB)**

Total Compensation Systems, Inc., has completed the Actuarial Study of Retiree Health Liabilities under GASB 74/75 Roll-forward valuation for the year ending December 31, 2024. The report is included in this month's Board packet. The OPEB liability for the measurement date of 12/31/2024 decreased from the prior year's liability of \$19,843,357 to \$17,512,392.

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 25, 2025 Board Meeting								
							2025	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>BUDGET</u>	<u>2025</u> <u>FORECAST</u>	<u>2025</u> <u>ACTUAL</u> <u>2/28/2025</u>	<u>% of</u> <u>Budget</u>
<b>REVENUE:</b>								
41150	Sale of Electricity	17,722,913	22,665,380	20,504,119	21,000,000	21,000,000	3,686,241	18%
41502	Water Sales (42305 - Svc Charge/Transfer)	37,500	2,341,800	2,341,800	0	0	0	
42306	Current Service Charges	16,588	18,281	17,677	19,000	19,000	14,597	77%
42331	Concession Income			0	0	0	0	
49250	Interest Income	36,319	1,185,508	0	1,350,000	1,350,000		
49405	Insurance Reimbursement	80,181	472,641	20,903	0	0	0	
49521	Power Div. FEMA	3,276		0	0	0	0	
49522	Power Div. CalOES			0	0	0	0	
49610	Sale of Assets		40,231	0	10,000	10,000		
49929	Miscellaneous Revenue	1,000	5,999	51,243	1,500	1,500		
	<b>TOTAL POWER DIVISION REVENUE</b>	<b>17,897,777</b>	<b>26,729,840</b>	<b>22,935,742</b>	<b>22,380,500</b>	<b>22,380,500</b>	<b>3,700,838</b>	<b>17%</b>
<b>OPERATING EXPENSES:</b>								
Administration, 7-60								
	Salaries & Benefits	1,073,960	1,108,238	699,343	1,009,474	1,009,474	130,274	13%
	Supplies	4,277	3,012	2,510	22,800	22,800	789	3%
	Services	442,941	445,446	1,020,677	702,840	702,840	108,788	15%
	Utilities	42,998	40,690	45,293	32,000	32,000	6,767	21%
	Training/Dues	12,669	12,944	46,948	65,200	65,200	0	0%
Administration, 7-60		1,576,845	1,610,330	1,814,770	1,832,314	1,832,314	246,618	13%
Risk Management, EH&S, 7-62								
	Salaries & Benefits	95,142	96,340	107,006	115,901	115,901	4,177	4%
	Supplies	5,543	21,891	6,473	37,583	37,583	718	2%
	Services	247,629	311,458	338,469	318,363	318,363	0	0%
	Training/Dues	169	1,313	1,535	432	432	0	0%
Risk Management, EH&S, 7-62		348,483	431,002	475,385	472,279	472,279	4,895	1%
Power Plant Operations, 7-63								
	Salaries & Benefits	2,353,480	2,280,984	2,262,576	2,736,809	2,736,809	435,686	16%
	Supplies	100,321	143,293	108,930	224,000	224,000	11,705	5%
	Services	132,109	228,286	535,383	1,407,500	1,407,500	31,068	2%
	Utilities	78,749	64,310	100,188	112,500	112,500	15,534	14%
	Fuel, Oil, Auto			0	0	0	0	
	Training/Dues	4,883	21,787	115	36,250	36,250	0	0%
Power Plant Operations, 7-63		2,669,542	2,738,660	3,007,191	4,517,059	4,517,059	493,992	11%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 25, 2025 Board Meeting								
							2025	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>ACTUAL</u> <u>2/28/2025</u>	<u>% of</u> <u>Budget</u>
<b>OPERATING EXPENSES (Cont'd):</b>								
Water Collection, 7-64								
	Salaries & Benefits	628,931	566,821	588,568	780,824	780,824	59,180	8%
	Supplies	66,066	41,315	38,666	72,500	72,500	5,635	8%
	Services	562,750	590,220	523,776	757,447	757,447	7,125	1%
	Utilities	5,682	6,512	5,516	2,500	2,500	0	0%
	Fuel, Oil, Auto	296	3,276	2,160	11,556	11,556	458	4%
	Training/Dues	30		0	9,000	9,000	0	0%
Water Collection, 7-64		1,263,755	1,208,144	1,158,686	1,633,827	1,633,827	72,398	4%
Campgrounds, 7-65								
	Salaries & Benefits	24,866	15,534	32,151	113,679	113,679	0	0%
	Supplies	1,227	3,409	1,357	16,100	16,100	0	0%
	Services	9,795	9,607	7,244	62,700	62,700	0	0%
	Utilities	7,846	8,480	14,387	15,200	15,200	1,483	10%
	Training/Dues	0	0	0	0	0	0	
Campgrounds, 7-65		43,734	37,030	55,139	207,679	207,679	1,483	1%
Plant & Shop, 7-66								
	Salaries & Benefits	435,967	457,925	498,485	394,832	394,832	110,144	28%
	Supplies	46,173	25,902	42,219	252,500	252,500	2,846	1%
	Services	20,949	13,525	163,569	292,500	292,500	507	0%
	Utilities	80,351	102,194	110,644	118,000	118,000	19,444	16%
	Fuel, Oil, Auto	119,106	138,506	96,643	175,750	175,750	9,008	5%
	Training/Dues	4,785	1,995	0	0	0	0	
Plant & Shop, 7-66		707,331	740,047	911,561	1,233,582	1,233,582	141,949	12%
Regulatory Compliance, 7-67								
	Salaries & Benefits	196,862	189,221	201,655	330,508	330,508	35,023	11%
	Supplies	1,137	39,246	6,604	55,400	55,400	0	0%
	Services	404,668	599,759	1,064,514	6,718,400	6,718,400	108,529	2%
	Utilities	685	606	612	750	750	104	14%
	Training/Dues	2,301	3,650	25	2,450	2,450	0	0%
Regulatory Compliance, 7-67		605,653	832,482	1,273,409	7,107,508	7,107,508	143,656	2%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 25, 2025 Board Meeting								
							2025	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>ACTUAL</u>	<u>% of</u>
							<u>2/28/2025</u>	<u>Budget</u>
<b>OPERATING EXPENSES (Cont'd):</b>								
Communications & IT, 7-68								
	Salaries & Benefits	197,707	206,245	203,670	216,561	216,561	32,666	15%
	Supplies	41,456	53,195	54,995	99,000	99,000	9,811	10%
	Services	63,756	79,147	160,546	463,272	463,272	34,510	7%
	Utilities	11,398	13,619	15,950	21,000	21,000	1,940	9%
	Training/Dues	3,572	1,017	2,514	20,500	20,500	0	0%
Communications & IT, 7-68		317,889	353,223	437,674	820,333	820,333	78,927	10%
	<b>TOTAL OPERATING EXPENSES</b>	<b>7,533,232</b>	<b>7,950,918</b>	<b>9,133,815</b>	<b>17,824,581</b>	<b>17,824,580</b>	<b>1,183,918</b>	<b>7%</b>
<b>SUB-TOTAL, REVENUES OVER OPERATING EXPENSES</b>		<b>10,364,545</b>	<b>18,778,922</b>	<b>13,801,927</b>	<b>4,555,919</b>	<b>4,555,920</b>	<b>2,516,920</b>	<b>55%</b>
Other Non-Operating Expenses:								
	North Yuba Water District	(709,000)	(709,000)	(709,000)	(709,000)	(709,000)	(177,250)	25%
<b>CAPITAL OUTLAY:</b>								
2025-60d	Equipment - Enterprise Content Management Software				15,000	15,000		0%
2025-63b	Equipment - Data Acquisition Equipment				20,000	20,000		0%
2025-63d	Equipment - FPH Penstock Flow Meter				12,000	12,000		0%
2025-63e	Equipment - FPH Station Service Breaker Upgrade Engineering				50,000	50,000		0%
2025-63g	Equipment - KPH oil level device upgrade				22,000	22,000		0%
2025-63h	Equipment - KPH Penstock Flow Meter				12,000	12,000		0%
2025-63i	Equipment - KPH Rack Mounted Battery Tester				10,000	10,000		0%
2025-63j	Equipment - KPH Station Service Breaker Upgrade Procurement				150,000	150,000		0%
2025-63l	Equipment - WPH Penstock Flow Meter				12,000	12,000		0%
2025-63m	Equipment - WPH Sump Pump refresh and change to water lubricated bushings				35,000	35,000		0%
2025-63n	Equipment - WPH Surface Air Coolers Qty 12 \$16,000 ea				200,000	200,000		0%
2025-63s	Equipment - FPH Generator Stator Online Monitor				70,000	70,000		0%
2025-63t	Equipment - FPH Generator Step Up Transformer Online Monitor				90,000	90,000		0%
2025-63u	Outside Services - WPH Rock Slope Mitigation				300,000	300,000		0%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
March 25, 2025 Board Meeting								
							2025	
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>ACTUAL</u>	<u>% of</u>
							<u>2/28/2025</u>	<u>Budget</u>
2025-C64a / 07.00.11140.0	Equipment - Backup Flow Tracker				13,878	13,878		0%
2025-C64c / 07.00.11140.0	Equipment - LGVD SCADA and GOES bubblers				15,000	15,000		0%
2025-C64h / 07.00.11140.0	Equipment - Water Log Loggers (10)				59,351	59,351		0%
2025-64k	Outside Services - LGV Generator and Control Building slope stabilization				200,000	200,000		0%
2025-64l	Outside Services - Miners Ranch Canal Vertical Wall Repl Pgm Eng (multi-year planning)				200,000	200,000		0%
2025-64q	Materials - SF17 Trail Bridge Rehab				15,000	15,000		0%
2025-C66b / 07.00.11150.0	Equipment - 2000 Gallon Diesel Storage Tank & Pump				30,000	30,000	11,884	40%
2025-66c	Equipment - 9' Boss Snow Plow				15,000	15,000		0%
2025-66d	Equipment - 90HP Outboard engine for large boat- under powered				13,500	13,500		0%
2025-66e	Equipment - Air Controlled tailgate for 10 wheel dump truck				25,000	25,000		0%
2025-C66g / 07.00.11150.0	Equipment -John Deere 444 P-Tier Wheel Loader				250,000	250,000		0%
2025-66h	Equipment - Misc Skid Steer attachments				30,000	30,000		0%
2025-66j	Equipment - O & M winches and bumpers				20,000	20,000		0%
2025-66k	Equipment - Extend welding shop building				100,000	100,000		0%
2025-C66l / 07.00.11150.0	Equipment- 7 x 14 dump trailer				15,000	15,000	14,474	96%
2025-66m	Equipment- (2) roll up doors for mechanic shop				16,000	16,000		0%
2025-66q	Tools - Lamicoid machine and materials				10,000	10,000		0%
2025-66s	Tools - Milling Machine and tooling				65,000	65,000		0%
2025-66t	Tools - Steel Storage Racks				12,500	12,500		0%
2025-66u	Vehicle-1 Ton Ext. Cab Truck & Service body- replace T 121- Electrician				115,000	115,000		0%
2025-C66v / 07.00.11150.0	Vehicle-2024 Ford F150 Supercab 4x4 V8 Truck - T 124- Operator				55,000	55,000	49,475	90%
2025-67c	Equip - Water Quality Meters (2)-New Aquatics Monitoring Plan, Part 2.2.5.2.				30,000	30,000		0%
2025-C67p / 07.00.11140.0	Outside Services - MRD Security Fencing (Kelly Ridge section in CapAssets)				400,000	400,000	164,277	41%
2025-C68a / 07.00.11150.0	Equipment - Communication Alarm RTU refresh- end of support				10,000	10,000		0%
2025-C68d / 07.00.11185.0	Equipment - Hydro RTU 1st phase Upgrade- existing units end of support				50,000	50,000	586	1%
2025-68h	Software - SCADA Historian Upgrade- OSI Integration				60,000	60,000		0%
2025-68n	Asset Management Software				80,000	80,000		0%
2025-68o	Backup Server Replacement - Woodleaf				14,000	14,000		0%
2025-68s	FirstNet Backup				80,000	80,000		0%
2025-68u	Laptop Updates Window 11				15,000	15,000		0%
	<b>TOTAL CAPITAL OUTLAY</b>	(1,186,971)	(1,247,636)	(1,294,640)	(3,012,229)	(3,012,229)	(240,697)	8%

