



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

AGENDA

Regular Board Meeting, May 18, 2023, at 2:00 p.m.

- ❖ 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. Any members of public present at a meeting will be asked but are not required to state their name to the Board Secretary so that their attendance may be made a matter of public record.
 - ❖ 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 Jason Tiffany at (530) 878-8096 (phone) or (530) 878-8096 (fax). 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.
-

AGENDA

Regular Board Meeting, May 18, 2023

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 April 20, 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. CONSENT CALENDAR

Items on the Consent Calendar are routine in nature. All Calendared Items, if any, are accepted/approved by a single vote and without discussion. Each such item must appear as a document included in the Board Packet. Any Director may move that an item be removed from the Calendar for separate discussion and vote. Members of the public may comment on calendared items prior to the vote, even if not removed for discussion.

B. DISCUSSION AND POSSIBLE ACTION RE. EXPLORATION OF CONSOLIDATION OF THE DISTRICT WITH PLACER COUNTY WATER AGENCY

PCWA staff, Jeremy Shepard, Director of Technical Services, and Laura Rodarte, will provide an overview of the consolidation process.

C. DISCUSSION AND ACTION RE: ALTERNATIVES PRESENTED BY AD-HOC COMMITTEE FOR OFFICE TECHNICIAN/BOARD SECRETARY HIRE pages 11-14

D. DISCUSSION AND ACTION RE: DRAFT OF FY 2024 BUDGET BY AD-HOC COMMITTEE pages 15-29

E. FIELD REPORT page 30

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

AGENDA

Regular Board Meeting, May 18, 2023

F. GENERAL MANAGER'S REPORT pages 31-32

- Review of the Management Continuity Plan as provided in the Board Packet.
- Update on reimbursement to the District for costs incurred in the removal of a concrete structure covering a District main line.

VI. FINANCIAL

A. TREASURER'S REPORT pages 33-38

The Treasurer's Report of Fund Summaries, Transfers, and Checking Account Reconciliation Registers for April 2023 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. Document Retention Policy;
2. Scope of Public Information accessible via the Website;
3. Adoption of Rosenberg's Rules of Order.

VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting, unless otherwise decided in session, will be held June 15, 2023, at 2:00 p.m. at the District Office.

IX. CLOSED SESSION

Directors will meet without staff or the public present. This Item may be taken up earlier in the session at the discretion of the President.

1. Public employee performance evaluation of the General Manager. (Government Code, §54957.)
2. Return to Open Session.

X. ADJOURNMENT

MIDWAY HEIGHTS COUNTY WATER DISTRICT

Regular Board Meeting Minutes

April 20, 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
Richard Goodwin, Vice-President
Dave Baker, Board Treasurer
Tom Kane, Director & ACWA/JPIA Rep.

DIRECTORS ABSENT: Ronald Tucker, Director & CSDA Rep.

OTHERS PRESENT: Jason Tiffany, GM and Board Secretary
Catherine Hansford, Hansford Economic Consulting

MEMBERS OF THE PUBLIC: None

III. REVIEW AND APPROVAL OF MINUTES

M/S Dave Baker / Tom Kane to accept the March 16, 2023, Regular Meeting minutes, as written.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Richard Goodwin	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Dave Baker	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 type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>

Board Totals: Ayes 4 Nays Abstain Absent 1

Motion Result: Passed Failed

IV. PUBLIC FORUM -- None

V. GENERAL BUSINESS

A. CONSENT CALENDAR --None

B. PRESENTATION OF FINAL STRATEGIC PLAN

Director Goodwin presented a timeline of the creation of the Strategic Plan. (see attachment). Catherine Hansford, of Hansford Economic Consulting (HEC), discussed the District’s Final Strategic Plan.

M/S Dave Baker/Tom Kane to approve the plan:

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Richard Goodwin	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Dave Baker	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 type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" 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"/>				

Note: the plan is available for review on the District’s web site:

<https://www.mhcwd.org/files/aa760ccda/MHCWD+Strategic+Plan+2023.pdf>

C. PCWA CONSOLIDATION

The Board and staff discussed the consolidation of Weimar Water Company and PCWA. The consensus was to contact PCWA and request for a member of the PCWA staff to be available to attend the District’s next meeting on May 18, 2023 to further understand the impact to the District’s customers and possible consolidation of PCWA and MHCWD.

D. DISCUSSION AND ACTION RE: BOARD SECRETARY AD-HOC COMMITTEE

President Nevins provided an updated scope to include Office Technician. See attached document.

E. DISCUSSION AND ACTION RE. DRAFT FY 2024 BUDGET AD-HOC COMMITTEE

President Nevins appointed Direct Kane and Director Baker to the committee. See attached document.

F. FIELD REPORT

The Board reviewed the report as provided in the Board packet. Highlights included the five after-hours callouts.

G. GENERAL MANAGERS REPORT

The GM discussed these topics:

1. Update on the Hillsdale Road irrigation replacement grant. The grant has been extended until June 30, 2024.
2. Distributed letter from email provider regarding cyber security.
3. Working on the Annual Report for the State Water Resources Control Board.
4. Update on an issue concerning a break in the irrigation main involving a customer's encroachment on a District easement.
5. A developer contacted the District about water availability to sub-divide two parcels into 24 parcels.

VI. FINANCIAL

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

M/S Richard Goodwin/ Tom Kane to accept the report for March 2023.

Pauline Nevins	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Richard Goodwin	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Dave Baker	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 type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input checked="" type="checkbox"/>

Board Totals: Ayes Nays Abstain Absent

Motion Result: Passed Failed

VII. GENERAL DISCUSSION AND CALENDAR REVIEW

The Board requested the following items be placed on the next agenda:

- Reimbursement to the District for costs incurred in the removal of a concrete structure covering a District main line.
- Consolidation discussion with PCWA.
- Update by the ad-hoc committees on additional office staff and the budget.
- Management Continuity Plan presentation.

VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next regular meeting is set for May18, 2023, at 2:00 p.m. at the District Office.

IX. CLOSED SESSION: CONFERENCE WITH DISTRICT COUNSEL

1. Public employee performance evaluation of the General Manager. (Government Code, §54957.)

Directors went into closed session at approximately 4:09 p.m. to meet with District Counsel with staff and without the public present.

