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16733 Placer Hills Road, PO Box 596, Meadow Vista, CA 95722

AGENDA

Regular Board Meeting, November 16, 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. 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, November 16, 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 4-6

The minutes from the October 19, 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. EMPLOYEE COMPENSATION STUDY pages 7-31

Bryce Consulting Principal, Shellie Anderson, will present the Midway Heights County Water District 2023 Compensation Study Report to receive and file.

B. AD-HOC COMMITTEE RECOMMENDATION pages 32-33

The Employee Compensation Ad-Hoc Committee will present its recommendation for Board action based on the study report.

C. DISCUSSION & ACTION RE: ADVERTISEMENT OF VACANT BOARD SEAT pages 34-35

D. FIELD REPORT page 36

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

E. GENERAL MANAGER'S REPORT

1. Hillsdale Project update.
2. Update on consolidation exploration with PCWA.
3. Management Continuity Report.

AGENDA

Regular Board Meeting, November 16, 2023

VI. FINANCIAL

A. DISCUSSION AND POSSIBLE APPROVAL OF CONTRACT WITH ACTUARIAL RETIREMENT CONSULTING IN THE SUM OF \$2,100 pages 37-38

B. TREASURER'S REPORT pages 39-45

The Treasurer's Reports of Fund Summaries, Transfers, and Checking Account Reconciliation Registers for October 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. Hillsdale change order
2. Document retention policy.
3. Communications policy update
4. CSDA membership renewal

VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next meeting, unless otherwise decided in session, will be held December 21, 2023, at 2:00 p.m. at the District Office.

IX. ADJOURNMENT

MIDWAY HEIGHTS COUNTY WATER DISTRICT

Regular Board Meeting Minutes

October 19, 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
Ronald Tucker, Director & CSDA Rep.
Trisha Di Paola, Director & ACWA/JPIA Rep

DIRECTORS ABSENT: Tom Kane, Board Treasurer

OTHERS PRESENT: Jason Tiffany, GM and Board Secretary
Robert Brown, Field Manager
Mary Ambrosoli, Office Technician (temp)
Dane Wadle, CSDA

MEMBERS OF THE PUBLIC: None

III. REVIEW AND APPROVAL OF MINUTES

M/S Richard Goodwin/Ronald Tucker to accept the September 21, 2023, Regular Meeting minutes as amended.

| | | | | | | | | |
|-----------------|-----|-------------------------------------|-----|--------------------------|---------|--------------------------|--------|-------------------------------------|
| 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"/> |
| Tom Kane | Aye | <input type="checkbox"/> | Nay | <input type="checkbox"/> | Abstain | <input type="checkbox"/> | Absent | <input checked="" 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 Nays Abstain Absent

Motion Result: Passed Failed

IV. PUBLIC FORUM

None

V. GENERAL BUSINESS

A. CALIFORNIA SPECIAL DISTRICT ASSOCIATION

Dane Wadle, CSDA Senior Public Affairs Coordinator highlighted membership benefits

B. EMPLOYEE COMPENSATION STUDY

Director Goodwin provided an update regarding the Employee Compensation Ad-Hoc Committee. Bryce Consulting is waiting for additional information to complete the study. A draft review of the report is expected to be available at the November Board meeting.

C. DISCUSSION AND POSSIBLE APPROVAL OF APPOINTMENT OF OFFICE TECHNICIAN AS SECRETARY TO THE BOARD

M/S Richard Goodwin/Ronald Tucker to appoint Mary Ambrosoli as Secretary to the Board effective on her hire date of approximately November 9, 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"/> |
| Tom Kane | Aye | <input type="checkbox"/> | Nay | <input type="checkbox"/> | Abstain | <input type="checkbox"/> | Absent | <input checked="" 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"/> | | | | |

D. CONSIDER NEED FOR REVIEW OF COMMUNICATION POLICIES

The Board directed the Secretary to the Board to present a memo reviewing current communication policies, and draft updates for Board review.

E. FIELD REPORT

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

F. GENERAL MANAGERS REPORT

The GM discussed the following topics:

1. The Hillsdale Project update: The run along Hillsdale Road has been pressure tested and connected.
2. Treated water contract for PCWA to supply treated water to the District was finalized on October 2, 2023.
3. Update on consolidation exploration with PCWA:
 - GIS data has been collected as consolidation study continues with PCWA
4. Management Continuity Report:
 - An update will be presented at the November Board meeting.