South Feather Water and Power Agency								
Power Division Unaudited Monthly Financial Report								
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						2025		
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>ACTUAL</u>	<u>2025</u> <u>BUDGET</u>	<u>2025</u> <u>FORECAST</u>	<u>2025</u> <u>ACTUAL</u> <u>2/28/2025</u>	<u>% of</u> <u>Budget</u>
Transfers In:								
	Retiree Benefit Trust	0			0	0	0	
Transfers Out:								
	General Fund-Minimum Payment	(709,000)	(709,000)	(709,000)	(709,000)	(709,000)		0%
	General Fund-Overhead	(367,675)	(561,725)	(963,376)	(500,000)	(500,000)		0%
	Retiree Benefit Trust	0	0	0	0	0		
<b>Net Non-Operating, Capital</b>	<b>Outlay and Transfers</b>	<b>(7,376,728)</b>	<b>(3,227,361)</b>	<b>(3,676,016)</b>	<b>(4,930,229)</b>	<b>(4,930,229)</b>	<b>(417,947)</b>	
	<b>NET REVENUE OVER EXPENSES</b>	<b>2,987,817</b>	<b>15,551,561</b>	<b>10,125,911</b>	<b>(374,309)</b>	<b>(374,309)</b>	<b>2,098,974</b>	<b>-561%</b>
	NYWD-Additional Payment	(3,269,900)	(1,705,498)	(6,705,065)	(2,400,000)	(2,400,000)		0%
	General Fund-Additional Payment	(3,269,900)	(1,705,498)	(6,705,065)	(2,400,000)	(2,400,000)		0%
	General Fund-Supplemental Payment			(618,223)				
	General Fund-Supplemental Payment			(1,455,471)				
	NYWD-Supplemental Payment			(618,223)				
	NYWD-Supplemental Payment			(1,455,471)				



South Feather Water and Power Agency  
Water Division Unaudited Monthly Financial Report  
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		2022	2023	2024	2025	2025	2025	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	FORECAST	ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/28/2025</u>	<u>BUDGET</u>
<b>REVENUE:</b>								
Water Sales Revenue								
41100	Domestic Water	2,498,468	2,583,522	2,535,901	2,500,000	2,500,000	344,685	14%
41400	Irrigation Water	285,812	265,331	279,770	250,000	250,000	22,441	9%
41420	Water Sales, NYWD to Yuba City	207,653	217,777	223,515	200,000	200,000	0	0%
	Sub-Total Water Sales Rev	2,991,933	3,066,630	3,039,186	2,950,000	2,950,000	367,126	12%
Power Revenue								
41305	Sly Cr Pwr Generation	1,961,433	2,519,035	2,221,107	2,400,000	2,400,000	385,212	16%
41306	Surplus Wtr	0	114,081	89,611	50,000	50,000		0%
	Sub-Total Power Rev	1,961,433	2,633,116	2,310,718	2,450,000	2,450,000	385,212	16%
Water Service Charges								
42301	Sundry Billing (Job Orders)	199,158	62,862	106,554	100,000	100,000	126	0%
42321	Annexation Fees	45,231	13,691	0	0	0	0	
42341	System Capacity Charges	163,585	61,082	981,363	60,000	60,000	0	0%
42347	Other Water Serv Charges	32,316	119,705	111,413	100,000	100,000	24,624	25%
	Sub-Total Water Serv Chgs	440,290	257,340	1,199,329	260,000	260,000	24,749	10%
Non-Operating Revenue								
49250	Interest Earnings	(396,794)	66,512	1,589,240	450,000	450,000	76,777	17%
49204	Interest - Water Sales			10,943	10,100	10,100	1,688	17%
49311	Property Taxes	781,133	846,097	831,456	741,962	741,962	22,165	3%
49405	ACWA/JPIA RPA	45,377		0	25,000	25,000	0	0%
49610	Sale of Assets		22,921	0			0	
49625	Back Flow Installation	5,480	17,351	31,590	23,000	23,000	5,720	25%
49630	Back Flow Inspection	137,585	141,126	144,231	123,000	123,000	24,192	20%
49932	North Yuba Water Dist.		119,705	0	0	0		
49929	Other Non-Oper Rev	594	2,612	1,916	1,500	1,500	1,043	70%
	Sub-Total Non-Oper Rev	573,375	1,216,324	2,609,377	1,374,562	1,374,562	131,585	10%
	<b>TOTAL WATER DIVISION REVENUE</b>	<b>5,967,031</b>	<b>7,173,410</b>	<b>9,158,610</b>	<b>7,034,562</b>	<b>7,034,562</b>	<b>908,672</b>	<b>13%</b>

South Feather Water and Power Agency  
Water Division Unaudited Monthly Financial Report  
March 25, 2025 Board Meeting

		2022	2023	2024	2025	2025	2025	
							ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/28/2025</u>	<u>BUDGET</u>
<b>OPERATING EXPENSES:</b>								
Administration, 1-50								
	Salaries & Benefits	994,777	1,263,846	1,012,101	767,413	767,413	103,330	13%
	Supplies	9,602	8,590	13,331	19,295	19,295	1,803	9%
	Services	130,438	134,338	201,001	403,556	403,556	37,309	9%
	Utilities	62,069	56,688	62,695	67,043	67,043	7,619	11%
	Fuel, Oil, Auto			8,181	8,980	8,980	1,432	16%
	Training/Dues	26,300	26,244	23,257	30,883	30,883	0	0%
Administration, 1-50		1,223,186	1,489,706	1,320,567	1,297,170	1,297,170	151,493	12%
	Source of Supply	16,536	17,189	17,595	17,000	17,000	0	0%
Water Source, 1-51		16,536	17,189	17,595	17,000	17,000	0	0%
Risk Management, EH&S, 1-52								
	Salaries & Benefits	98,952	101,966	107,568	117,326	117,326	4,177	4%
	Supplies	5,067	10,024	1,848	6,318	6,318	2,066	33%
	Services	127,832	143,992	137,391	161,326	161,326	520	0%
	Utilities	596	545	549	603	603	92	15%
	Training/Dues	248	1,402	106	170	170	0	0%
Risk Management, EH&S, 1-52		232,695	257,929	247,461	285,744	285,743	6,855	2%
Water Treatment-MRTP, 1-53								
	Salaries & Benefits	1,573,819	1,567,520	1,398,913	1,762,285	1,762,285	244,499	14%
	Supplies	139,840	121,021	169,890	180,500	180,500	41,949	23%
	Services	68,567	53,097	64,895	80,500	81,310	31,730	39%
	Utilities	227,105	214,806	295,239	465,930	465,930	8,417	2%
	Fuel, Oil, Auto	3,594		12,630	14,900	14,970	2,584	17%
	Training/Dues	350	463	1,245	6,200	6,200	0	0%
Water Treatment-MRTP, 1-53		2,013,275	1,956,907	1,942,812	2,510,315	2,511,195	329,179	13%
Water Treatment-BTP, 1-53-2								
	Salaries & Benefits			82,819	59,500	82,500	8,497	14%
	Supplies			7,326	12,000	12,000	710	6%
	Services			3,293	3,000	3,677	1,163	39%
	Utilities			130	22,150	22,150	87	0%
	Fuel, Oil, Auto			103	2,100	2,100	102	5%
Water Treatment-BTP, 1-53-2				93,671	98,750	122,427	10,559	11%

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		2022	2023	2024	2025	2025	2025	
							ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/28/2025</u>	<u>BUDGET</u>
<b>OPERATING EXPENSES (Cont'd)</b>								
Transmission & Distribution, 1-54								
	Salaries & Benefits	2,064,063	1,955,741	2,029,112	2,251,896	2,251,896	263,336	12%
	Supplies	97,294	139,346	130,376	188,120	188,620	14,702	8%
	Services	7,422	15,605	11,725	28,100	28,100	3,944	14%
	Utilities	54,215	69,668	65,901	42,500	42,500	12,283	29%
	Fuel, Oil, Auto	25	3,344	24,803	74,894	74,894	6,607	9%
	Training/Dues	1,435	1,712	4,337	4,500	4,500	145	3%
	<b>Transmission &amp; Distribution, 1-54</b>	<b>2,224,454</b>	<b>2,185,416</b>	<b>2,266,254</b>	<b>2,590,010</b>	<b>2,590,510</b>	<b>301,017</b>	<b>12%</b>
Customer Accounts, 1-55								
	Salaries & Benefits	966,093	800,932	844,685	1,015,965	1,015,965	136,955	13%
	Supplies	153,172	156,708	169,352	180,528	180,528	27,067	15%
	Services	65,320	76,285	78,361	86,580	86,580	13,054	15%
	Utilities	1,555	3,081	2,112	2,360	2,360	345	15%
	Fuel, Oil, Auto	0	0	8,370	24,827	24,827	2,641	11%
	Training/Dues	735		639	0	0		
	<b>Customer Accounts, 1-55</b>	<b>1,186,875</b>	<b>1,037,006</b>	<b>1,103,519</b>	<b>1,310,260</b>	<b>1,310,260</b>	<b>180,061</b>	<b>14%</b>
General Plant & Shop, 1-56								
	Salaries & Benefits	464,205	431,876	369,345	460,832	460,832	64,799	14%
	Supplies	28,507	18,932	17,336	15,956	19,756	4,362	27%
	Services	627	20,827	18,522	35,606	35,606	281	1%
	Utilities	36,482	45,930	43,558	35,613	35,613	4,689	13%
	Fuel, Oil, Auto	188,851	156,857	153,884	99,307	99,307	19,021	19%
	<b>General Plant &amp; Shop, 1-56</b>	<b>718,672</b>	<b>674,422</b>	<b>602,644</b>	<b>647,314</b>	<b>651,114</b>	<b>93,152</b>	<b>14%</b>
Sundry & Expense Credits, 1-57								
	Salaries & Benefits	26,512	13,594	21,747	30,000	30,000	0	0%
	Supplies	12,455	24,819	53,678	60,000	60,000	109	0%
	Services	62,020	2,000	0	5,000	5,000	0	0%
	<b>Sundry &amp; Expense Credits, 1-57</b>	<b>100,987</b>	<b>40,413</b>	<b>75,425</b>	<b>95,000</b>	<b>95,000</b>	<b>109</b>	<b>0%</b>

