



admin@mhcwd.org (530) 878-8096
16733 Placer Hills Road, PO Box 596, Meadow Vista, CA 95722

AGENDA

Regular Board Meeting, March 21, 2024, at 2:00 p.m.

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- ❖ The following agenda has been prepared and posted at least 72 hours prior to the regular board meeting of the Midway Heights County Water District Board of Directors in accordance with the Ralph M. Brown Act.
 - ❖ The chronological order of agenda items does not necessarily mean that each item will be considered in that order. Any listed items may be considered at any time during the meeting, at the discretion of the Board President.
 - ❖ The public may address the Board on each agenda item during the Board's consideration of that item. Members of the public may be asked to state their name for the record but are not required to do so.
 - ❖ The Board is prohibited by law from acting on any matter not appearing on the posted agenda, except in certain cases provided for in the Brown Act.
 - ❖ Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection at the District Office at the address listed above.
 - ❖ In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office at (530) 878-8096. Requests must be made as early as possible, and at least one full business day before the start of the meeting.
 - ❖ In accordance with Government Code Sec. 54954.2(a), this notice and agenda were posted at the following locations: MHCWD Office; Meadow Vista Post Office; Meadow Vista Village Center; at the intersection of Placer Hills and Peaceful Valley Roads; and at the intersection of Oak Hill and Hillsdale Roads.
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AGENDA

Regular Board Meeting, March 21, 2024

I. CALL TO ORDER

II. ROLL CALL OF DIRECTORS

Establish a quorum and identify for the minutes any other persons attending. Members of the public may remain anonymous in the minutes unless they wish to participate in the Public Forum, below, or comment on other agenda items.

III. REVIEW AND APPROVAL OF MINUTES pages 4-7

The minutes from the February 15, 2024, Regular Meeting will be discussed and may be approved.

IV. PUBLIC FORUM

This time is scheduled for comments from members of the public concerning subjects that do not specifically appear as items elsewhere on the agenda. The total time allotted for the public forum session is generally limited to 20 minutes. Discussion on each particular issue is limited to 10 minutes. Individuals are limited to approximately 3 minutes of public comments.

Potential issues or action items raised during the Public Forum will be noted by the Secretary and offered for discussion during the Calendar Review later in the session.

V. GENERAL BUSINESS

A. DISCUSSION & ACTION RE: END OF YEAR BUDGET REVIEW FOR 2023 pages 8-23

B. DISCUSSION & ACTION RE: REVIEW OF FY 2024 SIX-MONTH BUDGET REPORT pages 24-39

C. FISCAL YEAR 2025 BUDGET AD-HOC COMMITTEE page 40

D. UPDATE FROM EMPLOYEE HEALTH BENEFITS AD-HOC COMMITTEE

E. DISCUSSION & ACTION RE: PLACER LAFCO SPECIAL DISTRICT ELECTION pages 41-52

F. FIELD REPORT page 53

Review of the Field Report as provided in the Board Packet.

G. GENERAL MANAGER'S REPORT

1. Update on consolidation exploration with PCWA.
2. Update on Hillsdale easement.
3. Management Continuity Report: Completion of this report continues.

AGENDA

Regular Board Meeting, March 21, 2024

VI. FINANCIAL

A. TREASURER'S REPORT pages 54-60

The Treasurer's Reports of Fund Summaries, Transfers, and Checking Account Reconciliation Registers for February 2024, as provided in the Board Packet, is offered for discussion and possible acceptance by the Board.

VII. GENERAL DISCUSSION AND CALENDAR REVIEW

The Board and staff may take this opportunity to ask questions; provide or receive information; make requests or provide direction regarding subsequent meeting agendas.

Current list of potential agenda items:

1. Review of draft FY2025 budget.
2. Update on grant from PCWA for connection fee and rate study.
3. Management Continuity Plan review.
4. Annual Strategic Plan review and update.
5. Water Quality presentation.
6. Document retention policy.
7. Communications policy update.

VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting, unless otherwise decided in session, will be held April 18, 2024, at 2:00 p.m. at the District Office.

IX. ADJOURNMENT

MIDWAY HEIGHTS COUNTY WATER DISTRICT

Regular Board Meeting Minutes

February 15, 2024, 2:00 p.m. at District Office
16733 Placer Hills Road, Meadow Vista CA. 95722

I. CALL TO ORDER

President Nevins called the meeting to order at 2.00 p.m.

II. ROLL CALL

DIRECTORS PRESENT: Pauline Nevins, President
Trisha Di Paola, Board Treasurer
Ronald Tucker, Director
Paul Nicholas, Director & ACWA/JPIA Rep

DIRECTORS ABSENT: Tom Kane, Vice-President

OTHERS PRESENT: Jason Tiffany, General Manager
Larry Bain, CPA

MEMBERS OF THE PUBLIC: none

III. REVIEW AND APPROVAL OF MINUTES

M/S Trisha Di Paola/Ronald Tucker to accept the December 21, 2023, Regular Meeting minutes as written.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Trisha Di Paola	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Ronald Tucker	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Paul Nicholas	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>

Board Totals:	Ayes	<input type="text" value="4"/>	Nays	<input type="text"/>	Abstain	<input type="text"/>	Absent	<input type="text" value="1"/>
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Motion Result:	Passed	<input checked="" type="checkbox"/>	Failed	<input type="checkbox"/>
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IV. PUBLIC FORUM

None

V. GENERAL BUSINESS

A. DISCUSSION AND ACTION RE: AUDIT FOR FISCAL YEAR 2023

M/S PAULINE NEVINS/PAUL NICHOLAS to accept the audit report as provided by District's auditor Larry Bain, CPA.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Trisha Di Paola	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Ronald Tucker	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Paul Nicholas	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>

Board Totals: Ayes Nays Abstain Absent

Motion Result: Passed ☒ Failed ☐

B. DISCUSSION AND ACTION RE: END OF YEAR REVIEW BUDGET REVIEW FOR FISCAL YEAR 2023.

Discussion was held and after initial review of the budget additional information and documentation was requested.

M/S PAULINE NEVINS/RONALD TUCKER to table Year End Budget Review and to be placed on the March 21, 2024 Board meeting agenda.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Trisha Di Paola	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Ronald Tucker	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Paul Nicholas	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>

Board Totals: Ayes Nays Abstain Absent

Motion Result: Passed ☒ Failed ☐

C. CONSIDER APPROVAL OF RESOLUTION 2024-01 ACCEPTING GRANT OF EASEMENT FROM ADAM AND AMY DIETER.

M/S PAULINE NEVINS/PAUL NICHOLAS to accept both the Dieter easement and Certificate of Acceptance.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Trisha Di Paola	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Ronald Tucker	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Paul Nicholas	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>

Board Totals: Ayes Nays Abstain Absent

Motion Result: Passed ☒ Failed ☐

D. DISCUSSION AND ACTION RE: APPROVAL OF HILLSDALE CHANGE ORDER IN THE SUM OF \$5,231.90

M/S RONALD TUCKER/PAUL NICHOLAS to approve the third change order for the Hillsdale Irrigation Mainline Replacement project.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Trisha Di Paola	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Ronald Tucker	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Paul Nicholas	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>

Board Totals: Ayes ☐ 4 Nays ☐ Abstain ☐ Absent ☐ 1

Motion Result: Passed ☒ Failed ☐

H. FIELD REPORT

The Board reviewed the November 2023 field report provided in the Board packet and as presented by General Manager Jason Tiffany.

E. GENERAL MANAGER'S REPORT

The GM discussed the following topics:

1. Update on consolidation exploration with PCWA: Meeting was rescheduled by PCWA from January 23 to February 20, 2024 to review District data.
2. Update on grant: The final grant reimbursement from PCWA for \$180,673.20 was deposited in the District's investment fund held at Placer County Treasury on February 16, 2024. Additionally, The grant request of \$40,000 to perform a cost of service and rate study was received by PCWA.
3. Management Continuity Report: Completion of this report continues.

VI. FINANCIAL

A. TREASURER'S REPORTS - APPROVAL OF ACCOUNT TRANSFERS AND BILLS PAID

M/S RONALD TUCKER/PAUL NICHOLAS to accept the Treasurer's reports for December 2023 and January 2024.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Trisha Di Paola	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Ronald Tucker	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Paul Nicholas	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>

Board Totals: Ayes ☐ 4 Nays ☐ Abstain ☐ Absent ☐ 1

Motion Result: Passed ☒ Failed ☐

VII. GENERAL DISCUSSION AND CALENDAR REVIEW

The Board and staff discussed future agenda items.

Updated list of potential agenda items:

Review of FY2024 six-month budget report.

Update from Ad-Hoc Committee regarding employee benefits

Management Continuity Plan review

Annual Strategic Plan review and update

Water Quality presentation

Document retention policy

Communications policy

VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting, unless otherwise decided in session will be held on March 21, 2024.

IX. ADJOURNMENT

President Nevins adjourned the meeting at 4:15 p.m.

Respectfully Submitted,

Approved,

Jason Tiffany for Mary Ambrosoli
Secretary to the Board

Pauline Nevins
President of the Board

Dated:_____

Midway Heights County Water District
All cited Attachments, Ordinances, Resolutions, and Policies are public information
and are on file with the District. Copies are available upon request at the District Office.

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

**Budget
2023 Fiscal Year**

End of Year, Draft 2

March 21, 2024

Midway Heights County Water District
Draft Budget End of Year, Fiscal Year 2023

Budget.....	1-6
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MHCWD BUDGET FISCAL YEAR 2023: END OF YEAR REVIEW

July 1, 2022 to June 30, 2023

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2023 TOTAL End of Year	FY 2023 IRRIGATION	FY 2023 TREATED	
<u>SALES, FEES AND REIMBURSEMENTS</u>								
1) Irrigation Water Resale	<u>\$251,880</u>	<u>\$251,880</u>	<u>\$0</u>		<u>\$253,922</u>	<u>\$253,922</u>	<u>\$0</u>	101%
a) Miners Inch Service	\$155,852	\$155,852	\$0		\$156,726	\$156,726	\$0	
b) Metered Service Charge	\$74,753	\$74,753	\$0		\$75,967	\$75,967	\$0	
c) Metered Water Usage	\$21,275	\$21,275	\$0		\$21,229	\$21,229	\$0	
2) Treated Water Resale	<u>\$486,791</u>	<u>\$0</u>	<u>\$486,791</u>		<u>\$478,176</u>	<u>\$0</u>	<u>\$478,176</u>	98%
a) Service Charges	\$327,963		\$327,963		\$329,104		\$329,104	
b) Metered Water Usage	\$158,828		\$158,828		\$149,072		\$149,072	
3) Late Charges/Returned Check Fees	<u>\$156</u>	<u>\$78</u>	<u>\$78</u>		<u>\$1,158</u>	<u>\$513</u>	<u>\$645</u>	742% A
a) Late charges	\$0	\$0	\$0		\$1,054	\$467	\$587	
b) Returned check fees	\$156	\$78	\$78		\$104	\$46	\$58	
4) Irrigation Reconnection Fees	<u>\$600</u>	<u>\$600</u>	<u>\$0</u>		<u>\$900</u>	<u>\$900</u>	<u>\$0</u>	150% B
5) Treated Reconnection Fees	<u>\$125</u>	<u>\$0</u>	<u>\$125</u>		<u>\$25</u>	<u>\$0</u>	<u>\$25</u>	20%
6) Installations-Irrigation (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0% C
7) Installations-Treated (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>		<u>\$3,557</u>	<u>\$0</u>	<u>\$3,557</u>	89%
TOTAL-SALES, FEES AND REIMBURSEMENTS:	<u>\$747,552</u>	<u>\$256,558</u>	<u>\$490,994</u>		<u>\$737,738</u>	<u>\$255,335</u>	<u>\$482,403</u>	99%

A - Late fee charge restriction during COVID were lifted.

