



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

## **AGENDA**

### **Regular Board Meeting, February 15, 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, February 15, 2024

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**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 4-10

The minutes from the December 21, 2023, 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: AUDIT FOR FISCAL YEAR 2023** Pages 11-34

**B. DISCUSSION & ACTION RE: END OF YEAR REVIEW BUDGET REVIEW FOR FISCAL YEAR 2023** Pages 35-47

**C. CONSIDER APPROVAL OF RESOLUTION 2024-01 ACCEPTING GRANT OF EASEMENT FROM ADAM AND AMY DIETER** Pages 48-53

**D. DISCUSSION AND ACTION RE: APPROVAL OF HILLSDALE CHANGE ORDER IN THE SUM OF \$5,231.90** Pages 54-61

**E. FIELD REPORT** Page 62

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

**F. GENERAL MANAGER'S REPORT**

1. Update on consolidation exploration with PCWA.
2. Update on grants.
3. Management Continuity Report.

# AGENDA

Regular Board Meeting, February 15, 2024

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## VI. FINANCIAL

### A. TREASURER'S REPORT Pages 63-76

The Treasurer's Reports of Fund Summaries, Transfers, and Checking Account Reconciliation Registers for December 2023 and January 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 FY2024 six-month budget report.
2. Update from Ad-Hoc Committee regarding employee benefits.
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 March 21, 2024, at 2:00 p.m. at the District Office.

## IX. ADJOURNMENT

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**Regular Board Meeting Minutes**

December 21, 2023, 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  
**vacant**, Vice-President  
Tom Kane, Board Treasurer  
Ronald Tucker, Director & CSDA Rep  
Trisha Di Paola, Director & ACWA/JPIA Rep  
Paul Nicholas, appointed and sworn in under Item V.A.

**DIRECTORS ABSENT:** none

**OTHERS PRESENT:** Jason Tiffany, General Manager  
Robert Brown, Field Manager  
Mary Ambrosoli, Secretary to the Board

**MEMBERS OF THE PUBLIC:** none

**III. REVIEW AND APPROVAL OF MINUTES**

**M/S Tom Kane/Ron Tucker** to accept the November 16, 2023, Regular Meeting minutes.

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

**IV. PUBLIC FORUM**

None

**V. GENERAL BUSINESS**

**A. DISCUSSION AND ACTION RE: APPOINTMENT OF NEW DIRECTOR**

**M/S TOM KANE/TRISHA DI PAOLA** to appoint Paul Nicholas as a Director.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Vacant	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>
Tom Kane	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"/>
Trisha Di Paola	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" value=""/>	Abstain	<input type="text" value=""/>	Absent	<input type="text" value="1"/>
Motion Result:	Passed	<input checked="" type="checkbox"/>	Failed	<input type="checkbox"/>				

Oath of Office was conducted, Paul Nicholas sworn in as Director

**B. DISCUSSION AND ACTION RE: CSDA MEMBERSHIP RENEWAL**

**M/S TOM KANE/TRISHA DI PAOLA** to not renew the CSDA membership.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	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"/>
Trisha Di Paola	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="5"/>	Nays	<input type="text" value=""/>	Abstain	<input type="text" value=""/>	Absent	<input type="text" value=""/>
Motion Result:	Passed	<input checked="" type="checkbox"/>	Failed	<input type="checkbox"/>				

**C. DISCUSSION AND ACTION RE: ELECTION OF BOARD OFFICERS**

The following slate is effective January 1, 2024.

**M/S RON TUCKER/TOM KANE** to adopt, via slate, the following motion:

- President: Pauline Nevins
- Vice President: Tom Kane
- Treasurer: Trisha Di Paola
- Director: Ron Tucker
- Director ACWA/JPIA rep: Paul Nicholas

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	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"/>
Trisha Di Paola	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: DRAFT EMPLOYEE BENEFITS AD-HOC COMMITTEE**

Discussion was held regarding the ad-hoc committee to review employee benefits as recommended by the District's Compensation Ad-Hoc Committee, and Bryce Consulting's 2023 Compensation Report. Estimated completion date is 3/7/2024.

**M/S TOM KANE/RON TUCKER** to approve ad-hoc committee to explore employee benefits.

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

**E. DISCUSSION AND ACTION RE: APPROVAL OF HILLSDALE CHANGE ORDER IN THE SUM OF \$27,670**

Discussion was held regarding change order as part of the Hillsdale Irrigation Mainline Replacement Project to be funded by the Irrigation and Repair and Replacement Fund.

**M/S PAULINE NEVINS/RON TUCKER** to approve change order for approximately 200 feet of driveway upon receiving a permanent easement from the homeowner at 2127 Hillsdale Road.

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

**F. DISCUSSION AND APPROVAL OF DECEMBER NEWSLETTER**

**M/S TOM KANE/TRISHA DI PAOLA** to approve the December newsletter.

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

**G. DISCUSSION AND ACTION RE: PURCHASE OF LAPTOP AND CELLPHONE FOR DISTRICT BOARD SECRETARY**

**M/S TOM KANE/RON TUCKER** to approve purchase of laptop and cellphone for use by Secretary to the Board.

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

**H. FIELD REPORT**

The Board reviewed the November 2023 field report provided in the Board packet and as presented by District Field Manager Robert Brown.

**E. GENERAL MANAGER’S REPORT**

The GM discussed the following topics:

1. Update on audit: FY 2023 audit has been completed and General Manager will present a FY 2023 year end review at the February Board meeting.
2. Update on grants: \$40k rate study and fees.
3. Update on consolidation exploration with PCWA: Meeting scheduled for January 23, 2024 with PCWA to review customer and water usage data.
4. Management Continuity Report: Completion of this report continues.

**VI. FINANCIAL**

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

**M/S TOM KANE/RON TUCKER** to accept the Treasurer's report for November 2023.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	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"/>
Trisha Di Paola	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  5  Nays  Abstain  Absent

Motion Result: Passed  Failed

**VII. GENERAL DISCUSSION AND CALENDAR REVIEW**

The Board and staff discussed future agenda items.

Updated list of potential agenda items:

Audit update

Budget reviews

Approval of easement, design, and construction located at 2127 Hillsdale Rd.

**VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME**

**M/S TOM KANE/TRISHA DI PAOLA** to set our next Board of Directors' meeting for February 15, 2024.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Tom Kane	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"/>
Trisha Di Paola	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  5  Nays  Abstain  Absent

Motion Result: Passed  Failed



**IX. ADJOURNMENT**

**M/S PAUL NICHOLAS/TRISHA DI PAOLA** to adjourn December meeting.

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

President Nevins adjourned the meeting at 4:20 p.m.

Respectfully Submitted,

Approved,

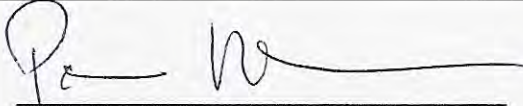
\_\_\_\_\_  
Mary Ambrosoli  
Secretary to the Board

\_\_\_\_\_  
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.

<b>Title</b>	Employee Health Benefits Ad Hoc Committee	
<b>Purpose</b>	Research available PERS cafeteria-style health benefits with the goal of bringing field staff benefits closer to market as recommended by the District's Compensation Ad-Hoc Committee and Bryce Consulting's 2023 Compensation Report.	
<b>Estimated Completion Date:</b> March 7, 2024  <b>Board Action:</b> March 21, 2024	<b>Director Fees Authorized:</b> <input type="checkbox"/> Y <input type="checkbox"/> N <b>Number of Authorized Meetings:</b> <b>Access to District Counsel:</b> <input type="checkbox"/> Y <input type="checkbox"/> N	
<b>Committee Members</b>  No more than two Directors may serve together.	Director 1. Tom Kane, Chair Director 2. Pauline Nevins Non-Director 1. Jason Tiffany, GM	
<b>Committee Scope</b>	<ul style="list-style-type: none"> <li>Review current and past Health Care Plan Options.</li> <li>Research health benefit plans offered by the comparable water districts identified in Bryce Consulting's Compensation Report</li> <li>Calculate fiscal impact to FY2025 District budget of identified plans.</li> </ul>	
<b>What is Out of Scope</b>	Matters unrelated to employee health benefits.	
<b>Deliverables</b>	For discussion and approval at March 21, 2024 Board meeting: <ul style="list-style-type: none"> <li>A report identifying selected PERS cafeteria-style health benefit options for field staff.</li> <li>A budget report identifying costs associated with identified health benefit options. Total costs drafted into the FY2025 budget by GM. Any increased benefits would take effect July 2024.</li> </ul>	
<b>Approval</b>	 <hr/> Pauline Nevins, President	
	<u>12/21/2023</u> Date	

**MIDWAY HEIGHTS COUNTY WATER DISTRICT  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

DRAFT

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

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    Schedule of the Plan’s Proportionate Share of the Net Pension Liability..... 21

    Schedule of District’s Pension Contribution..... 22

# LARRY BAIN, CPA

An Accounting Corporation

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2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894

[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Midway Heights County Water District  
Meadow Vista, California

### **Opinion**

We have audited the accompanying financial statements of Midway Heights County Water District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Midway Heights County Water District as of June 30, 2023, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Midway Heights County Water District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Midway Heights County Water District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Midway Heights County Water District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Midway Heights County Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Summarized Comparative Information**

We have previously audited the financial statements of Midway Heights County Water District for the year ended June 30, 2022, and we expressed an unmodified audit opinion on that financial statement in our report dated January 20, 2023. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Required Supplementary Information**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the supplementary information other than MD&A, as listed in the table of contents on page 21 as the Schedule of the Pension Plan's Proportionate Share of the Net Pension Liability and page 22 the Schedule of District Pension Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**DRAFT**

*Larry Bain, CPA,  
An Accounting Corporation  
December 20, 2023*

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**STATEMENT OF NET POSITION**

**JUNE 30, 2023**

**(WITH COMPARATIVE AMOUNTS FOR JUNE 30, 2022)**

**Assets**

	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>		
Cash	\$ 63,206	\$ 59,918
Investments	404,800	522,809
Accounts receivable	154,884	145,326
Grant receivable	169,106	77,066
Current assessments receivable	1,183	1,183
Inventory	30,227	29,146
Prepaid expense	8,028	6,615
Total current assets	831,434	842,063
<b>Noncurrent Assets</b>		
Restricted cash and investments	129,529	123,901
<b>Capital assets</b>		
Nondepreciable capital assets		
Construction in progress	156,438	46,392
Depreciable capital assets		
Improvements	65,673	65,673
Equipment	221,032	221,032
Transmission and distribution	3,800,366	3,800,366
General	20,352	20,352
Less accumulated depreciation	(2,183,086)	(2,072,222)
Right to use leased assets	23,468	
Less accumulated amortization	(6,519)	
Total depreciable capital assets	1,941,286	2,035,201
Total capital assets (net of accumulated depreciation)	2,097,724	2,081,593
Total noncurrent assets	2,227,253	2,205,494
Total assets	3,058,687	3,047,557
<b>Deferred Outflows of Resources</b>		
Deferred outflow-pension	95,686	59,958
Total deferred outflows of resources	95,686	59,958
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts payable	26,831	36,363
Accrued payroll	24,525	24,399
Accrued interest payable	490	963
Total current liabilities	51,846	61,725
<b>Long-Term Liabilities</b>		
Due within one year	90,159	77,211
Due in more than one year	796,148	784,043
Total long-term liabilities	886,306	861,253
Total liabilities	938,152	922,978
<b>Deferred Inflows of Resources</b>		
Deferred inflow-OPEB	15,024	
Deferred inflow-pension		44,462
Total deferred inflows of resources	15,024	44,462
<b>Net Position</b>		
Net investment in capital assets	1,589,337	1,530,863
Restricted	129,529	123,901
Unrestricted	482,331	485,311
Total net position	\$ 2,201,197	\$ 2,140,075

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE AMOUNTS FOR JUNE 30, 2022)**

	<b>2023</b>	<b>2022</b>
Operating revenue		
Water sales	\$ 753,901	\$ 727,666
Total operating revenues	753,901	727,666
Operating expenses		
Water purchases	185,990	178,450
Personnel services	362,962	331,038
Services and supplies	101,963	19,192
Administration and general	133,182	98,024
Depreciation	117,383	114,346
Total operating expenses	901,480	741,050
Operating income (loss)	(147,579)	(13,384)
Nonoperating revenue (expenses)		
Property taxes	58,060	55,824
Interest income	9,984	1,730
Grant revenue	155,470	77,066
Interest expense	(14,813)	(16,131)
Nonoperating revenues (expenses)	208,701	118,489
Increase (decrease) in net position	61,122	105,105
Net position, beginning-restated	2,140,075	2,034,970
Net position, ending	\$ 2,201,197	\$ 2,140,075



