

AMADOR WATER AGENCY
2021 BOARD CALENDAR
DRAFT

JANUARY 14, 2021
JANUARY 28, 2021
FEBRUARY 11, 2021
FEBRUARY 25, 2021
MARCH 11, 2021
MARCH 25, 2021
APRIL 08, 2021
APRIL 22, 2021
MAY 13, 2021
MAY 27, 2021
JUNE 10, 2021
JUNE 24, 2021
JULY 8, 2021
JULY 22, 2021
AUGUST 12, 2021
AUGUST 26, 2021
SEPTEMBER 9, 2021
SEPTEMBER 23, 2021
OCTOBER 14, 2021
OCTOBER 28, 2021
NOVEMBER 11, 2021- No Meeting- Holiday
[NOVEMBER 18, 2021](#)
NOVEMBER 25, 2021 No Meeting- Holiday
DECEMBER 9, 2021
DECEMBER 24, 2021 No Meeting-Holiday

work in excess of 40 hours per workweek.

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Exempt Employees: Employees classified by the Agency as exempt are ineligible for overtime pay as provided for in the Fair Labor Standards Act and applicable State laws. Exempt employees are paid a salary that is intended to compensate them for all hours worked. Generally, exempt employees are those occupying executive, administrative or qualified professional positions.

Section 2.05 Probationary Period: Purpose

The probationary period is an intrinsic part of the employee selection process, during which the employee will be considered in training, and as an "at-will" employee. At will employment means the probationary employee may be terminated for any reason, or no reason, with or without cause or advance notice, and without right under these policies to appeal or grieve their release from employment.

Promotional employees are not "at will" employees, and remain eligible for the grievance and appeal procedures. They will, however, serve a minimum six-month period in which the employee and supervisor shall meet on performance and expectations of the position, including obtainment of any required certifications and any job specific training.

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Probationary employees are subject to particularly careful observation and evaluation by supervisory personnel. Generally, this period is utilized to train the employee and to evaluate the employee's effective adjustment to work tasks, conduct, observance of rules, attendance and job responsibilities.

Section 2.06 Length of Probationary Period

Non-exempt employees will serve a six-month probationary period, and exempt employees shall serve a one-year probationary period. At the recommendation of the Department Manager, and subject to approval by the General Manager, probationary periods may be extended for an additional period of up to six months.

An employee who is laterally transferred, demoted or reclassified does not serve a probationary period.

also search and inspect any personal bags, and backpacks, brought onto Agency premises, provided the search is approved by the General Manager or Human Resources/Risk Management Manager, is narrowly tailored, and the Agency can articulate a reasonable suspicion for the search. The affected employee shall be given the opportunity to be present during the search.

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Drug and Alcohol Testing

The Agency has discretion to test any employee for alcohol or drugs in the following instances:

1. Reasonable Suspicion Testing

The Agency may require a blood test, urinalysis, or other drug and/or alcohol screening of any employees reasonably suspected or using or being under the influence of a drug or alcohol at work.

“Reasonable suspicion” is based on object factors, such as behavior, speech, body odor, appearance, or other such evidence that would lead a reasonable person to believe that the employee is using, or is under the influence of drugs or alcohol. In order to receive authority to test under this section, the supervisor must record the factors that support reasonable suspicion and obtain approval from the Human Resources/Risk Management Manager or Department Manager

If there is a reasonable suspicion of drug or alcohol use, the employee will be temporarily relieved from duty and placed on unpaid leave until the test results are received. A supervisor will ensure that the employee is transported to the contracted testing laboratory.

2. Post-Accident Testing

The Agency may require alcohol or drug screening following any work-related accident or any violation of safety precautions or standards, whether or not an injury resulted from the accident or violation, provided the Agency has reasonable suspicion to believe the accident/incident resulted from the employee’s use of alcohol or drugs.

Not all accident require post-accident testing. The supervisor should use their reasonable suspicion training to make any decision about post-accident testing and must obtain approval for this testing from the Human Resources/Risk Management Manager or the Department Manager.

If reasonable suspicion exists, then an alcohol test will be administered within two hours, but not later than eight hours, following an accident/incident. A controlled substance test will be administered within 32 hours following an accident/incident where reasonable suspicion exists.

AMADOR WATER AGENCY

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 10,917,333	\$ 10,953,862
Cash payments to suppliers for goods and services	(5,459,439)	(5,402,051)
Cash payments to employees for services	(3,359,740)	(3,032,051)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,098,154</u>	<u>2,519,760</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from taxes, assessments and other nonoperating revenues	766,870	599,982
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>766,870</u>	<u>599,982</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisitions and construction of capital assets	(4,145,489)	(6,841,898)
Proceeds from sale of capital assets	29,533	29,533
Principal paid on long-term debt	(1,380,976)	(1,353,831)
Proceeds from long-term debt	934,943	911,238
Interest paid on long-term debt	(1,195,126)	(1,239,265)
Payments received from City of Plymouth	51,808	48,760
Participation fees collected	453,684	699,274
Capital grants received	1,989,191	4,559,665
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(3,291,965)</u>	<u>(3,186,524)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	200,000	184,595
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>200,000</u>	<u>184,595</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(226,941)	117,813
Cash and cash equivalents at beginning of year	<u>3,024,974</u>	<u>2,907,161</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 2,798,033</u></u>	<u><u>\$ 3,024,974</u></u>
Cash and cash equivalents - financial statement classification		
Cash and cash equivalents	\$ 893,877	\$ 487,941
Restricted cash and cash equivalents	1,904,156	2,537,033
TOTAL CASH AND CASH EQUIVALENTS	<u><u>\$ 2,798,033</u></u>	<u><u>\$ 3,024,974</u></u>