B - Homes purchased during the period greater than expected

C - No new irrigation services installed

Operational Expenditures

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2023 TOTAL End of Year	FY 2023 IRRIGATION	FY 2023 TREATED	
1) Irrigation Water Purchase	<u>\$39,497</u>	<u>\$39,497</u>	<u>\$0</u>		<u>\$52,409</u>	<u>\$52,409</u>	<u>\$0</u>	133% D
2) Treated Water Purchase	<u>\$143,544</u>	<u>\$0</u>	<u>\$143,544</u>		<u>\$133,580</u>	<u>\$0</u>	<u>\$133,580</u>	93%
3) Payroll	<u>\$317,427</u>	<u>\$141,979</u>	<u>\$175,447</u>		<u>\$316,290</u>	<u>\$137,564</u>	<u>\$178,725</u>	100%
a) Administration/Office	\$101,728	\$45,042	\$56,686		\$120,206	\$53,223	\$66,983	
b) Administration/Office salaries reimbursed	\$500	\$250	\$250		\$280	\$0	\$280	
c) Field salaries	\$164,468	\$74,011	\$90,458		\$151,099	\$64,962	\$86,137	
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880		\$937	\$0	\$937	
e) Health Benefits	\$46,970	\$20,797	\$26,173		\$43,767	\$19,379	\$24,389	
4) Employer Payroll Liabilities	<u>\$38,738</u>	<u>\$17,359</u>	<u>\$21,379</u>		<u>\$38,645</u>	<u>\$17,321</u>	<u>\$21,324</u>	100%
a) CalPERS Pension	\$23,986	\$10,794	\$13,193		\$24,038	\$10,817	\$13,221	
b) CalPERS Pension-Unfunded Liabilities	\$10,078	\$4,462	\$5,616		\$9,571	\$4,238	\$5,333	
c) Social Security	\$610	\$274	\$335		\$364	\$164	\$200	
d) Medicare	\$4,064	\$1,829	\$2,235		\$4,671	\$2,102	\$2,569	
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0		\$0	\$0	\$0	
5) Professional Services	<u>\$43,413</u>	<u>\$17,296</u>	<u>\$26,117</u>		<u>\$40,792</u>	<u>\$16,219</u>	<u>\$24,573</u>	94%
a) Legal	\$10,000	\$4,428	\$5,572		\$17,882	\$7,918	\$9,964	
b) Engineering	\$6,000	\$2,657	\$3,343		\$0	\$0	\$0	
c) Accounting/Audit/Payroll	\$13,168	\$5,830	\$7,337		\$12,938	\$5,729	\$7,209	
d) Laboratory Analysis	\$4,350	\$0	\$4,350		\$4,160	\$0	\$4,160	
e) Software and Software Support	\$9,895	\$4,381	\$5,514		\$5,812	\$2,573	\$3,239	
6) Contract Field Work	<u>\$11,240</u>	<u>\$2,563</u>	<u>\$8,677</u>		<u>\$12,014</u>	<u>\$12,014</u>	<u>\$0</u>	107%
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$2,000	\$3,000		\$11,969	\$11,969	\$0	
b) Irrigation Installations (reimbursed)	\$0	\$0	\$0		\$0	\$0	\$0	
c) Contract Treated Repairs/Maintenance	\$5,000	\$0	\$5,000		\$0	\$0	\$0	
d) Treated Installations (reimbursed)	\$0	\$0	\$0		\$0	\$0	\$0	
e) Backfill Material	\$1,000	\$443	\$557		\$45	\$45	\$0	
f) Backfill Material (reimbursed)	\$240	\$120	\$120		\$0	\$0	\$0	

D - Due to PCWA Boardman Canal outages, additional water purchases required to keep reservoir full

Operational Expenditures

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2023 TOTAL End of Year	FY 2023 IRRIGATION	FY 2023 TREATED		
7) Office	<u>\$4,600</u>	<u>\$2,037</u>	<u>\$2,563</u>		<u>\$4,822</u>	<u>\$2,135</u>	<u>\$2,687</u>	105%	
a) Supplies	\$3,600	\$1,594	\$2,006		\$3,358	\$1,487	\$1,871		
b) Maintenance/Repairs/Replacement	\$1,000	\$443	\$557		\$1,464	\$648	\$816		
8) Postage	<u>\$2,939</u>	<u>\$1,301</u>	<u>\$1,638</u>		<u>\$2,805</u>	<u>\$1,242</u>	<u>\$1,563</u>	95%	
9) Telephone & Alarms	<u>\$6,695</u>	<u>\$2,964</u>	<u>\$3,731</u>		<u>\$7,238</u>	<u>\$3,205</u>	<u>\$4,033</u>	108%	
10) Utilities (Electric & Telemetry)	<u>\$8,132</u>	<u>\$3,008</u>	<u>\$5,124</u>		<u>\$7,581</u>	<u>\$3,008</u>	<u>\$5,124</u>	93%	
11) Publications/Dues/Fees	<u>\$8,814</u>	<u>\$3,823</u>	<u>\$4,991</u>		<u>\$8,233</u>	<u>\$3,561</u>	<u>\$4,672</u>	93%	
a) Publications & Publishing	\$800	\$354	\$446		\$213	\$94	\$119		
b) Licenses Fees	\$180	\$0	\$180		\$190	\$0	\$190		
c) Dues and Subscriptions	\$7,834	\$3,469	\$4,365		\$7,830	\$3,467	\$4,363		
12) Election Expense	<u>\$2,000</u>	<u>\$886</u>	<u>\$1,114</u>		<u>\$1,000</u>	<u>\$443</u>	<u>\$557</u>	50%	E
13) Director's Fees	<u>\$9,832</u>	<u>\$4,353</u>	<u>\$5,479</u>		<u>\$5,876</u>	<u>\$2,602</u>	<u>\$3,274</u>	60%	F
14) Insurance	<u>\$24,044</u>	<u>\$10,646</u>	<u>\$13,398</u>		<u>\$23,230</u>	<u>\$10,285</u>	<u>\$12,945</u>	97%	
a) Liability & Property	\$16,500	\$7,306	\$9,194		\$15,663	\$6,935	\$8,728		
b) Workers Comp. Insurance	\$7,544	\$3,340	\$4,204		\$7,567	\$3,350	\$4,217		
15) Operation & Maintenance Materials	<u>\$11,100</u>	<u>\$4,550</u>	<u>\$6,550</u>		<u>\$12,569</u>	<u>\$3,055</u>	<u>\$9,514</u>	113%	G
a) Irrigation - maintenance expense	\$2,800	\$2,800	\$0		\$3,055	\$3,055	\$0		
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0		\$0	\$0	\$0		
c) Treated - maintenance expense	\$4,800	\$0	\$4,800		\$7,172	\$0	\$7,172		
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750		\$2,342	\$0	\$2,342		

E - No elections were held during the period, minimum fee required to County

F - Director fees lower during period due to vacancies, and Director declined fees

G - Treated Maintenance Expense: Cost of parts increased significantly during the period (backflow devices and meters increased 50%)

Operational Expenditures

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2023 TOTAL End of Year	FY 2023 IRRIGATION	FY 2023 TREATED		
16) Mileage Reimbursement	<u>\$500</u>	<u>\$221</u>	<u>\$279</u>		<u>\$171</u>	<u>\$76</u>	<u>\$95</u>	34%	
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,328</u>	<u>\$1,672</u>		<u>\$690</u>	<u>\$306</u>	<u>\$384</u>	23%	
18) Safety Equipment	<u>\$3,000</u>	<u>\$1,328</u>	<u>\$1,672</u>		<u>\$1,986</u>	<u>\$879</u>	<u>\$1,107</u>	66%	H
19) Water Board System Fee	<u>\$3,711</u>	<u>\$0</u>	<u>\$3,711</u>		<u>\$4,236</u>	<u>\$0</u>	<u>\$4,236</u>	114%	I
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$17,730</u>	<u>\$7,850</u>	<u>\$9,880</u>		<u>\$13,795</u>	<u>\$6,108</u>	<u>\$7,687</u>	78%	J
a) mainnance	\$3,000	\$1,328	\$1,672		\$3,000	\$1,328	\$1,672		
b) fuel	\$14,730	\$6,522	\$8,208		\$10,795	\$4,780	\$6,015		
21) Rentals	<u>\$12,260</u>	<u>\$5,428</u>	<u>\$6,832</u>		<u>\$10,184</u>	<u>\$4,509</u>	<u>\$5,675</u>	83%	K
a) Office Rental	\$8,340	\$3,693	\$4,647		\$8,253	\$3,654	\$4,599		
b) Field Equipment Rental	\$2,000	\$886	\$1,114		\$0	\$0	\$0		
c) Portable Toilet	\$1,920	\$850	\$1,070		\$1,931	\$855	\$1,076		
22) Bank Charges	<u>\$2,000</u>	<u>\$886</u>	<u>\$1,114</u>		<u>\$959</u>	<u>\$425</u>	<u>\$534</u>	48%	L
23) Admin. Fees (includes LAFCO fees)	<u>\$400</u>	<u>\$177</u>	<u>\$223</u>		<u>\$1,461</u>	<u>\$647</u>	<u>\$814</u>	365%	M
TOTAL-OPERATING EXPENDITURES	\$714,614	\$269,481	\$445,134		\$700,565	\$278,012	\$423,104	98%	
NET REVENUE-OPERATIONAL	\$32,938	(\$12,922)	\$45,860		\$37,173	(\$22,677)	\$59,300	113%	

H - The Direct did not need to replace safety equipment during the period

I - Increase in regulator fees

J - Lower expense due to on call employees on call mileage expense

K - No Field Equipment Rental expense incurred for the period

L - Closed one bank account and reduced check processing fees in operating account

M - Anticipated Placer County Admin Fees reduction,for retired bond, however increased tax revenue increased admin fees

OTHER REVENUE

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2023 TOTAL End of Year	FY 2023 IRRIGATION	FY 2023 TREATED	
1) Treated Water Connections	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$4,194</u>	<u>\$0</u>	<u>\$4,194</u>	84%
2) Taxes	<u>\$53,000</u>	<u>\$23,467</u>	<u>\$29,533</u>		<u>\$58,060</u>	<u>\$25,707</u>	<u>\$32,353</u>	110%
3) Non-Dedicated Interest from Investments	<u>\$900</u>	<u>\$398</u>	<u>\$502</u>		<u>\$8,742</u>	<u>\$3,871</u>	<u>\$4,871</u>	971% N
4) Grants-PCWA	<u>\$299,619</u>	<u>\$288,474</u>	<u>\$11,145</u>		<u>\$155,470</u>	<u>\$144,325</u>	<u>\$11,145</u>	52% O
5) Miscellaneous income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$11,969</u>	<u>\$11,969</u>	<u>\$0</u>	N/A P
TOTAL-OTHER REVENUE:	<u>\$358,519</u>	<u>\$312,340</u>	<u>\$46,180</u>		<u>\$238,435</u>	<u>\$185,872</u>	<u>\$52,563</u>	67%

Funding Of Contingencies & Reserves

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2023 TOTAL End of Year	FY 2023 IRRIGATION	FY 2023 TREATED	
1) Treated Water Capital Facilities above item funded by treated connection charges	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$4,194</u>	<u>\$0</u>	<u>\$4,194</u>	84%
2) Rehabilitation & Replacement Reserve Fund above item funded by water charges	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A
3) Vehicle/Mobile Equipment Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A
TOTAL	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$4,194</u>	<u>\$0</u>	<u>\$4,194</u>	84%
NET REVENUE-OTHER	<u>\$353,519</u>	<u>\$312,340</u>	<u>\$41,180</u>		<u>\$234,241</u>	<u>\$185,872</u>	<u>\$48,369</u>	66%
TOTAL-NET REVENUE	<u>\$386,457</u>	<u>\$299,417</u>	<u>\$87,040</u>		<u>\$271,414</u>	<u>\$163,194</u>	<u>\$107,669</u>	70%

N - Placer County Investment Fund rate of return higher than historic averages, not all construction funds were required during the period
O - PCWA grant for strategic plan, replacement of irrigation main, installation of fire hydrants, improvements to District's irrigation reservoir.
P- Reimbursement due from customers for damage done to irrigation system.