**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**STATEMENT OF CASH FLOWS**

**JUNE 30, 2023**

**(WITH COMPARATIVE AMOUNTS FOR JUNE 30, 2022)**

	<b>2023</b>	<b>2022</b>
Cash flows from operating activities:		
Cash receipts from customers	\$ 744,343	\$ 720,643
Cash payments to suppliers for goods and services	(439,709)	(286,196)
Cash payments to employees for services	(352,677)	(342,105)
Net cash provided by (used in) operating activities	(48,043)	92,342
Cash flows from noncapital and related financing activities:		
Proceeds from property tax and assessments	58,060	55,824
Proceeds from grants	63,430	7,478
Net cash provided by noncapital financing activities	121,490	63,302
Cash flows from capital and related financing activities:		
Additions to capital assets	(110,046)	(95,074)
Principal payment for debt	(67,711)	(65,887)
Interest paid on debt	(14,767)	(16,589)
Property assessment for debt service	-	488
Net cash used in capital and related financing activities	(192,524)	(177,062)
Cash flows from investing activities:		
Interest received on investments	9,984	1,730
Net increase (decrease) in cash and cash equivalents	(109,093)	(19,688)
Cash and cash equivalents, beginning of year	706,628	726,316
Cash and cash equivalents, end of year	\$ 597,535	\$ 706,628
<b>Reconciliation of cash and cash equivalents to the balance sheet:</b>		
Cash	\$ 63,206	\$ 59,918
Investments	404,800	522,809
Restricted cash and investments	129,529	123,901
<b>Cash and cash equivalents, June 30</b>	\$ 597,535	\$ 706,628
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating Income (Loss)	\$ (147,579)	\$ (13,384)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	117,383	114,346
Changes in assets and liabilities:		
Accounts receivable	(9,558)	(7,023)
Inventory	(1,081)	(3,344)
Prepaid expenses	(1,413)	(426)
Accounts payables	(9,530)	13,240
Accrued payroll	126	1,434
GASB 68 pension adjustments	3,241	(22,695)
GASB 75 OPEB adjustments	8,817	11,305
Leases-GASB 87 adjustments	(6,550)	
Compensated absences	(1,899)	(1,111)
Net cash provided by (used in) operating activities	\$ (48,043)	\$ 92,342

## MIDWAY HEIGHTS COUNTY DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

#### Note 1: Summary of Significant Accounting Policies

The Midway Heights County Water District was established in November 1954 in Placer County. The District was formed under Division 12 of the California Water Code to provide water to the District's residents. The District encompasses 4.1 square miles and has 766 active customer connections. The District is governed by five Board of Directors elected by the District's residents. The basic operating revenues of the District are charges for delivered water services.

#### A. Reporting Entity

The District has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with Governmental Accounting Standards Board Statement No. 61.

#### B. Fund Accounting

The accounting records of the District are organized on the generally accepted basis of accounting for an enterprise fund.

Enterprise Fund – An Enterprise fund is used to account for the District's water operations that is financed and operated in a manner similar to a private business enterprise, where the intent of the Board of Directors is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

#### C. Basis of Accounting

The accompanying financial statements have been prepared on the full accrual basis of accounting. This is a basis of accounting that conforms to accounting principles generally accepted in the United States of America.

U.S. generally accepted accounting principles require all proprietary funds to use the accrual basis of accounting. The revenues are recognized when they are earned. Expenses are recognized under the accrual basis of accounting when the related fund liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

D. Prepaid Expenses

Accounts for prepaid insurance, dues and other expenses.

E. Property Taxes

The District receives property taxes from the County of Placer, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

F. Fixed Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are recorded at fair value at the date of donation. The District's policy is to capitalize all capital assets with costs exceeding \$1,000.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each fiscal year represents that year's pro rata share of the cost of capital assets. GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation is provided using the straight line method which means the costs of the capital asset is divided by its expected useful life in years and the result is charged to expense each year until the capital asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Structures	20-30 years
Improvements and infrastructure	50-75 years
Distribution and field equipment	5-10 years
Office furniture and equipment	3-5 years

G. Cash Equivalents

For purpose of the statement of cash flows, the District considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. This includes bank accounts and deposits with Placer County Pooled Funds.

H. Accrued Unbilled Revenue

During the year, metered water connections are read and bills are rendered after the period of usage. Revenue for water distributed but not yet billed is accrued at fiscal year-end to match revenues with related expenses.

## MIDWAY HEIGHTS COUNTY DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2023

#### Note 1: Summary of Significant Accounting Policies (Continued)

##### I. Budgetary Reporting

The District prepares an annual operating and capital budget, which is approved and adopted by the Board of Directors. The budget serves as an approved plan to facilitate financial control and operational evaluation. California State law does not require formal adoption of appropriated budgets for enterprise funds.

##### J. Inventory

Inventory consists of water and irrigation system parts and supplies. Inventory is valued at cost using the first-in, first-out method of accounting.

##### K. Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

##### L. Net Position

Net position comprises the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

*Net investment in capital assets*-This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

*Restricted*-This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net position*-This component of net position consists of net position that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

##### M. Pensions

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

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 2: Cash and Investments

Cash and investments at June 30, 2023, consisted of the following:

Cash	\$	63,206
Investments		404,800
Restricted cash and investments		129,529
Total cash and investments	\$	597,535
General checking	\$	63,006
Savings		49,529
Petty cash/change fund		200
County cash		484,800
Total cash and investments	\$	597,535

A. Investments Authorized by the California Government Code and the Entity’s Investment Policy

The table below identifies the **investment types** that are authorized for the Midway Heights County Water District (District) by the California Government Code (or the District’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District’s investment policy, where more restrictive) that address **interest rate risk, credit risk and concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local agency bonds	5 years	None	None
U.S. treasury obligations	5 years	None	None
State of California obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Banker's acceptances	180 days	40%	30%
Commercial paper	270 days	40%	10%
Negotiable CDs	5 years	30%	None
Repurchase agreements	1 years	None	None
Reverse repurchase agreements	92 days	20%	None
Medium term notes	5 years	30%	None
Mutual/money market funds	5 years *	20%	10%
Collateralized bank deposits	5 years	None	None
Mortgage pass-through securities	5 years	20%	15%
Time deposits	5 Years	None	None
Local Agency Investment Fund (LAIF)	5 years *	None	None

\* The five year maximum maturity can be extended by the Board of Directors. Also, the maximum maturity can be extended if the funds are reserved for bond, COP or note payments to coincide with the required repayments.

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS**

**JUNE 30, 2023**

Note 2: Cash and Investments (Continued)

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment by maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Placer County pooled funds*	\$ 484,800	\$ 484,800	\$ -
Totals	\$ 484,800	\$ 484,800	\$ -

\*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2023, the District's deposits balance was \$86,365 and the carrying amount was \$112,535. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance, all was covered by the Federal Depository Insurance Corporation and/or by collateral held in the pledging bank's trust department in the District's name.

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 2: Cash and Investments (Continued)

E. Investment in Placer County Investment Pool

The District maintains certain cash and investments with the Placer County Treasurer in an investment pool. The District’s funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County’s financial statements. The Placer County’s financial statements may be obtained online at the following link: [www.placer.ca.gov/2131/Financial-Reports](http://www.placer.ca.gov/2131/Financial-Reports). Required disclosures for the District’s investment in the Placer County Investment Pool at June 30, 2023 are as follows:

Credit risk:	Not rated
Custodial risk:	Not applicable
Concentration of credit risk:	Not applicable
Interest rate risk:	Not available

Note 3: Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Balance 7/1/2022	Additions	Retirements	Balance 6/30/2023
Capital assets, not being depreciated				
Construction in progress	\$ 46,392	\$ 110,046	\$ -	\$ 156,438
Capital assets, being depreciated and amortized				
Improvements	65,673			65,673
Equipment	221,032			221,032
Transmission and distribution	3,800,366			3,800,366
General	20,352			20,352
Right to use leased asset		23,468		23,468
Total capital assets, being depreciated	4,107,423	23,468		4,130,891
Less accumulated depreciation:	(2,072,222)	(110,864)		(2,183,086)
Less accumulated amortization for				
Right to use leased asset		(6,519)		(6,519)
Total capital assets being depreciated and amortized, net	2,035,201	(93,915)		1,941,286
 Total capital assets, net	 \$ 2,081,593	 \$ 16,131	 \$ -	 \$ 2,097,724

Depreciation and amortization expense for the fiscal year ended June 30, 2023 was \$117,383.

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 4: Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2023:

	Balance 7/1/2022	Additions	Retirements	Balance 6/30/2023	Due Within One Year
Compensated absences	\$ 35,807	\$ 23,724	\$ (25,623)	\$ 33,908	\$ 12,812
Net pension liability	21,736	83,432		105,168	
Net OPEB liability	179,566		(6,207)	173,359	
Net lease liability		23,468	(6,031)	17,437	7,762
State revolving fund loan	571,540		(41,861)	529,679	42,831
Note Payable	52,604		(25,850)	26,754	26,754
Total	<u>\$ 861,253</u>	<u>\$ 130,624</u>	<u>\$ (105,572)</u>	<u>\$ 886,305</u>	<u>\$ 90,159</u>

Long-term obligations consisted of the following:

Compensated Absences

District employees accumulate earned but unused vacation benefits that can be converted to cash at termination or retirement from employment. District employees earn and accrue vacation time based on years of service. Employees may not accumulate more than two years of vacation accrual at any time.

Long-Term Debt

Note Payable-West America Bank.

The District entered into a note payable with the West America Bank which was used for purchasing three utility trucks. The original loan amount was \$125,025. Payments of \$27,691 are due annually on December 21 including interest at 3.5% per annum. Future annual payments to amortize the note payable as of June 30, 2023 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 26,754	\$ 937	\$ 27,691
Totals	<u>\$ 26,754</u>	<u>\$ 937</u>	<u>\$ 27,691</u>

B. Net Lease Liability

On September 1, 2022 the District entered into a three year lease agreement with Hillandale Enterprises, LLC whereby the District rented the administrative office space for the District operations. The first years rent will be \$655 per month, the second year will be \$687 per month and the third year will be \$707 per month with CAM charges between \$40 and \$50 per month. The calculated interest rate used was 3%.

Principal and interest payments to maturity are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 7,762	\$ 418	\$ 8,180
2025	8,266	178	\$ 8,444
2026	1,409	5	1,414
Totals	<u>\$ 17,437</u>	<u>\$ 601</u>	<u>\$ 18,038</u>



**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 4: Long-Term Liabilities (Continued)

State Revolving Fund Loan

The District has a Safe Drinking Water State Revolving Fund Loan with the California Department of Public Health which was used for construction of the treated water tank and improvements at the existing tank site. The original loan commitment was for \$892,400. The future semi-annually payment of principle and interest at 2.304% per annum is required over 20 years. Future annual payments to amortize the SRF Loan as of June 30, 2023 are as follows:

Fiscal Year June 30,	Principal	Interest	Total
2024	\$ 42,831	\$ 11,956	\$ 54,787
2025	43,823	10,964	54,787
2026	44,839	9,948	54,787
2027	45,877	8,909	54,787
2028	46,940	7,847	54,787
2029-2033	251,527	26,196	277,723
2034-2035	53,841	932	54,773
Totals	\$ 529,679	\$ 76,752	\$ 606,430

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan

**A. General Information about the Pension Plans**

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

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments (COLA) and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The COLA for each plan are applied as specified by the Public Employees’ Retirement Law. The Plans’ provisions and benefits as of June 30, 2023, are summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55-60	52 - 67
Monthly benefits , as a % of eligible compensation	1.5% to 2.0%	1.0% to 2.0%
Required employee contribution rates	7.00%	7.50%
Required employer contribution rates	9.999%	8.190%

MIDWAY HEIGHTS COUNTY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

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

For the year ended June 30, 2023, the contributions recognized as part of pension expense were as follows:

Contributions-employer	\$	32,562
------------------------	----	--------

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

As of June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<b>Proportionate share of Net pension liability</b>	
	\$	
Miscellaneous Plan		105,169

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District’s proportionate share of the net pension liability as of reporting dates June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.00114%
Proportion - June 30, 2023	0.00225%
Change - Increase (Decrease)	0.00110%

For the year ended June 30, 2023, the District recognized pension expense of \$35,803. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 697	\$ -
Changes of assumptions	10,777	
Net difference between projected and actual earnings on pension plan investments	19,264	
Changes in proportion	9,861	
Changes in proportionate share of contributions	22,527	
District contributions subsequent to the measurement date	32,562	
Total	\$ 95,688	\$ -

\$32,562 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

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

<b>Measurement Period</b>		
<b>Ended June 30:</b>		
2024	\$	(20,735)
2025		(16,409)
2026		(14,199)
2027		(11,783)
2028		-
Thereafter		

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	6.90%

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 5: Defined Benefit Pension Cost-Sharing Employer Plan (Continued):

municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

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

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (1)(2)</u>
Global equity-cap weighted	30.0%	4.45%
Global equity non-cap weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	27.00%
Mortgage backed securities	5.0%	50.00%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study.

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Discount Rate -1%</u> <u>(6.15%)</u>	<u>Current Discount</u> <u>Rate (7.15%)</u>	<u>Discount Rate +1%</u> <u>(8.15%)</u>
Miscellaneous Plan	\$ 170,887	\$ 105,169	\$ (51,098)

MIDWAY HEIGHTS COUNTY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 6: Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan

**Plan Description**

The District administers a single employer defined benefit healthcare plan. The District currently provides retiree medical benefits to eligible employees.