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		2022	2023	2024	2025	2025	2025	
							ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/28/2025</u>	<u>BUDGET</u>
<b>OPERATING EXPENSES (Cont'd):</b>								
Information Systems, 1-58								
	Salaries & Benefits	205,698	220,184	209,213	206,675	206,675	35,994	17%
	Supplies	38,259	21,574	24,124	52,571	52,571	9,371	18%
	Services	81,390	67,910	100,360	511,456	511,456	37,492	7%
	Utilities	2,355	1,453	1,254	1,364	1,364	102	7%
	Fuel, Oil, Auto	0			0	0	0	
	Training/Dues	175	4,266	0	3,200	3,200	0	0%
Information Systems, 1-58								
		327,877	315,387	334,952	775,266	775,266	82,959	11%
Sly Creek Power Plant, 1-61								
	Salaries & Benefits	508,964	506,683	517,019	549,965	549,965	50,783	9%
	Supplies	22,358	22,244	21,920	45,000	45,000	1,654	4%
	Services	46,458	56,090	120,686	113,803	113,803	1,942	2%
	Utilities	27,487	16,615	30,123	39,000	39,000	16,188	42%
	Training/Dues	66	13	0	4,000	4,000	0	0%
Sly Creek Power Plant, 1-61								
		605,333	601,645	689,748	751,768	751,768	70,568	9%
	<b>TOTAL OPERATING EXPENSES</b>	<b>8,649,890</b>	<b>8,576,020</b>	<b>8,694,647</b>	<b>10,378,597</b>	<b>10,407,453</b>	<b>1,225,952</b>	<b>12%</b>
<b>SUB-TOTAL, REVENUES OVER OPERATING EXPENSES</b>		<b>(2,682,859)</b>	<b>(1,402,610)</b>	<b>463,962</b>	<b>(3,344,035)</b>	<b>(3,372,891)</b>	<b>(317,280)</b>	<b>9%</b>
Other Non-Operating Expenses								
	Supplies & Services	3,908	4,033	3,233	3,600	3,600	0	0%
	Interest - 2016 COP's	789,686	768,988	758,185	769,525	769,525	0	0%
	Principal - 2016 COP's	635,000	655,000	675,000	675,000	675,000	0	0%
	Pension Expense	979,904	771,505		0	0	0	
Other Non-Operating Expenses								
		2,408,498	2,199,526	1,436,418	1,448,125	1,448,125	0	0%

South Feather Water and Power Agency  
 Water Division Unaudited Monthly Financial Report  
 March 25, 2025 Board Meeting

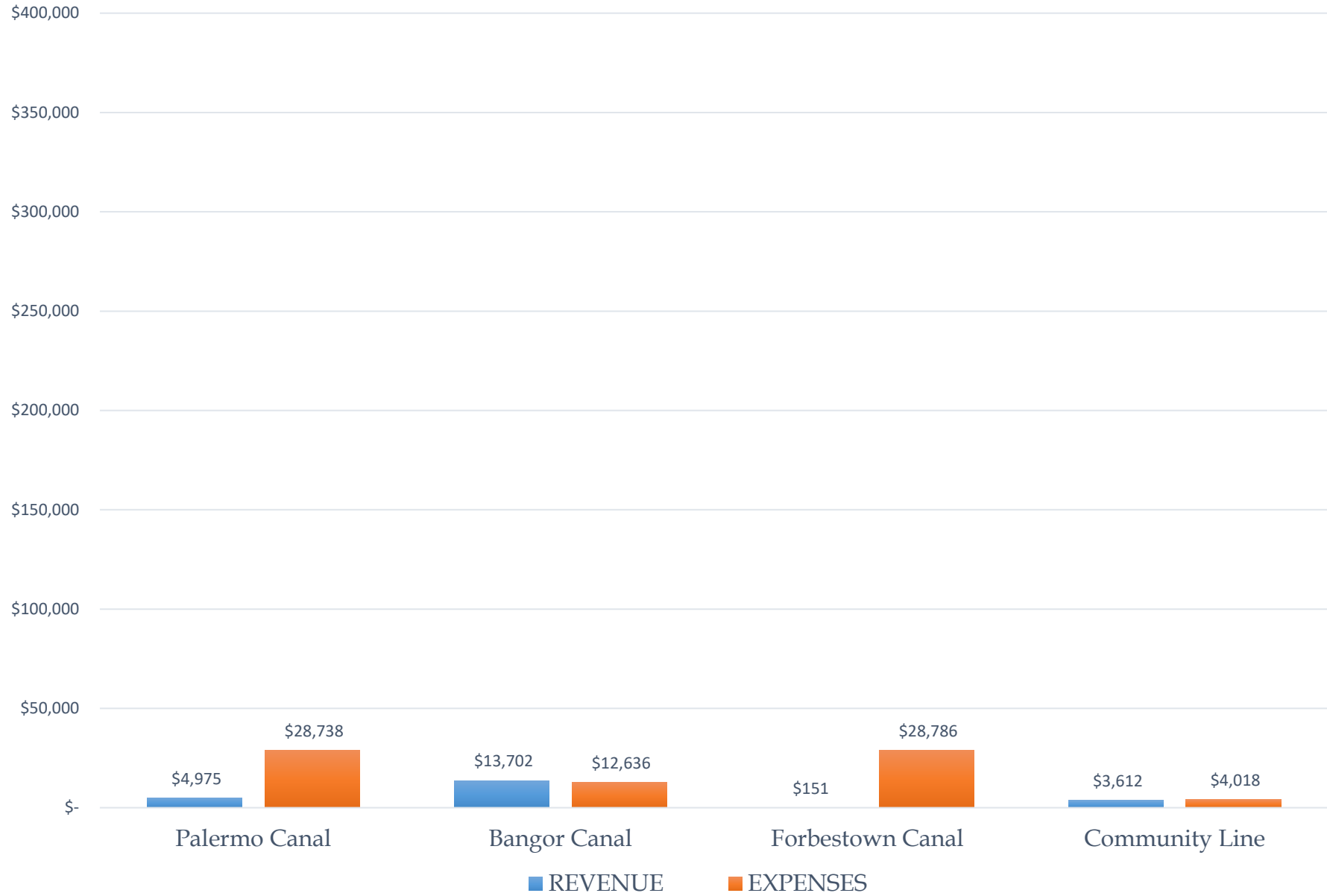
		2022	2023	2024	2025	2025	2025	
							ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/28/2025</u>	<u>BUDGET</u>
<b>CAPITAL OUTLAY:</b>								
2025-C50g / 01.00.11181.2	Administration Bldg Replace Vandalized HVAC				12,500	12,500	12,500	100%
2025-53a	Portable, towable generator for BTP/Shop				35,000	35,000		0%
2025-53b	Solar field inverter replacement				130,000	130,000		0%
2025-53d	MGT fencing				35,000	35,000		0%
2025-53e	Surface Scatter Meter for Filters 5 & 6				11,750	11,750		0%
2025-53f	Concrete pad for new storage & work shop building-Outsourced				15,000	15,000		0%
2025-53g	Mezzanine structure for storage				10,000	10,000		0%
2025-C53i / 01.00.11183.2	Replacement truck for T308 (R. Liese) Cab & Chasis				75,000	75,000	65,362	87%
2025-C53j / 01.00.11183.2	Replacement truck for T308 (R. Liese) Service body				30,000	30,000	9,452	32%
<b>Domestic</b>								
2025-54b	Lonetree Service Replacement = 20 remaining to avoid road crossing issues				16,000	16,000		0%
2025-54c	Heritage / Oak Ridge Line and Meter Relocate				40,000	40,000		0%
2025-54d	New locate equipment and training (w/ steel pipe feature)				20,000	20,000		0%
2025-54f	Replace E-150 Mini Excavator - John Deere				65,000	65,000		0%
2025-54i	Circle Drive treated service line project				50,000	50,000		0%
2025-54j	ERT - Meter calibration - (Add meters & ERTs) Bangor				20,000	20,000		0%
<b>Irrigation</b>								
2025-54n	Penny Ditch = Replace 480' with 12" PIP pipe				12,000	12,000		0%
2025-54o	Bangor Canal Siphon (Rocky Honcut) - Outside Services				120,000	120,000		0%
2025-54p	Daniel Siphon				10,000	10,000		0%
2025-54r	Miller Hill Gauging Stations				12,000	12,000		0%
2025-54u	Shotcrete 300' Palermo Canal (End of Plumas)				25,000	25,000		0%
2025-54v	Replace T-302				45,000	45,000		0%
2025-54w	Replace T-303				45,000	45,000		0%
2025-54x	Gaging stations (2) -Lwr Fbs Ditch between Marquez & Bangor reservoir				15,000	15,000		0%
2025-C58a / 01.00.11164.2	Cable Refurb				15,000	15,000		0%
2025-58h	Cameras				10,000	10,000		0%
2025-58i	Alarm System Upgrade				15,000	15,000		0%

South Feather Water and Power Agency								
Water Division Unaudited Monthly Financial Report								
March 25, 2025 Board Meeting								
							2025	
		2022	2023	2024	2025	2025	ACTUAL	% of
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>2/28/2025</u>	<u>BUDGET</u>
<b>CAPITAL OUTLAY (Cont'd):</b>								
2025-61b	Equipment - SPH 3 Ton and 2 Ton Hoist refresh (cannot get parts for repairs)				35,000	35,000		0%
2025-61c	Equipment - SPH Penstock Flow Meter				12,000	12,000		0%
2025-61d	Equipment - SPH Rack Mounted Battery Tester				10,000	10,000		0%
2025-61f	Equipment - SPH Sump Pump Overhaul- change to water lubricated				35,000	35,000		0%
2025-61h	Outside Services - Exciter upgrade				50,000	50,000		0%
	<b>TOTAL CAPITAL OUTLAY</b>	511,444	260,254	818,995	1,031,250	1,031,250	74,814	7%
Transfers In:								
	SFPP Jt Facil Oper Fd-Minimum Payment	709,000	709,000	709,000	709,000	709,000	0	0%
	SFPP Jt Facil Oper Fd-Additional Payment	3,269,900	1,705,498	6,705,065	2,400,000	2,400,000	0	0%
	SFPP Jt Facil Oper Fd-Supplemental Payment			618,223			0	
	SFPP Jt Facil Oper Fd-Supplemental Payment			1,455,471			0	
	SFPP Jt Facil Oper Fd-Overhead	367,675	561,725	963,376	500,000	500,000	0	0%
	Retiree Benefit Trust Fund	0	0	0	0	0	0	
<b>Net Non-Operating, Capital Outlay and Transfers</b>		1,426,633	516,443	8,195,722	1,129,625	1,129,625	(74,814)	-7%
	<b>NET REVENUE OVER EXPENSES</b>	(1,256,226)	(886,167)	8,659,685	(2,214,410)	(2,243,266)	(392,095)	18%

South Feather Water & Power Agency  
 Irrigation Water Accounting  
 Through  
 February 28, 2025

<u>ACCT CODE</u>	<u>DESCRIPTION</u>	<u>REVENUE</u>	<u>EXPENSES</u>	<u>DIFFERENCE</u>
2025-0504	Palermo Canal	\$ 4,975	\$ 28,738	(\$23,763)
2025-0505	Bangor Canal	\$ 13,702	\$ 12,636	\$1,066
2025-0506	Forbestown Canal	\$ 151	\$ 28,786	(\$28,635)
2025-0507	Community Line	\$ 3,612	\$ 4,018	(\$405)
	Totals	\$ 22,441	\$ 74,178	(\$51,737)