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

<u>FUNDING SOURCE</u>	<u>FY 2023 TOTAL APPROVED</u>	<u>FY 2023 IRRIGATION</u>	<u>FY 2023 TREATED</u>		<u>FY 2023 TOTAL End of Year</u>	<u>FY 2023 IRRIGATION</u>	<u>FY 2023 TREATED</u>	
1) Rehabilitation & Replacement Reserve Fund	<u>\$69,905</u>	<u>\$69,905</u>	<u>\$0</u>		<u>\$35,126</u>	<u>\$35,126</u>	<u>\$0</u>	50% P
2) Vehicle/Mobile Equipment Reserve	<u>\$13,278</u>	<u>\$5,879</u>	<u>\$7,399</u>		<u>\$13,278</u>	<u>\$5,879</u>	<u>\$7,399</u>	100%
TOTAL-FUNDING SOURCE:	\$83,183	\$75,784	\$7,399		\$48,404	\$41,005	\$7,399	58%
<u>CAPITAL EXPENDITURES</u>								
1) Capital Expenses	<u>\$457,799</u>	<u>\$370,640</u>	<u>\$87,159</u>		<u>\$278,701</u>	<u>\$191,712</u>	<u>\$86,989</u>	61% Q
a) Treated tank loan debt services	\$60,584	\$0	\$60,584		\$60,414	\$0	\$60,414	
b) Loan Payment for District trucks	\$27,691	\$12,261	\$15,430		\$27,691	\$12,261	\$15,430	
c) Strategic Plan	\$20,000	\$8,855	\$11,145		\$20,000	\$8,855	\$11,145	
d) System improvements	\$349,524	\$349,524	\$0		\$170,596	\$170,596	\$0	
TOTAL-Expenditures	\$457,799	\$370,640	\$87,159		\$278,701	\$191,712	\$86,989	61%
NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET	(\$374,616)	(\$294,856)	(\$79,760)		(\$230,297)	(\$150,707)	(\$79,590)	61%
NET TOTAL-FISCAL YEAR BUDGET	\$11,840	\$4,561	\$7,279		\$41,115	\$12,488	\$28,078	347%

P - Reflects construction progress

Q - Reflects construction progress

Midway Heights County Water District
Fiscal Year 2023 End of Year

SALES, FEES AND REIMBURSEMENTS: PAGE 1

2.Treated Water Resale: District sales are under by about \$10,000, as reflected in about \$10,000 less in treated purchases.

3. Late Charges/Returned Check Fees: The restrictions of charge late fees during COVID have now been lifted.

EXPENDITURES DETAIL: PAGE 2-4

Note: shared item costs are allocated based a percentage of the customer base of irrigation customers (45%) and treated customers (55%).

1. Irrigation Water Purchase

Provides funding for irrigation water purchases from Placer County Water Agency (PCWA). PCWA is currently undergoing a five year rate increase. Additionally, PCWA had numerous outages of the Boardman canal. These items increased the cost to the District by \$12,960.

2. Treated Water Purchase

Provides funding for treated water purchases from Weimar Water Company (WWC), now PCWA.

3. Salaries and Benefits

This category represents direct and indirect costs associated with the funding for personnel employed by the District for administration and field operations.

Administration/ Office

Provides funding for administration salary costs.

Administration/Office Salaries Reimbursed

Administrative cost reimbursed to the District for events such as installation of water services.

Field Salaries

Provides funding for field operations salary costs.

Field Salaries Reimbursed

Field costs reimbursed to the District for events such as installation of water services.

Health Benefits

Provides funding for payments related to employee health benefits.

4. Employer Payroll Liabilities

Represents payments associated with employer payroll liabilities: social security, PERS retirement, and Medicare. To fully fund item 4e), Other Post Employment Benefits-Unfunded Liabilities, would cost \$11,305. There is no requirement to fund the OPEB liability.

5. Professional Services

Legal

Provides funding for administrative services by the District's legal counsel.

Engineering

Provides funding for projects provided by the District's engineering consultants.

Accounting/ Audit/ Payroll

Provides funding for the preparation of the District's annual audit and for the District's accountant.

Laboratory Analysis

Provides funding for laboratory services for mandated water quality monitoring of the water supply. This includes routine distribution system monitoring and emergency repair sampling.

Software and Software Support

Provides funding for the District's maintenance and service agreement for the billing system, software upgrades, etc. Increased cost relates to introduction of online bill payment and other services.

6. Contract Field Work:

Contract Irrigation Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's irrigation system done by outside contractors. Budgeted for one major repair. This item is from two repairs that were caused by District customers. One of the customers is on a payment plan and the District is in negotiations with the other party. This item is reflected on page 5, other revenue, item 5.

Irrigation Installations Reimbursed

Reimbursements associated with installing customer services.

Contract Treated Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's treated system done by outside contractors. Budgeted for one major repair.

Treated Installations Reimbursed

Reimbursements associated with installing customer services.

Backfill Material

Provides funding for backfill material for restoration of areas affected by system repairs.

Backfill Material Reimbursed

Provides funding for backfill material reimbursements for restoration of areas affected by installing water services.

7. Office:

Supplies - Based on three year average

Provides funding for costs associated with the printing of bills, customer correspondence and Board Meeting items as well as all miscellaneous office supplies.

Maintenance/Repairs

Provides funding for costs associated with maintaining and repairing office equipment.

8. Postage

Provides funding for mailing of all customer bills and District correspondence.

9. Telephone and alarms:

Provides funding for telephones, cellular phones, and alarms.

10. Utilities:

Provides funding for telemetry and electrical energy costs for the operation of all District facilities. Increased electrical cost includes PG&E rate increase and installation of heat and air unit that protect the electronics that monitor the treated water system at the treated tank site. PG&E is in the process of increasing rate by 15%.

11. Publications/Dues/Fees

Publications and Publishing

Provides funding for District advertising of legal ads and for vacancies that may occur. Added an additional \$800 for publishing a newsletter.

Licenses Fees

Provides funding for operator's licenses.

Dues and Subscriptions

Provides funding for professional organization memberships including ACWA, AWWA, CSDA, NRWA, and USA North.

12. Election Expenses

Provides funding for the general election.

13. Director's Fees

Provides funding for the Board of Directors to attend the monthly Board Meeting, standing committee meetings and miscellaneous meetings that may arise.

14. Insurance

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on current estimates from JPIA.

Workers Compensation: based on current rates.

15. Operation and Maintenance Material

Irrigation - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's irrigation system. Based on three-year average.

Irrigation - Installation Expense

Provides funding for installation expenses associated with the District's irrigation system.

Treated - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's treated system. Based on three-year average. The cost of parts has increased significantly. An example is backflow devices and meters have increase by about 50%.

Treated - Installation Expense

Provides funding for installation expenses associated with the District's treated system.

16. Mileage Reimbursement

Provides funding for mileage reimbursement to District employees who use their personal vehicle for District business.

17. Travel, Meetings and Training

Provides funding for meetings and conferences associated with job assignments or related to the conduct of District business. Also provides funds for training materials, programs, and fees to attend training sessions for staff to keep current with new laws, technologies and methods of carrying out the mission of the District.

18. Safety Equipment

Provides funding for worksite safety and personal protective equipment.

19. Water Board System Fee

Provides funding for the State Department of Health Services Drinking Water Program permit.

20. Vehicle/Mobile Equipment M&O:

Provides funding for the maintenance and operation of the District's vehicles and mobile equipment including fuel purchases. Fuel costs have risen. Fuel is now \$5.90 a gallon. Reduced cost is because the employees live closer to the District.

21. Rentals

Office Rental

Provides funding for the District office space rental located at 16733 Placer Hills Rd. Meadow Vista.

Field equipment rental

Provides funding for field equipment rentals.

Portable Toilet

Provides funding for the rental, maintenance and cleaning of the portable toilet located at the District's maintenance yard.

22. Bank Charges

Provides funding for service charges associated with the District's bank accounts. Increased due to online bill pay available to customers.

23. Administration Fees

Provides funding for miscellaneous administrative fees including LAFCO. It was anticipated that admin fees from Placer County would be reduced with the retirement of the bond, however increased tax revenue increases the cost of admin fees.

OTHER REVENUE, PAGE 5

4. Grants-PCWA

Grant from PCWA of \$20,000 to do a strategic plan and \$135,470 for replacement of approximately 1,500 feet of irrigation main with installation of fire hydrants and improvements to the District's irrigation reservoir.

FUNDING OF CONTINGENCIES & RESERVES: PAGE 6

This category accounts for expenditures designated for contingencies and reserves.

1) Treated Water Connections - from connection fees.

2) Rehabilitation & Replacement Reserve Funds- from charges for water service.

3) Vehicle/Mobile Equipment Reserve - funds replacement of vehicles, backhoe, etc. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET: PAGE 7

1) Rehabilitation & Replacement Reserve Fund: \$ 35,126 is for matching funds for the PCWA grants, see item other revenue, page 5, item 4 grants-PCWA.

2) Vehicle/Mobile Equipment Reserve: to fund 50% of truck loan payment from reserves. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

CAPITAL EXPENDITURES

1) d) System Improvements: \$170,596 for replacement of approximately 1,500 feet of irrigation main with installation of fire hydrants and improvements to irrigation reservoir.



admin@mhcwd.org (530) 878-8096
16733 Placer Hills Road, P.O. Box 596, Meadow Vista, CA 95722

GENERAL FUND (375-165):

This fund includes five categories representing the districts investment portfolio. The funds come from various sources as described below. These funds are accessed, as needed, to finance the District's expenses. The monies are transferred via wire to the District's Wells Fargo District Operating Checking Account. The categories are as follows:

CURRENT FISCAL YEAR OPERATION FUND

This fund receives the District's revenue from Placer County for tax payments and interest on investments.

TREATED WATER CAPITAL FACILITIES FUND & IRRIGATION WATER CAPITAL FACILITIES FUND

These two funds receive the transfer of water connection fees, which are segregated and restricted to capital improvement expenses. Separation of these monies from others in the General Fund also allows each fund to earn and accumulate its own interest.

TREATED WATER REHABILITATION AND REPLACEMENT RESERVE FUND & IRRIGATION WATER REHABILITATION AND REPLACEMENT RESERVE FUND

Rehabilitation and Replacement Reserves serve to fund unplanned or accelerated infrastructure rehabilitation or replacement needs when assets wear out before their expected useful life ends or when the District desires to accrue for its future rehabilitation and replacement needs. These reserves may also be used as a source of funds for Capital Improvement Projects.

WATER EMERGENCY CAPITAL RESERVE FUND

The Emergency Capital Reserve is used to fund replacement of critical assets damaged by catastrophic events such as a natural disaster. These funds may also be utilized in the event of financial shortfall related to increased expenses or decreased revenue. The target balance is 15% of the operation and maintenance budget.

**TREATED WATER RATE STABILIZATION RESERVE FUND
&
IRRIGATION WATER RATE STABILIZATION RESERVE FUND**

Water Rate Stabilization Reserves are cash reserves that can mitigate the impacts of occasional revenue shortfalls. Revenue shortfalls can occur because of several factors, including weather factors (mandatory drought restrictions), poor regional economic conditions, increased water conservation, or other unforeseen circumstances. Rate stabilization reserves can help smooth out revenue variability resulting from these factors and help ensure adequate fiscal resources during such times that could otherwise require large rate spikes. Annual revenue in excess of budget is moved to its appropriate reserve. Reserves are drawn down over time to smooth rate increases and should be maintained at 15% of the operation and maintenance budget.

WELLS FARGO DISTRICT OPERATING CHECKING ACCOUNT xxxxxx1670:

This is the District checking account on deposit with Wells Fargo Bank. This account was opened for the express purpose of paying the District's operation and maintenance expenses (monthly accounts payable) in a timely manner. Deposits of all accounts receivable are made directly into this account with transfers to and from the General Fund as needed.

CALIFORNIA BANK -CHECKING ACCOUNT xxxxxx6809

The District set up this account as required by the State of California in order to secure the loan to fund the construction of the 0.33 MG treated storage tank project. This fund was specifically created by, and is described in, the Fiscal Services and Deposit Account Control Agreement for the State of California Department of Public Health Loan Contract implemented November 15, 2011 Funding Agreement Number 3110041-002C. Pursuant to Section 3 (a) of the Agreement, in order to satisfy the Reserve Fund, A check is sent to California Bank & Trust every month, currently in the amount of \$4,519.20 from the District's Wells Fargo Rate Payer Checking Account. Cal Bank and Trust wires the payments of \$27,392.99 to State Water Resources Control Board in January and July. Interest pays for bank fees and a portion of the payment. To meet the reserve fund balance requirements, this account should be at or above \$54,785.98 until the loan is repaid.