2. Returned to Open Session at 5:05 p.m. The Board took no reportable action.

X. ADJOURNMENT

President Nevins adjourned the meeting at 5:06 p.m.

Respectfully Submitted,

Approved,

Jason Tiffany
Secretary to the Board
Midway Heights County Water District

Pauline Nevins
President of the Board

Dated: _____

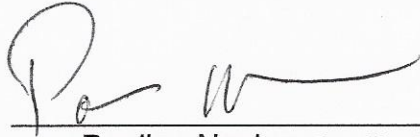
Midway Heights County Water District
All Attachments, Ordinances, Resolutions, Policies, etc. are on file with the District.
Copies are available upon request.

DRAFT

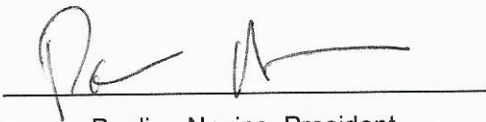
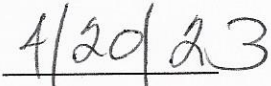
Timeline of the District's Strategic Planning effort.

- **September 2011:** The need for a Strategic Plan was first suggested by a customer who attended the session.
- **December 2012:** The District auditor was asked to provide recommendations for “future strategic planning and setting of financial goals.”
- **June 2013:** Draft Mission and Vision Statements were being considered by the board.
- **January 2014:** Board concludes that a plan architecture is needed, but then has difficulty with how to create such a framework.
- **November 2019:** After a five-year absence from the agenda, discussion was revived during the period of public hearings about the Rate Study.
- **February 2020:** Application in the works for \$20K in PCWA grand funds to develop a Strategic Plan.
- **May 2020:** PCWA funding for SP development is approved.
- **October 2020:** Board considered use of Grant money to hire Elyon Strategies, a consulting firm known to one of the board members. A briefing on their planning method was requested.
- **April 2021:** Elyon presents a briefing on its proposed planning method.
- **May 2021:** Board was not ready to support the Elyon approach.
- **September 2021:** The Strategic Plan Ad Hoc Committee is appointed “to provide focus and direction to the Strategic Planning process.”
- **March 2022:** RFP for Strategic Planning Services is issued; submissions due by May 2022.
- **June 2022:** Bid by Hansford Economic Consulting is accepted.
- **April 2023.** Project complete; Final Report submitted to the board for approval.

AD HOC COMMITTEE SCOPE STATEMENT

Title	FY 2024 Budget Ad-Hoc Committee	
Purpose	Review the 2024 Budget as drafted by the General Manager and propose changes as appropriate. Produce a final Draft FY 2024 Budget for review and approval by the full Board.	
Estimated Completion Date: 6/01/2023 Date of Board Action: 6/15/2023	Director Fees Authorized: <input type="checkbox"/> Y <input checked="" type="checkbox"/> N Number of Authorized Meetings: n/a	
Committee Members <small>(No more than two Directors may serve together.)</small>	Director 1: David Baker, Chair Director 2: Tom Kane Non-Director 1: Jason Tiffany, GM	
Committee Scope	<ul style="list-style-type: none"> Application of Board's methodology, as applicable. Review of prior Budgets and financials as needed. Adjustment of budgeted amounts to reflect District priorities. Review of fund balances, including recommended transfers. Validation of amounts proposed for each final Draft Budget item. 	
What is Out of Scope	Matters unrelated to preparation of the Draft FY 2024 Budget.	
Deliverables	First Draft Budget for discussion at the May 18, 2023 Board meeting. Final Draft Budget for approval at the June 15, 2023 Board meeting.	
Approval	 <hr style="width: 60%; margin: 0 auto;"/> Pauline Nevins, President 4/20/23 <hr style="width: 60%; margin: 0 auto;"/> Date 	

AD-HOC COMMITTEE SCOPE STATEMENT

Title	Office Technician/Board Secretary Ad Hoc Committee	
Purpose	Examine possible ways to implement the stated policy of the Board that the roles of General Manager and Board Secretary be made separate. Research budgetary and operational impacts of each alternative.	
Estimated Completion Date: 5/11/2023. Date of Board Action: 5/18/2023.	Director Fees Authorized: <input type="checkbox"/> Y <input type="checkbox"/> N Number of Authorized Meetings: _____ Access to District Counsel: <input type="checkbox"/> Y <input type="checkbox"/> N	
Committee Members <small>No more than two Directors may serve together.</small>	Director 1: Pauline Nevins Director 2: David Baker Non-Director 1: Jason Tiffany, GM	
Committee Scope	<ul style="list-style-type: none"> • Examination of alternative means of fulfilling the role of Board Secretary without continued reliance upon the General Manager. • Identification of the pro's and con's, including budgetary impacts, for each identified alternative. • Identification of the pro's and con's, including budgetary impacts, for continuing the present reliance on the GM. 	
What is Out of Scope	Matters unrelated to support for the role of Office Technician/Board Secretary.	
Deliverables	A presentation matrix of the identified alternatives listed in rank order, with the recommended option shown first. Provide clarifying annotations as appropriate. Due by May 11, 2023 for notice in the Board Packet and for Board discussion and possible action in the May 18, 2023, session.	
Approval	 _____ Pauline Nevins, President	
	 _____ Date	

MIDWAY HEIGHTS COUNTY WATER DISTRICT

JOB SPECIFICATIONS FOR
OFFICE TECHNICIAN/SECRETARY TO THE BOARD

DEFINITION:

Under the general direction of the General Manager and the Board of Directors of the Midway Heights County Water District (MHCWD), the Office Technician/Secretary to the Board, performs a wide variety of administrative, clerical, accounting and record keeping functions.

STATEMENT OF DUTIES:

Under the general direction of the General Manager:

- Participates in District financial management and reporting functions, ensuring accuracy and compliance with District policies and procedures.
- Manages Accounts Receivable and Accounts Payable; supervises the preparation of payroll.
- Assists with the collection of information for the annual budget.
- Reviews financial reports and statements for accuracy.
- Prepares a variety of complex correspondences and technical reports.
- Establishes and maintains the District records and files.
- Procures goods and services for the District, serving the needs of both office and field operations, under the guidelines and constraints of established District policies and procedures; solicits bids for goods and services when required.
- Assists with website posting.
- Answers and responds to telephone calls to the District office.
- Performs related duties as assigned.