**Benefits Provided**

At June 30, 2023 the currently had one employee with over 24 years of service who will be eligible for benefits under a special contract. The contract describes eligibility to be 25 years of service with the District. Upon retirement or voluntary termination, the District will provide the employee, and any eligible spouse, with District-paid medical benefits through CalPERS. Benefits will continue until the employee reaches Medicare eligibility, currently age 65. The District will pay the CalPERS medical premium, related to the plan the employee is currently enrolled in. The premium rates effective for 2023. Coverage with Blue Shield Trio HMO are single \$889, 2 party \$1,778, and family \$2,311

**Employees Covered By Benefit Terms**

At the OPEB liability reporting date of June 30, 2023, the following employees were covered by the benefit terms:

Retirees currently receiving benefit payments	0
Active employees	1
Total	<u><u>1</u></u>

**Contributions**

The District’s annual other post-employment benefit (OPEB) cost (expense) is calculated based on the actuarially determined contribution of the employer (ADC), an amount actuarially determined in accordance with the parameters of GASB Statement 75. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The contribution requirement of plan members is established by the District’s Board of Directors. The 2022-23 fiscal year actuarial determined contribution was not amortized because the District is currently not financing benefits, but is on a pay-as-you-go basis method. For the fiscal year ending June 30, 2023 the District contributed \$0 towards the unfunded actuarial accrued liability (UAAL).

*Net OPEB Liability:* At June 30, 2023 the District reported a net OPEB liability of \$173,359. The net OPEB liability was measured from July 1, 2021 to June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation with a valuation date of July 1, 2021.

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 6: Other Postemployment Benefits (OPEB) (Continued)

**Actuarial Assumptions**

The net OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Actuarial Assumptions:	
Discount Rate	3.69%
Healthcare trend rates	5.20% decreasing to 4.00%
Salary increase	3.00%
Inflation	2.50%
Investment Rate of Return	3.69%

**OPEB Assets**

The District has chosen the pay-as-you-go basis and therefore does not have any OPEB assets.

The discount rate used to measure the total OPEB liability was 3.69 percent. The projection of cash flows used to determine the discount rate assumed the District’s contributions are based upon the current OPEB funding policy. Based on those assumptions, the OPEB plans fiduciary net position of \$0 was projected to be available to make projected future benefit payments for current members for all future years. Therefore, there was no expected rate of return on OPEB plan investments to be applied to projected benefit payments used to offset the OPEB liability.

**Changes in the Net OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. fair value of Plan assets), and the net OPEB liability during the reporting period ending on June 30, 2023.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a-c)
Balances at 7/01/2022	\$ 179,566	\$ -	\$ 179,566
Changes for the year:			
Service cost	8,160		8,160
Interest	3,604		3,604
Changes in assumptions and other inputs	(17,971)		-
Contribution-employer			-
Net investment income			-
Benefit payments			-
Administrative expense			-
Net changes	(6,207)	-	(6,207)
Balances at 6/30/2023	\$ 173,359	\$ -	\$ 173,359

**MIDWAY HEIGHTS COUNTY DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 6: Other Postemployment Benefits (OPEB) (Continued)

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the District's share of the net OPEB liability if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 2.69%	Discount Rate 3.69%	1% Increase 4.69%
Net OPEB liability (asset)	\$ 183,450	\$ 173,359	\$ 163,484

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.2% current, 3.00% ultimate)	Trend Rate (5.2% current, 4.00% ultimate)	1% Increase (6.2% current, 5.00% ultimate)
Net OPEB liability (asset)	\$ 158,364	\$ 173,359	\$ 189,688

**OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$8,817. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or methods. At June 30, 2023, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions		(15,024)
Net difference between projected and actual earnings on OPEB plan investments		
District contributions subsequent to measurement date		
Totals	\$ -	\$ (15,024)

\$0 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023.

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023**

Note 7: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 8: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District joined together with other agencies in the State to form ACWA Joint Powers Insurance Authority (JPIA), a public entity risk pool currently operating as a common risk management and insurance program for member agencies. The District pays an annual premium to JPIA for its insurance coverage. The Agreement for Formation of the JPIA provides that JPIA will be self-sustaining through member premiums and will reinsure through commercial companies for general and automobile liability and workers' compensation coverage.

Note 9: Commitments and Contingent Liabilities

Contingent Liabilities

In the normal course of business, the District is subject to various lawsuits. Defense of lawsuits is typically handled by the District's insurance carrier and losses, if any, are expected to be covered by insurance.

Amounts received or receivable from grant and lending agencies are subject to audit and adjustment by grantor and lending agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor or lender cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Construction Commitment

As of June 30, 2023 the District had an open construction contract to complete the reservoir improvement project in the amount of \$320,980.



**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
JUNE 30, 2023**

<u>Reporting Date</u>	<u>District's proportion of the net pension liability (asset)</u>	<u>District's proportionate share of the net pension liability (asset)</u>	<u>District's covered-employee payroll</u>	<u>District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
6/30/2015	0.00224%	\$55,325	\$141,656	39.06%	55.84%
6/30/2016	0.00202%	\$55,370	\$173,896	31.84%	69.64%
6/30/2017	0.00187%	\$64,884	\$193,677	33.50%	73.68%
6/30/2018	0.00196%	\$77,269	\$211,308	36.57%	72.63%
6/30/2019	0.00191%	\$71,928	\$202,405	35.54%	77.11%
6/30/2020	0.00198%	\$79,283	\$207,848	38.14%	77.26%
6/30/2021	0.00215%	\$90,822	\$229,283	39.61%	80.01%
6/30/2022	0.00114%	\$21,736	\$232,742	9.34%	81.33%
6/30/2023	0.00225%	\$105,169	\$239,412	43.93%	94.05%

\* The amounts presented for each fiscal year were determined as of the fiscal year-end

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
JUNE 30, 2023**

<u>Reporting Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>District's covered employee payroll</u>	<u>Contribution as a percentage of covered-employee payroll</u>
6/30/2015	\$18,606	(\$18,606)	\$0	\$141,656	13.13%
6/30/2016	\$18,357	(\$18,357)	\$0	\$173,896	10.56%
6/30/2017	\$20,507	(\$20,507)	\$0	\$193,677	10.59%
6/30/2018	\$21,698	(\$21,698)	\$0	\$211,308	10.27%
6/30/2019	\$24,274	(\$24,274)	\$0	\$202,405	11.99%
6/30/2020	\$27,691	(\$27,691)	\$0	\$207,848	13.32%
6/30/2021	\$31,057	(\$31,057)	\$0	\$229,283	13.55%
6/30/2022	\$31,516	(\$31,516)	\$0	\$232,742	13.54%
6/30/2023	\$32,562	(\$32,562)	\$0	\$239,412	13.60%

\* The amounts presented for each fiscal year were determined as of the fiscal year-end

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

**MIDWAY HEIGHTS  
COUNTY WATER DISTRICT**

**Budget  
2023 Fiscal Year**

**End of Year**

**February 15, 2024**

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

Budget..... 1-6  
Detail..... 7-11

## 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	
<b>SALES, FEES AND REIMBURSEMENTS</b>							
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%
<b>TOTAL-SALES, FEES AND REIMBURSEMENTS:</b>	<b><u>\$747,552</u></b>	<b><u>\$256,558</u></b>	<b><u>\$490,994</u></b>	<b><u>\$737,738</u></b>	<b><u>\$255,335</u></b>	<b><u>\$482,403</u></b>	<b>99%</b>

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**

	<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>	<b>FY 2023 TOTAL End of Year</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>	
<b>1) Irrigation Water Purchase</b>	<b><u>\$39,497</u></b>	<b><u>\$39,497</u></b>	<b><u>\$0</u></b>	<b><u>\$52,409</u></b>	<b><u>\$52,409</u></b>	<b><u>\$0</u></b>	133% D
<b>2) Treated Water Purchase</b>	<b><u>\$143,544</u></b>	<b><u>\$0</u></b>	<b><u>\$143,544</u></b>	<b><u>\$133,580</u></b>	<b><u>\$0</u></b>	<b><u>\$133,580</u></b>	93%
<b>3) Payroll</b>	<b><u>\$317,427</u></b>	<b><u>\$141,979</u></b>	<b><u>\$175,447</u></b>	<b><u>\$316,290</u></b>	<b><u>\$137,564</u></b>	<b><u>\$178,725</u></b>	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	
<b>4) Employer Payroll Liabilities</b>	<b><u>\$38,738</u></b>	<b><u>\$17,359</u></b>	<b><u>\$21,379</u></b>	<b><u>\$38,645</u></b>	<b><u>\$17,321</u></b>	<b><u>\$21,324</u></b>	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	
<b>5) Professional Services</b>	<b><u>\$43,413</u></b>	<b><u>\$17,296</u></b>	<b><u>\$26,117</u></b>	<b><u>\$40,792</u></b>	<b><u>\$16,219</u></b>	<b><u>\$24,573</u></b>	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	
<b>6) Contract Field Work</b>	<b><u>\$11,240</u></b>	<b><u>\$2,563</u></b>	<b><u>\$8,677</u></b>	<b><u>\$12,014</u></b>	<b><u>\$12,014</u></b>	<b><u>\$0</u></b>	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**

	<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>	<b>FY 2023 TOTAL End of Year</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>	
<b>7) Office</b>	<b><u>\$4,600</u></b>	<b><u>\$2,037</u></b>	<b><u>\$2,563</u></b>	<b><u>\$4,822</u></b>	<b><u>\$2,135</u></b>	<b><u>\$2,687</u></b>	<b>105%</b>
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	
<b>8) Postage</b>	<b><u>\$2,939</u></b>	<b><u>\$1,301</u></b>	<b><u>\$1,638</u></b>	<b><u>\$2,805</u></b>	<b><u>\$1,242</u></b>	<b><u>\$1,563</u></b>	<b>95%</b>
<b>9) Telephone &amp; Alarms</b>	<b><u>\$6,695</u></b>	<b><u>\$2,964</u></b>	<b><u>\$3,731</u></b>	<b><u>\$7,238</u></b>	<b><u>\$3,205</u></b>	<b><u>\$4,033</u></b>	<b>108%</b>
<b>10) Utilities (Electric &amp; Telemetry)</b>	<b><u>\$8,132</u></b>	<b><u>\$3,008</u></b>	<b><u>\$5,124</u></b>	<b><u>\$7,581</u></b>	<b><u>\$3,008</u></b>	<b><u>\$5,124</u></b>	<b>93%</b>
<b>11) Publications/Dues/Fees</b>	<b><u>\$8,814</u></b>	<b><u>\$3,823</u></b>	<b><u>\$4,991</u></b>	<b><u>\$8,233</u></b>	<b><u>\$3,561</u></b>	<b><u>\$4,672</u></b>	<b>93%</b>
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	
<b>12) Election Expense</b>	<b><u>\$2,000</u></b>	<b><u>\$886</u></b>	<b><u>\$1,114</u></b>	<b><u>\$1,000</u></b>	<b><u>\$443</u></b>	<b><u>\$557</u></b>	<b>50% E</b>
<b>13) Director's Fees</b>	<b><u>\$9,832</u></b>	<b><u>\$4,353</u></b>	<b><u>\$5,479</u></b>	<b><u>\$5,876</u></b>	<b><u>\$2,602</u></b>	<b><u>\$3,274</u></b>	<b>60%</b>
<b>14) Insurance</b>	<b><u>\$24,044</u></b>	<b><u>\$10,646</u></b>	<b><u>\$13,398</u></b>	<b><u>\$23,230</u></b>	<b><u>\$10,285</u></b>	<b><u>\$12,945</u></b>	<b>97%</b>
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	
<b>15) Operation &amp; Maintenance Materials</b>	<b><u>\$11,100</u></b>	<b><u>\$4,550</u></b>	<b><u>\$6,550</u></b>	<b><u>\$12,569</u></b>	<b><u>\$3,055</u></b>	<b><u>\$9,514</u></b>	<b>113% G</b>
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**

	<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>		<b>FY 2023 TOTAL End of Year</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>		
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) maintnance	\$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
<b>TOTAL-OPERATING EXPENDITURES</b>	<b>\$714,614</b>	<b>\$269,481</b>	<b>\$445,134</b>		<b>\$700,565</b>	<b>\$278,012</b>	<b>\$423,104</b>	98%	
<b>NET REVENUE-OPERATIONAL</b>	<b>\$32,938</b>	<b>(\$12,922)</b>	<b>\$45,860</b>		<b>\$37,173</b>	<b>(\$22,677)</b>	<b>\$59,300</b>	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
<b>TOTAL-OTHER REVENUE:</b>	<b><u>\$358,519</u></b>	<b><u>\$312,340</u></b>	<b><u>\$46,180</u></b>		<b><u>\$238,435</u></b>	<b><u>\$185,872</u></b>	<b><u>\$52,563</u></b>	<b>67%</b>

**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
<b>TOTAL</b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>	<b><u>\$5,000</u></b>		<b><u>\$4,194</u></b>	<b><u>\$0</u></b>	<b><u>\$4,194</u></b>	<b>84%</b>
<b>NET REVENUE-OTHER</b>	<b><u>\$353,519</u></b>	<b><u>\$312,340</u></b>	<b><u>\$41,180</u></b>		<b><u>\$234,241</u></b>	<b><u>\$185,872</u></b>	<b><u>\$48,369</u></b>	<b>66%</b>
<b>TOTAL-NET REVENUE</b>	<b><u>\$386,457</u></b>	<b><u>\$299,417</u></b>	<b><u>\$87,040</u></b>		<b><u>\$271,414</u></b>	<b><u>\$163,194</u></b>	<b><u>\$107,669</u></b>	<b>70%</b>

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.

**CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET**

<b>FUNDING SOURCE</b>	<b>FY 2023 TOTAL APPROVED</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>		<b>FY 2023 TOTAL End of Year</b>	<b>FY 2023 IRRIGATION</b>	<b>FY 2023 TREATED</b>	
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%
<b>TOTAL-FUNDING SOURCE:</b>	<b>\$83,183</b>	<b>\$75,784</b>	<b>\$7,399</b>		<b>\$48,404</b>	<b>\$41,005</b>	<b>\$7,399</b>	58%
<b>CAPITAL EXPENDITURES</b>								
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	
<b>TOTAL-Expenditures</b>	<b>\$457,799</b>	<b>\$370,640</b>	<b>\$87,159</b>		<b>\$278,701</b>	<b>\$191,712</b>	<b>\$86,989</b>	61%
<b>NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET</b>	<b>(\$374,616)</b>	<b>(\$294,856)</b>	<b>(\$79,760)</b>		<b>(\$230,297)</b>	<b>(\$150,707)</b>	<b>(\$79,590)</b>	61%
<b>NET TOTAL-FISCAL YEAR BUDGET</b>	<b>\$11,840</b>	<b>\$4,561</b>	<b>\$7,279</b>		<b>\$41,115</b>	<b>\$12,488</b>	<b>\$28,078</b>	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 that will raise the cost of irrigation water by about 40%. Additionally, PCWA had numerous outages of the Boardman canal and no longer gives the District "make up" water.

**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.

**RESOLUTION 2024-01**  
**MIDWAY HEIGHTS COUNTY WATER DISTRICT**

A RESOLUTION OF THE BOARD OF DIRECTORS OF MIDWAY HEIGHTS  
COUNTY WATER DISTRICT ACCEPTING GRANT OF EASEMENT FROM  
ADAM AND AMY DIETER

---

BE IT HEREBY RESOLVED by the Board of Directors of Midway Heights County Water District that the Grant of Easement by Adam and Amy Dieter dated February 6, 2024, a copy of which is attached (“Easement”) is hereby accepted by the Board of Directors on behalf of the District, that the Board of Directors does hereby authorize and consent to the recordation of the Easement, and that the District Secretary is authorized and directed to record the Easement with the Placer County Recorder’s Office.

PASSED AND ADOPTED THE 15th DAY OF February 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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Pauline Nevins, Chair

ATTEST:     Mary Ambrosoli  
                  Board Secretary

---

{00312173.1}



**MIDWAY HEIGHTS COUNTY WATER DISTRICT  
CERTIFICATE OF ACCEPTANCE OF REAL PROPERTY  
CONVEYANCE**

This is to certify that the interest in real property conveyed by the Grant of Easement dated February 6, 2024, from Adam and Amy Dieter to Midway Heights

County Water District, a governmental agency, is hereby accepted by order of the Midway Heights County Water District Board of Directors on February 15, 2024, and the grantee consents to recordation thereof by its duly authorized officer.

Midway Heights County Water District

By: \_\_\_\_\_  
Name: Pauline Nevins  
Title: Chair, Board of Directors

Date: February 15, 2024

Attest:

By: \_\_\_\_\_  
Name: Mary Ambrosoli  
Title: Secretary, Board of Directors

{00312174.1}

Recording requested by, and  
when recorded return to:

Midway Heights County Water District  
P.O. Box 596  
Meadow Vista, CA 95722

APN 072-043-035

SPACE ABOVE THIS LINE FOR RECORDER'S USE

### GRANT OF EASEMENT

*Conveyance to government agency -- exempt from recording fees (Government Code sections 6103 & 27383) and documentary transfer tax (Revenue and Taxation Code section 11922).*

Adam Dieter ("Grantor"), the owner of that certain real property ("Property") located in the unincorporated area of the County of Placer, State of California, which is known as Placer County Assessor's Parcel No.072-043-035 grants to Midway Heights County Water District, a local government agency ("District"), a permanent and non-exclusive easement in gross (the "Easement") over, across and under a strip of the Property as described on the attached Exhibit A and as shown on the attached Exhibits A and B for the survey, design, installation, construction, excavation, use, operation, maintenance, repair, inspection, expansion, improvement, modification, removal, relocation and replacement of a water pipeline and related valves, fittings, equipment, facilities and appurtenances; together with the following rights: (a) to reasonable ingress to, and egress from, the Easement over and across Grantor's lands for such purposes; (b) to temporarily use Grantor's lands contiguous to the Easement as may be necessary during construction-related activities; (c) to trim, cut down, clear away or remove any trees, brush, roots, other vegetation or other obstructions on the Easement that now or in the future may obstruct or interfere with the use of the Easement or access to the Easement area or pose a hazard to District equipment, facilities, employees or contractors; (d) to use gates on the Property in fences that may cross the Easement or that restrict access to the Easement; and (e) to mark the location of underground utilities by suitable markers set and maintained on the land surface above the utility line.

This Easement shall be subject to the following terms and conditions:

1. District shall have the right to use the Easement at any time without prior notice to Grantor as may be necessary or convenient for the purposes and rights described above. The Easement rights may be exercised by District and any of its employees, officers and authorized agents and contractors.

2. Grantor shall not disturb or tamper with any pipeline, valve, fitting, equipment, facility or appurtenance that District may construct or install within the Easement area. Grantor shall not construct any building, structure, or fence, conduct any excavation, grading, drilling, tree planting or other ground-surface alteration, or install any other pipelines or underground utilities on or within the Easement area without the prior written consent of District, which consent shall not be withheld unreasonably.

3. Grantor shall not grant to any third party any easement over, under, upon, across or through the Easement area that would interfere with District's use of its Easement.

4. Grantor shall furnish District with keys to all gates that would otherwise restrict District's access to or within the Easement area.

5. The Easement shall run with the Property and bind, and inure to the benefit of, the successors in interest of Grantor and successors in interest and assigns of District.

6. District shall indemnify, defend, protect and hold harmless Grantor, and its officers, employees and agents, from and against any and all liability, claims, damages, expenses, and costs to the extent caused by a negligent act, error or omission, willful misconduct or violation of law of or by District or its officer, employee or authorized agent or contractor in the exercise of rights granted to District by the Easement, except any loss or damage caused by Grantor's sole negligence, gross negligence, active negligence or willful misconduct.

7. Except for the Easement rights granted to District, Grantor shall continue to have the full use, occupancy and enjoyment of the Property.

Dated: Feb 6, 2024

GRANTOR

\_\_\_\_\_  
Adam W. Dieter, JR. A.W. Dieter [name]

Owner \_\_\_\_\_ [title, if applicable]

\_\_\_\_\_  
Amy B. Dieter Amy B Dieter [name]

Owner \_\_\_\_\_ [title, if applicable]

ALL SIGNATURES MUST BE NOTARIZED

ACKNOWLEDGMENT BY NOTARY PUBLIC  
[Cal. Civ. Code § 1189]

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

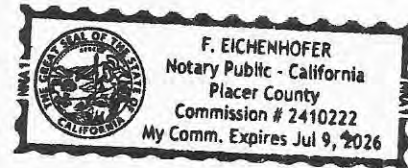
State of California )  
County of \_\_\_)

On 02/06/2024, 2024 before me, F. EICHENHOFER, a notary public, personally appeared ADAM W. DIETER, JR. & AMY B. DIETER, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature *F. Eichenhofer* (Seal)





**Exhibit "A"**

**Legal Description  
Midway Heights County Water District  
Waterline Easement**

A portion of Parcel "C" as shown in Book 4 of Parcel Maps at Page 91, Placer County Records included within a strip of land, twenty feet wide, the centerline being described as follows:

Beginning at a point on the North line of said Parcel "C" from which the northwest corner thereof bears, North 77° 26' 00" West 77.93 feet;

Thence from said **Point of Beginning**, along the following three courses:

1. South 38° 30' 54" West 18.79 feet,
2. South 13° 21' 52" East 59.17 feet,
3. South 22° 43' 31" East 109.04 feet to the Point of Termination.

Containing 3,740 square feet, more or less.

The sidelines of said strip shall be prolonged or shortened so as to terminate on the North line of said Parcel "C" and at a line running through the Point of Termination at right angles to last said course.

The Basis of Bearings hereon is said Book 4 of Parcel Maps at Page 91, Placer County Records.

Refer to Exhibit "B" for graphic depiction of the herein described.

END DESCRIPTION



TO: MHCWD BOARD OF DIRECTORS  
FROM: Jason Tiffany, General Manager  
RE: DISCUSSION AND ACTION RE: APPROVAL OF HILLSDALE CHANGE ORDER IN THE SUM OF \$5,231.90.

**Background from the December 21, 2023 Board meeting:**

The District's attempt to slip line (insert) a new pipe inside the old pipe going under the creek as part of the Hillsdale irrigation mainline replacement project was not successful.

The District has a second option for completing this portion of the project, which involves installing the new line under the customer's driveway. A change order has been submitted to the District by Hansen Brothers Enterprises (HBE) in the amount of \$5,231.90.

\$39,832.80	Change Order #2
<u>(12,163.10)</u>	Deductive Change Order #1
<b>\$27,669.70</b>	<b>Change order approved at December 21, 2023 Board meeting</b>

Note: Should the Board approve this change order, the remaining balance in the Irrigation Repair and Replacement Fund will be approximately \$46,000 upon the completion of this project.

**UPDATE:**

The initial estimate from HBE has been revised and updated based on the recommendations of Sauers Engineering, Inc. The increase of **\$5,231.90** is a result of the engineer's recommendation for an additional foot of cover, including slurry and base rock over the pipe and roadway to provide protection and longevity of the new pipeline and driveway.

Attached are the following documents:

- Original Hansen Bid Schedule from Hansen Brothers.
- Bid summary from all contractors.
- Credit for the slip line not being able to be installed (\$12,163.10).
- Initial change order.
- Current change order.
- Sauers Engineering, Inc. detail of construction.

**1.3 BID SCHEDULE**

**MIDWAY HEIGHTS COUNTY WATER DISTRICT  
HILLSDALE ROAD IRRIGATION PIPELINE**

BIDDER agrees to perform all the WORK as described in the CONTRACT DOCUMENTS for the following unit prices or lump sum:

NOTE: BIDS shall include sales tax and all other applicable taxes and fees. Quantities are estimated and are not guaranteed. Actual Quantities will be measured by ENGINEER upon installation and payment will be made based on the Unit Price of each Item.

No.	Description	Units	Quantity	Unit Price	Extension
1	Mobilization/Demobilization	L.S.	1	\$3,379	\$3,379-
2	Traffic Control	L.S.	1	\$6,250	\$6,250-
3	Erosion Control	LS	1	\$11,079	\$11,079-
4	Rock Excavation	C.Y.	5	\$321	\$1,605-
5	Demolition/Abandonment of (E) Main	L.S.	1	\$2,962	\$2,962-
6	Sawcut Pavement	L.F.	500	\$3.86	\$1,930-
7	AC Pavement - Trench Restoration	S.F.	970	\$11-	\$10,670-
8	Furnish & Install 8" C900 DR18 Pipe	L.F.	1,703	\$109-	\$185,627-
9	Furnish & Install 6" C900 DR 18 Pipe Sta 30+00-31+94	L.F.	190	\$101-	\$19,190-
10	Furnish & Install 6" C900 DR18 Pipe Sta 40+00-40+40 and 41+67-41+87	L.F.	60	\$115.60	\$6,936-
11	Pipeburst (E) 6" AC Pipe & Install 6" HDPE DR11 Pipe	L.F.	127	JH <del>\$142-</del> \$269-	\$18,034 <sup>34/163</sup> JH
12	Valve & Fitting Assembly Installation Per Detail 1/D2	L.S.	1	\$12,437	\$12,437-
13	Valve & Fitting Assembly Installation Per Detail 2/D2	L.S.	1	\$11,659	\$11,659-
14	Connection to Existing 8" Mainline Sta. 26+75 Per Detail 3/D2	L.S.	1	\$3,210	% 3,210-
15	Single Service Assembly with Lateral	EA	4	\$4,648	\$18,592-

16	Double Service Assembly with Lateral	EA	1	\$6,236-	\$ 6,236-
17	New 4" Lateral, 8 services (1 future) at Sta. 14+62. Per Detail 5/D2. Minus Wharf Hydrant Assembly	L.S.	1	\$27,371-	\$ 27,371-
18	New 2" Lateral & 3 Services at Sta. 20+56. Detail 6/D1	L.S.	1	\$10,685-	\$ 10,685-
19	Connection to Existing 2" Service Lateral at Sta. 24+69	L.S.	1	\$3,544-	\$ 3,544-
20	Connection to Existing 2.5" AC, Re-Connection of services, and Abandonment of (E) pipeline. Detail 3/C5. Minus Wharf Hydrant	L.S.	1	\$5,438-	\$ 5,438-
21	Wharf Hydrant Assembly. Detail 6/D2	EA	2	\$9,407-	\$ 18,814-
22	New Fire Hydrant Assembly. Detail 2/D1	EA	2	\$11,142-	\$ 22,284-
23	<del>In-Place Density Testing within Paved Roadway. 2 per every 500 Feet.</del>	<del>L.S.</del>	<del>1</del>	<del>\$</del>	<del>\$ 0</del>
Total Bid Price =					JH 424,061- \$ 407,932-

Four hundred ~~seven thousand nine hundred thirty two~~ and <sup>no</sup> ~~twenty four thousand sixty one~~ <sup>100</sup> JH

Acknowledge Addendum

Addendum # 1 Signed: [Signature]

Addendum # \_\_\_\_\_ Signed: \_\_\_\_\_

Addendum # \_\_\_\_\_ Signed: \_\_\_\_\_

#### 1.4 DESIGNATION OF SUBCONTRACTORS

In compliance with Public Contract Code section 4100 et seq. each bidder shall set forth below the: (a) name, location of the mill, shop, or office, and California contractor's license number of each subcontractor who will perform work or labor or render service to the Contractor in or about the construction of the work or improvement to be performed under these specifications in excess of one-half of 1% of the Contractor's total bid, (b) description of the type of work to be performed by each such subcontractor, and (c) portion of the work (expressed in dollar amount) that will be performed by each such subcontractor.