	1/31/2024
Current FY Operation Fund	\$51,831.94
Treated Capital Facilities	\$70,399.03
Irrigation Capital Facilities	\$0.00
Treated R and R	\$152,804.92
Irrigation R and R	\$175,904.81
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
TOTAL	<u>\$580,777.45</u>

**MHCWD
MEMO**

3/21/24
BOARD MEETING AGENDA
ITEM V-B

TO: MHCWD BOARD OF DIRECTORS

FROM: Jason Tiffany, General Manager

RE: DISCUSSION AND ACTION RE: REVIEW OF FY 2024 SIX-MONTH
BUDGET REPORT

Attached is the six-month budget review for FY2024. I recommend the Board amend the budget in the amount of \$32,902 for increased construction costs of the Hillsdale irrigation mainline replace project. This will be reflected on page 6 of the budget under Funding Source: Rehabilitation & Replacement Reserve Fund and Capital Improvements: System Improvements.

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

**Budget
2024 Fiscal Year**

SIX MONTH BUDGET REVIEW

March 21, 2024

Midway Heights County Water District
Six month budget review Fiscal Year 2024

Budget.....	1-6
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MHCWD BUDGET FISCAL YEAR 2024 six month budget

July 1, 2023 to June 30, 2024

7/1/2023 - 6/30/2024				7/1/2023 - 12/31/2023			
FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED		6 MONTH REVIEW	IRRIGATION	TREATED	
<u>SALES, FEES AND REIMBURSEMENTS</u>							
1) Irrigation Water Resale	<u>\$263,796</u>	<u>\$263,796</u>	<u>\$0</u>	<u>\$135,061</u>	<u>\$135,061</u>	<u>\$0</u>	<u>51%</u>
a) Miners Inch Service	\$163,376	\$163,376	\$0	\$82,262	\$82,262	\$0	
b) Metered Service Charge	\$77,804	\$77,804	\$0	\$38,813	\$38,813	\$0	
c) Metered Water Usage	\$22,616	\$22,616	\$0	\$13,986	\$13,986	\$0	
2) Treated Water Resale	<u>\$497,527</u>	<u>\$0</u>	<u>\$497,527</u>	<u>\$254,665</u>	<u>\$0</u>	<u>\$254,665</u>	<u>51%</u>
a) Service Charges	\$340,280		\$340,280	\$171,653		\$171,653	
b) Metered Water Usage	\$157,247		\$157,247	\$83,012		\$83,012	
3) Late Charges/Returned Check Fees	<u>\$4,156</u>	<u>\$1,845</u>	<u>\$2,311</u>	<u>\$1,123</u>	<u>\$496</u>	<u>\$627</u>	<u>27%</u>
a) Late charges	\$4,000	\$1,767	\$2,233	\$1,045	\$462	\$583	
b) Returned check fees	\$156	\$78	\$78	\$78	\$34	\$44	
4) Irrigation Reconnection Fees	<u>\$600</u>	<u>\$600</u>	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>	<u>17%</u>
5) Treated Reconnection Fees	<u>\$125</u>	<u>\$0</u>	<u>\$125</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>	<u>80%</u>
6) Installations-Irrigation (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>	<u>\$478</u>	<u>\$478</u>	<u>\$0</u>	<u>12%</u>
7) Installations-Treated (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>	<u>\$11,010</u>	<u>\$0</u>	<u>\$11,010</u>	<u>275% A</u>
TOTAL-SALES, FEES AND REIMBURSEMENTS:	<u>\$774,204</u>	<u>\$270,241</u>	<u>\$503,963</u>	<u>\$402,537</u>	<u>\$136,135</u>	<u>\$266,402</u>	52%

A - Increase in installation fees due to contractor road repair, this repair was paid by customer

Operational Expenditures

	FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED		6 MONTH REVIEW	\$0 IRRIGATION	\$0 TREATED		
1) Irrigation Water Purchase	<u>\$45,034</u>	<u>\$45,034</u>	<u>\$0</u>		<u>\$25,542</u>	<u>\$25,542</u>	<u>\$0</u>	57%	B
2) Treated Water Purchase	<u>\$122,040</u>	<u>\$0</u>	<u>\$122,040</u>		<u>\$64,342</u>	<u>\$0</u>	<u>\$64,342</u>	53%	
3) Payroll	<u>\$369,870</u>	<u>\$170,463</u>	<u>\$199,408</u>		<u>\$175,241</u>	<u>\$76,492</u>	<u>\$98,750</u>	47%	
a) Administration/Office	\$145,266	\$64,179	\$81,087		\$72,597	\$32,074	\$40,524		
b) Administration/Office salaries reimbursed	\$500	\$250	\$250		\$388	\$78	\$310		
c) Field salaries	\$173,216	\$83,332	\$89,883		\$80,480	\$34,766	\$45,714		
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880		\$234	\$57	\$177		
e) Health Benefits	\$47,128	\$20,821	\$26,307		\$21,542	\$9,517	\$12,025		
4) Employer Payroll Liabilities	<u>\$45,172</u>	<u>\$20,253</u>	<u>\$24,919</u>		<u>\$23,601</u>	<u>\$10,546</u>	<u>\$13,055</u>	52%	
a) CalPERS Pension	\$27,956	\$12,580	\$15,376		\$12,099	\$5,445	\$6,654		
b) CalPERS Pension-Unfunded Liabilities	\$9,109	\$4,024	\$5,085		\$9,109	\$4,024	\$5,085		
c) Social Security	\$3,284	\$1,478	\$1,806		\$400	\$180	\$220		
d) Medicare	\$4,822	\$2,170	\$2,652		\$1,993	\$897	\$1,096		
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0		\$0	\$0	\$0		
5) Professional Services	<u>\$49,264</u>	<u>\$19,711</u>	<u>\$29,553</u>		<u>\$15,692</u>	<u>\$5,978</u>	<u>\$9,714</u>	32%	C
a) Legal	\$13,118	\$5,796	\$7,322		\$7,497	\$3,312	\$4,185		
b) Engineering	\$6,000	\$2,651	\$3,349		\$0	\$0	\$0		
c) Accounting/Audit/Payroll	\$14,100	\$6,229	\$7,871		\$1,050	\$464	\$586		
d) Laboratory Analysis	\$4,650	\$0	\$4,650		\$2,160	\$0	\$2,160		
e) Software and Software Support	\$11,396	\$5,035	\$6,361		\$4,985	\$2,202	\$2,783		
6) Contract Field Work	<u>\$11,240</u>	<u>\$2,562</u>	<u>\$8,678</u>		<u>\$11,868</u>	<u>\$2,769</u>	<u>\$9,099</u>	106%	D
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$2,000	\$3,000		\$2,769	\$2,769	\$0		
b) Irrigation Installations (reimbursed)	\$0	\$0	\$0		\$0	\$0	\$0		
c) Contract Treated Repairs/Maintenance	\$5,000	\$0	\$5,000		\$849	\$0	\$849		
d) Treated Installations (reimbursed)	\$0	\$0	\$0		\$8,250	\$0	\$8,250		
e) Backfill Material	\$1,000	\$442	\$558		\$0	\$0	\$0		
f) Backfill Material (reimbursed)	\$240	\$120	\$120		\$0	\$0	\$0		

B - Majority of irrigation water purchased during first six month of the year

C - 5 c) Audit fees were paid in January 2024

D - Repair paid by District, reimbursed by customer (see Note A)

Operational Expenditures

	FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED		6 MONTH REVIEW	\$0 IRRIGATION	\$0 TREATED		
7) Office	<u>\$4,000</u>	<u>\$1,767</u>	<u>\$2,233</u>		<u>\$2,489</u>	<u>\$1,100</u>	<u>\$1,389</u>	62%	E
a) Supplies	\$3,000	\$1,325	\$1,675		\$2,489	\$1,100	\$1,389		
b) Maintenance/Repairs/Replacement	\$1,000	\$442	\$558		\$0	\$0	\$0		
8) Postage	<u>\$3,235</u>	<u>\$1,429</u>	<u>\$1,806</u>		<u>\$1,680</u>	<u>\$742</u>	<u>\$938</u>	52%	
9) Telephone & Alarms	<u>\$7,152</u>	<u>\$3,160</u>	<u>\$3,992</u>		<u>\$4,502</u>	<u>\$1,989</u>	<u>\$2,513</u>	63%	
10) Utilities (Electric & Telemetry)	<u>\$8,190</u>	<u>\$3,618</u>	<u>\$4,572</u>		<u>\$3,671</u>	<u>\$1,622</u>	<u>\$2,049</u>	45%	
11) Publications/Dues/Fees	<u>\$10,954</u>	<u>\$4,654</u>	<u>\$6,300</u>		<u>\$2,467</u>	<u>\$997</u>	<u>\$1,470</u>	23%	F
a) Publications & Publishing	\$1,490	\$658	\$832		\$810	\$358	\$452		
b) Licenses Fees	\$420	\$0	\$420		\$210	\$0	\$210		
c) Dues and Subscriptions	\$9,044	\$3,996	\$5,048		\$1,447	\$639	\$808		
12) Election Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A	
13) Director's Fees	<u>\$9,840</u>	<u>\$4,347</u>	<u>\$5,493</u>		<u>\$2,640</u>	<u>\$1,166</u>	<u>\$1,474</u>	27%	
14) Insurance	<u>\$25,277</u>	<u>\$11,167</u>	<u>\$14,109</u>		<u>\$22,729</u>	<u>\$10,042</u>	<u>\$12,687</u>	90%	G
a) Liability & Property	\$16,700	\$7,378	\$9,322		\$19,064	\$8,423	\$10,641		
b) Workers Comp. Insurance	\$8,577	\$3,789	\$4,788		\$3,665	\$1,619	\$2,046		
15) Operation & Maintenance Materials	<u>\$10,833</u>	<u>\$4,417</u>	<u>\$6,417</u>		<u>\$13,647</u>	<u>\$7,188</u>	<u>\$6,459</u>	126%	H
a) Irrigation - maintenance expense	\$2,667	\$2,667	\$0		\$6,845	\$6,845	\$0		
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0		\$343	\$343	\$0		
c) Treated - maintenance expense	\$4,667	\$0	\$4,667		\$4,186	\$0	\$4,186		
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750		\$2,273	\$0	\$2,273		

E - Office supplies for billing

F - Dues to be paid in January 2024

G - Annual premiums paid in second half of 2023

H - Emergency irrigation repair on Hillsdale, and increased cost of parts due to inflation

Operational Expenditures

	FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED		6 MONTH REVIEW	\$0 IRRIGATION	\$0 TREATED	
16) Mileage Reimbursement	<u>\$500</u>	<u>\$221</u>	<u>\$279</u>		<u>\$17</u>	<u>\$8</u>	<u>\$10</u>	3%
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>		<u>\$888</u>	<u>\$392</u>	<u>\$496</u>	30%
18) Safety Equipment	<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>		<u>\$1,734</u>	<u>\$766</u>	<u>\$968</u>	58%
19) Water Board System Fee	<u>\$4,246</u>	<u>\$0</u>	<u>\$4,246</u>		<u>\$4,478</u>	<u>\$0</u>	<u>\$4,478</u>	105% I
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$17,031</u>	<u>\$7,524</u>	<u>\$9,507</u>		<u>\$8,897</u>	<u>\$3,931</u>	<u>\$4,966</u>	52%
a) maintnace	\$4,800	\$2,121	\$2,679		\$2,010	\$888	\$1,122	
b) fuel	\$12,231	\$5,404	\$6,827		\$6,887	\$3,043	\$3,844	
21) Rentals	<u>\$12,702</u>	<u>\$5,612</u>	<u>\$7,090</u>		<u>\$5,284</u>	<u>\$2,334</u>	<u>\$2,950</u>	42%
a) Office Rental	\$8,710	\$3,848	\$4,862		\$4,318	\$1,908	\$2,410	
b) Field Equipment Rental	\$2,000	\$884	\$1,116		\$0	\$0	\$0	
c) Portable Toilet	\$1,992	\$880	\$1,112		\$966	\$427	\$539	
22) Bank Charges	<u>\$1,500</u>	<u>\$663</u>	<u>\$837</u>		<u>\$71</u>	<u>\$31</u>	<u>\$40</u>	5%
23) Admin. Fees (includes LAFCO fees)	<u>\$1,600</u>	<u>\$707</u>	<u>\$893</u>		<u>\$1,725</u>	<u>\$762</u>	<u>\$963</u>	108% J
TOTAL-OPERATING EXPENDITURES	\$765,681	\$309,959	\$455,721		\$393,205	\$154,398	\$238,808	51%
NET REVENUE-OPERATIONAL	\$8,523	(\$39,718)	\$48,241		\$9,332	(\$18,263)	\$27,594	109%