# IRRIGATION COST RECOVERY





SOUTH FEATHER WATER AND POWER AGENCY  
SCHEDULE OF CASH AND INVESTMENTS  
February 28, 2025

<u>Fixed Income Portfolio</u>	<u>Rate</u>	<u>Purch Date</u>	<u>Purch Price</u>	<u>Face Value</u>	<u>Maturity</u>	<u>Market Value</u>	<u>Estimated Annual Income</u>
Cash / Money Market						400,903	
Federal Home Loan Bond	2.00%	12/6/2022	235,791	250,000	3/28/2025	249,588	\$5,000
Bank of Dells Wisconsin CD	4.40%	12/23/2022	245,000	245,000	4/23/2025	245,081	\$10,780
Capital One Natl Assn CD	3.10%	6/16/2022	246,000	246,000	6/16/2025	245,082	\$7,626
Oregon Community CU, CD	5.15%	6/21/2023	240,000	240,000	6/23/2025	240,701	\$12,360
Federal Home Loan Bond	3.55%	8/18/2022	245,000	245,000	7/25/2025	244,231	\$8,698
Connexus Credit Union CD	3.50%	8/26/2022	245,000	245,000	8/26/2025	244,020	\$8,575
Austin Telco Fed CU CD	3.75%	9/21/2022	249,000	249,000	9/22/2025	248,253	\$9,338
Capital One Bank USA CD	0.90%	11/17/2021	245,000	245,000	11/17/2025	239,196	\$2,205
United Bankers Bank CD	4.50%	3/17/2023	250,000	250,000	12/17/2025	251,035	\$11,250
Liberty First Credit Union	4.55%	1/17/2023	249,000	249,000	1/1/2026	249,680	\$11,330
Federal Home Loan Bond	0.68%	12/15/2021	243,905	250,000	2/24/2026	241,440	\$1,700
Eaglebank Bethesda MD CD	4.25%	2/24/2023	245,000	245,000	2/24/2026	244,922	\$10,413
Direct Federal CU CD	4.70%	3/8/2023	152,000	152,000	3/9/2026	152,657	\$7,144
Truliant Federal Credit CD	5.15%	3/22/2023	140,000	140,000	3/23/2026	141,284	\$7,210
American Express Natl Bank CD	4.95%	3/31/2023	243,000	243,000	3/30/2026	244,725	\$12,029
Discover Bank CD	4.50%	4/26/2023	245,000	245,000	4/27/2026	245,625	\$11,025
Goldman Sachs Bk USA CD	4.90%	5/21/2024	245,000	245,000	5/21/2026	246,791	\$12,005
Bank Hope Los Angeles CA CD	4.90%	5/22/2024	245,000	245,000	5/22/2026	246,796	\$12,005
Morgan Stanley Bank NA CD	4.60%	5/24/2023	245,000	245,000	5/26/2026	245,965	\$11,270
State Bank of India CD	1.00%	6/10/2021	245,000	245,000	6/10/2026	235,097	\$2,450
Commercial Bank CD	4.25%	12/14/2023	245,000	245,000	6/22/2026	245,015	\$10,413
Sallie Mae Bank CD	4.80%	7/19/2023	245,000	245,000	7/20/2026	246,754	\$11,760
BNY Mellon NA Instl Ctf Dep CD	4.75%	8/23/2023	245,000	245,000	8/24/2026	246,713	\$11,638
Live Oak Banking Co. CD	4.05%	12/30/2024	245,000	245,000	8/28/2026	244,336	\$9,923
Bremer Bank NA CD	4.80%	8/31/2023	245,000	245,000	8/31/2026	246,992	\$11,760
Farmers State Bank	4.50%	9/9/2024	245,000	245,000	9/9/2026	245,081	\$11,025
Synchrony Bank CD	5.05%	10/6/2023	245,000	245,000	10/6/2026	247,896	\$12,373
Popular Bank New York CD	5.10%	10/25/2023	245,000	245,000	10/22/2026	249,341	\$12,495

SOUTH FEATHER WATER AND POWER AGENCY  
SCHEDULE OF CASH AND INVESTMENTS  
February 28, 2025

<u>Fixed Income Portfolio</u>	<u>Rate</u>	<u>Purch Date</u>	<u>Purch Price</u>	<u>Face Value</u>	<u>Maturity</u>	<u>Market Value</u>	<u>Estimated Annual Income</u>
Alliant CU CD	5.60%	11/1/2023	246,000	246,000	11/20/2026	251,560	\$13,776
Rockland Federal Credit Union CD	4.60%	12/22/2023	249,000	249,000	12/22/2026	250,564	\$11,454
Hughes Federal Credit Union CD	4.40%	1/29/2024	245,000	245,000	1/29/2027	245,693	\$10,780
Valley National Bank CD	4.45%	2/21/2024	245,000	245,000	2/22/2027	246,009	\$10,903
Univest Bank CD	4.60%	3/15/2024	249,000	249,000	3/15/2027	250,703	\$11,454
Wells Fargo Bank Nat'l Assn CD	4.50%	3/19/2024	245,000	245,000	3/19/2027	246,254	\$11,025
Mountain Commerce Bank CD	4.60%	4/15/2024	245,000	245,000	4/15/2027	246,634	\$11,270
Medallion Bank Ut CD	4.75%	6/24/2024	249,000	249,000	6/21/2027	251,746	\$11,828
JP Morgan Chase Bank CD	5.00%	7/17/2024	105,000	105,000	7/26/2027	105,189	\$5,250
First Federal Savings Bank CD	4.15%	8/5/2024	249,000	249,000	7/30/2027	248,358	\$10,334
DMB Community Bank CD	4.05%	8/5/2024	249,000	249,000	7/30/2027	247,812	\$10,085
Ally Bk Sandy Utah CD	3.65%	10/3/2024	245,000	245,000	10/4/2027	241,325	\$8,943
Method Bank CD	4.00%	10/31/2024	245,000	245,000	11/1/2027	241,996	\$9,800
Merrick Bk South Jordan Utah CD	4.00%	11/20/2024	245,000	245,000	11/22/2027	243,366	\$9,800
Toyota Financial Savings Bk CD	4.00%	1/16/2025	245,000	245,000	1/18/2028	243,236	\$9,800
Triad Bank Frontenac CD	4.10%	1/28/2025	249,000	249,000	1/28/2028	247,817	\$10,209
Federal Farm Credit Bank (FFCB)	4.25%	2/18/2025	250,000	250,000	1/28/2028	251,645	\$10,625
	<u>4.16%</u>		<u>\$10,713,696</u>	<u>\$10,734,000</u>		<u>Market Value</u>	<u>Estimated Annual Income</u>
						\$9,991,504	\$443,129
	4.16%	Average Percentage Rate					4.4% of Market Value

**TOTAL Cash & Market Value of Portfolio at 2/28/2025**    \$ 53,083,175  
**CD Percentage of Portfolio**    18.8%

I certify that all investment actions have been made in full compliance with Investment Policy #470

Submitted by:                      Cheri Richter, Finance Manager                      2/28/2025

**Investment Transactions as of:**    February 28, 2025

\$250,000 CD purchased 2/18/2025 from Federal Farm Credit Bank 4.25%, matures 1/18/2028, w/ Federal Home Loan Bond, 2/18/2025 maturity.

**South Feather Water and Power Agency**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Roll-forward Valuation**  
**Valuation Date: December 31, 2023**  
**Measurement Date: December 31, 2024**  
**For Fiscal Year-End: December 31, 2024**

*Prepared by:*  
*Total Compensation Systems, Inc.*

*Date: March 5, 2025*

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

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

This report was produced by Total Compensation Systems, Inc. for South Feather Water and Power Agency to determine the liabilities associated with its current retiree health program as of a December 31, 2024 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending December 31, 2024. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

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

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the December 31, 2024 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the December 31, 2025 measurement date is provided on page 13.

**B. Key Results**

South Feather Water and Power Agency uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of December 31, 2024 will be used directly for the December 31, 2024 Fiscal Year-End.

<b>Key Results</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>December 31, 2024 Measurement Date for December 31, 2024 Fiscal Year-End</i>	<i>December 31, 2023 Measurement Date for December 31, 2023 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$17,512,392	\$19,843,357
Fiduciary Net Position (FNP)	\$0	\$0
Net OPEB Liability (NOL)	\$17,512,392	\$19,843,357
Service Cost (for year following)	\$672,329	\$791,285
Estimated Pay-as-you-go Cost (for year following)	\$796,704	\$785,926
GASB 75 OPEB Expense (for year ending)	\$1,097,969	\$1,780,048

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

<b>Key Assumptions</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>December 31, 2024 Measurement Date for December 31, 2024 Fiscal Year-End</i>	<i>December 31, 2023 Measurement Date for December 31, 2023 Fiscal Year-End</i>
Valuation Interest Rate	4.08%	3.26%
Expected Rate of Return on Assets	N/A	N/A
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

## Total Compensation Systems, Inc.

### Portion of Key Measurements Due to Implicit Rate Subsidy

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

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

<b>December 31, 2024 Measurement Date</b>	<b>Portion due to Employer Share of Retiree Premium</b>	<b>Portion due to Implicit Rate Subsidy</b>	<b>Total</b>
Total OPEB Liability	\$16,160,899	\$1,351,493	\$17,512,392
Service Cost (for year following)	\$588,879	\$83,450	\$672,329

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

<b>Year Beginning January 1</b>	<b>Employer Share of Retiree Premium</b>	<b>Implicit Rate Subsidy</b>	<b>Total Projected Benefit Payments</b>
2024	\$633,960	\$108,754	\$742,714
2025	\$672,820	\$123,918	\$796,738
2026	\$682,696	\$100,990	\$783,686
2027	\$680,053	\$81,072	\$761,125
2028	\$723,490	\$77,184	\$800,674
2029	\$771,503	\$81,144	\$852,647
2030	\$780,311	\$62,044	\$842,355
2031	\$825,896	\$88,300	\$914,196
2032	\$899,601	\$118,195	\$1,017,796
2033	\$956,913	\$129,830	\$1,086,743

### C. Summary of GASB 75 Accounting Results

#### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the December 31, 2023 Net OPEB Liability (NOL) in the prior valuation to the December 31, 2024 NOL. A more detailed version of this table can be found on page 12.

	<b>TOL</b>	<b>FNP</b>	<b>NOL</b>
<b>Balance at December 31, 2023 Measurement Date</b>	<b>\$19,843,357</b>	<b>\$0</b>	<b>\$19,843,357</b>
Service Cost	\$791,285	\$0	\$791,285
Interest on TOL / Return on FNP	\$646,981	\$0	\$646,981
Employer Contributions*	\$0	\$785,926	(\$785,926)
Benefit Payments*	(\$785,926)	(\$785,926)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	(\$2,983,305)	\$0	(\$2,983,305)
Other	\$0	\$0	\$0
Net Change	(\$2,330,965)	\$0	(\$2,330,965)
<b>Actual Balance at December 31, 2024 Measurement Date</b>	<b>\$17,512,392</b>	<b>\$0</b>	<b>\$17,512,392</b>

\* Includes \$108,153 due to implied rate subsidy.