If the Contractor fails to specify a subcontractor for any portion of the work to be performed under the Contract, it shall be deemed to have agreed to perform such portion itself, and it shall not be permitted to subcontract that portion of the work except under the conditions hereinafter set forth.



**Midway Heights County Water District**  
**Hillsdale Road Irrigation Pipeline**  
 Bid Summary

Nov 10, 2022				Engineer's Estimate		Hansen Brothers		Doug Veerkamp Gen. Eng.		RJ Gordon Const.		BRCO Constructors, Inc.		CE Cox Engineering, Inc.		Flowline Contractors		C&D Contractors, Inc.		Lorang Brothers		Gabe Mendez, Inc.		Lund Construction Co	
No.	Description	Units	Quant	Unit Price	Extension	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.	Unit Price	Extens.
1	Mobilization/Demobilization	L.S.	1	20,000	20,000	3,379	3,379	22,900	22,900	25,000	25,000	25,000	25,000	25,000	25,000	37,094	37,094	77,190	77,190	50,000	50,000	20,000	20,000	68250.00	68250.00
2	Traffic Control	L.S.	1	5,000	5,000	6,250	6,250	17,100	17,100	15,000	15,000	10,000	10,000	10,000	10,000	6,914	6,914	26,550	26,550	15,000	15,000	40,000	40,000	36100.00	36100.00
3	Erosion Control	LS	1	4,000	4,000	11,079	11,079	15,500	15,500	14,950	14,950	25,000	25,000	8,500	8,500	6,864	6,864	8,330	8,330	5,000	5,000	15,000	15,000	23000.00	23000.00
4	Rock Excavation	C.Y.	5	500	2,500	321	1,605	750	3,750	250	1,250	3,000	15,000	1,000	5,000	1,248	6,240	1,500	7,500	1,000	5,000	750	3,750	111.10	555.50
5	Demolition/Abandonment of (E) Main	L.S.	1	5,000	5,000	2,962	2,962	2,590	2,590	7,250	7,250	6,000	6,000	7,500	7,500	4,165	4,165	12,160	12,160	13,710	13,710	17,100	17,100	13700.00	13700.00
6	Sawcut Pavement	L.F.	500	2	1,000	4	1,930	5	2,500	9	4,500	6	3,000	3	1,500	12	6,000	6	3,000	3	1,500	4	1,875	5.70	2850.00
7	AC Pavement - Trench Restoration	S.F.	970	10	9,700	11	10,670	18	17,460	24	23,280	30	29,100	12	11,640	16	15,520	24	23,280	15	14,550	15	14,550	47.90	46463.00
8	Furnish & Install 8" C900 DR18 Pipe	L.F.	1703	120	204,360	109	185,627	88	149,864	137	233,311	115	195,845	160	272,480	135	229,905	136	231,608	160	272,480	175	298,025	181.70	309435.10
9	Furnish & Install 6" C900 DR 18 Pipe Sta 30+00-31+94	L.F.	190	110	20,900	101	19,190	134	25,460	120	22,800	150	28,500	180	34,200	105	19,950	114	21,660	175	33,250	155	29,450	213.10	40489.00
10	Furnish & Install 6" C900 DR18 Pipe Sta 40+00-40+40 and 41+67-41+87	L.F.	60	110	6,600	116	6,936	161	9,660	120	7,200	210	12,600	240	14,400	388	23,280	121	7,260	240	14,400	250	15,000	285.40	17124.00
11	Pipeburst (E) 6" AC Pipe & Install 6" HDPE DR11 Pipe	L.F.	127	160	20,320	269	34,163	318	40,386	230	29,210	285	36,195	280	35,560	440	55,880	481	61,087	500	63,500	575	73,025	529.20	67208.40
12	Valve & Fitting Assembly Installation Per Detail 1/D2	L.S.	1	15,000	15,000	12,437	12,437	20,800	20,800	15,000	15,000	14,500	14,500	18,000	18,000	14,911	14,911	11,250	11,250	16,000	16,000	13,500	13,500	13350.00	13350.00
13	Valve & Fitting Assembly Installation Per Detail 2/D2	L.S.	1	15,000	15,000	11,659	11,659	19,400	19,400	15,000	15,000	14,500	14,500	16,000	16,000	14,701	14,701	10,630	10,630	15,000	15,000	12,500	12,500	10240.00	10240.00
14	Connection to Existing 8" Mainline Sta. 26+75 Per Detail 3/D2	L.S.	1	10,000	10,000	3,210	3,210	9,000	9,000	5,200	5,200	6,500	6,500	3,000	3,000	8,357	8,357	4,390	4,390	9,000	9,000	6,000	6,000	1380.00	1380.00
15	Single Service Assembly with Lateral	EA	4	4,000	16,000	4,648	18,592	2,790	11,160	3,000	12,000	5,500	22,000	3,375	13,500	4,951	19,804	4,570	18,280	3,000	12,000	3,000	12,000	5650.40	22601.60
16	Double Service Assembly with Lateral	EA	1	6,000	6,000	6,236	6,236	5,800	5,800	4,500	4,500	6,000	6,000	4,500	4,500	8,587	8,587	4,570	4,570	10,000	10,000	9,500	9,500	8250.00	8250.00
17	New 4" Lateral, 8 services (1 future) at Sta. 14+62. Per Detail 5/D2. Minus Wharf Hydrant Assembly	L.S.	1	40,000	40,000	27,371	27,371	22,000	22,000	24,500	24,500	35,000	35,000	24,700	24,700	31,237	31,237	34,270	34,270	18,000	18,000	31,000	31,000	22200.00	22200.00
18	New 2" Lateral & 3 Services at Sta. 20+56. Detail 6/D1	L.S.	1	15,000	15,000	10,685	10,685	7,880	7,880	12,500	12,500	14,000	14,000	12,000	12,000	13,864	13,864	23,450	23,450	15,000	15,000	14,000	14,000	12900.00	12900.00
19	Connection to Existing 2" Service Lateral at Sta. 24+69	L.S.	1	4,000	4,000	3,544	3,544	2,380	2,380	2,200	2,200	5,500	5,500	2,900	2,900	5,593	5,593	4,390	4,390	8,000	8,000	3,150	3,150	3400.00	3400.00
20	Connection to Existing 2.5" AC, Re-Connection of services, and Abandonment of (E) pipeline. Detail 3/C5. Minus Wharf Hydrant	L.S.	1	4,000	4,000	5,438	5,438	9,110	9,110	2,100	2,100	6,000	6,000	9,500	9,500	17,637	17,637	5,070	5,070	9,000	9,000	17,500	17,500	4550.00	4550.00
21	Wharf Hydrant Assembly. Detail 6/D2	EA	2	7,000	14,000	9,407	18,814	9,310	18,620	5,000	10,000	9,500	19,000	6,000	12,000	10,514	21,028	8,470	16,940	9,000	18,000	7,000	14,000	11702.50	23405.00
22	New Fire Hydrant Assembly. Detail 2/D1	EA	2	12,000	24,000	11,142	22,284	12,800	25,600	12,000	24,000	9,800	19,600	12,000	24,000	15,790	31,580	11,170	22,340	12,500	25,000	9,500	19,000	15015.20	30030.40
				<b>Total =</b>	<b>462,380.00</b>	<b>Total Bid=</b>	<b>424,061.00</b>	<b>Total Bid=</b>	<b>458,920.00</b>	<b>Total Bid=</b>	<b>510,751.00</b>	<b>Total Bid=</b>	<b>548,840.00</b>	<b>Total Bid=</b>	<b>565,880.00</b>	<b>Total Bid=</b>	<b>599,111.00</b>	<b>Total Bid=</b>	<b>635,205.00</b>	<b>Total Bid=</b>	<b>643,390.00</b>	<b>Total Bid=</b>	<b>679,925.00</b>	<b>Total Bid=</b>	<b>777,482.00</b>

HBE JOB # 2200284

**HANSEN BROS. ENTERPRISES**  
CSL 207705  
P.O. BOX 1599, GRASS VALLEY, CA 95945  
TEL: (530) 273-3381 FAX: (530) 273-4396

**CHANGE ORDER FORM**

CHANGE ORDER #: #1

LOCATION: Hillsdale Road

CHANGE ORDER DATE: 2/8/2024

OWNER: Midway Heights Water

DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
<u>Deductive Change Order for Pipe Bursting</u>	<u>1.00 LS</u>	<u>12,163.00</u>	<u>12,163.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>
<u> </u>	<u> </u>	<u> </u>	<u>0.00</u>

ADD   DAYS TO CONTRACT.

CHANGE ORDER TOTAL .....\$ 12,163.00

ALL TERMS, CONDITIONS, NOTES AND EXCLUSIONS OF ORIGINAL CONTRACT APPLY TO CHANGE ORDER WORK.  
IF ACCEPTED, PLEASE SIGN BELOW SO WORK MAY BE SCHEDULED.

   
OWNER/REPRESENTATIVE

*Shirley Neely*  
HANSEN BROS. ENTERPRISES

   
DATE

2/8/2024  
DATE

HBE JOB # 2200284

**HANSEN BROS. ENTERPRISES**  
CSL 207705  
P.O. BOX 1599, GRASS VALLEY, CA 95945  
TEL: (530) 273-3381 FAX: (530) 273-4396

**CHANGE ORDER FORM**

CHANGE ORDER #:     #2    

LOCATION:     Hillsdale Road    

CHANGE ORDER DATE:     2/8/2024    

OWNER:     Midway Heights Water    

DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
<u>Install new pipe in driveway and concrete cap</u>	<u>    140.00 lf    </u>	<u>    284.52    </u>	<u>    39,832.80    </u>
<u>40 LF. Tie into existing AC pipe and our new</u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>Pipe. Pulverize and resurface existing driveway</u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>
<u>  </u>	<u>                    </u>	<u>                    </u>	<u>            0.00    </u>

ADD      DAYS TO CONTRACT.

CHANGE ORDER TOTAL .....\$     39,832.80    

ALL TERMS, CONDITIONS, NOTES AND EXCLUSIONS OF ORIGINAL CONTRACT APPLY TO CHANGE ORDER WORK.  
IF ACCEPTED, PLEASE SIGN BELOW SO WORK MAY BE SCHEDULED.

\_\_\_\_\_  
OWNER/REPRESENTATIVE

*Shirley Hoyle*  
\_\_\_\_\_  
HANSEN BROS. ENTERPRISES

\_\_\_\_\_  
DATE

    2/8/2024      
\_\_\_\_\_  
DATE



HBE JOB # 2200284

**HANSEN BROS. ENTERPRISES**  
CSL 207705  
P.O. BOX 1599, GRASS VALLEY, CA 95945  
TEL: (530) 273-3381 FAX: (530) 273-4396

**CHANGE ORDER FORM**

CHANGE ORDER #: #3

LOCATION: Hillsdale Road

CHANGE ORDER DATE: 2/8/2024

OWNER: Midway Heights Water

DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
<u>The initial estimate has been revised and updated</u>	<u>1.00 LS</u>	<u>5,231.80</u>	<u>5,231.80</u>
<u>based on the recommendations of Sauers</u>	<u></u>	<u></u>	<u>0.00</u>
<u>Engineering, Inc. The increase of \$5,231.80 is a</u>	<u></u>	<u></u>	<u>0.00</u>
<u>result of the engineer's recommendation for an</u>	<u></u>	<u></u>	<u>0.00</u>
<u>additional foot of cover, including slurry and base</u>	<u></u>	<u></u>	<u>0.00</u>
<u>rock over the pipe and roadway to provide protection</u>	<u></u>	<u></u>	<u>0.00</u>
<u>and longevity of the new pipeline and driveway</u>	<u></u>	<u></u>	<u>0.00</u>
<u></u>	<u></u>	<u></u>	<u>0.00</u>
<u></u>	<u></u>	<u></u>	<u>0.00</u>
<u></u>	<u></u>	<u></u>	<u>0.00</u>
<u></u>	<u></u>	<u></u>	<u>0.00</u>

ADD      DAYS TO CONTRACT.