I - Annual fees paid in first half of 2023

J - Annual fees paid in first half of 2023

OTHER REVENUE

	FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED		6 MONTH REVIEW	\$0 IRRIGATION	\$0 TREATED	
1) Treated Water Connections	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>	80%
2) Taxes	<u>\$62,500</u>	<u>\$27,613</u>	<u>\$34,887</u>		<u>\$32,599</u>	<u>\$14,402</u>	<u>\$18,197</u>	52%
3) Non-Dedicated Interest from Investments	<u>\$6,150</u>	<u>\$2,717</u>	<u>\$3,433</u>		<u>\$6,958</u>	<u>\$3,074</u>	<u>\$3,884</u>	113% K
4) Grants-PCWA	<u>\$180,673</u>	<u>\$180,673</u>	<u>\$0</u>		<u>\$180,673</u>	<u>\$180,673</u>	<u>\$0</u>	100%
5) Miscellaneous income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A
TOTAL-OTHER REVENUE:	<u>\$254,323</u>	<u>\$211,003</u>	<u>\$43,320</u>		<u>\$224,230</u>	<u>\$198,149</u>	<u>\$26,081</u>	88%

Funding Of Contingencies & Reserves

	FY 2024 TOTAL AMENDED	FY 2024 IRRIGATION	FY 2024 TREATED		6 MONTH REVIEW	\$0 IRRIGATION	\$0 TREATED	
1) Treated Water Capital Facilities above item funded by treated connection charges	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>	80%
2) Rehabilitation & Replacement Reserve Fund above item funded by water charges	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A
3) Vehicle/Mobile Equipment Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	N/A
TOTAL	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>	80%
NET REVENUE-OTHER	<u>\$249,323</u>	<u>\$211,003</u>	<u>\$38,320</u>		<u>\$220,230</u>	<u>\$198,149</u>	<u>\$22,081</u>	88%
TOTAL-NET REVENUE	<u>\$257,846</u>	<u>\$171,285</u>	<u>\$86,561</u>		<u>\$229,562</u>	<u>\$179,887</u>	<u>\$49,675</u>	89%

K - Placer County Investment Fund rate of return higher than historic averages, not all construction funds were required during the period

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

<u>FUNDING SOURCE</u>	<u>FY 2024 TOTAL AMENDED</u>	<u>FY 2024 IRRIGATION</u>	<u>FY 2024 TREATED</u>		<u>6 MONTH REVIEW</u>	<u>\$0 IRRIGATION</u>	<u>\$0 TREATED</u>	
1) Rehabilitation & Replacement Reserve Fund	<u>\$185,355</u>	<u>\$185,355</u>	<u>\$0</u>		<u>\$69,698</u>	<u>\$69,698</u>	<u>\$0</u>	38%
2) Vehicle/Mobile Equipment Reserve	<u>\$13,277</u>	<u>\$5,866</u>	<u>\$7,411</u>		<u>\$13,277</u>	<u>\$5,866</u>	<u>\$7,411</u>	100% L
<u>TOTAL-FUNDING SOURCE:</u>	<u>\$198,632</u>	<u>\$191,221</u>	<u>\$7,411</u>		<u>\$82,975</u>	<u>\$75,564</u>	<u>\$7,411</u>	42%
<u>CAPITAL EXPENDITURES</u>								
1) <u>Capital Expenses</u>	<u>\$441,706</u>	<u>\$362,506</u>	<u>\$79,200</u>		<u>\$298,633</u>	<u>\$246,862</u>	<u>\$51,771</u>	68%
a) Treated tank loan debt services	\$60,473	\$0	\$60,473		\$33,026	\$0	\$33,026	
b) Loan Payment for District trucks	\$27,691	\$12,234	\$15,457		\$27,691	\$12,234	\$15,457	
c) Compensation Study	\$5,860	\$2,589	\$3,271		\$5,890	\$2,602	\$3,288	
d) System improvements	\$347,683	\$347,683	\$0		\$232,026	\$232,026	\$0	
<u>TOTAL-Expenditures</u>	<u>\$441,706</u>	<u>\$362,506</u>	<u>\$79,200</u>		<u>\$298,633</u>	<u>\$246,862</u>	<u>\$51,771</u>	68%
<u>NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET</u>	<u>(\$243,074)</u>	<u>(\$171,285)</u>	<u>(\$71,789)</u>		<u>(\$215,658)</u>	<u>(\$171,298)</u>	<u>(\$44,360)</u>	89%
<u>NET TOTAL-FISCAL YEAR BUDGET</u>	<u>\$14,772</u>	<u>(\$0)</u>	<u>\$14,772</u>		<u>\$13,904</u>	<u>\$8,588</u>	<u>\$5,315</u>	94%

L - District vehicle loans were paid in full during the first half of the fiscal year

Midway Heights County Water District
Fiscal Year 2024,six month budget review

SALES, FEES AND REIMBURSEMENTS: PAGE 1

EXPENDITURES DETAIL: PAGE 2-4

Note: shared item costs are allocated based on a percentage of the customer base of irrigation customers (44%) and treated customers (56%).

1. Irrigation Water Purchase

Provides funding for irrigation water purchases from Placer County Water Agency (PCWA). PCWA is currently undergoing a five year rate increase that will raise the cost of irrigation water by about 40%. This year 9%.

2. Treated Water Purchase

Provides funding for treated water purchases from based on the proposed purchase of Weimar Water Company by PCWA.

3. Salaries and Benefits

This category represents direct and indirect costs associated with the funding for personnel employed by the District for administration and field operations. COLA was reduced from 8.46% to 5% this year.

Administration/ Office

Provides funding for administration salary costs.

Administration/Office Salaries Reimbursed

Administrative cost reimbursed to the District for events such as installation of water services.

Field Salaries

Provides funding for field operations salary costs.

Field Salaries Reimbursed

Field costs reimbursed to the District for events such as installation of water services.

Health Benefits

Provides funding for payments related to employee health benefits.

4. Employer Payroll Liabilities

Represents payments associated with employer payroll liabilities: social security, PERS retirement, and Medicare. To fully fund item 4e), Other Post Employment Benefits-Unfunded Liabilities, would cost \$11,305. There is no requirement to fund the OPEB liability.

5. Professional Services

Legal

Provides funding for administrative services by the District's legal counsel. Based on three year average.

Engineering

Provides funding for projects provided by the District's engineering consultants.

Accounting/ Audit/ Payroll

Provides funding for the preparation of the District's annual audit and for the District's accountant.

Laboratory Analysis

Provides funding for laboratory services for mandated water quality monitoring of the water supply. This includes routine distribution system monitoring and emergency repair sampling.

Software and Software Support

Provides funding for the District's maintenance and service agreement for the billing system, software upgrades, etc. Increased cost relates to introduction of online bill payment and other services.

6. Contract Field Work:

Contract Irrigation Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's irrigation system done by outside contractors. Budgeted for one major repair.

Irrigation Installations Reimbursed

Reimbursements associated with installing customer services.

Contract Treated Repairs/Maintenance

Provides funding for repairs and maintenance associated with the District's treated system done by outside contractors. Budgeted for one major repair.

Treated Installations Reimbursed

Reimbursements associated with installing customer services.

Backfill Material

Provides funding for backfill material for restoration of areas affected by system repairs.

Backfill Material Reimbursed

Provides funding for backfill material reimbursements for restoration of areas affected by installing water services.

7. Office:

Supplies - Based on three year average

Provides funding for costs associated with the printing of bills, customer correspondence and Board Meeting items as well as all miscellaneous office supplies.

Maintenance/Repairs

Provides funding for costs associated with maintaining and repairing office equipment.

8. Postage

Provides funding for mailing of all customer bills and District correspondence.

9. Telephone and alarms:

Provides funding for telephones, cellular phones, pagers, and alarms.

10. Utilities:

Provides funding for telemetry and electrical energy costs for the operation of all District facilities. Increased electrical cost includes PG&E rate increase and installation of heat and air unit that protect the electronics that monitor the treated water system at the treated tank site. PG&E had a rate increase of 9.2%.

11. Publications/Dues/Fees

Publications and Publishing

Provides funding for District advertising of legal ads and for vacancies that may occur. Added an additional \$1400 for publishing newsletters.

Licenses Fees

Provides funding for operator's licenses.

Dues and Subscriptions

Provides funding for professional organization memberships including ACWA, AWWA, CSDA, NRWA, and USA North.

12. Election Expenses

Provides funding for the general election. No elections this year.

13. Director's Fees

Provides funding for the Board of Directors to attend the monthly Board Meeting, standing committee meetings and miscellaneous meetings that may arise. An 8.46% COLA was included.

14. Insurance

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on current estimates.

Workers Compensation: based on current rates.

15. Operation and Maintenance Material

Irrigation - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's irrigation system. Based on three-year average.

Irrigation - Installation Expense

Provides funding for installation expenses associated with the District's irrigation system.

Treated - Maintenance Expense

Provides funding for repairs and maintenance associated with the District's treated system. Based on three-year average.

Treated - Installation Expense

Provides funding for installation expenses associated with the District's treated system.

16. Mileage Reimbursement

Provides funding for mileage reimbursement to District employees who use their personal vehicle for District business.

17. Travel, Meetings and Training

Provides funding for meetings and conferences associated with job assignments or related to the conduct of District business. Also provides funds for training materials, programs, and fees to attend training sessions for staff to keep current with new laws, technologies and methods of carrying out the mission of the District.

18. Safety Equipment

Provides funding for worksite safety and personal protective equipment.

19. Water Board System Fee

Provides funding for the State Department of Health Services Drinking Water Program permit.

20. Vehicle/Mobile Equipment M&O:

Provides funding for the maintenance and operation of the District's vehicles and mobile equipment including fuel purchases. Based on fuel at \$4.99 a gallon

21. Rentals

Office Rental

Provides funding for the District office space rental located at 16733 Placer Hills Rd. Meadow Vista.

Field equipment rental

Provides funding for field equipment rentals.

Portable Toilet

Provides funding for the rental, maintenance and cleaning of the portable toilet located at the District's maintenance yard.

22. Bank Charges

Provides funding for service charges associated with the District's bank accounts. Based on current fees

23. Administration Fees

Provides funding for miscellaneous administrative fees including LAFCO.

OTHER REVENUE, PAGE 5

4. Grants-PCWA

Grant from PCWA of \$191,582 for replacement of approximately 1,500 feet of irrigation main with installation of two fire hydrants.

FUNDING OF CONTINGENCIES & RESERVES: PAGE 6

This category accounts for expenditures designated for contingencies and reserves.

1) Treated Water Connections - from connection fees.

2) Rehabilitation & Replacement Reserve Funds- from charges for water service.

3) Vehicle/Mobile Equipment Reserve - funds replacement of vehicles, backhoe, etc. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET: PAGE 7

1) Rehabilitation & Replacement Reserve Fund: \$ 169,736 is for matching funds for the PCWA grant to replace an irrigation main on Hillsdale Road, \$2,589 for the compensation study, \$11,494 to pay off truck loan and \$1,536 for irrigation labor.

2) Vehicle/Mobile Equipment Reserve: to fund 50% of truck loan payment from reserves. This is a sub-fund of the Rehabilitation & Replacement Reserve Funds.

CAPITAL EXPENDITURES

1) d) System Improvements: \$361,319 for replacement of approximately 1,500 feet of irrigation main with installation of a fire hydrant.



admin@mhcwd.org (530) 878-8096
16733 Placer Hills Road, P.O. Box 596, Meadow Vista, CA 95722

GENERAL FUND (375-165):

This fund includes five categories representing the districts investment portfolio. The funds come from various sources as described below. These funds are accessed, as needed, to finance the District's expenses. The monies are transferred via wire to the District's Wells Fargo District Operating Checking Account. The categories are as follows:

CURRENT FISCAL YEAR OPERATION FUND

This fund receives the District's revenue from Placer County for tax payments and interest on investments.