Under the general direction of the Board:

- Prepares for, and attends, MHCWD regular monthly meetings and any special meetings.
- Prepares and maintains the Board agenda notices and minutes in accordance with District Code: Minutes, Record of Vote.
- Gives notice of meetings and hearings as required by law and in accordance with District Code: Agenda for Board meetings.
- Uploads Agenda and Minutes onto District website.
- Attests to the signature of the President on resolutions and contracts.
- Certifies District documents are true and correct copies.
- Maintains files for all election-related paperwork.
- Ensures Directors complete all mandatory training.
- Performs related duties as assigned by the Board of Directors.

EMPLOYMENT STANDARDS:

Knowledge of:

- Modern office practices and technology.
- Filing methods and recordkeeping systems.
- Principles and practices of financial reporting.
- Basic mathematics.
- Correct English usage, spelling, grammar and punctuation.
- Technical report writing.
- Computer systems and software applications related to management support, administrative functions, billing, and accounting (MS Word, Excel, and QuickBooks.)

Ability to:

- Organize data, maintain records, and prepare reports.
- Review and comprehend financial information.
- Utilize computer systems and software packages.
- Establish and maintain cooperative working relationships with co-workers, outside agencies, and the public.
- Take and transcribe notes and minutes of meetings at a sufficient rate to meet job demands.

Typical Physical Demands:

- Ability to work in a computer workstation for up to 8 hours a day. Ability to lift and move objects up to 15 pounds, such as large binders, books, and small office equipment.
- Ability to drive a vehicle and travel in the performance of job duties.
- Ability to communicate orally with District management, board members, co-workers, and the public in face-to-face, one-to-one and group settings.
- Effectively use standard office equipment.

EXPERIENCE AND EDUCATION – *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities is as follows:*

Experience: Five years of progressively responsible clerical, secretarial or administrative work. Experience providing administrative support to a governance board is highly desirable.

Education: Completion of an Associate of Arts Degree from an accredited college or university in Public Administration, Business Administration, Accounting, or a closely related field.

LICENSE OR CERTIFICATE:

Possession and maintenance of a valid California driver's license and acceptable driving record.

WORK HOURS AND SALARY:

Hours: 72 hours/month – Hybrid Work Environment

Salary range: \$26-35/hour, commensurate with experience

ALTERNATIVES FOR PROVIDING MIDWAY HEIGHTS OFFICE AND BOARD SECRETARY SUPPORT

Alternatives Listed in Rank Order with Recommended Option Shown First

OPTION	SALARY	PRO	CON
	(72 hrs/month)		
Hire via employment agency* part-time Office Technician/ Board Secretary	\$28/hr/\$2,016/mo.	Frees GM to perform mgmt./field work. Professional clerical support. Employment agency provides probationary period protection.	GM training time. Unknown entity.
Third party hire/ contracted employee	\$45/hr/\$3,240/mo. bill rate -covers all admin.+benefits. (employee \$25/hr)	Employee works for employment agency. District free from all personnel paperwork. (see also Pro list above)	Potential rotation of staff. Ongoing GM training time. Employee may lack commitment to District.
General Manager continues to perform the tasks of Board Secretary and routine accounting tasks.	\$80/hr/\$5,760/mo.	No training required Known entity	GM Salary for clerical work Clerical tasks divert from mgmt./ field work. No backup for critical tasks

*Employment agency's up-front fee approx. \$6,300.

**MIDWAY HEIGHTS
COUNTY WATER DISTRICT**

**Budget
2024 Fiscal Year**

First Draft V 1.2

May 18, 2023

Midway Heights County Water District
Draft Budget Version 1.2, Fiscal Year 2024

Budget..... 1-6
Detail..... 7-10
Fund descriptions.....11-12
Fund balances..... 13

MHCWD BUDGET FISCAL YEAR 2024 Draft 1.2

July 1, 2023 to June 30, 2024

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED
<u>SALES, FEES AND REIMBURSEMENTS</u>							
1) Irrigation Water Resale	<u>\$251,880</u>	<u>\$251,880</u>	<u>\$0</u>		<u>\$263,796</u>	<u>\$263,796</u>	<u>\$0</u>
a) Miners Inch Service	\$155,852	\$155,852	\$0		\$163,376	\$163,376	\$0
b) Metered Service Charge	\$74,753	\$74,753	\$0		\$77,804	\$77,804	\$0
c) Metered Water Usage	\$21,275	\$21,275	\$0		\$22,616	\$22,616	\$0
2) Treated Water Resale	<u>\$486,791</u>	<u>\$0</u>	<u>\$486,791</u>		<u>\$497,527</u>	<u>\$0</u>	<u>\$497,527</u>
a) Service Charges	\$327,963		\$327,963		\$340,280		\$340,280
b) Metered Water Usage	\$158,828		\$158,828		\$157,247		\$157,247
3) Late Charges/Returned Check Fees	<u>\$156</u>	<u>\$78</u>	<u>\$78</u>		<u>\$4,156</u>	<u>\$1,845</u>	<u>\$2,311</u>
a) Late charges	\$0	\$0	\$0		\$4,000	\$1,767	\$2,233
b) Returned check fees	\$156	\$78	\$78		\$156	\$78	\$78
4) Irrigation Reconnection Fees	<u>\$600</u>	<u>\$600</u>	<u>\$0</u>		<u>\$600</u>	<u>\$600</u>	<u>\$0</u>
5) Treated Reconnection Fees	<u>\$125</u>	<u>\$0</u>	<u>\$125</u>		<u>\$125</u>	<u>\$0</u>	<u>\$125</u>
6) Installations-Irrigation (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>		<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>
7) Installations-Treated (Reimbursed Expenditures)	<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>		<u>\$4,000</u>	<u>\$0</u>	<u>\$4,000</u>
TOTAL-SALES, FEES AND REIMBURSEMENTS:	<u>\$747,552</u>	<u>\$256,558</u>	<u>\$490,994</u>		<u>\$774,204</u>	<u>\$270,241</u>	<u>\$503,963</u>