CHANGE ORDER TOTAL .....\$ 5,231.80

ALL TERMS, CONDITIONS, NOTES AND EXCLUSIONS OF ORIGINAL CONTRACT APPLY TO CHANGE ORDER WORK.  
IF ACCEPTED, PLEASE SIGN BELOW SO WORK MAY BE SCHEDULED.

OWNER/REPRESENTATIVE \_\_\_\_\_

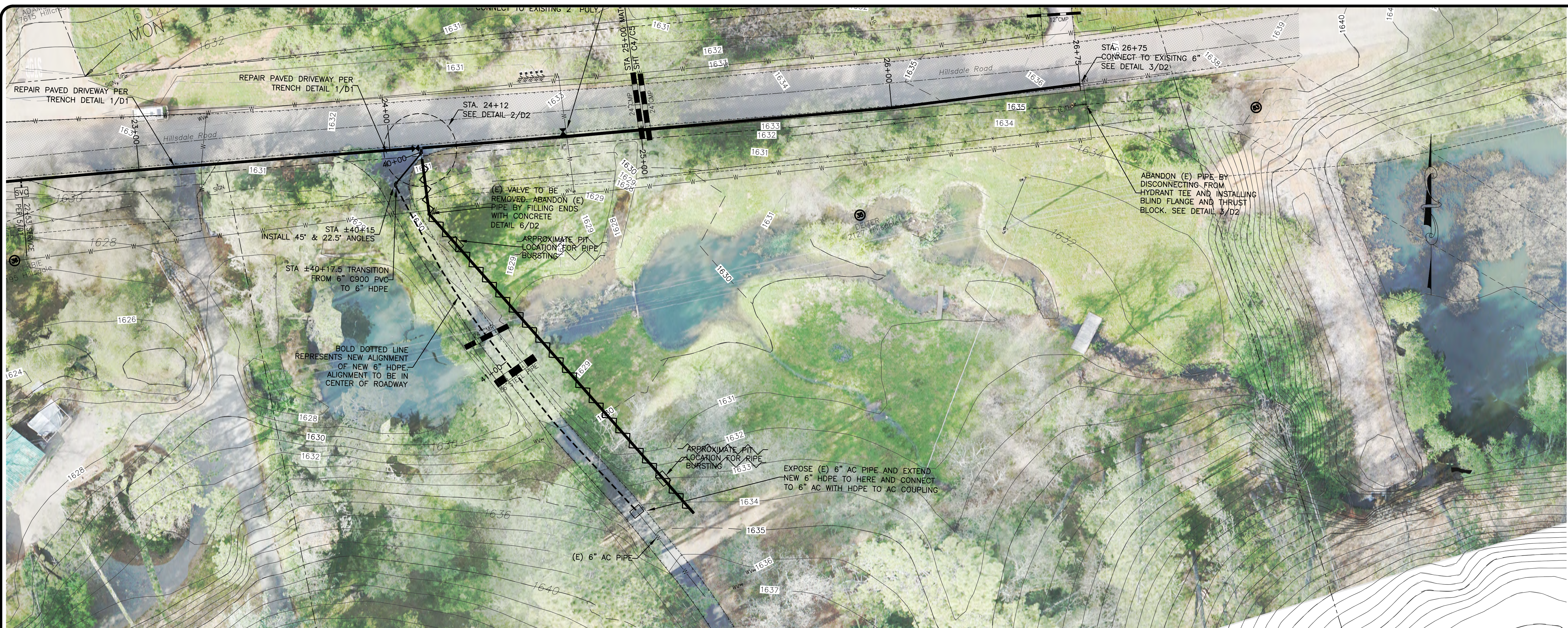
  
HANSEN BROS. ENTERPRISES

DATE \_\_\_\_\_

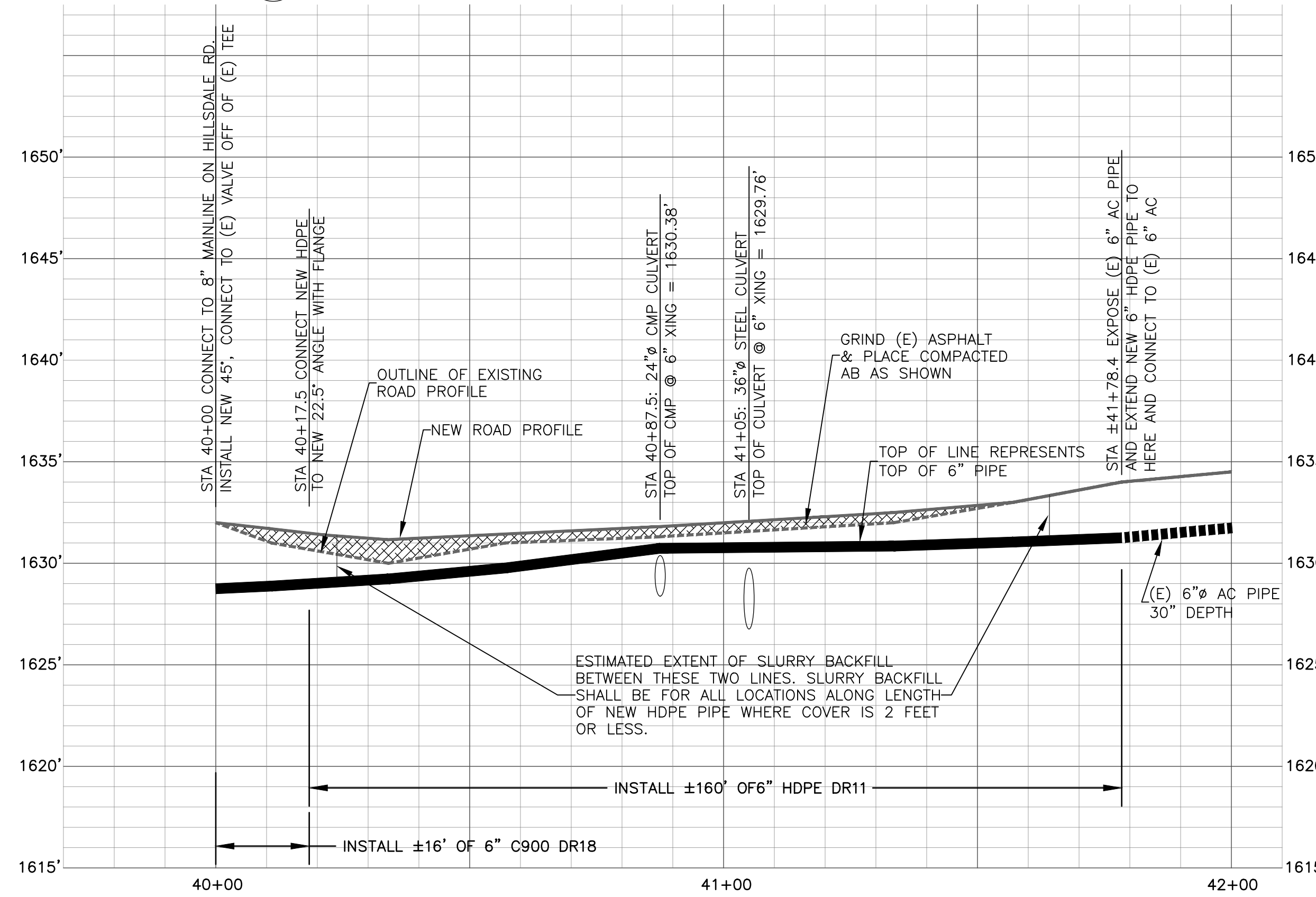
2/8/2024  
DATE



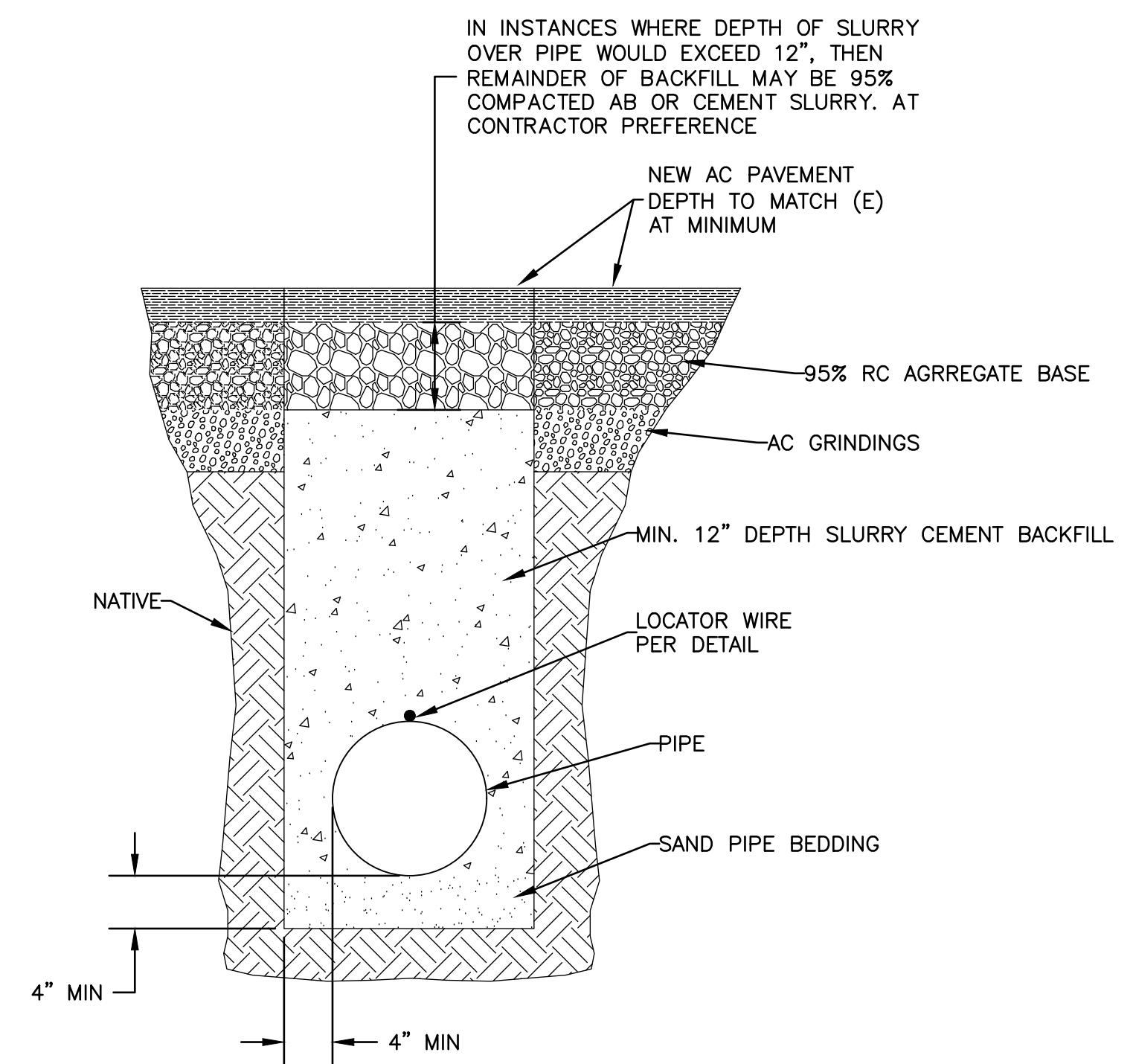
# Exhibit "C"



**1** PIPELINE LAYOUT: STA 40+00 - 41+78 - PLAN VIEW  
Scale: 1" = 20'-0"



**2** PIPELINE LAYOUT: STA 40+00 - 41+78 - PROFILE VIEW  
Scale: H:1" = 20'-0" V:1" = 5'



**3** TRENCH DETAIL FOR SLURRY BACKFILL  
Scale: N.T.S.



REV	DATE	DESCRIPTION
1	12/28/23	NEW ALIGNMENT FOR 6" HDPE PIPE

**HILLSDALE ROAD PIPELINE**  
**REVISED PLAN & PROFILE**  
40+00 - 41+78

Midway Heights County  
Water District  
PLACER COUNTY CALIFORNIA

**Sauers Engineering, Inc.**  
Civil & Environmental Engineers  
105 Providence Mine Road, Suite 202, Nevada City, CA 95959  
tel (530) 265-8021 www.sauerseng.com

PROJECT NUMBER:	22-002-01
DESIGN BY:	DDM
DRAFTING BY:	KEM
CHECKED BY:	DDM
FILE PATH:	Midway Heights/Hillside Rd Pipeline/Drawings
DATE:	September 2022
SCALES:	
AS SHOWN HORIZONTAL:	<b>C7R</b>
NA VERTICAL:	SHEET: 9R of 12



## **MHCWD**

Monthly Field Report  
for the month of December 2023 - January 2024

### **FLOW RECORDS**

Treated Water purchased:

2.46 million gallons for an average service connection use of 182 gallons per day, based on 451 active service connections. Usage is from December 2023.

Irrigation Water purchased:

24 million gallons with an estimated demand of 21 million gallons and an estimated usage of 961 gallons per day per customer based on 354 active services. The PCWA canal was down for 5 days.

