

Chester Public Utility District
PO Box 503
251 Chester Airport Rd.
Chester, Ca. 96020
530-258-2171

Minutes of Special Meeting: November 7, 2018 at 4:00pm. Located in the Chester Public Utility District conference room: 251 Chester Airport Road.

Directors Present: Wes Scott, Steve Voboril, Brian Layne, and Steve Trotter.

Directors Absent: Ben Thompson

Guests Present: 1

Staff Present: 7 CPUD/CFD employees and volunteers.

1. **Call to Order:** Director Scott called the meeting to order at 4:00pm.
 - A. Director Scott led the Pledge of Allegiance.
 - B. Agenda approval: Director Trotter made the motion to approve the agenda with no changes. Director Voboril seconded the motion. All in favor, motion carried.

2. **Board Member Workshop:**
 - A. **Understanding Financial Reports by CPA Mary Check:** She presented the July 2018 Financials as the template she would be going over. She explained her cover letter is standard for a CPA that helps with the bookkeeping, and she is not acting as “a reviewer or an auditor”.

Page 1, she pointed out this was Assets that we own, owe and our net worth totals.

Page 2, she responded to Directors Trotters question about Net Pension Liability as being based on all Districts.

No questions for page 3.

Pages 4-10 show the income and expenses this month as well as year to date. This is considered the profit and loss statement.

Page 11-17 are the same, except this show year to date.

Page 18, the quick income and expense guide. This can be expanded further if needed.

GM Motzkus presented the 3-page Chart of Accounts that the staff applies Payables and Receivables to.

Chief Waterman stated that the staff quarterly goes over the income and expenses to make sure everything has been allocated correctly.

GM Motzkus advised the board members to funnel any questions they may think of after this training though his email.

GM Motzkus will let Mary know how to allocate the 400K CD as well as its earnings.

After a brief discussion, Mary was thanked by all.

CPA Mary Check leaves at 4:45pm

 - B. **Board Meeting Conduct Fundamental Refresher:** GM Motzkus presented the board with copies of the Board Policies that have been approved and are on file.

Clerk to the Board Johnson stated she wants to build a New Board Member Orientation Packet.

GM Motzkus requested of the board to respond by email to him after receiving their board packets the Friday before the meetings on whether or not they will be attending the meeting. Then it is known ahead of time if there will be a quorum.

GM Motzkus recommended to Board Chair Scott to move his position seat to the end of the table. This is to better view the vote counts as they happen.

GM Motzkus also reminded the board of their mandated Water, Sexual Harassment, Brown Act and Ethics AB1234 trainings. To keep these current, they are due every 2 years.

He asked of the board to please call or email him before the board meeting of questions regarding anything that is not understood within their packets. To please come prepared to the meetings. The motions that are being made should be stated word for word so that the Clerk can quote the motion in the minutes accurately.

Chief Waterman asked if the board wanted to have the next regular meeting during Thanksgiving Week. He himself will not be able to attend. The board agreed to keep the Regular meeting as scheduled, as they will have a quorum.

Director Scott adjourned the meeting at 5:05pm.

Cheryl E. Johnson, Clerk to the Board

Approval of Minutes WES