Operational Expenditures

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED	FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED
1) Irrigation Water Purchase	<u>\$39,497</u>	<u>\$39,497</u>	<u>\$0</u>	<u>\$45,034</u>	<u>\$45,034</u>	<u>\$0</u>
2) Treated Water Purchase	<u>\$149,580</u>	<u>\$0</u>	<u>\$149,580</u>	<u>\$111,764</u>	<u>\$0</u>	<u>\$111,764</u>
3) Payroll	<u>\$317,427</u>	<u>\$141,979</u>	<u>\$175,447</u>	<u>\$364,107</u>	<u>\$168,619</u>	<u>\$195,487</u>
a) Administration/Office	\$101,728	\$45,042	\$56,686	\$112,261	\$49,597	\$62,664
b) Administration/Office salaries reimbursed	\$500	\$250	\$250	\$500	\$250	\$250
c) Field salaries	\$164,468	\$74,011	\$90,458	\$191,107	\$91,940	\$99,167
d) Field salaries reimbursed	\$3,760	\$1,880	\$1,880	\$3,760	\$1,880	\$1,880
e) Health Benefits	\$46,970	\$20,797	\$26,173	\$56,479	\$24,952	\$31,526
4) Employer Payroll Liabilities	<u>\$38,738</u>	<u>\$17,359</u>	<u>\$21,379</u>	<u>\$44,644</u>	<u>\$20,015</u>	<u>\$24,629</u>
a) CalPERS Pension	\$23,986	\$10,794	\$13,193	\$29,853	\$13,434	\$16,419
b) CalPERS Pension-Unfunded Liabilities	\$10,078	\$4,462	\$5,616	\$9,109	\$4,024	\$5,085
c) Social Security	\$610	\$274	\$335	\$1,067	\$480	\$587
d) Medicare	\$4,064	\$1,829	\$2,235	\$4,615	\$2,077	\$2,538
e) Other Post Employment Benefits-Unfunded Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
5) Professional Services	<u>\$43,413</u>	<u>\$17,296</u>	<u>\$26,117</u>	<u>\$49,264</u>	<u>\$19,711</u>	<u>\$29,553</u>
a) Legal	\$10,000	\$4,428	\$5,572	\$13,118	\$5,796	\$7,322
b) Engineering	\$6,000	\$2,657	\$3,343	\$6,000	\$2,651	\$3,349
c) Accounting/Audit/Payroll	\$13,168	\$5,830	\$7,337	\$14,100	\$6,229	\$7,871
d) Laboratory Analysis	\$4,350	\$0	\$4,350	\$4,650	\$0	\$4,650
e) Software and Software Support	\$9,895	\$4,381	\$5,514	\$11,396	\$5,035	\$6,361
6) Contract Field Work	<u>\$11,240</u>	<u>\$2,563</u>	<u>\$8,677</u>	<u>\$11,240</u>	<u>\$2,562</u>	<u>\$8,678</u>
a) Contract Irrigation Repairs/Maintenance	\$5,000	\$2,000	\$3,000	\$5,000	\$2,000	\$3,000
b) Irrigation Installations (reimbursed)	\$0	\$0	\$0	\$0	\$0	\$0
c) Contract Treated Repairs/Maintenance	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000
d) Treated Installations (reimbursed)	\$0	\$0	\$0	\$0	\$0	\$0
e) Backfill Material	\$1,000	\$443	\$557	\$1,000	\$442	\$558
f) Backfill Material (reimbursed)	\$240	\$120	\$120	\$240	\$120	\$120

Operational Expenditures

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED
7) Office	<u>\$4,600</u>	<u>\$2,037</u>	<u>\$2,563</u>		<u>\$4,000</u>	<u>\$1,767</u>	<u>\$2,233</u>
a) Supplies	\$3,600	\$1,594	\$2,006		\$3,000	\$1,325	\$1,675
b) Maintenance/Repairs/Replacement	\$1,000	\$443	\$557		\$1,000	\$442	\$558
8) Postage	<u>\$2,939</u>	<u>\$1,301</u>	<u>\$1,638</u>		<u>\$3,235</u>	<u>\$1,429</u>	<u>\$1,806</u>
9) Telephone & Alarms	<u>\$6,695</u>	<u>\$2,964</u>	<u>\$3,731</u>		<u>\$7,152</u>	<u>\$3,160</u>	<u>\$3,992</u>
10) Utilities (Electric & Telemetry)	<u>\$8,132</u>	<u>\$3,008</u>	<u>\$5,124</u>		<u>\$8,190</u>	<u>\$3,618</u>	<u>\$4,572</u>
11) Publications/Dues/Fees	<u>\$8,814</u>	<u>\$3,823</u>	<u>\$4,991</u>		<u>\$10,954</u>	<u>\$4,654</u>	<u>\$6,300</u>
a) Publications & Publishing	\$800	\$354	\$446		\$1,490	\$658	\$832
b) Licenses Fees	\$180	\$0	\$180		\$420	\$0	\$420
c) Dues and Subscriptions	\$7,834	\$3,469	\$4,365		\$9,044	\$3,996	\$5,048
12) Election Expense	<u>\$2,000</u>	<u>\$886</u>	<u>\$1,114</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
13) Director's Fees	<u>\$9,832</u>	<u>\$4,353</u>	<u>\$5,479</u>		<u>\$10,664</u>	<u>\$4,712</u>	<u>\$5,953</u>
14) Insurance	<u>\$24,044</u>	<u>\$10,646</u>	<u>\$13,398</u>		<u>\$25,685</u>	<u>\$11,348</u>	<u>\$14,337</u>
a) Liability & Property	\$16,500	\$7,306	\$9,194		\$16,700	\$7,378	\$9,322
b) Workers Comp. Insurance	\$7,544	\$3,340	\$4,204		\$8,985	\$3,970	\$5,016
15) Operation & Maintenance Materials	<u>\$11,100</u>	<u>\$4,550</u>	<u>\$6,550</u>		<u>\$10,833</u>	<u>\$4,417</u>	<u>\$6,417</u>
a) Irrigation - maintenance expense	\$2,800	\$2,800	\$0		\$2,667	\$2,667	\$0
b) Irrigation - installation expense (reimbursed to District)	\$1,750	\$1,750	\$0		\$1,750	\$1,750	\$0
c) Treated - maintenance expense	\$4,800	\$0	\$4,800		\$4,667	\$0	\$4,667
d) Treated - installation expense (reimbursed to District)	\$1,750	\$0	\$1,750		\$1,750	\$0	\$1,750