### **FIELD ACTIVITIES**

47 Service Calls:

5 After Hours Calls:

1 Main Line/System Repairs: Irrigation.

3 Service Disconnections: Two irrigation and one treated.

2 New Service Connections:

0 Service Installations:

90 Double Check Valves Tested:

108 Underground service alerts:

**Miscellaneous:** Monthly Bac-T samples, complete all annual maintenance schedules, (Backflow, valve turning, flushing ect....) And routine maintenance at all facilities.

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**  
**FUNDS SUMMARY**

**DECEMBER 2023**

**REGULAR BOARD MEETING**  
**FEBRUARY 2024**

**OPERATING FUNDS:**

**Placer County-MHCWD Investment Trust Fund (32005):**

Balance as of: (12/31/23) **\$398,572.21**

\*(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 (12/31/23--Reconciled to Checking Account #1670 General) \*\* **\$74,403.67**

**CALIFORNIA BANK & Trust:**

Adjusted Bank Statement Balance (12/31/23-- Reconciled Money Market Account #6809 Tank Loan) \*\* **\$82,420.12**

\*\*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 (06/30/23) **\$529,679.86**

**APPROVAL OF ACCOUNT TRANSFERS & BILLS PAID FOR THE MONTH OF DECEMBER 2023**

\_\_\_\_\_  
**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.

10:43 AM  
01/30/24

Midway Heights CWD  
Reconciliation Summary

10005 - Cash in Checking-1670, Period Ending 12/31/2023

---

	<u>Dec 31, 23</u>
<b>Beginning Balance</b>	167,312.58
<b>Cleared Transactions</b>	
Checks and Payments - 39 items	-160,155.70
Deposits and Credits - 32 items	71,640.99
<b>Total Cleared Transactions</b>	<u>-88,514.71</u>
<b>Cleared Balance</b>	<u><u>78,797.87</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 9 items	-4,394.20
<b>Total Uncleared Transactions</b>	<u>-4,394.20</u>
<b>Register Balance as of 12/31/2023</b>	<u><u>74,403.67</u></u> 
<b>New Transactions</b>	
Checks and Payments - 26 items	-33,686.73
Deposits and Credits - 26 items	88,265.34
<b>Total New Transactions</b>	<u>54,578.61</u>
<b>Ending Balance</b>	<u><u>128,982.28</u></u>



10:43 AM  
01/30/24

Midway Heights CWD  
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						167,312.58
<b>Cleared Transactions</b>						
<b>Checks and Payments - 39 items</b>						
General Journal	07/01/2023	AJE ...		X	-30,375.20	-30,375.20
Bill Pmt -Check	11/16/2023	9460	Bartkiewicz, Kroni...	X	-1,290.00	-31,665.20
Bill Pmt -Check	11/16/2023	9461	Bryce Consulting, ...	X	-950.00	-32,615.20
Bill Pmt -Check	11/16/2023	9466	Robert Half	X	-887.21	-33,502.41
Bill Pmt -Check	11/16/2023	9464	Omega Commerci...	X	-732.00	-34,234.41
Bill Pmt -Check	11/29/2023	9472	Robert Half	X	-6,032.00	-40,266.41
Bill Pmt -Check	11/29/2023	9470	PCWA	X	-1,710.20	-41,976.61
Bill Pmt -Check	11/29/2023	9467	Big Brand Tire & S...	X	-1,373.55	-43,350.16
Bill Pmt -Check	11/29/2023	9471	PG&E	X	-275.81	-43,625.97
Bill Pmt -Check	11/29/2023	9469	Ferguson Waterw...	X	-261.15	-43,887.12
Bill Pmt -Check	11/29/2023	9468	Cooks Portable To...	X	-161.08	-44,048.20
Bill Pmt -Check	12/01/2023	9475	Hansen Bros. Ent...	X	-65,561.23	-109,609.43
Bill Pmt -Check	12/01/2023	9474	California Bank & ...	X	-4,582.83	-114,192.26
Bill Pmt -Check	12/01/2023	9473	AT&T U-verse	X	-137.03	-114,329.29
Bill Pmt -Check	12/04/2023	EFT	Paychex, Inc.	X	-17,905.52	-132,234.81
Bill Pmt -Check	12/04/2023	EFT	CalPERS Health B...	X	-3,843.84	-136,078.65
Bill Pmt -Check	12/04/2023	EFT	Paychex, Inc.	X	-3,828.23	-139,906.88
Bill Pmt -Check	12/04/2023	EFT	CalPERS Retire P...	X	-3,147.65	-143,054.53
Bill Pmt -Check	12/04/2023	EFT	CalPERS 457 Pro...	X	-700.00	-143,754.53
Bill Pmt -Check	12/04/2023	EFT	CalPERS Retire P...	X	-484.55	-144,239.08
Bill Pmt -Check	12/11/2023	9486	PCWA	X	-7,692.34	-151,931.42
Bill Pmt -Check	12/11/2023	9492	PCWA	X	-2,582.89	-154,514.31
Bill Pmt -Check	12/11/2023	9488	Robert Half	X	-940.98	-155,455.29
Bill Pmt -Check	12/11/2023	9480	Dawson Oil Comp...	X	-723.59	-156,178.88
Bill Pmt -Check	12/11/2023	9490	US Bank	X	-714.42	-156,893.30
Bill Pmt -Check	12/11/2023	9482	Ferguson Waterw...	X	-414.54	-157,307.84
Bill Pmt -Check	12/11/2023	9479	Bryce Consulting, ...	X	-380.00	-157,687.84
Bill Pmt -Check	12/11/2023	9477	Bartkiewicz, Kroni...	X	-375.00	-158,062.84
Bill Pmt -Check	12/11/2023	9487	PG&E	X	-163.44	-158,226.28
Bill Pmt -Check	12/11/2023	9491	Verizon Wireless	X	-154.89	-158,381.17
Bill Pmt -Check	12/11/2023	EFT	Paychex, Inc.	X	-150.41	-158,531.58
Bill Pmt -Check	12/11/2023	9476	AT & T	X	-139.87	-158,671.45
Bill Pmt -Check	12/11/2023	9483	Frontier Communi...	X	-114.46	-158,785.91
Bill Pmt -Check	12/11/2023	9484	Hills Flat Lumber ...	X	-113.66	-158,899.57
Bill Pmt -Check	12/11/2023	9481	Employee Relations	X	-64.75	-158,964.32
Bill Pmt -Check	12/11/2023	9478	Big Brand Tire & S...	X	-62.19	-159,026.51
Check	12/15/2023	EFT	Wells Fargo	X	-300.70	-159,327.21
Check	12/15/2023	EFT	Wells Fargo	X	-293.73	-159,620.94
Check	12/29/2023	EFT	Wells Fargo	X	-534.76	-160,155.70
<b>Total Checks and Payments</b>					<b>-160,155.70</b>	<b>-160,155.70</b>

10:43 AM  
01/30/24

Midway Heights CWD  
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 32 items</b>						
General Journal	06/30/2023	AJE ...		X	30,375.20	30,375.20
Deposit	12/01/2023			X	314.07	30,689.27
Deposit	12/01/2023			X	1,224.90	31,914.17
Deposit	12/04/2023			X	200.00	32,114.17
Deposit	12/04/2023			X	287.38	32,401.55
Deposit	12/05/2023			X	6,886.71	39,288.26
Deposit	12/05/2023			X	9,539.25	48,827.51
Deposit	12/06/2023			X	1,079.17	49,906.68
Deposit	12/07/2023			X	314.48	50,221.16
Deposit	12/07/2023			X	3,981.69	54,202.85
Deposit	12/11/2023			X	143.69	54,346.54
Deposit	12/11/2023			X	280.61	54,627.15
Deposit	12/11/2023			X	374.23	55,001.38
Deposit	12/11/2023			X	2,023.02	57,024.40
Deposit	12/13/2023			X	165.94	57,190.34
Deposit	12/14/2023			X	142.07	57,332.41
Deposit	12/14/2023			X	3,703.42	61,035.83
Deposit	12/15/2023			X	287.38	61,323.21
Deposit	12/15/2023			X	724.54	62,047.75
Deposit	12/18/2023			X	323.96	62,371.71
Deposit	12/18/2023			X	878.54	63,250.25
Deposit	12/19/2023			X	382.50	63,632.75
Deposit	12/19/2023			X	2,605.40	66,238.15
Deposit	12/20/2023			X	181.82	66,419.97
Deposit	12/22/2023			X	462.72	66,882.69
Deposit	12/26/2023			X	143.69	67,026.38
Deposit	12/27/2023			X	293.73	67,320.11
Deposit	12/27/2023			X	336.00	67,656.11
Deposit	12/27/2023			X	639.66	68,295.77
Deposit	12/27/2023			X	1,092.66	69,388.43
Deposit	12/28/2023			X	1,917.28	71,305.71
Deposit	12/29/2023			X	335.28	71,640.99
Total Deposits and Credits					71,640.99	71,640.99
Total Cleared Transactions					-88,514.71	-88,514.71
Cleared Balance					-88,514.71	78,797.87

10:43 AM  
01/30/24

Midway Heights CWD  
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 9 items</b>						
Bill Pmt -Check	10/18/2023	9434	Occu-Med Ltd.		-357.75	-357.75
Bill Pmt -Check	12/11/2023	9485	Omega Commerci...		-732.00	-1,089.75
Bill Pmt -Check	12/11/2023	9489	Sauers Engineerin...		-170.00	-1,259.75
Bill Pmt -Check	12/28/2023	9496	ESRI		-2,085.00	-3,344.75
Bill Pmt -Check	12/28/2023	9497	PG&E		-337.55	-3,682.30
Bill Pmt -Check	12/28/2023	9493	Backflow Distribut...		-244.82	-3,927.12
Bill Pmt -Check	12/28/2023	9498	Tel-Com		-196.00	-4,123.12
Bill Pmt -Check	12/28/2023	9494	Cooks Portable To...		-161.08	-4,284.20
Bill Pmt -Check	12/28/2023	9495	Cranmer Analytica...		-110.00	-4,394.20
Total Checks and Payments					-4,394.20	-4,394.20
Total Uncleared Transactions					-4,394.20	-4,394.20
Register Balance as of 12/31/2023					-92,908.91	74,403.67
<b>New Transactions</b>						
<b>Checks and Payments - 26 items</b>						
Bill Pmt -Check	01/08/2024	9502	California Bank & ...		-4,519.20	-4,519.20
Bill Pmt -Check	01/08/2024	9508	US Bank		-1,040.20	-5,559.40
Bill Pmt -Check	01/08/2024	9505	Omega Commerci...		-732.00	-6,291.40
Bill Pmt -Check	01/08/2024	9503	Dawson Oil Comp...		-606.08	-6,897.48
Bill Pmt -Check	01/08/2024	9506	PG&E		-260.01	-7,157.49
Bill Pmt -Check	01/08/2024	9507	Superfast Copy		-259.55	-7,417.04
Bill Pmt -Check	01/08/2024	9501	Backflow Distribut...		-185.79	-7,602.83
Bill Pmt -Check	01/08/2024	9509	Verizon Wireless		-154.89	-7,757.72
Bill Pmt -Check	01/08/2024	9499	AT & T		-138.08	-7,895.80
Bill Pmt -Check	01/08/2024	9500	AT&T U-verse		-137.03	-8,032.83
Bill Pmt -Check	01/08/2024	9504	Frontier Communi...		-114.46	-8,147.29
Bill Pmt -Check	01/09/2024	9510	Ferguson Waterw...		-951.73	-9,099.02
Bill Pmt -Check	01/10/2024	EFT	Paychex, Inc.		-157.62	-9,256.64
Bill Pmt -Check	01/25/2024	9520	PCWA		-10,801.54	-20,058.18
Bill Pmt -Check	01/25/2024	9512	Assoc. of Californi...		-4,570.00	-24,628.18
Bill Pmt -Check	01/25/2024	9522	State Water Reso...		-4,477.84	-29,106.02
Bill Pmt -Check	01/25/2024	9521	Sauers Engineerin...		-2,847.99	-31,954.01
Bill Pmt -Check	01/25/2024	9517	Giuliani & Kull, Inc.		-575.00	-32,529.01
Bill Pmt -Check	01/25/2024	9516	Ferguson Waterw...		-404.93	-32,933.94
Bill Pmt -Check	01/25/2024	9513	Bartkiewicz, Kroni...		-375.00	-33,308.94
Bill Pmt -Check	01/25/2024	9515	Cranmer Analytica...		-110.00	-33,418.94
Bill Pmt -Check	01/25/2024	9518	Hills Flat Lumber ...		-81.49	-33,500.43
Bill Pmt -Check	01/25/2024	9514	Big Brand Tire & S...		-70.69	-33,571.12
Bill Pmt -Check	01/25/2024	9523	Tel-Com		-65.00	-33,636.12
Bill Pmt -Check	01/25/2024	9511	Anderson's Sierra ...		-33.25	-33,669.37
Bill Pmt -Check	01/25/2024	9519	Mary Ambrosoli		-17.36	-33,686.73
Total Checks and Payments					-33,686.73	-33,686.73