(Continued)

AMADOR WATER AGENCY

STATEMENTS OF CASH FLOWS (Continued)

For the Years Ended June 30, 2019 and 2018

	<u>2020</u>	<u>2019</u>
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net loss from operation	\$ (1,774,093)	\$ (1,535,537)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	3,389,349	3,451,659
Amortization	(67,107)	(67,106)
Construction in progress expensed	86,390	12,002
(Increase) Decrease in:		
Accounts receivable, current services	(202,578)	389,964
Inventory	27,801	(165,409)
Prepaid expense	4,462	15,926
Deferred outflows	(528,380)	169,934
Increase (Decrease) in:		
Accounts payable	198,030	114,015
Accrued expenses and other liabilities	(2,120)	260,530
Deposits	21,834	(74,487)
Compensated absences	24,687	23,391
Net OPEB obligation	1,100,781	(2,690,456)
Net pension obligation	393,301	(163,373)
Deferred inflows	(574,203)	2,778,707
	<u>2,098,154</u>	<u>2,519,760</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 2,098,154</u>	<u>\$ 2,519,760</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Amortization of bond premium and deferred amount on refunding	\$ (67,107)	\$ (67,106)
Change in accounts payable and accrued expenses related to capital asset additions	(98,566)	(482,339)
Contributed assets	289,473	

The accompanying notes are an integral part of these financial statements.

A supervisor must be notified immediately following an accident to ensure proper post-accident instructions. If the driver cannot drive the vehicle due to damage, the employee's supervisor will see that the driver is transported as appropriate.

3. Pre-employment Testing

All applicants for classifications which are covered by the DOT regulations or that are designed as safety-sensitive positions, as well as all employees who transfer from classifications which are not covered to classifications which are covered by DOT regulations or safety-sensitive designation, will be required to submit to pre-employment/pre-duty drug and alcohol testing following their receipt of a conditional job offer/transfer offer.

A positive test indicating the presence of alcohol or controlled substances may result in disqualification of the applicant or transfer employee for the position for a period of six months.

4. Random Testing

Only employees in job classifications covered by the DOT regulations will be subject to random alcohol and drug testing as follows:

1. Consistent with federal law, the Agency will subject at least 25% of total number of DOT-covered employees to random alcohol testing per year.
2. Consistent with federal law, a random drug test will be administered to at least 50% of the total number of DOT-covered employees per year.
3. Some employees may be tested more than once a year, while others are not tested at all, depending upon the random selection.
4. On the date an employee is selected for random drug testing, their supervisor will ensure the employee's duties are covered during the testing process. The employee will receive a written notice in the morning indicating the time they must report to the lab for testing. Time spent under this provision is considered compensable work time.

Testing for Prohibited Substances

Testing will be conducted by the Agency's DOT provider, Wienhoff Drug Testing, assuring a high degree of accuracy and reliability. The Agency will collect a split sample, Sample A and Sample B, to allow for a second test to be conducted in the case of a positive result. If Sample A is positive, the Agency will request Sample B to be tested. If the employee chooses, they may request Sample B be tested at an accredit facility of their choosing at their expense.

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Controlled substance testing will include testing for marijuana, cocaine, opiates, amphetamines, and phencyclidine (PCP). An initial controlled substance screen will be conducted on each specimen. For specimens that test above



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December 9, 2020

Budget and Finance Committee
Amador Water Agency
12800 Ridge Road
Sutter Creek, California 95685

As required by your Budget and Finance Committee Policy, we are disclosing to you in writing, at least annually all relationships between our firm, any owner or professional employee and our related entities and Amador Water Agency (the Agency) and its related entities that in our professional judgment may reasonably be thought to bear on independence. Accordingly, we confirm the following:

- We are not aware of any such relationships that are relevant to our audit of the financial statements and internal control over financial reporting for the Agency for the year ending June 30, 2020.
- We are independent of the Agency within the meaning of the independence requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.
- We have not performed any management consulting engagements or any other non-audit services on behalf of the Agency other than related to our preparation of the Agency's financial statements. Our engagement letter with the Agency states that management will assume responsibilities relating to the financial statements and related notes. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that they have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. So as not to impair our independence, management agrees to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

We would be pleased to answer questions or discuss further our independence with respect to the Agency. This letter is intended solely for use by the Budget and Finance Committee and other members of the Board of Directors in your consideration of our independence as auditors, and should not be used for any other purpose.

Richardson & Company, LLP