<u>Operational Expenditures</u>	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED
16) Mileage Reimbursement	<u>\$500</u>	<u>\$221</u>	<u>\$279</u>		<u>\$500</u>	<u>\$221</u>	<u>\$279</u>
17) Travel, Meetings & Training	<u>\$3,000</u>	<u>\$1,328</u>	<u>\$1,672</u>		<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>
18) Safety Equipment	<u>\$3,000</u>	<u>\$1,328</u>	<u>\$1,672</u>		<u>\$3,000</u>	<u>\$1,325</u>	<u>\$1,675</u>
19) Water Board System Fee	<u>\$3,711</u>	<u>\$0</u>	<u>\$3,711</u>		<u>\$4,246</u>	<u>\$0</u>	<u>\$4,246</u>
20) Vehicle/Mobile Equip. Maint. & Op.	<u>\$17,730</u>	<u>\$7,850</u>	<u>\$9,880</u>		<u>\$17,031</u>	<u>\$7,524</u>	<u>\$9,507</u>
a) mainnance	\$3,000	\$1,328	\$1,672		\$4,800	\$2,121	\$2,679
b) fuel	\$14,730	\$6,522	\$8,208		\$12,231	\$5,404	\$6,827
21) Rentals	<u>\$12,260</u>	<u>\$5,428</u>	<u>\$6,832</u>		<u>\$12,702</u>	<u>\$5,612</u>	<u>\$7,090</u>
a) Office Rental	\$8,340	\$3,693	\$4,647		\$8,710	\$3,848	\$4,862
b) Field Equipment Rental	\$2,000	\$886	\$1,114		\$2,000	\$884	\$1,116
c) Portable Toilet	\$1,920	\$850	\$1,070		\$1,992	\$880	\$1,112
22) Bank Charges	<u>\$2,000</u>	<u>\$886</u>	<u>\$1,114</u>		<u>\$1,500</u>	<u>\$663</u>	<u>\$837</u>
23) Admin. Fees (includes LAFCO fees)	<u>\$400</u>	<u>\$177</u>	<u>\$223</u>		<u>\$1,600</u>	<u>\$707</u>	<u>\$893</u>
TOTAL-OPERATING EXPENDITURES	<u>\$720,651</u>	<u>\$269,481</u>	<u>\$451,170</u>		<u>\$750,346</u>	<u>\$308,423</u>	<u>\$441,923</u>
NET REVENUE-OPERATIONAL	<u>\$26,901</u>	<u>(\$12,922)</u>	<u>\$39,824</u>		<u>\$23,858</u>	<u>(\$38,182)</u>	<u>\$62,040</u>

OTHER REVENUE

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 TREATED
1) Treated Water Connections	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
2) Taxes	<u>\$53,000</u>	<u>\$23,467</u>	<u>\$29,533</u>		<u>\$62,500</u>	<u>\$27,613</u>	<u>\$34,887</u>
3) Non-Dedicated Interest from Investments	<u>\$900</u>	<u>\$398</u>	<u>\$502</u>		<u>\$6,150</u>	<u>\$2,717</u>	<u>\$3,433</u>
4) Grants-PCWA	<u>\$299,619</u>	<u>\$288,474</u>	<u>\$11,145</u>		<u>\$180,673</u>	<u>\$180,673</u>	<u>\$0</u>
5) Miscellaneous income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL-OTHER REVENUE:	<u>\$358,519</u>	<u>\$312,340</u>	<u>\$46,180</u>		<u>\$254,323</u>	<u>\$211,003</u>	<u>\$43,320</u>

Funding Of Contingencies & Reserves

	FY 2023 TOTAL APPROVED	FY 2023 IRRIGATION	FY 2023 TREATED		FY 2024 TOTAL DRAFT	FY 2024 IRRIGATION	FY 2024 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>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
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>
3) Vehicle/Mobile Equipment Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>		<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
NET REVENUE-OTHER	<u>\$353,519</u>	<u>\$312,340</u>	<u>\$41,180</u>		<u>\$249,323</u>	<u>\$211,003</u>	<u>\$38,320</u>

TOTAL-NET REVENUE	<u>\$380,421</u>	<u>\$299,417</u>	<u>\$81,004</u>		<u>\$273,181</u>	<u>\$172,821</u>	<u>\$100,360</u>
--------------------------	-------------------------	-------------------------	------------------------	--	-------------------------	-------------------------	-------------------------

CAPITAL IMPROVEMENT, DEBT SERVICES AND RESERVE FUNDS BUDGET

<u>FUNDING SOURCE</u>	<u>FY 2023 TOTAL APPROVED</u>	<u>FY 2023 IRRIGATION</u>	<u>FY 2023 TREATED</u>		<u>FY 2024 TOTAL DRAFT</u>	<u>FY 2024 IRRIGATION</u>	<u>FY 2024 TREATED</u>
1) Rehabilitation & Replacement Reserve Fund	<u>\$69,905</u>	<u>\$69,905</u>	<u>\$0</u>		<u>\$167,010</u>	<u>\$167,010</u>	<u>\$0</u>
2) Vehicle/Mobile Equipment Reserve	<u>\$13,278</u>	<u>\$5,879</u>	<u>\$7,399</u>		<u>\$13,277</u>	<u>\$5,866</u>	<u>\$7,411</u>
TOTAL-FUNDING SOURCE:	<u>\$83,183</u>	<u>\$75,784</u>	<u>\$7,399</u>		<u>\$180,287</u>	<u>\$172,876</u>	<u>\$7,411</u>
<u>CAPITAL EXPENDITURES</u>							
1) Capital Expenses	<u>\$457,799</u>	<u>\$370,640</u>	<u>\$87,159</u>		<u>\$435,846</u>	<u>\$359,917</u>	<u>\$75,929</u>
a) Treated tank loan debt services	\$60,584	\$0	\$60,584		\$60,473	\$0	\$60,473
b) Loan Payment for District trucks	\$27,691	\$12,261	\$15,430		\$27,691	\$12,234	\$15,457
c) Strategic Plan	\$20,000	\$8,855	\$11,145		\$0	\$0	\$0
d) System improvements	\$349,524	\$349,524	\$0		\$347,683	\$347,683	\$0
TOTAL-Expenditures	<u>\$457,799</u>	<u>\$370,640</u>	<u>\$87,159</u>		<u>\$435,846</u>	<u>\$359,917</u>	<u>\$75,929</u>
NET:CAP IMPR, DEBT SER AND RES FUNDS BUDGET	<u>(\$374,616)</u>	<u>(\$294,856)</u>	<u>(\$79,760)</u>		<u>(\$255,559)</u>	<u>(\$187,041)</u>	<u>(\$68,518)</u>
NET TOTAL-FISCAL YEAR BUDGET	<u>\$5,803</u>	<u>\$4,561</u>	<u>\$1,243</u>		<u>\$17,620</u>	<u>(\$14,220)</u>	<u>\$31,841</u>

Midway Heights County Water District

Fiscal Year 2024 Draft v 1.2

SALES, FEES AND REIMBURSEMENTS: PAGE 1

EXPENDITURES DETAIL: PAGE 2-4

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

1. Irrigation Water Purchase

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

2. Treated Water Purchase

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

3. Salaries and Benefits

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

Administration/ Office

Provides funding for administration salary costs.