## Total Compensation Systems, Inc.

### 2. Deferred Inflows and Outflows

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

<b>Balances at December 31, 2024 Fiscal Year-End</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$818,100	\$0
Changes in assumptions	\$1,760,825	(\$4,707,531)
Differences between projected and actual return on assets	\$0	\$0
<b>Total</b>	<b>\$2,578,925</b>	<b>(\$4,707,531)</b>

<b>To be recognized fiscal year ending December 31:</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2025	\$866,954	(\$1,560,848)
2026	\$674,426	(\$1,384,144)
2027	\$546,079	(\$801,814)
2028	\$491,466	(\$505,645)
2029	\$0	(\$455,080)
Thereafter	\$0	\$0
<b>Total</b>	<b>\$2,578,925</b>	<b>(\$4,707,531)</b>

### 3. OPEB Expense

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

<b>To be recognized fiscal year ending December 31, 2024</b>	<i>Expense Component</i>
Service Cost	\$791,285
Interest Cost	\$646,981
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	\$433,389
Recognition of Assumption Change Deferrals	(\$773,686)
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
<b>Net OPEB Expense for fiscal year ending December 31, 2024</b>	<b>\$1,097,969</b>

### 4. Adjustments

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

### 5. Trend and Interest Rate Sensitivities

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

<b>Net OPEB Liability at December 31, 2024 Measurement Date</b>	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$19,888,265	\$15,049,454
Current Assumption	\$17,512,392	\$17,512,392
1% Increase in Assumption	\$15,630,775	\$20,363,140

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## D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

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

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

## E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of December, 2023 for the December 31, 2023 full valuation. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	<b>Valuation Year</b>
	<i>December 31, 2023 Valuation Date</i>
	<i>December 31, 2024 Measurement Date</i>
<b>Active Employees eligible for future benefits</b>	
Count	55
Average Age	47.8
Average Years of Service	11.2
<b>Retirees currently receiving benefits</b>	
Count	54
Average Age	71.7

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



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### F. Certification

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

This report is for fiscal year January 1, 2024 to December 31, 2024, using a measurement date of December 31, 2024. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by South Feather Water and Power Agency. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

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

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

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

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

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

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

## Total Compensation Systems, Inc.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Luis Murillo". The signature is written in a cursive style with a large initial "L" and "M".

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

## PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

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

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

### B. Liability for Retiree Benefits.

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

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date December 31, 2024 at 4.08% interest.

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

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on December 31, 2024 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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### C. Actuarial Accrual

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

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

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

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

### D. Actuarial Assumptions

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

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

## Total Compensation Systems, Inc.

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

### E. Total OPEB Liability

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

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

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

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

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### F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

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

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

	<i>Total</i>
Active: Pre-65 Benefit	\$5,698,749
Post-65 Benefit	\$8,964,132
Subtotal	\$14,662,881
Retiree: Pre-65 Benefit	\$1,120,683
Post-65 Benefit	\$8,212,638
Subtotal	\$9,333,321
Grand Total	\$23,996,202
Subtotal Pre-65 Benefit	\$6,819,432
Subtotal Post-65 Benefit	\$17,176,770

#### 2. Service Cost

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

##### **Service Cost Valuation Year Beginning January 1, 2024**

	<i>Total</i>
# of Eligible Employees	55
<b>First Year Service Cost</b>	
Pre-65 Benefit	\$259,215
Post-65 Benefit	\$395,120
Total	\$654,335

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

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### 3. Total OPEB Liability and Net OPEB Liability

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

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

	<i>Total</i>
Active: Pre-65 Benefit	\$2,962,810
Active: Post-65 Benefit	\$4,700,428
Subtotal	<u>\$7,663,238</u>
Retiree: Pre-65 Benefit	\$1,120,700
Retiree: Post-65 Benefit	\$8,213,064
Subtotal	<u>\$9,333,764</u>
Subtotal: Pre-65 Benefit	<u>\$4,083,510</u>
Subtotal: Post-65 Benefit	<u>\$12,913,492</u>
Total OPEB Liability (TOL)	\$16,997,002
Fiduciary Net Position as of December 31, 2023	\$0
Net OPEB Liability (NOL)	<u>\$16,997,002</u>

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

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

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

<i>Year Beginning</i>	
<i>January 1</i>	<i>Total</i>
2024	\$742,714
2025	\$796,738
2026	\$783,686
2027	\$761,125
2028	\$800,674
2029	\$852,647
2030	\$842,355
2031	\$914,196
2032	\$1,017,796
2033	<u>\$1,086,743</u>

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### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the December 31, 2023 Net OPEB Liability (NOL) in the prior valuation to the December 31, 2024 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
<b>Balance at December 31, 2023</b>	<b>\$19,843,357</b>	<b>\$0</b>	<b>\$19,843,357</b>
Service Cost	\$791,285	\$0	\$791,285
Interest on Total OPEB Liability	\$646,981	\$0	\$646,981
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments***	\$0	\$785,926	(\$785,926)
Actual Benefit Payments from Trust	\$0	\$0	\$0
Actual Benefit Payments from Employer***	(\$785,926)	(\$785,926)	\$0
Expected Minus Actual Benefit Payments**	\$0	\$0	\$0
<b>Expected Balance at December 31, 2024</b>	<b>\$20,495,697</b>	<b>\$0</b>	<b>\$20,495,697</b>
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	(\$2,983,305)	\$0	(\$2,983,305)
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2024	(\$2,330,965)	\$0	(\$2,330,965)
<b>Actual Balance at December 31, 2024*</b>	<b>\$17,512,392</b>	<b>\$0</b>	<b>\$17,512,392</b>

\* May include a slight rounding error.

\*\* Deferrable as an Experience Gain or Loss.

\*\*\* Includes \$108,153 due to implied rate subsidy.

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

### Deferred Inflow/Outflow Balances Fiscal Year Ending December 31, 2024

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$1,251,489	\$0	(\$433,389)	\$818,100
Assumption Changes	(\$737,087)	(\$2,983,305)	\$773,686	(\$2,946,706)
Investment (Gains)/Losses	\$0	\$0	\$0	\$0
Deferred Balances	\$514,402	(\$2,983,305)	\$340,297	(\$2,128,606)

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

### OPEB Expense Fiscal Year Ending December 31, 2024

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$19,843,357	\$17,512,392	(\$2,330,965)
Deferred Balances	\$514,402	(\$2,128,606)	(\$2,643,008)
Net Position	\$19,328,955	\$19,640,998	\$312,043
Adjust Out Employer Contributions			\$785,926
OPEB Expense			\$1,097,969



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## H. Procedures for Future Valuations

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

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

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

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

We anticipate that the next valuation we perform for South Feather Water and Power Agency will be a full valuation with a measurement date of December 31, 2025 which will be used for the fiscal year ending December 31, 2025.

**PART III: ACTUARIAL ASSUMPTIONS AND METHODS**

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

**A. ACTUARIAL METHODS AND ASSUMPTIONS:**

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

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

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

## Total Compensation Systems, Inc.

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### **B. ECONOMIC ASSUMPTIONS:**

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

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

*INVESTMENT RETURN / DISCOUNT RATE:* We assumed 4.08% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

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

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

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

#### **Fiduciary Net Position as of December 31, 2024**

	<u>12/31/2023</u>	<u>12/31/2024</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	\$0	\$0
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$0	\$0

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### **C. NON-ECONOMIC ASSUMPTIONS:**

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

#### ***MORTALITY***

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

#### ***RETIREMENT RATES***

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

#### ***COSTS FOR RETIREE COVERAGE***

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

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

#### ***PARTICIPATION RATES***

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

#### ***TURNOVER***

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

#### ***SPOUSE PREVALENCE***

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

#### ***SPOUSE AGES***

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

#### ***AGING FACTORS***

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

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## PART IV: APPENDICES

### APPENDIX A: DEMOGRAPHIC DATA BY AGE

#### **ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE**

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

#### **ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS**

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

### APPENDIX B: ADMINISTRATIVE BEST PRACTICES

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

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

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## APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

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

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

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

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

50.c: Following is a table of plan participants

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

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

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

Shown in Part III.

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

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

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

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

## Total Compensation Systems, Inc.

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

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

### Retirement Tables

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

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

### Turnover Tables

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$15,049,454	\$17,512,392	\$20,363,140



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**Paragraph 53:**                    **Discount Rate**

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

53.a: A discount rate of 4.08% was used in the valuation. The interest rate used in the prior valuation was 3.26%.

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

53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at December 31, 2024 and rounded the rate resulting in a rate of 4.08%.

53.e: Not applicable.

53.f: There are no plan assets.

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

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$19,888,265	\$17,512,392	\$15,630,775

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

Please see reconciliation on pages 2 or 12.

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

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

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

          The measurement date is December 31, 2024.

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

56.c: The interest assumption changed from 3.26% to 4.08%.

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

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

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

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

**Paragraph 57:**                    **Required Supplementary Information**

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

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

## **Total Compensation Systems, Inc.**

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- 57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the Agency contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 27 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

**Paragraph 58:**                    **Actuarially Determined Contributions**

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

**Paragraph 244:**                **Transition Option**

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

# Total Compensation Systems, Inc.

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

### EXPERIENCE GAINS AND LOSSES

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

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2023	Amounts to be Recognized in OPEB Expense after 2024							
				2024	2025	2026	2027	2028	2029	Thereafter	
2019-20	\$89,656	5	\$71,727	\$17,929	\$0						
2020-21	\$1,732,722	5.4	\$962,625	\$320,875	\$449,222	\$320,875	\$128,347				
2022-23	\$558,048	5.9	\$94,585	\$94,585	\$368,878	\$94,585	\$94,585	\$94,585	\$85,123		
2023-24	\$0	0	\$0	\$0	\$0						
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$1,128,937</b>	<b>\$433,389</b>	<b>\$818,100</b>	<b>\$415,460</b>	<b>\$222,932</b>	<b>\$94,585</b>	<b>\$85,123</b>	<b>\$0</b>	<b>\$0</b>

## Total Compensation Systems, Inc.

### CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)											
Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2023	2024	Amounts to be Recognized in OPEB Expense after 2024	2025	2026	2027	2028	2029	Thereafter
2017-18	(\$1,034,125)	8.5	(\$729,972)	(\$121,662)	(\$182,491)	(\$121,662)	(\$60,829)				
2019-20	\$1,678,351	5	\$1,342,683	\$335,668	\$0						
2020-21	(\$1,042,819)	5.4	(\$579,345)	(\$193,115)	(\$270,359)	(\$193,115)	(\$77,244)				
2021-22	(\$3,998,299)	5.4	(\$1,480,852)	(\$740,426)	(\$1,777,021)	(\$740,426)	(\$740,426)	(\$296,169)			
2022-23	\$2,663,813	5.9	\$451,494	\$451,494	\$1,760,825	\$451,494	\$451,494	\$451,494	\$406,343		
2023-24	(\$2,983,305)	5.9	\$0	(\$505,645)	(\$2,477,660)	(\$505,645)	(\$505,645)	(\$505,645)	(\$505,645)	(\$455,080)	
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>(\$995,992)</b>	<b>(\$773,686)</b>	<b>(\$2,946,706)</b>	<b>(\$1,109,354)</b>	<b>(\$932,650)</b>	<b>(\$350,320)</b>	<b>(\$99,302)</b>	<b>(\$455,080)</b>	<b>\$0</b>

# Total Compensation Systems, Inc.

## INVESTMENT GAINS AND LOSSES

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

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2023	2024	Amounts to be Recognized in OPEB Expense after 2024	2025	2026	2027	2028	2029	Thereafter
2023-24	\$0	0	\$0	\$0	\$0						
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Total Compensation Systems, Inc.