VI. FINANCIAL

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

M/S Richard Goodwin/Trisha Di Paola to accept the report for September 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"/> |
| Tom Kane | Aye | <input type="checkbox"/> | Nay | <input type="checkbox"/> | Abstain | <input type="checkbox"/> | Absent | <input checked="" 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 Failed

VII. GENERAL DISCUSSION AND CALENDAR REVIEW

The Board and staff discussed future agenda items.

Updated list of potential agenda items:

- Employee Compensation Study presentation by Bryce Consulting
- Consider approving continuation of CSDA membership
- Communication policy draft
- December newsletter draft for Board review and approval

VIII. ANNOUNCEMENT OF NEXT REGULAR MEETING DATE & TIME

The next regular meeting is set for November 16, 2023, at 2:00 p.m. at the District Office.

IX. ADJOURNMENT

President Nevins adjourned the meeting at 3:45 p.m.

Respectfully Submitted,

Approved,

Jason Tiffany
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.



November 6, 2023

TO: Board of Directors of the Midway Heights County Water District

FROM: Shellie Anderson, Principal

SUBJECT: Midway Heights County Water District 2023 Compensation Study

SUMMARY

Midway Heights County Water District retained Bryce Consulting to conduct a Districtwide compensation study. Typically, compensation studies are conducted for recruitment and retention purposes, to ensure that agencies are able to recruit and keep their staff. While the District does not have retention issues, the District had a desire to review salary and benefits for like classifications to determine the competitiveness and consistency of salaries and benefits.

DISCUSSION

The study objectives included:

- Researching and recommending survey agencies.
- Reviewing and confirming survey parameters including survey classifications and data elements.
- Collecting and analyzing base salary and benefit data.
- Preparing and presenting a comprehensive report outlining the methodology and results.

The study included the survey agencies presented on the following page:

**TABLE 1
SURVEY AGENCIES**

| Agency | 2021 Revenues (per State Controller) | Number of Employees | Services | Distance |
|---|---|---|---|-------------------|
| <i>Midway Heights Water District</i> | <i>\$767,804</i> | <i>3 full time 1 part time</i> | <i>Potable water distribution and irrigation</i> | <i>---</i> |
| Butte Water District | \$1,570,000 | 6 | Irrigation | 64 |
| City of Grass Valley | \$35,350,000 | 110 | Water treatment and distribution, storm drains, sewer collection | 28 |
| City of Nevada City | \$9,720,000 | 42 | Water treatment and distribution, wastewater collection and treatment | 31 |
| Foresthill Public Utility District | \$3,880,000 | 17 | Water treatment and distribution | 23 |
| Heather Glen Community Services District | \$180,848 | 8 part time <i>(no comparable data)</i> | Water distribution, sewer collection and treatment, fire hydrants and streets | 6 |
| Meadow Vista County Water District | \$2,560,000 | 15 | Water treatment and distribution | .5 |
| North Yuba Water District | \$1,970,000 | 8 | Irrigation and water treatment and distribution | 66 |
| Sierra Lakes County Water District | \$2,640,000 | 4 | Water treatment, distribution and sewer | 50 |

The consultant worked with a subcommittee of the Board to decide on the final list of survey agencies and data elements and to review the draft findings and report.

Given the variation in revenues across the survey agencies, with many having a significantly higher revenues stream than the District, the consultant recommended the 30th percentile as the point of comparison and calculated the percentage the District is from the 30th percentile for maximum base

salary, total cash (maximum base salary plus the agencies' contribution towards deferred compensation, longevity pay, up to and including year 10, and education/certification pay), and total compensation (the elements included in total cash plus the agencies' contribution towards cafeteria, health, dental, vision, life insurance, long-term disability, retiree health savings plan, Social Security, minus the employers' share of retirement paid by the employee).

For positions other than the General Manager, the District is above market for maximum base salary and total cash when compared to the 30th percentile. The District's position worsens as health benefits are included. The District contributes \$2,311 towards health care for the General Manager but only \$1,520 to the rest of the positions, while the labor market average contribution is \$2,546. For the General Manager, the District is paying 100% of the sixth (out of 13) most expensive family plan and for staff, the District pays 100% of least expensive employee plus one plan. In addition, the District pays 100% of retiree health for the General Manager and one dependent with 25 years of service and does not pay retiree health for staff positions.