TREATED WATER CAPITAL FACILITIES FUND & IRRIGATION WATER CAPITAL FACILITIES FUND

These two funds receive the transfer of water connection fees, which are segregated and restricted to capital improvement expenses. Separation of these monies from others in the General Fund also allows each fund to earn and accumulate its own interest.

TREATED WATER REHABILITATION AND REPLACEMENT RESERVE FUND & IRRIGATION WATER REHABILITATION AND REPLACEMENT RESERVE FUND

Rehabilitation and Replacement Reserves serve to fund unplanned or accelerated infrastructure rehabilitation or replacement needs when assets wear out before their expected useful life ends or when the District desires to accrue for its future rehabilitation and replacement needs. These reserves may also be used as a source of funds for Capital Improvement Projects.

WATER EMERGENCY CAPITAL RESERVE FUND

The Emergency Capital Reserve is used to fund replacement of critical assets damaged by catastrophic events such as a natural disaster. These funds may also be utilized in the event of financial shortfall related to increased expenses or decreased revenue. The target balance is 15% of the operation and maintenance budget.

**TREATED WATER RATE STABILIZATION RESERVE FUND
&
IRRIGATION WATER RATE STABILIZATION RESERVE FUND**

Water Rate Stabilization Reserves are cash reserves that can mitigate the impacts of occasional revenue shortfalls. Revenue shortfalls can occur because of several factors, including weather factors (mandatory drought restrictions), poor regional economic conditions, increased water conservation, or other unforeseen circumstances. Rate stabilization reserves can help smooth out revenue variability resulting from these factors and help ensure adequate fiscal resources during such times that could otherwise require large rate spikes. Annual revenue in excess of budget is moved to its appropriate reserve. Reserves are drawn down over time to smooth rate increases and should be maintained at 15% of the operation and maintenance budget.

WELLS FARGO DISTRICT OPERATING CHECKING ACCOUNT xxxxxx1670:

This is the District checking account on deposit with Wells Fargo Bank. This account was opened for the express purpose of paying the District's operation and maintenance expenses (monthly accounts payable) in a timely manner. Deposits of all accounts receivable are made directly into this account with transfers to and from the General Fund as needed.

CALIFORNIA BANK -CHECKING ACCOUNT xxxxxx6809

The District set up this account as required by the State of California in order to secure the loan to fund the construction of the 0.33 MG treated storage tank project. This fund was specifically created by, and is described in, the Fiscal Services and Deposit Account Control Agreement for the State of California Department of Public Health Loan Contract implemented November 15, 2011 Funding Agreement Number 3110041-002C. Pursuant to Section 3 (a) of the Agreement, in order to satisfy the Reserve Fund, A check is sent to California Bank & Trust every month, currently in the amount of \$4,519.20 from the District's Wells Fargo Rate Payer Checking Account. Cal Bank and Trust wires the payments of \$27,392.99 to State Water Resources Control Board in January and July. Interest pays for bank fees and a portion of the payment. To meet the reserve fund balance requirements, this account should be at or above \$54,785.98 until the loan is repaid.

	1/31/2024
Current FY Operation Fund	\$51,831.94
Treated Capital Facilities	\$70,399.03
Irrigation Capital Facilities	\$0.00
Treated R and R	\$152,804.92
Irrigation R and R	\$175,904.81
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
TOTAL	<u>\$580,777.45</u>

AD HOC COMMITTEE SCOPE STATEMENT

Title	FY 2025 Budget Ad-Hoc Committee		
Purpose	Review the 2025 Budget as drafted by the General Manager and propose changes as appropriate. Produce a final Draft FY 2025 Budget for review and approval by the full Board.		
Estimated Completion Date: 6/06/2024 Date of Board Action: 6/20/2024		Director Fees Authorized: <input type="checkbox"/> Y <input checked="" type="checkbox"/> N Number of Authorized Meetings: n/a	
Committee Members <small>(No more than two Directors may serve together.)</small>	Director 1: Trisha Di Paola, Chair Director 2: Paul Nicholas Non-Director 1: Jason Tiffany, GM		
Committee Scope	<ul style="list-style-type: none"> Application of Board's methodology, as applicable. Review of prior Budgets and financials as needed. Adjustment of budgeted amounts to reflect District priorities. Review of fund balances, including recommended transfers. Validation of amounts proposed for each final Draft Budget item. 		
What is Out of Scope	Matters unrelated to preparation of the Draft FY 2025 Budget.		
Deliverables	First Draft Budget for discussion at the May 16, 2024 Board meeting. Final Draft Budget for approval at the June 20, 2024 Board meeting.		
Approval	<div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="border-top: 1px solid black; width: 30%; text-align: center;">Pauline Nevins, President</div> <div style="border-top: 1px solid black; width: 30%; text-align: center;">Date</div> </div>		

**MHCWD
MEMO**

3/21/24
BOARD MEETING AGENDA
ITEM V-E

TO: MHCWD BOARD OF DIRECTORS

FROM: Jason Tiffany, General Manager

RE: DISCUSSION AND ACTION RE: PLACER LAFCO SPECIAL DISTRICT
ELECTION

From the LAFCO website:
<https://calafco.org/>

"Local Agency Formation Commissions (LAFCOs) are required (by law) to review each public agency to confirm that services are provided efficiently and economically, and to determine the area of growth (spheres of influence) for the agencies."

Attached is information from Placer County LAFCO regarding the election of Board members.

PLACER COUNTY

LOCAL AGENCY FORMATION COMMISSION

Electronic Transmittal

COMMISSIONERS:

Cindy Gustafson
Chair (County)

Susan Rohan
Vice Chair (Public)

Joshua Alpine
(Special District)

Shanti Landon
(County)

Sean Lomen
(City)

Tracy Mendonsa
(City)

Rick Stephens
(Special District)

ALTERNATE COMMISSIONERS:

Jim Holmes
(County)

William Kahrl
(Special District)

Jenny Knisley
(City)

Cherri Spriggs
(Public)

COUNSEL:

Michael Walker
General Counsel

STAFF:

Michelle McIntyre
Executive Officer

Amy Engle
Commission Clerk

Date: February 27, 2024
To: Special District Presiding Officer c/o Clerk of the District
From: Michelle McIntyre
Re: Selection of a Special District Representative and Alternate

On January 17, 2024, LAFCO requested the Special Districts Presiding Officers consider nominating one or two special district board member(s) to serve as the Special District and Alternate Special District Representative on LAFCO.

We received several nominations for both seats within the deadline. Some nominees were nominated as the voting and alternate voting members. As a result, we ask you to complete the ballots in the following manner:

Regular Voting Special District Representative Ballot

- Choose one candidate only.

Alternate Special District Representative Ballot

- Choose your *first-choice* candidate by writing the number 1 next to their name.
- Choose your *second-choice* candidate by writing the number 2 next to their name.

We will count the ballots for the Special District Representative before tallying the votes for the alternate voting member seat. We will only use your second-choice candidate for the Alternate Representative if your first choice was selected as the regular voting member.

To be considered valid, ballots must be signed by the presiding officer of a special district, or another board member designated by the board. Ballots from a quorum of the Special Districts must be received for the election to be valid, and the person receiving the most votes for each seat shall be appointed. This memo contains ballots and any submitted Statement of Qualifications from the candidates.

Please return completed ballots via email to lafco@placer.ca.gov no later than **Friday, April 26, 2024, at 4 pm.**

110 Maple Street Auburn, CA 95603
(530) 889-4097
<https://www.placer.ca.gov/lafco>

Ballot: Selection of Regular Voting Special District Representative on LAFCO

Please choose one candidate:

_____ **H. Gordon Ainsleigh, Auburn Area Recreation and Park District Director**

Nominated by:

Auburn Area Recreation and Park District

_____ **Joshua Alpine, Placer County Water Agency Director**

Nominated by:

North Tahoe Public Utility District

Placer County Water Agency

Tahoe City Public Utility District

_____ **Peter Gilbert, Placer Mosquito & Vector Control District Trustee**

Nominated by:

Placer Mosquito & Vector Control District

_____ **Richard Hercules, Foresthill Fire Protection District President**

Nominated by:

Foresthill Fire Protection District

_____ **William Kahrl, Newcastle Fire Protection District President**

Nominated by:

Newcastle Fire Protection District

Penryn Fire Protection District

Placer Hills Fire Protection District

_____ **Luke Ragan, North Tahoe Fire Protection District Vice President**

Nominated by:

North Tahoe Fire Protection District

_____ **Teresa Ryland, South Placer Fire Protection District Director**

Nominated by:

South Placer Fire Protection District

Name of Special District: _____

Presiding Officer Printed Name

Presiding Officer Signature

Must be received by LAFCO via email at LAFCO@placer.ca.gov no later than Friday, April 26, 2024 by 4pm.

Ballot: Selection of Alternate Special District Representative on LAFCO

Please choose two candidates, numbering your first choice 1 and second choice 2.

Your second choice will be counted in the event your first choice is voted in as the
LAFCO Special District Regular Voting Member.

_____ **H. Gordon Ainsleigh, Auburn Area Recreation and Park District Director**

Nominated by:

Auburn Area Recreation and Park District

_____ **Joshua Alpine, Placer County Water Agency Director**

Nominated by:

Placer Hills Fire Protection District

_____ **Judy Friedman, Tahoe City Public Utility District Director**

Nominated by:

Alpine Springs Community Water District

North Tahoe Public Utility District

Placer County Water Agency

Tahoe City Public Utility District

_____ **William Kahrl, Newcastle Fire Protection District President**

Nominated by:

Penryn Fire Protection District

_____ **Luke Ragan, North Tahoe Fire Protection District Vice President**

Nominated by:

North Tahoe Fire Protection District

_____ **Teresa Ryland, South Placer Fire Protection District Director**

Nominated by:

Newcastle Fire Protection District

South Placer Fire Protection District

Name of Special District: _____

Presiding Officer Printed Name

Presiding Officer Signature

Must be received by LAFCO via email at LAFCO@placer.ca.gov no later than Friday, April 26, 2024 by 4pm.

I am Gordon Ainsleigh, 20-year Board Member of Auburn Recreation District. It has been my fortune, debatably good or bad, to have been president of two boards of directors at a time of crisis.

One was with Midway Heights County Water District in the late 1980s, when the EPA chose us as the first-in-the-nation community water district to attack, and force into chlorination. So in spite of the fact that the head of the National Cancer Institute had recently bragged about the new science showing that chlorinated water caused bowel and bladder cancer, and in spite of our Board's stance that we wanted to pursue ozonization for clean water, the Court went with the statement of the California State Health Officer that chlorinated water did not cause cancer, and we were forced to comply, trading the present giardia risk for a future bowel and bladder cancer risk. Our two small victories were that the EPA started with a proposed \$500,000 fine, and we maneuvered them down to \$37,500, and that we found a way to get the chlorinated water lines installed for less than half of the government-recommended approach, on a time-payment plan that was easy for our customers. It was a tempestuous time. I had taken the Presidency when the hall was full of angry customers, our past president was being unjustly prosecuted, and no one else was willing to sit behind the microphone. I changed the way meetings were handled, and two months later we had a peaceful nearly-empty hall, and could get on with business.

When I got elected to ARD, our organization was the least-trusted and most criticized special district in the Auburn Area. I was the only one who saw what the problem was. ARD had gone through 4 nightmare District Administrators in 10 years. All were wizards at resumes and interviews, but were either inept or dishonest, or both, at managing our recreation district. I also saw what no one else saw: that Placer High School District and Sierra College had also prospered as long as they hired people from within who had proven they were trustworthy and talented; but when they did a national search to get THE BEST, disaster struck. Sierra College paid out \$600,000 to a female librarian who had been bullied by their new wonder administrator, and Placer High School District had to pass a \$23,000,000 local bond to pay for the new high school in Foresthill, because their wonder administrator had deliberately not applied for 1994 State School Bond money that would have built Foresthill High School. Why? Because Mr Wonderful needed passage of a local bond in his resume to get the top job at wealthy Acalanes HSD, which pays twice as much as Placer HSD, and require superintendents with a proven record of bond passage, who can persuade their wealthy citizens in Orinda and Moraga and Lafayette to pass the many bonds and parcel taxes that support their elite school system. I saw that we had to hire from within, and that we had a bright, hard-working, honest young man with a degree in Recreation Management from Northern Colorado University named Kahl Muscott who could save us from disaster. For two month in a row, the rest of the ARD Board ridiculed me because Kahl didn't have the experience. Finally, I got together with the consultant who was doing the nationwide search, and we came up with a plan: hire the new Wonder Administrator for 6 months to teach Kahl how to do the job. Our new wonder administrator was so good that he left after 3 months to build a park from the ground up at decommissioned El Toro Marine Airbase, but Kahl knew enough by then to carry on. And ARD is now a model of success among special districts.