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## APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

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



# ***SOUTH FEATHER WATER & POWER AGENCY***

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**TO: Board of Directors**

**FROM: Kristen McKillop, Regulatory Compliance Manager**

**DATE: March 19, 2025**

**RE: General Information (regarding matters not scheduled on agenda)  
March 25, 2025 Board of Directors Meeting**

## **REGULATORY COMPLIANCE – DAM SAFETY AT MINERS RANCH DAM**

### **Dam Safety**

During the 2022 Part 12D safety inspections, the Independent Consulting team identified a discrepancy between what was documented in the Supporting Technical Information Documents (STID) and current field conditions. A large toe berm was discovered on the lower portion of the downstream slope of the dam that was not discussed in the STID project description. The IC team recommended that STID be updated to include a discussion of the large downstream toe berm including its purpose, construction/performance history, and current understanding of its characterization and extent. The Federal Energy Regulatory Commission (FERC) expects all Part 12D IC recommendations to be addressed according to our defined plan and schedule. The Agency accomplished addressing this item by:

- Complete an investigation using LiDAR to determine the location of the dam toe, and the complete extent of the toe berm.
- Purchasing the adjacent southerly parcel in order to expand Agency access for veg maintenance and inspections.
- Determine location for access road that is outside of the dam toe and toe berm extent.
- Clear vegetation and construct access road.

### **Dam Security**

During the September 2022 Physical Security inspections with the FERC, noted security deficiencies included:

- Install perimeter fencing and vehicle gates per industry standards for all restricted/protected areas. Cattle fencing is currently installed around the dam which will not deter or delay an adversary from accessing the dam.
- Replace all chain and locks with high security, cut/tamper resistant locks/chains at access points to critical assets.



- Clear vegetation (at least 10-feet on either side of fence) to increase natural surveillance, prevent an adversary from using branches to climb over, and prevent branches from damaging the fence/barbed wiring.

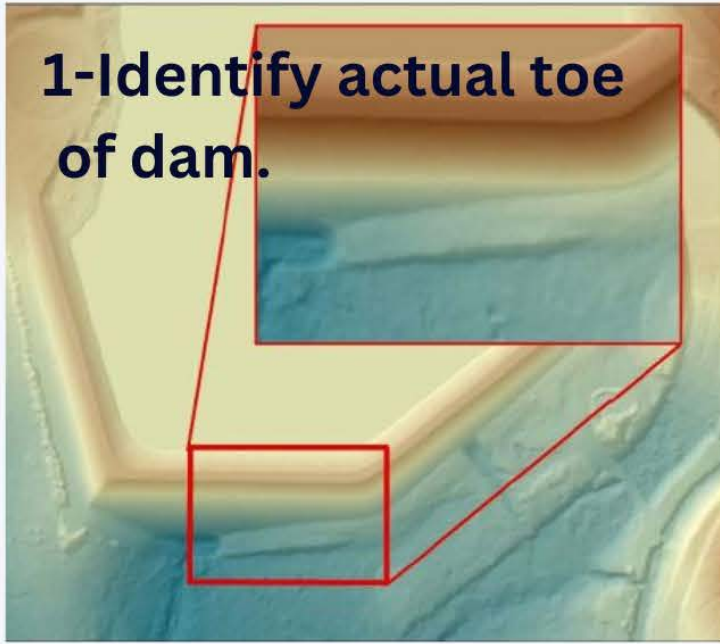
The Agency accomplished these upgrades by:

- Working cooperatively with the adjacent property owners throughout the installation.
- Procuring a vendor highly experienced at installing FERC approved security fencing.
- Determine location for access road that is outside of the dam toe and toe berm extent.
- Clear vegetation to ensure adequate clearance adjacent to proposed fence line.
- Install 4,000 lineal feet of industry standard/FERC compliant fabric fencing topped with three strand barbed wire.
- Install vehicle gates now secured with hardened chains and locks.

This work is the Agency's responsibility as a dam owner in the community and as a hydropower licensee to the FERC. We can now confidently say that we are more compliant at Miners Ranch Dam with the crucial elements of an overall security program which seeks to deter, detect, deny, delay and defend.

# Miners Ranch Dam Dam Safety & Security Improvements

1-Identify actual toe of dam.



2-Purchase southerly parcel.



3-Pre clearing determination of new access road and fencing. Note existing field fence.



# Miners Ranch Dam Dam Safety & Security Improvements



# Miners Ranch Dam Dam Safety & Security Improvements

**Before:**



**After:**



# Miners Ranch Dam Dam Safety & Security Improvements

**Before:**



**After:**



# Miners Ranch Dam Dam Safety & Security Improvements





# ***SOUTH FEATHER WATER & POWER AGENCY***

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**TO: Board of Directors**

**FROM: Dan Leon, Power Division Manager**

**DATE: March 20, 2025**

**RE: General Information (regarding matters not scheduled on agenda)  
March 25, 2025 Board of Directors Meeting**

## **OPERATIONS**

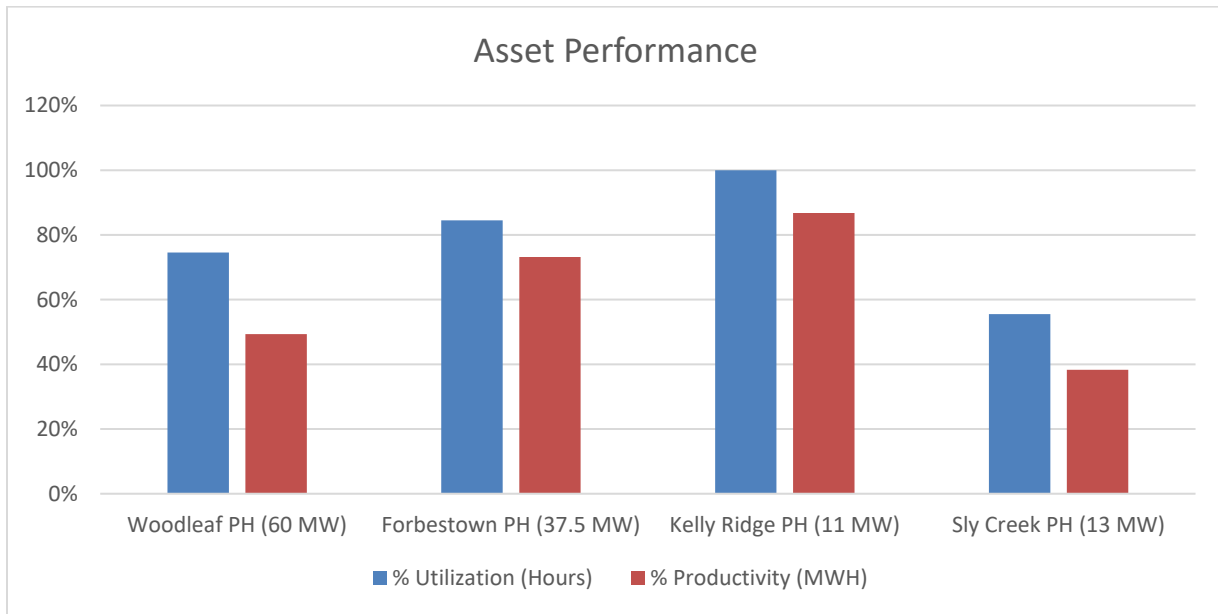
Power Division Summary, Reservoir Storage, and Precipitation Reports for February 2025 are attached.

South Fork Diversion tunnel, which supplies Sly Creek Reservoir, conveyed 20.4 kAF. Slate Creek Diversion tunnel, which also supplies Sly Creek Reservoir, conveyed 1.2 kAF. Little Grass Valley and Sly Creek Reservoirs combined storage was 124 kAF at month's end. Project reservoirs are currently spilling, due to runoff from recent storms.

DWR Bulletin 120 observed conditions as of March 19 for accumulated WY-to-date precipitation is at 119% of average (North Region 8-Station Index). Observed snowpack as of March 17 is at 108% of April 1 average (North Region).

## **ASSET PERFORMANCE**

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



Generation Asset Availability				
a. Powerhouse	b. Capacity MW	c. Available for Generation Hours	d. Generation Dispatched above 50% Output Hours	e. Generation Dispatch Potential Output Hours
Woodleaf	60.0	402	243	159
Forbestown	37.5	672	512	160
Kelly Ridge	11.0	672	605	67
Sly Creek	13.0	672	337	335

**MAINTENANCE**

Powerhouses

- Woodleaf Powerhouse
  - Operational status: In service, normal dispatch schedule
  - Annual maintenance outage: Preliminary schedule for February 2026
  
- Forbestown Powerhouse
  - Operational status: In service, normal dispatch schedule
  - Annual maintenance outage: Completed in March 2025



- Sly Creek Powerhouse
  - Operational status: In service, normal dispatch schedule
  - Annual maintenance outage: Scheduled for November 2025
  
- Kelly Ridge Powerhouse
  - Operational status: In service, normal dispatch schedule
  - Annual maintenance outage: Scheduled for October 2025

### Project Facilities and Assets

- Little Grass Valley Reservoir – Check station and readings. Inspect spillway. Close spillgates.
- South Fork Diversion Dam – Check station and roadway. Clean grizzly. Test operation of sluice valve.
- Slate Creek Diversion Dam – Check station and roadway. Clean grizzly.
- Sly Creek Dam – Perform preventative maintenance on spillgates and related equipment
- Lost Creek Dam – Repair log boom, and remove large woody debris
- Forbestown PH Roadway – Inspect and grade roadways, and remove debris. Form plan for repair of slide on roadway. Remove debris from surge chamber roadway.
- Miners Ranch Reservoir – Prepare site for new security fencing. Burn debris piles.
- Station 8 – Remove debris from trash rack intake
- Miners Ranch Canal – Perform inspections. Check and clean grizzlies. Remove trees and debris.
- Project Roadways – Clear debris from roadways and gutters
- Various Project Locations – Install new communication system equipment
- Fleet Vehicles and Heavy Equipment – Perform service and repairs

### PG&E Transmission and Distribution System Outages

- An unplanned outage occurred on the PG&E Challenge 1101 12-kV distribution circuit, from February 6 at 22:42 to February 7 at 10:30.
- PG&E has scheduled a maintenance outage for 115-kV transmission lines for March 13, to begin at 07:00 and end at 18:00. Sly Creek Ph, Woodleaf Ph and Forbestown Ph will be unable to generate during this outage.

## PROJECT WORK

- Forbestown Powerhouse Station Battery Monitoring System
  - Agency crew installed and commissioned a new monitoring system for the station battery bank at Forbestown Powerhouse. With the new monitoring system in place, Agency crew are no longer required to take measurements of the station battery cells by hand, thereby greatly enhancing the crew's safety when working near this equipment.
  - The new station battery monitoring equipment performs continuous measurement of battery cell parameters, which maximizes uptime and provides data necessary for NERC compliance requirements.
  - Powerhouse station battery monitors are scheduled to be installed at the other three powerhouses later this year.
- Forbestown Powerhouse Automatic Synchronizer
  - Agency crew installed and commissioned a new replacement automatic synchronizer system for the generator unit. The original synchronizer was placed into service in 1961 and was no longer serviceable.
  - The Agency retained outside engineering services to design the replacement synchronizer, and oversee installation, testing, and final commissioning of the new equipment.

## PERSONNEL

- Tony Martindale, Electrical Machinist. The Agency welcomes Tony Martindale Boyer to the Power Division team. Tony is a journeyman Electrical Machinist, and he acquired valuable experience and skills in the maintenance and repair of hydro-electric facilities and machinery during his previous employment.
- Recruitment Ongoing, Project Engineer. The Agency is recruiting for a Project Engineer, with a working background in the hydropower sector preferred. Responsibilities include the following: Provide engineering support for the repair, maintenance and upgrade of Agency facilities and assets. Perform project management for capital projects and contractor work. Participate in the Agency's Dam Safety Program.
- Recruitment Ongoing, Hydro Civil Engineer. The Agency is recruiting for a Licensed Civil Engineer, with a working background in the hydropower sector. Work experience and knowledge in the following are required: Perform civil engineering and project engineering for Agency power and water facilities which include storage reservoirs, dams, hydroelectric plants, conveyance and distribution systems, and buildings. Participate in the Agency's Dam Safety Program. Develop engineering procedures, methods and standards. Provide engineering support for the repair, maintenance and upgrade of Agency facilities and assets. Perform project management for capital projects and contractor work.