Administration/Office Salaries Reimbursed

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

Field Salaries

Provides funding for field operations salary costs.

Field Salaries Reimbursed

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

Health Benefits

Provides funding for payments related to employee health benefits.

4. Employer Payroll Liabilities

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

5. Professional Services

Legal

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

Engineering

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

Accounting/ Audit/ Payroll

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

Laboratory Analysis

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

Software and Software Support

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

6. Contract Field Work:

Contract Irrigation Repairs/Maintenance

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

Irrigation Installations Reimbursed

Reimbursements associated with installing customer services.

Contract Treated Repairs/Maintenance

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

Treated Installations Reimbursed

Reimbursements associated with installing customer services.

Backfill Material

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

Backfill Material Reimbursed

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

7. Office:

Supplies - Based on three year average

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

Maintenance/Repairs

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

8. Postage

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

9. Telephone and alarms:

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

10. Utilities:

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

11. Publications/Dues/Fees

Publications and Publishing

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

Licenses Fees

Provides funding for operator's licenses.

Dues and Subscriptions

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

12. Election Expenses

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

13. Director's Fees

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

14. Insurance

Provides funding for insurance premiums payable to ACWA/JPIA.

Liability and Property: based on current estimates.

Workers Compensation: based on current rates.

15. Operation and Maintenance Material

Irrigation - Maintenance Expense

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

Irrigation - Installation Expense

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

Treated - Maintenance Expense

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

Treated - Installation Expense

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

16. Mileage Reimbursement

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

17. Travel, Meetings and Training

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

18. Safety Equipment

Provides funding for worksite safety and personal protective equipment.

19. Water Board System Fee

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

20. Vehicle/Mobile Equipment M&O:

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

21. Rentals

Office Rental

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

Field equipment rental

Provides funding for field equipment rentals.

Portable Toilet

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

22. Bank Charges

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

23. Administration Fees

Provides funding for miscellaneous administrative fees including LAFCO.

OTHER REVENUE, PAGE 5

4. Grants-PCWA

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

FUNDING OF CONTINGENCIES & RESERVES: PAGE 6

This category accounts for expenditures designated for contingencies and reserves.

1) Treated Water Connections - from connection fees.

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

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

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

1) Rehabilitation & Replacement Reserve Fund: \$ 169,736 is for matching funds for the PCWA grant to replace an irrigation main on Hillsdale Road..

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

CAPITAL EXPENDITURES

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



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

GENERAL FUND (375-165):

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

CURRENT FISCAL YEAR OPERATION FUND

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

TREATED WATER CAPITAL FACILITIES FUND & IRRIGATION WATER CAPITAL FACILITIES FUND

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

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

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

WATER EMERGENCY CAPITAL RESERVE FUND

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

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

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

WELLS FARGO DISTRICT OPERATING CHECKING ACCOUNT xxxxxx1670:

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

WELLS FARGO RATE PAYER CHECKING ACCOUNT xxxxxx9798:

This account was established in compliance with the Deposit Account Maintenance Agreement for deposit of ratepayer payments prior to deposit with Fiscal Agent (California Bank & Trust). Funds are transferred into this account from the District's operating checking account on a monthly basis. The amount is based on 1/12 of the annual payment due to the State Water Resources Control Board, currently \$5,044.38. The funds are generated from the Board designated Treated Service Charge Rate Increases dated January 1, 2011 and October 28, 2012. A check or wire transfer will be sent to California Bank & Trust every January and July, currently \$30,266.28.

CALIFORNIA BANK -CHECKING ACCOUNT xxxxxx6809

The District set up this account as required by the State of California in order to secure the loan to fund the construction of the 0.33 MG treated storage tank project. This fund was specifically created by, and is described in, the Fiscal Services and Deposit Account Control Agreement for the State of California Department of Public Health Loan Contract implemented November 15, 2011 Funding Agreement Number 3110041-002C. Pursuant to Section 3 (a) of the Agreement, in order to satisfy the Reserve Fund, A check or wire transfer will be sent to California Bank & Trust every January and July, currently \$30,266.28 from the District's Wells Fargo Rate Payer Checking Account. Cal Bank and Trust wires the payments of \$27,392.99 to State Water Resources Control Board in January and July. The remaining amount of \$2,873.29 is used to cover banking cost (\$135) and to fund the reserve fund (\$2,738.29) until it accumulates \$54,785.98.

Investment Fund @ Placer County 4/19/2023

Current FY Operation Fund	\$0.00
Treated Capital Facilities	\$64,517.21
Irrigation Capital Facilities	
Treated R and R	\$132,198.95
Irrigation R and R	\$130,059.87
Emergency Reserve	\$80,000.00
Treated Rate Stabilization	\$31,874.10
Irrigation Rate Stabilization	\$17,962.65
<hr/>	
TOTAL	\$456,612.78

Note: PCWA grants totaling \$219,608.60 in process for reimbursement

MHCWD

Monthly Field Report
for the month of April 2023

FLOW RECORDS

Treated Water purchased: 2.35 million gallons for an average service connection use of 188 gallons per day (based on 447 active service connections).

Irrigation Water purchased: 8.7 million gallons with an estimated usage of 547 gallons per day per customer (based on 354 active service connections). PCWA canal was out of service for 11 days for maintenance.