It seems likely that LAFCO could use a person like me on the Board, to see the problems that others don't see, and to formulate solutions that others don't comprehend. That's what I have done, repeatedly. My priorities are simple: to make sure that every LAFCO decision benefits the quality of life of the people who can be affected by that decision.

Joshua Alpine

District 5 Director, Placer County Water Agency | Special District Member, Placer LAFCo

Joshua Alpine is the District 5 Director for Placer County Water Agency (PCWA), where he oversees the Agency's vital efforts to provide an affordable, reliable, and sustainable water supply to the people, environment, and economy of Placer County and the region.

Joshua currently serves on the Placer Local Agency Formation Commission (Commission); he was elected in 2016 to represent Special Districts. He also served on the Commission from 2011-2012, including a term as Chair representing the City of Colfax.

As current President of the Board of Directors for Project GO, Inc., Joshua is engaged in providing affordable housing and energy efficiency programs for low- and moderate-income working families and senior citizens in our area.

Joshua recently served on the Placer County Economic Development Board and the Association of California Water Agencies (ACWA) Board, serving as Chair of ACWA's Region 3 Board from 2015-2023 (Alpine, Amador, Calaveras, El Dorado, Inyo, Lassen, Mariposa, Modoc, Mono, Nevada, Placer, Plumas, Sierra, and Tuolumne Counties). He also serves from time to time as a member of numerous other committees and task forces.

Prior to serving as a Director for PCWA, Joshua served on the Colfax City Council from 2003-2012, including two terms as Mayor. During that time, he was very involved in wastewater, regional water, and land planning issues.

Joshua works effectively with elected officials and agencies at the local, state, and federal levels, including the Regional Water Quality Control Board and the State Water Resources Control Board, developing solutions to water and land use policies that affect our region. At the federal level, he has worked with the U.S. Environmental Protection Agency, U.S. Corps of Engineers, U.S. Department of Agriculture, and the U.S. Department of Housing & Urban Development.

Joshua has a B.S. in Information Systems Management and holds a California State Hydro Power System Operator certification. He worked as a Hydro System Operator from 2003-2009 for Pacific Gas & Electric (PG&E) operating the Bear, South Yuba, and the American Middle Fork river systems; he is currently a Lead System Operator for PG&E's electric transmission system. Joshua is also a member of the Placer County Historical Society and Colfax Lions Club. Joshua lives in Colfax.

Judy Friedman
Director, Tahoe City Public Utility District
Candidate for Placer County LAFCO Special District Alternate Seat

Judy Friedman has been a full-time resident of Tahoe City, located in the unincorporated area of Placer County, for over 50 years.

Friedman was elected to the Tahoe City Public Utility District (TCPUD) Board of Directors in 2008 and is currently serving her 4th publicly elected term. In addition to serving as a director for TCPUD, Friedman has served a variety of community organizations over the years, both as a volunteer and Board member. She is currently the President of Sierra Senior Services and is a small-business owner. Friedman has experience in both the public and private sectors and appreciates the fiduciary responsibility that comes with the office she seeks.

In her role as a public servant, Friedman makes decisions based on sound financial principles and respect for the needs and concerns of residents and the business community.

There has been tremendous growth in Placer County. LAFCO is charged with helping identify ways to organize, simplify, and streamline government and make sure that services are provided efficiently and economically. That requires thoughtful and creative solutions and well-informed decision makers.

Tahoe City was a small town in the '70s. The issues were modest, and the quality of life was hard to beat. As Placer County continues to grow, Friedman believes we need to work hard to balance quality of life while meeting growing service challenges. Friedman is fully committed to serving the citizens of Placer County in this effort, in a collaborative and transparent manner.

Judy Friedman is asking for your support to serve as Special District Alternate Commissioner and appreciates the trust that comes with your vote.

PETER GILBERT

peter-gilbert@sbcglobal.net

Current Chair, Lincoln Planning Commission

Former Councilman/Mayor. City of Lincoln

Former Councilman/Mayor. City of Foster City

Current Board Member, Placer County Mosquito & Vector Control District

Former President/Treasurer, Lincoln Hills Comm. Assoc.

Current member Lincoln Hills Foundation, Board of Directors

Former member Placer County Grand Jury

Former President – League of California Cities Peninsula Division

33 Cities in San Francisco, San Mateo and Santa Clara Counties

Former Chair, San Mateo County Criminal Justice Council

San Francisco State University – Speech Major -Radio/TV

U S Army Intelligence Corp. Sgt., E-6 Honorable Discharge

San Mateo County Safety Man of the Year for efforts funding a major highway project. (92/101 highway interchange)

Executive management experience. I have managed groups as large as 5,000 employees.

Statement of Qualifications for Election to Placer LAFCO

Richard Hercules, President, Foresthill Fire Protection District

The Opportunity for Placer County

It is certain that the special districts within Placer County will have new challenges in their opportunities and manner in which they provide unique services to the public. These serviced communities need to be bound together to develop organizational solutions for the County. These may be that is different than what exists, but again, to the benefit of the public. New state laws will also affect those districts, governments, and their purposes.

Placer County has been affected by the increased rate of development in most all areas. Special districts will be affected, but are largely managed by elected volunteers and staff that focus on the operations of that district. It is apparent that there are separations between the larger urban districts and the more remote districts, but some effort is expected to better align these groups for the issues of the County. LAFCO, with staff and support from Placer County officials, the special district volunteers and local city officials, can evaluate impacts of growth and development on these districts and urban communities and effect change. Appropriately, citizens of Placer County have expectations of services at many levels, particularly those funded by property taxes and assessment measures.

My Background

Much of my career in private industry was the development, operation of new businesses and organizations to deliver a service or product to a wide range of users. In almost all cases, my skills in these efforts required knowledge in long term planning, policy development, defined organizational structure, and legislative and financial management. Accordingly, conflict resolution and the need to manage negotiations for those opportunities is part of that environment. Further, my experience in mergers and acquisitions has broadened my perspectives in finding solutions beneficial to those parties involved, however disparate.

I have many strengths to work and balance improvements of these services through separation, consolidations or restructuring. While these activities are within the purview of LAFCO, I would apply the reality of the needs of the County and its citizens. In the last 5 years of my work with the Foresthill Fire Protection District board, I can offer that the district is better managed in this period than some of its previous history, and with better engagement and appreciation by the community it serves. This is the type of energy and commitment I would apply to this appointment. I look forward to discuss and understand the particular issues your district is experiencing. I can be reached through the Fire District web site or by telephone.

**STATEMENT OF QUALIFICATIONS
PLACER LOCAL AGENCY FORMATION COMMISSION
WILLIAM KAHRL**

My name is Bill Kahrl. For the last 24 years, my wife Kathleen and I have been working together with local community leaders, business owners, elected officials, friends and neighbors to protect and, where possible, to enhance the quality of life we all enjoy in Placer County.

In that connection, I am just beginning my fourth term as President of the Newcastle Fire Protection District. We've accomplished a lot. In 2023, we opened the new fire station in Newcastle that had been delayed for more than ten years. And we're enjoying considerable success with the Joint Operating Agreement we negotiated with the Penryn and Placer Hills Fire Protection Districts. As a result, we have been able to reduce the administrative costs for all three districts while at the same time improving service, reducing response times, while enhancing overall fire safety throughout central Placer.

It's not just the taxpayers who benefit. These improvements mean more opportunities for training and advancement for our firefighters and a better chance that all the communities we serve will be able to meet the increasing demands of the future.

I believe that closer cooperation, practical coordination, and innovative efficiency are essential to ensure that all our special districts will be able to continue delivering the quality of service the public has come to expect. The Placer LAFCO can be the key to making that happen. But it will require leadership. And it will require better communications among the special districts represented on the commission.

I have a long and detailed familiarity with how the LAFCO process works – and where it can sometimes fall short. In my professional life in government and business, I have worked for Democrats and Republican leaders, held key positions on the staff of the Governor and the Speaker of the Assembly, and advised several of California's major corporations as well as its largest water districts and forestry companies. As a journalist, award-winning editor and author, I've been able to focus on several of the state's major natural resource issues. Some of my proudest accomplishments in this area include the creation of the California Wild and Scenic River System, the acquisition of Point Reyes National Seashore, the preservation of Headwaters National Forest, and initiating the creation of the conservation easement that now protects more than 80,000 acres of pristine coastal lands around Hearst Castle.

The point is, I know how to get things done. And, with respect, I would like to ask for your support so that I can continue working on behalf of all our special districts on Placer LAFCO. If you have any questions or would like to discuss the issues your district is facing, please do not hesitate to call me at 916-663-0785.

William Kahrl, President
Newcastle Fire Protection District
Board of Directors

Luke Thomas Ragan
P.O. Box 1793
Tahoe City, CA 96145
530.308.5098
ragan@ntfire.net

My name is Luke Thomas Ragan. My family is fifth generation Tahoe City. I currently serve on the North Tahoe Fire Protection District Board. I have been the Vice President on that Board for the past four years and have served on the Board since 2016. I also serve on the Boards for North Tahoe Little League and the Tahoe City Recreation Association. I am currently the President of Pacific Built, Inc. and sole owner of Ragan Snow Removal in Tahoe City. I graduated from North Tahoe High School and am currently the head junior varsity football coach and work with the varsity team as well.

I am interested in this position to make a difference and protect the interests in Placer County. I appreciate your consideration to be nominated for a seat on the Placer County LAFCO Board.

Please feel free to contact me if you have any questions.

STATEMENT OF NOMINEE FOR
INDEPENDENT SPECIAL DISTRICT SELECTION COMMITTEE

Name: Teresa R Ryland, CPA, CFE

Special District: South Placer Fire Protection District

I am excited with this opportunity to serve the County on the LAFCO. This committee work would capitalize on my extensive experience in serving government agencies in Placer and allow for future decisions and conversations that benefit all residents of the County.

I have lived in South Placer for 34 years and am proud to have served as a South Placer Fire Protection District Director for over a decade. Through strategic planning, careful budgeting, and efficient operating practices we have been able to maximize our funding, thereby continuing to provide top notch service. I am committed to working with all agencies in the County to assure our strong, continued operation in support of our community and the entire County.

Professionally, I have spent 37 years working with and for California public agencies in planning, finance and facilities arenas, including the last 20 as a local, small business owner in Placer County. My business has involved working with most of the school districts in the County, several cities, the County of Placer, PCWA and of course fire districts.

I served on the fire board as we worked with Loomis Fire on an administrative and support MOU, then through the actual consolidation of the two districts. I am currently working with two other counties' LAFCOs (school district version) – Los Angeles and Sacramento county - as we work through potential school district unification projects.

It would be an honor to represent SPFD on the Placer County LAFCO.

MHCWD

Monthly Field Report
for the month of February 2024

FLOW RECORDS

Treated Water purchased:

2.14 million gallons for an average service connection use of 148 gallons per day, based on 451 active service connections.

Irrigation Water purchased:

8.4 million gallons with an estimated demand of 8.2 million gallons and an estimated usage of 801 gallons per day per customer based on 353 active services. The PCWA canal was down and out for 2 days.

FIELD ACTIVITIES

24 Service Calls:

0 After Hours Calls:

1 Main Line/System Repairs: Irrigation.

1 Service Disconnections: Irrigation

0 New Service Connections:

0 Service Installations:

3 Double Check Valves Tested:

73 Underground service alerts:

Miscellaneous: Monthly Bac-T samples, Quarterly TTHM & Haa5 samples, complete Trt. Blow-off flushing and maintenance schedule. Complete Trt. Valve turning and maintenance schedule. Routine maintenance (primarily at the corp.) at all facilities.