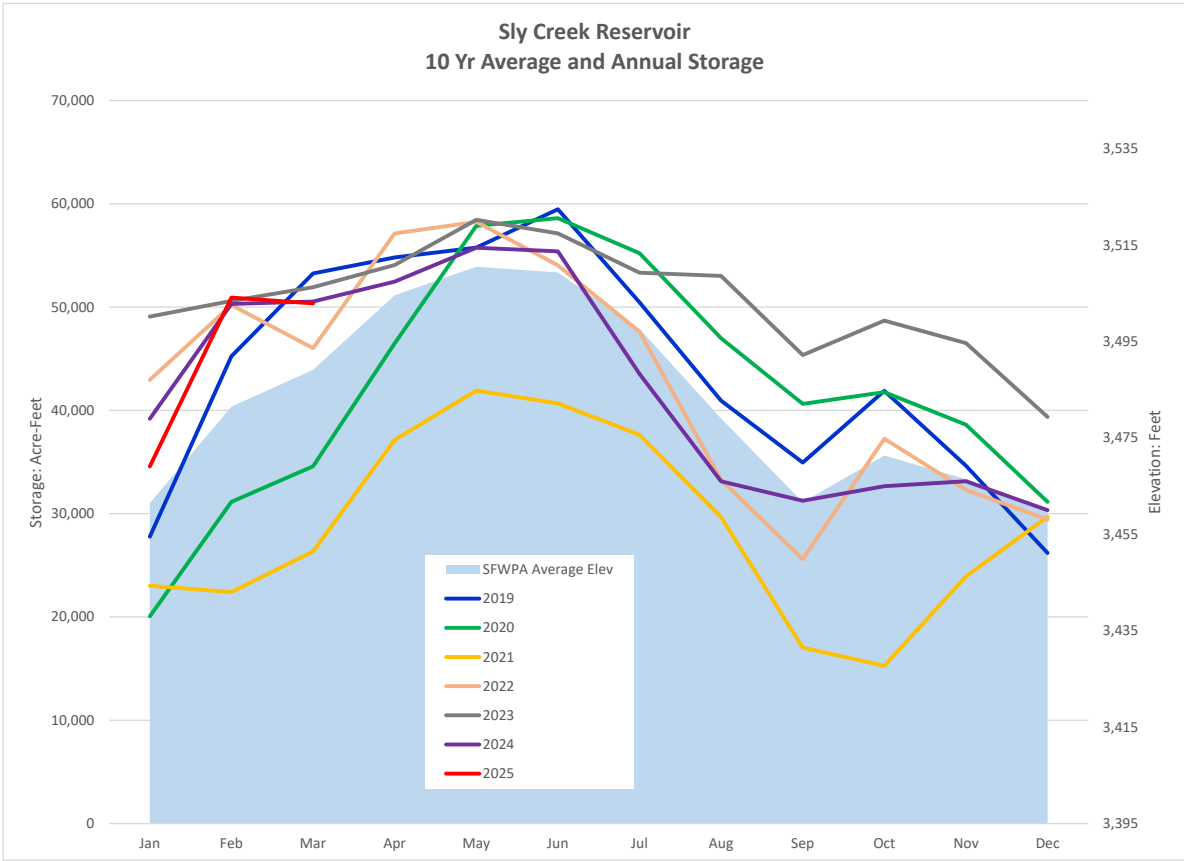
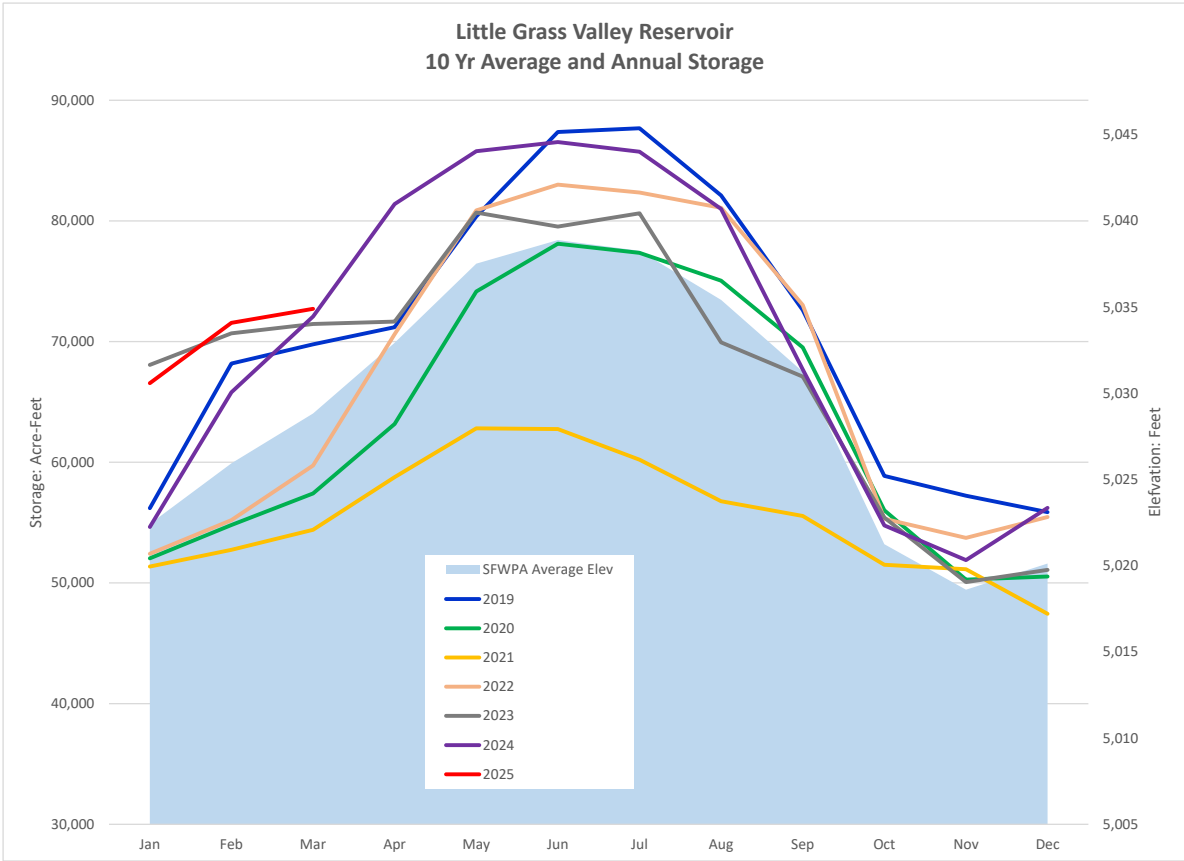
**SOUTH FEATHER WATER AND POWER  
SOUTH FEATHER POWER PROJECT  
2025  
Reservoir and Stream Operations**

	RESERVOIR ELEVATIONS				MONTHLY AVERAGE STREAM RELEASES			
	Little Grass Valley		Sly Creek		Release to SFFR at LGV Dam	Release to SFFR at Forbestown Div.	Release at Lost Creek Dam	Release at Slate Creek Div.
Maximum Elevation End of Month Conditions	5,046.50	Feet	3,530.00	Feet				
January	5,031.28	Feet	3,472.34	Feet	44.90	8.60	6.34	148.00
February	5,035.15	Feet	3,512.40	Feet	76.40	503.00	312.00	895.00
March	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
April	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
May	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
June	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
July	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
August	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
September	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
October	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
November	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00
December	0.00	Feet	0.00	Feet	0.00	0.00	0.00	0.00

**Powerhouse Operations**

	Sly Creek	Woodleaf	Forbestown	Kelly Ridge	Energy Revenue
January	2,606.17 MWH	21,446.68 MWH	13,971.46 MWH	7,073.44 MWH	\$2,308,132.56
February	3,346.64 MWH	11,903.45 MWH	18,436.97 MWH	6,413.27 MWH	\$1,763,320.39
March	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
April	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
May	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
June	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
July	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
August	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
September	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
October	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
November	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
December	0.00 MWH	0.00 MWH	0.00 MWH	0.00 MWH	\$0.00
	<u>5,952.81 MWH</u>	<u>33,350.13 MWH</u>	<u>32,408.42 MWH</u>	<u>13,486.71 MWH</u>	<u>\$4,071,452.94</u>

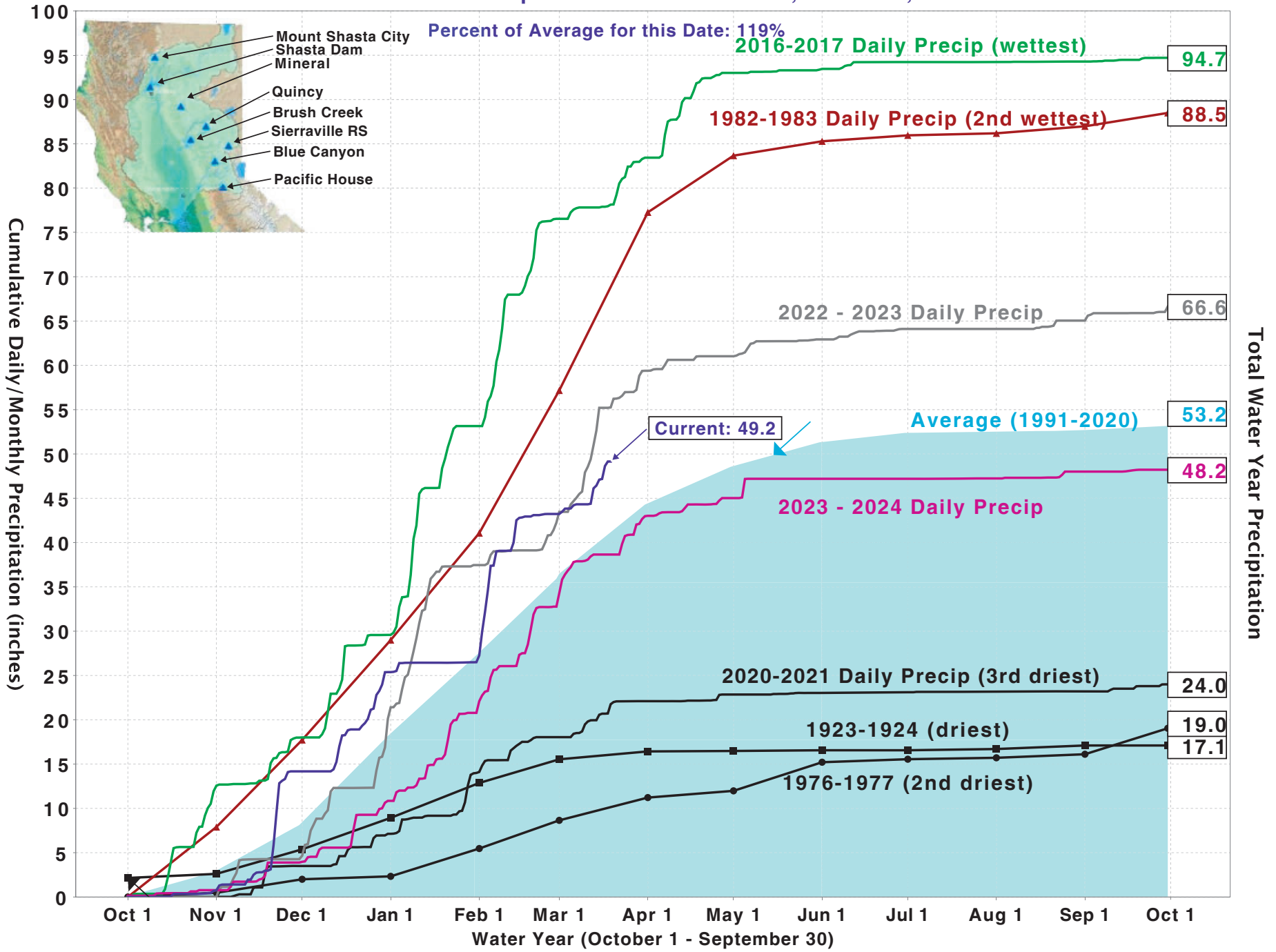
Table A.