FIELD ACTIVITIES

- 26 Service Calls:
- 2 After Hours Calls:
- 1 Main Line/System Repairs:
- 0 Service Disconnections:
- 0 New Service Connections:
- 0 Service Installations:
- 0 Double Check Valves Tested:
- 25 Underground service alerts:

Miscellaneous: Monthly Bac-T samples, meter reading, and routine maintenance at all facilities. After hours Treated blow-off hydrant replacement.

TO: MHCWD BOARD OF DIRECTORS
FROM: Jason Tiffany, General Manager
RE: GENERAL MANAGERS REPORT

The Board asked me to develop a *Management Continuity Plan* of critical task that need to be completed in my absence.

Here is my draft. I will add to the list as the year goes on for other items that come to my attention.

Management Continuity Plan

Monthly:

1. Payroll on first work day of month.
2. Customer account maintenance.
3. Online payment portal processing.
4. Reconcile bank accounts.
5. Fund summary report for Board Treasurer.
6. Reconcile investment reports.
7. Reconcile billing software to accounting software.
8. Drought & Conservation Reporting, State Water Resources Control Board (SWRCB).
9. Web site maintenance.
10. Tech maintenance.
11. Accounting.
12. CalPERS reporting.

Bi-monthly:

1. Billing at the end of every even month.
2. Automatic payment software conversion from billing to bank.

Quarterly:

1. Workers Compensation Reporting.
2. Disinfectants and Disinfection Byproducts reporting, SWRCB.

Every two years:

1. Conflict of interest report to Placer County (even years), due October 1st.

Every three years:

1. Lead and Copper sampling and reporting, August to September 2024, SWRCB.

January:

1. Prepare and mail 1099's.

February:

March:

1. ACWA/JPIA Cyber Liability Program report.
2. ACWA/ JPIA Property Program Schedule Review and Renewal.
3. ACWA/JPIA 2022-23 revenue worksheet report.

April:

1. Budget prep for next fiscal year.
2. Annual report to State Water Resources Control Board.
3. Resolution of Election, even years.

May:

1. ACWA/JPIA Liability Renewal Questionnaire.
2. Budget prep for next fiscal year.
3. Annual report to State Water Resources Control Board.
4. ACWA/JPIA estimated payroll report.

June:

1. Budget prep for next fiscal year.
2. Water Quality Report, SWRCB.

July:

1. Update signature card for Placer County.

August:

September:

1. Audit prep.

October:

1. Audit.

November

December:

1. ACWA/JPIA Actual payroll information.

MIDWAY HEIGHTS COUNTY WATER DISTRICT
FUNDS SUMMARY

APRIL 2023

REGULAR BOARD MEETING
MAY 2023

OPERATING FUNDS:

Placer County-MHCWD Investment Trust Fund (32005):

Balance as of: (03/31/23) **\$554,538.90**

*(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 (04/30/23--Reconciled to Checking Account #1670 General) ** **\$50,921.54**

CALIFORNIA BANK & Trust:

Adjusted Bank Statement Balance (04/30/23-- Reconciled Money Market Account #6809 Tank Loan) ** **\$66,804.14**

**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 (12/31/22) **\$550,729.82**

WEST AMERICA BANK (loan for three new service trucks, 2018, five year loan)

Balance (12/31/22) **\$26,726.04**

APPROVAL OF ACCOUNT TRANSFERS & BILLS PAID FOR THE MONTH OF MARCH 2023



Treasurer of the Board

4:28 PM
05/05/23

Midway Heights CWD
Reconciliation Summary

10005 · Cash in Checking-1670, Period Ending 04/30/2023

	<u>Apr 30, 23</u>
Beginning Balance	70,092.35
Cleared Transactions	
Checks and Payments - 31 items	-151,732.53
Deposits and Credits - 20 items	132,561.72
	<u>-19,170.81</u>
Total Cleared Transactions	-19,170.81
Cleared Balance	<u>50,921.54</u>
Register Balance as of 04/30/2023	50,921.54
New Transactions	
Checks and Payments - 12 items	-10,937.18
Deposits and Credits - 2 items	27,470.59
	<u>16,533.41</u>
Total New Transactions	16,533.41
Ending Balance	<u><u>67,454.95</u></u>

4:28 PM
05/05/23

Midway Heights CWD
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						70,092.35
Cleared Transactions						
Checks and Payments - 31 items						
Bill Pmt -Check	03/30/2023	9275	US Bank	X	-1,104.19	-1,104.19
Bill Pmt -Check	03/30/2023	9273	Cranmer Analytica...	X	-750.00	-1,854.19
Bill Pmt -Check	03/30/2023	9274	PG&E	X	-342.92	-2,197.11
Bill Pmt -Check	03/30/2023	9271	AT&T U-verse	X	-130.54	-2,327.65
Bill Pmt -Check	03/30/2023	9272	Beam Security Sy...	X	-60.00	-2,387.65
Bill Pmt -Check	04/04/2023	EFT	Paychex, Inc.	X	-15,926.82	-18,314.47
Bill Pmt -Check	04/04/2023	EFT	CalPERS Health B...	X	-3,081.55	-21,396.02
Bill Pmt -Check	04/04/2023	EFT	CalPERS Retire P...	X	-2,780.60	-24,176.62
Bill Pmt -Check	04/04/2023	EFT	CalPERS Retire P...	X	-710.19	-24,886.81
Bill Pmt -Check	04/04/2023	EFT	CalPERS 457 Pro...	X	-700.00	-25,586.81
Bill Pmt -Check	04/05/2023	EFT	Paychex, Inc.	X	-3,747.88	-29,334.69
Bill Pmt -Check	04/06/2023	9284	Weimar Water Co...	X	-8,386.50	-37,721.19
Bill Pmt -Check	04/06/2023	9277	California Bank & ...	X	-5,039.38	-42,760.57
Bill Pmt -Check	04/06/2023	9280	Ferguson Waterw...	X	-697.08	-43,457.65
Bill Pmt -Check	04/06/2023	9281	Omega Commerci...	X	-695.00	-44,152.65
Bill Pmt -Check	04/06/2023	9279	Dawson Oil Comp...	X	-506.24	-44,658.89
Bill Pmt -Check	04/06/2023	9282	PG&E	X	-439.97	-45,098.86
Bill Pmt -Check	04/06/2023	9278	Cooks Portable To...	X	-161.08	-45,259.94
Bill Pmt -Check	04/06/2023	9276	AT & T	X	-77.00	-45,336.94
Bill Pmt -Check	04/06/2023	9283	Tel-Com	X	-65.00	-45,401.94
Bill Pmt -Check	04/10/2023	9285	Hansford Economi...	X	-2,230.00	-47,631.94
Bill Pmt -Check	04/10/2023	EFT	Paychex, Inc.	X	-568.52	-48,200.46
Bill Pmt -Check	04/10/2023	9287	Verizon Wireless	X	-151.74	-48,352.20
Bill Pmt -Check	04/10/2023	9286	Staples Credit Plan	X	-64.93	-48,417.13
Bill Pmt -Check	04/11/2023	EFT	Wells Fargo	X	-87.31	-48,504.44
Bill Pmt -Check	04/19/2023	9289	Hansen Bros. Ent...	X	-97,926.12	-146,430.56
Bill Pmt -Check	04/19/2023	9290	PCWA	X	-1,505.00	-147,935.56
Bill Pmt -Check	04/19/2023	9288	Cranmer Analytica...	X	-110.00	-148,045.56
Check	04/20/2023	EFT	Wells Fargo	X	-206.37	-148,251.93
Bill Pmt -Check	04/26/2023	EFT	CalPERS Retire P...	X	-2,780.60	-151,032.53
Bill Pmt -Check	04/27/2023	EFT	CalPERS 457 Pro...	X	-700.00	-151,732.53
Total Checks and Payments					-151,732.53	-151,732.53
Deposits and Credits - 20 items						
Deposit	04/03/2023			X	241.56	241.56
Deposit	04/03/2023			X	303.21	544.77
Deposit	04/04/2023			X	207.19	751.96
Deposit	04/04/2023			X	270.34	1,022.30
Deposit	04/04/2023			X	8,523.13	9,545.43
Deposit	04/05/2023			X	343.23	9,888.66
Deposit	04/05/2023			X	7,776.04	17,664.70
Deposit	04/06/2023			X	980.25	18,644.95
Deposit	04/06/2023			X	2,664.74	21,309.69
Deposit	04/10/2023			X	252.29	21,561.98
Deposit	04/10/2023			X	4,450.51	26,012.49