MIDWAY HEIGHTS COUNTY WATER DISTRICT
FUNDS SUMMARY

FEBRUARY 2024

REGULAR BOARD MEETING
MARCH 2024

OPERATING FUNDS:

Placer County-MHCWD Investment Trust Fund (32005):

Balance as of: (1/31/24) **\$580,777.44**

*(Includes: Current Fiscal Year Operation Fund, Capital Facilities Funds, Emergency Fund, Rehabilitation and Replacement Reserve Funds and Rate Stabilization Funds)

Wells Fargo Bank:

Adjusted Bank Statement Balance (2/29/24-Reconciled to Checking Account #1670 General) ** **\$ 70,149.01**

CALIFORNIA BANK & Trust:

Adjusted Bank Statement Balance (2/29/24- Reconciled Money Market Account #6809 Tank Loan) ** **\$ 64,082.12**

****See the attached Reconciliation Summary and Check Register for detail.**

LOAN BALANCES

STATE REVOLVING FUND (0.33 MG tank and improvements, 2014, 20 year loan)

Balance (1/31/24) **\$508,387.46**

APPROVAL OF ACCOUNT TRANSFERS & BILLS PAID FOR THE MONTH OF FEBRUARY 2024

Treasurer of the Board

Balances shown for the MHCWD funds on deposit with the Placer County Treasurer were obtained from the most current reports provided to MHCWD by the Placer County Auditor's Office.

9:50 AM
03/13/24

Midway Heights CWD
Reconciliation Summary
10005 · Cash in Checking-1670, Period Ending 02/29/2024

	<u>Feb 29, 24</u>	
Beginning Balance	106,646.57	
Cleared Transactions		
Checks and Payments - 33 items	-69,954.58	
Deposits and Credits - 26 items	<u>34,271.38</u>	
Total Cleared Transactions	<u>-35,683.20</u>	
Cleared Balance	<u><u>70,963.37</u></u>	
Uncleared Transactions		
Checks and Payments - 3 items	<u>-814.36</u>	
Total Uncleared Transactions	<u>-814.36</u>	
Register Balance as of 02/29/2024	<u><u>70,149.01</u></u>	←
New Transactions		
Checks and Payments - 13 items	-12,938.63	
Deposits and Credits - 8 items	<u>44,037.02</u>	
Total New Transactions	<u>31,098.39</u>	
Ending Balance	<u><u>101,247.40</u></u>	

9:50 AM
03/13/24

Midway Heights CWD Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						106,646.57
Cleared Transactions						
Checks and Payments - 33 items						
Bill Pmt -Check	01/08/2024	9505	Omega Commerci...	X	-732.00	-732.00
Bill Pmt -Check	01/25/2024	9522	State Water Reso...	X	-4,477.84	-5,209.84
Bill Pmt -Check	01/25/2024	9521	Sauers Engineerin...	X	-2,847.99	-8,057.83
Bill Pmt -Check	01/25/2024	9517	Giuliani & Kull, Inc.	X	-575.00	-8,632.83
Bill Pmt -Check	01/25/2024	9513	Bartkiewicz, Kroni...	X	-375.00	-9,007.83
Bill Pmt -Check	01/25/2024	9518	Hills Flat Lumber ...	X	-81.49	-9,089.32
Bill Pmt -Check	01/25/2024	9523	Tel-Com	X	-65.00	-9,154.32
Bill Pmt -Check	01/25/2024	9511	Anderson's Sierra ...	X	-33.25	-9,187.57
Bill Pmt -Check	02/05/2024	EFT	Paychex, Inc.	X	-18,893.00	-28,080.57
Bill Pmt -Check	02/05/2024	9527	California Bank & ...	X	-4,519.20	-32,599.77
Bill Pmt -Check	02/05/2024	EFT	CalPERS Health B...	X	-4,089.28	-36,689.05
Bill Pmt -Check	02/05/2024	EFT	Paychex, Inc.	X	-3,897.73	-40,586.78
Bill Pmt -Check	02/05/2024	EFT	CalPERS Retire P...	X	-3,147.65	-43,734.43
Bill Pmt -Check	02/05/2024	9535	US Bank	X	-1,513.72	-45,248.15
Bill Pmt -Check	02/05/2024	9534	PG&E	X	-772.21	-46,020.36
Bill Pmt -Check	02/05/2024	9529	Cranmer Analytica...	X	-750.00	-46,770.36
Bill Pmt -Check	02/05/2024	EFT	CalPERS Retire P...	X	-736.80	-47,507.16
Bill Pmt -Check	02/05/2024	EFT	CalPERS 457 Pro...	X	-700.00	-48,207.16
Bill Pmt -Check	02/05/2024	9530	Dawson Oil Comp...	X	-591.99	-48,799.15
Bill Pmt -Check	02/05/2024	EFT	Paychex, Inc.	X	-434.66	-49,233.81
Bill Pmt -Check	02/05/2024	9536	Verizon Wireless	X	-298.85	-49,532.66
Bill Pmt -Check	02/05/2024	9528	Cooks Portable To...	X	-161.08	-49,693.74
Bill Pmt -Check	02/05/2024	9526	AT&T U-verse	X	-147.06	-49,840.80
Bill Pmt -Check	02/05/2024	9525	AT & T	X	-138.69	-49,979.49
Bill Pmt -Check	02/05/2024	9531	Frontier Communi...	X	-114.90	-50,094.39
Bill Pmt -Check	02/05/2024	9532	National Rural Wa...	X	-49.00	-50,143.39
Check	02/12/2024			X	-54.57	-50,197.96
Bill Pmt -Check	02/15/2024	9540	PCWA	X	-8,875.98	-59,073.94
Bill Pmt -Check	02/15/2024	9538	PCWA	X	-1,489.69	-60,563.63
Bill Pmt -Check	02/15/2024	9537	Cranmer Analytica...	X	-110.00	-60,673.63
Bill Pmt -Check	02/16/2024	9541	Larry Bain, CPA	X	-9,000.00	-69,673.63
Check	02/20/2024	EFT	Wells Fargo	X	-180.95	-69,854.58
Check	02/20/2024	EFT	Wells Fargo	X	-100.00	-69,954.58
Total Checks and Payments					-69,954.58	-69,954.58
Deposits and Credits - 26 items						
Bill Pmt -Check	01/25/2024	9514	Big Brand Tire & S...	X	0.00	0.00
Deposit	02/01/2024			X	203.81	203.81
Deposit	02/02/2024			X	225.75	429.56
Deposit	02/02/2024			X	6,751.67	7,181.23
Bill Pmt -Check	02/05/2024	9524	ACWA Joint Powe...	X	0.00	7,181.23
Deposit	02/05/2024			X	364.57	7,545.80
Deposit	02/05/2024			X	973.01	8,518.81
Deposit	02/05/2024			X	10,744.94	19,263.75
Deposit	02/06/2024			X	237.32	19,501.07

9:50 AM
03/13/24

Midway Heights CWD
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	02/07/2024			X	391.83	19,892.90
Deposit	02/07/2024			X	1,770.10	21,663.00
Deposit	02/08/2024			X	143.69	21,806.69
Deposit	02/08/2024			X	287.38	22,094.07
Deposit	02/09/2024			X	1,117.66	23,211.73
Deposit	02/12/2024			X	358.48	23,570.21
Deposit	02/12/2024			X	773.20	24,343.41
Deposit	02/14/2024			X	153.54	24,496.95
Deposit	02/14/2024			X	316.21	24,813.16
Deposit	02/16/2024			X	305.61	25,118.77
Deposit	02/16/2024			X	3,011.09	28,129.86
Deposit	02/20/2024			X	225.63	28,355.49
Deposit	02/21/2024			X	2,190.16	30,545.65
Deposit	02/22/2024			X	143.69	30,689.34
Deposit	02/23/2024			X	336.17	31,025.51
Deposit	02/27/2024			X	180.95	31,206.46
Deposit	02/29/2024			X	3,064.92	34,271.38
Total Deposits and Credits					34,271.38	34,271.38
Total Cleared Transactions					-35,683.20	-35,683.20
Cleared Balance					-35,683.20	70,963.37
Uncleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	01/25/2024	9519	Mary Ambrosoli		-17.36	-17.36
Bill Pmt -Check	02/05/2024	9533	Omega Commerci...		-732.00	-749.36
Bill Pmt -Check	02/15/2024	9539	Tel-Com		-65.00	-814.36
Total Checks and Payments					-814.36	-814.36
Total Uncleared Transactions					-814.36	-814.36
Register Balance as of 02/29/2024					-36,497.56	70,149.01
New Transactions						
Checks and Payments - 13 items						
Bill Pmt -Check	03/04/2024	9545	California Bank & ...		-4,519.20	-4,519.20
Bill Pmt -Check	03/04/2024	9547	Ferguson Waterw...		-2,527.02	-7,046.22
Bill Pmt -Check	03/04/2024	9542	ACWA Joint Powe...		-1,934.40	-8,980.62
Bill Pmt -Check	03/04/2024	9552	US Bank		-968.47	-9,949.09
Bill Pmt -Check	03/04/2024	9549	Omega Commerci...		-732.00	-10,681.09
Bill Pmt -Check	03/04/2024	9550	PG&E		-507.82	-11,188.91
Bill Pmt -Check	03/04/2024	9546	Cooks Portable To...		-161.08	-11,349.99
Bill Pmt -Check	03/04/2024	9543	AT & T		-158.67	-11,508.66
Bill Pmt -Check	03/04/2024	9544	AT&T U-verse		-147.06	-11,655.72
Bill Pmt -Check	03/04/2024	9551	Thomson Reuters-...		-130.85	-11,786.57
Bill Pmt -Check	03/04/2024	9548	Hills Flat Lumber ...		-33.98	-11,820.55

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Midway Heights CWD
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Check	03/08/2024	EFT	Wells Fargo		-718.45	-12,539.00
Check	03/08/2024	ACH	Wells Fargo		-399.63	-12,938.63
Total Checks and Payments					-12,938.63	-12,938.63
Deposits and Credits - 8 items						
Deposit	03/04/2024				313.24	313.24
Deposit	03/04/2024				910.59	1,223.83
Deposit	03/04/2024				923.78	2,147.61
Deposit	03/04/2024				2,526.16	4,673.77
Deposit	03/06/2024				300.00	4,973.77
Deposit	03/06/2024				33,207.48	38,181.25
Deposit	03/07/2024				2,984.84	41,166.09
Deposit	03/08/2024				2,870.93	44,037.02
Total Deposits and Credits					44,037.02	44,037.02
Total New Transactions					31,098.39	31,098.39
Ending Balance					-5,399.17	101,247.40

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Midway Heights CWD
Reconciliation Summary

10009 · Cal Bank and Trust-6809, Period Ending 02/29/2024

	<u>Feb 29, 24</u>
Beginning Balance	59,535.75
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,546.37</u>
Total Cleared Transactions	<u>4,546.37</u>
Cleared Balance	<u><u>64,082.12</u></u>
Register Balance as of 02/29/2024	64,082.12 ←
New Transactions	
Deposits and Credits - 1 item	<u>4,519.20</u>
Total New Transactions	<u>4,519.20</u>
Ending Balance	<u><u>68,601.32</u></u>

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Midway Heights CWD
Reconciliation Detail

10009 - Cal Bank and Trust-6809, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						59,535.75
Cleared Transactions						
Deposits and Credits - 2 items						
Bill	02/01/2024	Feb. ...	California Bank & ...	X	4,519.20	4,519.20
Deposit	02/29/2024			X	27.17	4,546.37
Total Deposits and Credits					4,546.37	4,546.37
Total Cleared Transactions					4,546.37	4,546.37
Cleared Balance					4,546.37	64,082.12
Register Balance as of 02/29/2024					4,546.37	64,082.12
New Transactions						
Deposits and Credits - 1 item						
Bill	03/01/2024	Marc...	California Bank & ...		4,519.20	4,519.20
Total Deposits and Credits					4,519.20	4,519.20
Total New Transactions					4,519.20	4,519.20
Ending Balance					9,065.57	68,601.32