**Table B.**

### Northern Sierra Precipitation: 8-Station Index, March 19, 2025

Table C.



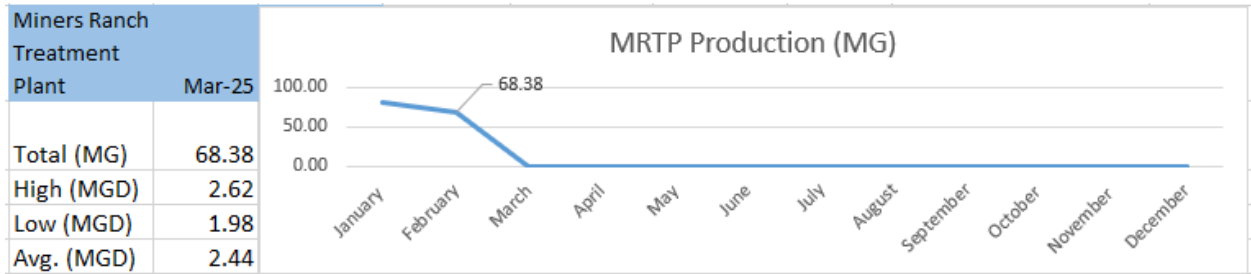


# SOUTH FEATHER WATER & POWER AGENCY

**TO:** Board of Directors  
**FROM:** Rath Moseley, General Manager  
 Jaymie Clayton, Water Operations/EH&S/Risk Manager  
**DATE:** March 19, 2025  
**RE:** General Information (regarding matters not scheduled on the agenda)  
 3/25/25 Board of Directors Meeting

### Domestic Water Treatment Operations

Miners Ranch Treatment Plant (MRTP) treated water production = 68.38 million gallons.  
 Bangor Treatment Plant (BTP) treated water production = .192 million gallons.  
 Red Hawk Ranch Pump Station raw water flow = .262 million gallons



All bacteriological requirements were in compliance for the MRTP& BTP. Miners Ranch production was 89%/ of average over the past 5 years. Bangor's production was 69% of average over the past 5 years.

EPA Lead and Copper Rule Revisions: Received confirmation from the Division of Drinking Waters (DDW) LCRR Unit that SFWPA's inventory data submission has been approved. The agency is required to add all addresses to the website. Website addition action is under review to validate Title II ADA compliance for .pdf documents.

### District Wide Water Operations

Heavy emphasis on ditch maintenance throughout the month as a result of rainfall/storm damage and preparation for the upcoming irrigation season. Tree removal continued from the previous month primarily due to higher-than-average winds. Nine after hours call responses were performed for turn on/turn off and reported leaks.

Mar-25	Leak Repair	Replace Gate Valve	Replace Services	Install Service	Install ERT's	Meter Repairs	Remove Trees	Install Backflow	Weed Abatement	Ditch Maintenance
	Rand Ct.	Palermo Dr.	Oro Pond	District Center	Laporte Rd.	Lodge View	Palermo Canal	Olive Hwy.	Oro lateral	Lower Forbestown
	Linda Dr.	Oro Dam East				Claremont	Lower Forbestown		Palermo Canal	Fire Camp
	Falco Ct.						Renegade			Wyadnotte
	Old Olive Hwy						Oro Lateral			Palermo
	Refuge									South Ditch
										Bangor Canal
	After Hours - Weekend Calls			Million Gallon Tank						North Ditch
	9			Expose Valves						Miller Hill
				Replace Valves						Ditch
										Spangler Ct.

**SB 998 Statistics (At time of print)**

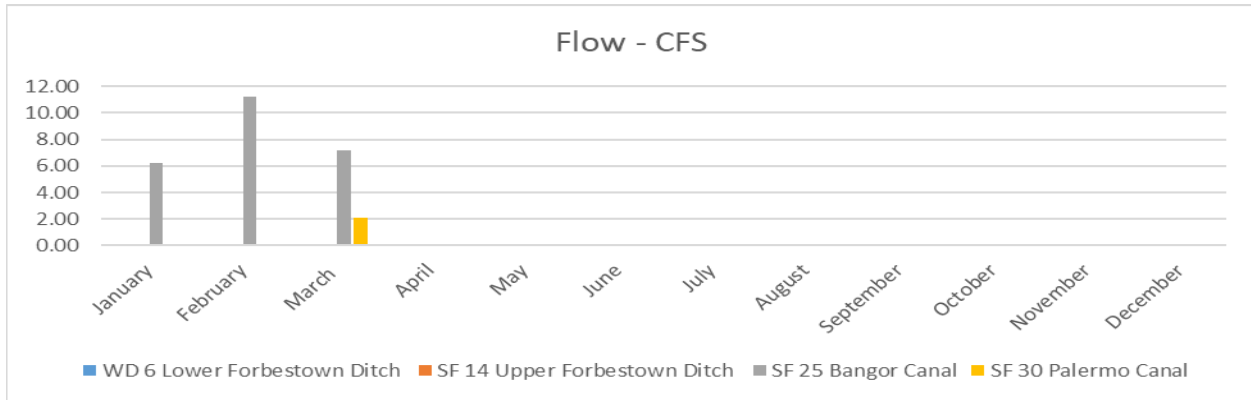
\*\*Billing cycles are based on meter reading routes\*\*

Billing Cycle	Division Impacted	Date of Service Shut-off	# of Shut-Offs	Carrying Cost of Shut-offs	Remaining Services Shut-off	Carrying Cost of Remaining Accounts Shut-off
1&2	1,2,3,5			Previously Reported		
3&4	2,3,4	02/04/2025	23	\$4,799.32	2	\$497.11
5-10	1,2,3,4,5	02/11/2025	37	\$9,049.21	9	\$2,657.55

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

**Irrigation Water Operations**

The 2025 Irrigation season will begin on April 17<sup>th</sup> in all conveyance systems. Palermo and Bangor Canals are currently flowing at reduced rates.



**General Updates**

**Palermo Clean Water Consolidation Project – Construction Management Services:** Water Works Engineers was awarded construction management services and the consulting services agreement is being executed.



The areas with yellow circles are the dry well construction target locations for phase 1.

## SCOPE OVERVIEW

The following services will be provided by Water Works Engineers (ENGINEER) to South Feather Water and Power Agency (CLIENT):

Task	Title
1	Project Management
2	Reporting
3	Permitting
4	Engineer's Cost Estimate
5	Construction Contract Procurement Services
6	Construction Management



**Kelly Ridge Million Gallon Tank:** At last month's board meeting, the water treatment superintendent reported on the recoat project of the above ground million-gallon water storage/distribution tank. Upon completion of the tank itself, new valves were installed underground and the old 6" lined capped. The legacy hardware dating back to the 70's was above ground and interfered with the pump control structure and exposed to potential physical impact which could compromise water storage for the Kelly Ridge area. A failure or leak on the legacy infrastructure could have drained the water supply rapidly. SF crews did an excellent job accessing, removing and reconfiguring new hardware to serve for many years.



**Railroad Commission Decision 11334:** Per direction by the SFWPA Board of Directors at the February 25, 2025 regular board meeting you will find on the following pages letters that were sent to the State Water Resources Control Board and California Secretary of State. A phone conversation took place on February 18<sup>th</sup> with a representative of the water board on specifically what was being asked to be added into archives and publicly viewable. It was agreed that the information would be submitted to decision makers for inclusion in state archives. As of this writing no further communications or confirmations have taken place.



# SOUTH FEATHER WATER & POWER AGENCY

RATH MOSELEY, GENERAL MANAGER

2310 ORO-QUINCY HIGHWAY  
OROVILLE, CALIFORNIA 95966  
530-533-4578, EXT. 109  
RMOSELEY@SOUTHFEATHER.COM



February 13, 2025

To: State Water Resources Control Board

Subject: Railroad Commission Decision 11334 Document Archive Request

To Whom It May Concern:

South Feather Water and Power Agency respectfully requests the Water Board to accept and file under SWRCB Water Rights Programs – Orders, Decisions and Judgements and make publicly viewable in the eWRIMS Records Database the included documents specific to the following:

The South Feather Water and Power Agency Board of Directors provided direction to the General Manager based on repeated public request to communicate to the State Water Resource Control Board – Division of Water Rights and Secretary of State, to accept, file and archive Railroad Commission Decision 11334 (applications 8000 and 8018) and the Meeting Minutes of Oroville Wyandotte Irrigation District (OWID); now named South Feather Water and Power Agency (SFWPA) dated October 10, 1922.

California Railroad Commission's Decision No. 11334 - December 8, 1922

The purpose of the Application Nos. 8000 and 8018 was to transfer the public utility properties for each entity to Oroville Wyandotte Irrigation District (OWID), now South Feather Water and Power Agency.

Decision No. 11334 approved the Applications and granted the sale and transfer of the Palermo Land & Water Company and South Feather Land & Water Company public utility properties to OWID (Oroville Wyandotte Irrigation District) now South Feather Water and Power Agency.

Application No. 8000 for the sale of Palermo Land & Water Company's Water System to F.F. Ford and OWID.  
Application No. 8018 for the sale of South Feather Land & Water Company's Water System to F.F. Ford and OWID.

Please consider filing the included documents as identified above.

Sincerely,  
South Feather Water and Power Agency

A handwritten signature in blue ink, appearing to read "Rath Moseley".

Rath Moseley, General Manager

# SOUTH FEATHER WATER & POWER AGENCY



RATH MOSELEY, GENERAL MANAGER

2310 ORO-QUINCY HIGHWAY  
OROVILLE, CALIFORNIA 95966  
530-533-4578, EXT. 109  
RMOSELEY@SOUTHFEATHER.COM

February 13, 2025

To: California Secretary of State

Subject: Railroad Commission Decision 11334 Document Archive Request

Dear Dr. Weber:

South Feather Water and Power Agency respectfully requests the Water Board to accept and file under SWRCB Water Rights Programs – Orders, Decisions and Judgements and make publicly viewable in the eWRIMS Records Database the included documents specific to the following:

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Please consider filing the included documents as identified above.

Sincerely,  
South Feather Water and Power Agency

A handwritten signature in blue ink, appearing to read "Rath Moseley".

Rath Moseley, General Manager



## ***SOUTH FEATHER WATER & POWER AGENCY***

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**TO: Public Recipients of Agenda Information**

**FROM: Rath Moseley, General Manager**

**DATE: March 18, 2025**

**RE: Real Property Negotiations, and Anticipated and Existing Litigation  
Closed Session Agenda Item for 3/25/25 Board of Directors Meeting**

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