4:28 PM
05/05/23

Midway Heights CWD
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/13/2023			X	142.03	26,154.52
Deposit	04/17/2023			X	138.72	26,293.24
Transfer	04/17/2023			X	97,926.12	124,219.36
Deposit	04/18/2023			X	457.58	124,676.94
Deposit	04/19/2023			X	3,794.46	128,471.40
Deposit	04/20/2023			X	275.86	128,747.26
Deposit	04/24/2023			X	187.43	128,934.69
Deposit	04/26/2023			X	2,518.96	131,453.65
Deposit	04/28/2023			X	1,108.07	132,561.72
Total Deposits and Credits					132,561.72	132,561.72
Total Cleared Transactions					-19,170.81	-19,170.81
Cleared Balance					-19,170.81	50,921.54
Register Balance as of 04/30/2023					-19,170.81	50,921.54
New Transactions						
Checks and Payments - 12 items						
Bill Pmt -Check	05/02/2023	9291	ACWA Joint Powe...		-1,973.43	-1,973.43
Bill Pmt -Check	05/02/2023	9300	US Bank		-1,062.53	-3,035.96
Bill Pmt -Check	05/02/2023	9295	Ferguson Waterw...		-891.38	-3,927.34
Bill Pmt -Check	05/02/2023	9297	Hansford Economi...		-790.00	-4,717.34
Bill Pmt -Check	05/02/2023	9298	PG&E		-314.81	-5,032.15
Bill Pmt -Check	05/02/2023	9292	AT & T		-254.14	-5,286.29
Bill Pmt -Check	05/02/2023	9294	Cooks Portable To...		-161.08	-5,447.37
Bill Pmt -Check	05/02/2023	9293	AT&T U-verse		-135.60	-5,582.97
Bill Pmt -Check	05/02/2023	9299	Tel-Com		-84.50	-5,667.47
Bill Pmt -Check	05/02/2023	9296	Frontier Communi...		-75.98	-5,743.45
Bill Pmt -Check	05/04/2023	9301	California Bank & ...		-5,039.38	-10,782.83
Bill Pmt -Check	05/04/2023	9302	Dawson Oil Comp...		-154.35	-10,937.18
Total Checks and Payments					-10,937.18	-10,937.18
Deposits and Credits - 2 items						
Deposit	05/02/2023				932.40	932.40
Deposit	05/04/2023				26,538.19	27,470.59
Total Deposits and Credits					27,470.59	27,470.59
Total New Transactions					16,533.41	16,533.41
Ending Balance					-2,637.40	67,454.95

4:09 PM
05/05/23

Midway Heights CWD
Reconciliation Summary

10009 - Cal Bank and Trust-6809, Period Ending 04/30/2023

	<u>Apr 30, 23</u>
Beginning Balance	61,801.92
Cleared Transactions	
Checks and Payments - 1 item	-45.00
Deposits and Credits - 2 items	<u>5,047.22</u>
Total Cleared Transactions	<u>5,002.22</u>
Cleared Balance	<u><u>66,804.14</u></u>
Register Balance as of 04/30/2023	66,804.14
New Transactions	
Deposits and Credits - 1 item	<u>5,039.38</u>
Total New Transactions	<u>5,039.38</u>
Ending Balance	<u><u>71,843.52</u></u>

4:09 PM
05/05/23

Midway Heights CWD
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						61,801.92
Cleared Transactions						
Checks and Payments - 1 item						
Check	04/30/2023			X	-45.00	-45.00
Total Checks and Payments					-45.00	-45.00
Deposits and Credits - 2 items						
Bill	04/04/2023	April ...	California Bank & ...	X	5,039.38	5,039.38
Deposit	04/30/2023			X	7.84	5,047.22
Total Deposits and Credits					5,047.22	5,047.22
Total Cleared Transactions					5,002.22	5,002.22
Cleared Balance					5,002.22	66,804.14
Register Balance as of 04/30/2023					5,002.22	66,804.14
New Transactions						
Deposits and Credits - 1 item						
Bill	05/04/2023	May ...	California Bank & ...		5,039.38	5,039.38
Total Deposits and Credits					5,039.38	5,039.38
Total New Transactions					5,039.38	5,039.38
Ending Balance					10,041.60	71,843.52