10:43 AM  
01/30/24

Midway Heights CWD  
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 26 items</b>						
Deposit	01/03/2024				300.38	300.38
Deposit	01/04/2024				3,222.80	3,523.18
Deposit	01/05/2024				136.80	3,659.98
Deposit	01/05/2024				302.30	3,962.28
Deposit	01/05/2024				7,269.42	11,231.70
Deposit	01/05/2024				23,337.29	34,568.99
Deposit	01/08/2024				462.99	35,031.98
Deposit	01/08/2024				469.22	35,501.20
Deposit	01/08/2024				482.73	35,983.93
Deposit	01/08/2024				5,431.91	41,415.84
Deposit	01/09/2024				2,998.27	44,414.11
Deposit	01/11/2024				766.15	45,180.26
Deposit	01/16/2024				694.64	45,874.90
Deposit	01/16/2024				3,000.00	48,874.90
Deposit	01/16/2024				7,477.52	56,352.42
Deposit	01/17/2024				8,306.33	64,658.75
Deposit	01/17/2024				9,550.78	74,209.53
Deposit	01/22/2024				262.31	74,471.84
Deposit	01/22/2024				600.00	75,071.84
Deposit	01/23/2024				6,502.92	81,574.76
Deposit	01/25/2024				2,840.03	84,414.79
Deposit	01/26/2024				223.91	84,638.70
Deposit	01/29/2024				148.42	84,787.12
Deposit	01/29/2024				174.37	84,961.49
Deposit	01/29/2024				3,112.07	88,073.56
Deposit	01/30/2024				191.78	88,265.34
Total Deposits and Credits					88,265.34	88,265.34
Total New Transactions					54,578.61	54,578.61
<b>Ending Balance</b>					<b>-38,330.30</b>	<b>128,982.28</b>



9:27 AM  
01/08/24

Midway Heights CWD  
Reconciliation Summary

10009 · Cal Bank and Trust-6809, Period Ending 12/31/2023

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	<u>Dec 31, 23</u>
Beginning Balance	77,791.71
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,628.41</u>
Total Cleared Transactions	<u>4,628.41</u>
Cleared Balance	<u><u>82,420.12</u></u> ←
Register Balance as of 12/31/2023	82,420.12
New Transactions	
Deposits and Credits - 1 item	<u>4,519.20</u>
Total New Transactions	<u>4,519.20</u>
Ending Balance	<u><u>86,939.32</u></u>

9:27 AM  
01/08/24

Midway Heights CWD  
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						77,791.71
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 2 items</b>						
Bill	12/01/2023	Dec ...	California Bank & ...	X	4,582.83	4,582.83
Deposit	12/31/2023			X	45.58	4,628.41
Total Deposits and Credits					4,628.41	4,628.41
Total Cleared Transactions					4,628.41	4,628.41
Cleared Balance					4,628.41	82,420.12
Register Balance as of 12/31/2023					4,628.41	82,420.12
<b>New Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Bill	01/03/2024	Jan. ...	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
<b>Ending Balance</b>					<b>9,147.61</b>	<b>86,939.32</b>

**MIDWAY HEIGHTS COUNTY WATER DISTRICT**  
**FUNDS SUMMARY**

**JANUARY 2024**

**REGULAR BOARD MEETING**  
**FEBRUARY 2024**

**OPERATING FUNDS:**

**Placer County-MHCWD Investment Trust Fund (32005):**

Balance as of: (12/31/23) **\$398,572.21**

\*(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 (1/31/24-Reconciled to Checking Account #1670 General) \*\* **\$106,646.57**

**CALIFORNIA BANK & Trust:**

Adjusted Bank Statement Balance (1/31/24- Reconciled Money Market Account #6809 Tank Loan) \*\* **\$59,535.75**

\*\*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 JANUARY 2024**

\_\_\_\_\_  
Treasurer of the Board

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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.

9:33 AM  
02/02/24

Midway Heights CWD  
Reconciliation Summary

10005 · Cash in Checking-1670, Period Ending 01/31/2024

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	<u>Jan 31, 24</u>	
Beginning Balance		78,797.87
Cleared Transactions		
Checks and Payments - 33 items	-62,928.57	
Deposits and Credits - 27 items	90,777.27	
Total Cleared Transactions	<u>27,848.70</u>	
Cleared Balance		<u><u>106,646.57</u></u> 
Uncleared Transactions		
Checks and Payments - 10 items	-9,275.62	
Total Uncleared Transactions	<u>-9,275.62</u>	
Register Balance as of 01/31/2024		<u><u>97,370.95</u></u>
Ending Balance		97,370.95



9:33 AM  
02/02/24

Midway Heights CWD  
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						78,797.87
<b>Cleared Transactions</b>						
<b>Checks and Payments - 33 items</b>						
Bill Pmt -Check	10/18/2023	9434	Occu-Med Ltd.	X	-357.75	-357.75
Bill Pmt -Check	12/11/2023	9485	Omega Commerci...	X	-732.00	-1,089.75
Bill Pmt -Check	12/11/2023	9489	Sauers Engineerin...	X	-170.00	-1,259.75
Bill Pmt -Check	12/28/2023	9496	ESRI	X	-2,085.00	-3,344.75
Bill Pmt -Check	12/28/2023	9497	PG&E	X	-337.55	-3,682.30
Bill Pmt -Check	12/28/2023	9493	Backflow Distribut...	X	-244.82	-3,927.12
Bill Pmt -Check	12/28/2023	9498	Tel-Com	X	-196.00	-4,123.12
Bill Pmt -Check	12/28/2023	9494	Cooks Portable To...	X	-161.08	-4,284.20
Bill Pmt -Check	12/28/2023	9495	Cranmer Analytica...	X	-110.00	-4,394.20
Bill Pmt -Check	01/04/2024	EFT	Paychex, Inc.	X	-21,054.92	-25,449.12
Bill Pmt -Check	01/04/2024	EFT	Paychex, Inc.	X	-4,275.66	-29,724.78
Bill Pmt -Check	01/08/2024	9502	California Bank & ...	X	-4,519.20	-34,243.98
Bill Pmt -Check	01/08/2024	9508	US Bank	X	-1,040.20	-35,284.18
Bill Pmt -Check	01/08/2024	9503	Dawson Oil Comp...	X	-606.08	-35,890.26
Bill Pmt -Check	01/08/2024	9506	PG&E	X	-260.01	-36,150.27
Bill Pmt -Check	01/08/2024	9507	Superfast Copy	X	-259.55	-36,409.82
Bill Pmt -Check	01/08/2024	9501	Backflow Distribut...	X	-185.79	-36,595.61
Bill Pmt -Check	01/08/2024	9509	Verizon Wireless	X	-154.89	-36,750.50
Bill Pmt -Check	01/08/2024	9499	AT & T	X	-138.08	-36,888.58
Bill Pmt -Check	01/08/2024	9500	AT&T U-verse	X	-137.03	-37,025.61
Bill Pmt -Check	01/08/2024	9504	Frontier Communi...	X	-114.46	-37,140.07
Bill Pmt -Check	01/09/2024	EFT	CalPERS Health B...	X	-4,089.28	-41,229.35
Bill Pmt -Check	01/09/2024	EFT	CalPERS Retire P...	X	-3,147.65	-44,377.00
Bill Pmt -Check	01/09/2024	9510	Ferguson Waterw...	X	-951.73	-45,328.73
Bill Pmt -Check	01/09/2024	EFT	CalPERS 457 Pro...	X	-700.00	-46,028.73
Bill Pmt -Check	01/09/2024	EFT	CalPERS Retire P...	X	-672.90	-46,701.63
Bill Pmt -Check	01/10/2024	EFT	Paychex, Inc.	X	-157.62	-46,859.25
Bill Pmt -Check	01/11/2024	EFT	Wells Fargo	X	-8.48	-46,867.73
Check	01/24/2024	EFT	Wells Fargo	X	-174.37	-47,042.10
Bill Pmt -Check	01/25/2024	9520	PCWA	X	-10,801.54	-57,843.64
Bill Pmt -Check	01/25/2024	9512	Assoc. of Californi...	X	-4,570.00	-62,413.64
Bill Pmt -Check	01/25/2024	9516	Ferguson Waterw...	X	-404.93	-62,818.57
Bill Pmt -Check	01/25/2024	9515	Cranmer Analytica...	X	-110.00	-62,928.57
<b>Total Checks and Payments</b>					<b>-62,928.57</b>	<b>-62,928.57</b>
<b>Deposits and Credits - 27 items</b>						
Deposit	01/03/2024			X	300.38	300.38
Deposit	01/04/2024			X	3,222.80	3,523.18
Deposit	01/05/2024			X	136.80	3,659.98
Deposit	01/05/2024			X	302.30	3,962.28
Deposit	01/05/2024			X	7,269.42	11,231.70
Deposit	01/05/2024			X	23,337.29	34,568.99
Deposit	01/08/2024			X	462.99	35,031.98
Deposit	01/08/2024			X	469.22	35,501.20
Deposit	01/08/2024			X	482.73	35,983.93

9:33 AM  
02/02/24

Midway Heights CWD  
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 01/31/2024


Type	Date	Num	Name	Clr	Amount	Balance
Deposit	01/08/2024			X	5,431.91	41,415.84
Deposit	01/09/2024			X	2,998.27	44,414.11
Deposit	01/11/2024			X	766.15	45,180.26
Deposit	01/16/2024			X	694.64	45,874.90
Deposit	01/16/2024			X	3,000.00	48,874.90
Deposit	01/16/2024			X	7,477.52	56,352.42
Deposit	01/17/2024			X	8,306.33	64,658.75
Deposit	01/17/2024			X	9,550.78	74,209.53
Deposit	01/22/2024			X	262.31	74,471.84
Deposit	01/22/2024			X	600.00	75,071.84
Deposit	01/23/2024			X	6,502.92	81,574.76
Deposit	01/25/2024			X	2,840.03	84,414.79
Deposit	01/26/2024			X	223.91	84,638.70
Deposit	01/29/2024			X	148.42	84,787.12
Deposit	01/29/2024			X	174.37	84,961.49
Deposit	01/29/2024			X	3,112.07	88,073.56
Deposit	01/30/2024			X	191.78	88,265.34
Deposit	01/31/2024			X	2,511.93	90,777.27
Total Deposits and Credits					90,777.27	90,777.27
Total Cleared Transactions					27,848.70	27,848.70
Cleared Balance					27,848.70	106,646.57
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 10 items</b>						
Bill Pmt -Check	01/08/2024	9505	Omega Commerci...		-732.00	-732.00
Bill Pmt -Check	01/25/2024	9522	State Water Reso...		-4,477.84	-5,209.84
Bill Pmt -Check	01/25/2024	9521	Sauers Engineerin...		-2,847.99	-8,057.83
Bill Pmt -Check	01/25/2024	9517	Giuliani & Kull, Inc.		-575.00	-8,632.83
Bill Pmt -Check	01/25/2024	9513	Bartkiewicz, Kroni...		-375.00	-9,007.83
Bill Pmt -Check	01/25/2024	9518	Hills Flat Lumber ...		-81.49	-9,089.32
Bill Pmt -Check	01/25/2024	9514	Big Brand Tire & S...		-70.69	-9,160.01
Bill Pmt -Check	01/25/2024	9523	Tel-Com		-65.00	-9,225.01
Bill Pmt -Check	01/25/2024	9511	Anderson's Sierra ...		-33.25	-9,258.26
Bill Pmt -Check	01/25/2024	9519	Mary Ambrosoli		-17.36	-9,275.62
Total Checks and Payments					-9,275.62	-9,275.62
Total Uncleared Transactions					-9,275.62	-9,275.62
Register Balance as of 01/31/2024					18,573.08	97,370.95
<b>Ending Balance</b>					<b>18,573.08</b>	<b>97,370.95</b>

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02/02/24

Midway Heights CWD  
Reconciliation Summary

10009 · Cal Bank and Trust-6809, Period Ending 01/31/2024

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	<u>Jan 31, 24</u>	
<b>Beginning Balance</b>	82,420.12	
<b>Cleared Transactions</b>		
Checks and Payments - 2 items	-27,437.99	
Deposits and Credits - 2 items	4,553.62	
	<u>-22,884.37</u>	
<b>Total Cleared Transactions</b>	<u>-22,884.37</u>	
<b>Cleared Balance</b>	<u><u>59,535.75</u></u>	
<b>Register Balance as of 01/31/2024</b>	59,535.75	
<b>New Transactions</b>		
Deposits and Credits - 1 item	4,519.20	
	<u>4,519.20</u>	
<b>Total New Transactions</b>	<u>4,519.20</u>	
<b>Ending Balance</b>	<u><u>64,054.95</u></u>	

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Midway Heights CWD  
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						82,420.12
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
General Journal	01/02/2024	2024-...		X	-27,392.99	-27,392.99
Check	01/02/2024			X	-45.00	-27,437.99
Total Checks and Payments					-27,437.99	-27,437.99
<b>Deposits and Credits - 2 items</b>						
Bill	01/03/2024	Jan. ...	California Bank & ...	X	4,519.20	4,519.20
Deposit	01/31/2024			X	34.42	4,553.62
Total Deposits and Credits					4,553.62	4,553.62
Total Cleared Transactions					-22,884.37	-22,884.37
Cleared Balance					-22,884.37	59,535.75
Register Balance as of 01/31/2024					-22,884.37	59,535.75
<b>New Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Bill	02/01/2024	Feb. ...	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
<b>Ending Balance</b>					<b>-18,365.17</b>	<b>64,054.95</b>