RECOMMENDATIONS

It is recommended that the Board of Directors receive and file the compensation study, allowing the subcommittee to explore benefit options for bringing classifications closer to market.

BRYCE
CONSULTING

MIDWAY HEIGHTS COUNTY WATER DISTRICT
2023 COMPENSATION STUDY REPORT

Prepared By
Bryce Consulting, Inc.
1024 Iron Point Road, Suite 100
Folsom, CA 95630
916-974-0199



November 2023

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SECTION I - PROJECT OVERVIEW

Bryce Consulting was retained by Midway Heights County Water District (District) to conduct a comprehensive compensation study of District classifications. This report presents the compensation survey results and includes:

- Section I Project Overview
- Section II Compensation Survey Parameters
- Section III Compensation Survey Results

STUDY OBJECTIVES

The study consisted of the following objectives:

- To research and recommend survey agencies.
- To review and confirm survey parameters including survey classifications and data elements.
- To collect and analyze base salary and benefit data.
- To prepare and present a comprehensive report outlining the methodology and results.

SECTION II – COMPENSATION SURVEY PARAMETERS

This section of the report presents the compensation survey parameters and includes:

- Selection of labor market employers and survey classes
- Survey scope
- Survey methodology

SURVEY EMPLOYERS

The overall objective in selecting survey employers is to define as accurately as possible the District's "Labor Market." A labor market consists of those employers with whom the District might compete for employees. The criteria typically utilized in identifying those employers include the following:

- **EMPLOYER SIZE** - As a general rule, the more similar employers are in size and complexity, the greater the likelihood that comparable positions exist within both organizations. Specifically, agencies of similar size to the District are likely to have departmental structures and organization of positions more similar to the District than organizations that are significantly larger or smaller in size.
- **NATURE OF SERVICES PROVIDED** - As a general rule, similar organizations are selected as survey employers, because they provide similar services. This is important for the following reasons:
 - Employers who provide similar services are most likely to compete with one another for employees.
 - These employers are most likely to have comparable jobs.
 - These employers are most likely to have similar organizational characteristics.
- **GEOGRAPHIC PROXIMITY** - Geographic proximity is another factor utilized in identifying an appropriate labor market. This factor is particularly important because it identifies those employers that the District must directly compete with to recruit and retain quality staff.

LABOR MARKET

Table 1 displays the 8 survey agencies based on the criteria above. It should be noted that Heather Glen Community Services District has no full-time employees as the Board is responsible for the operations of the District and therefore, has no comparable data.

| TABLE 1 SURVEY AGENCIES | | | | |
|---|---|------------------------------------|--|-----------------|
| Agency | 2021 Revenues (per State Controller) | Number of Employees | Services | Distance |
| <i>Midway Heights Water District</i> | <i>\$767,804</i> | <i>3 full time 1 part time</i> | <i>Potable water distribution and irrigation</i> | --- |
| Butte Water District | \$1,570,000 | 6 | Irrigation | 64 |
| City of Grass Valley | \$35,350,000 | 110 | Water treatment and distribution, storm drains, sewer collection | 28 |
| City of Nevada City | \$9,720,000 | 42 | Water treatment and distribution, wastewater collection and treatment | 31 |
| Foresthill Public Utility District | \$3,880,000 | 17 | Water treatment and distribution | 23 |
| Heather Glen Community Services District | \$180,848 | 8 part time | Water distribution, sewer collection and treatment, fire hydrants and streets | 6 |
| Meadow Vista County Water District | \$2,560,000 | 15 | Water treatment and distribution | .5 |
| North Yuba Water District | \$1,970,000 | 8 | Irrigation and water treatment and distribution | 66 |
| Sierra Lakes County Water District | \$2,640,000 | 4 | Water treatment, distribution and sewer | 50 |

SURVEY LASSES

Table 2 provides the survey classifications.

| TABLE 2 SURVEY CLASSIFICATIONS |
|---|
| General Manager |
| Field Operations Manager |
| Water Utility Maintenance Worker II |
| Secretary to the Board-Office Technician |

SURVEY SCOPE

The scope of the survey included the labor market agencies previously presented. The data collected for each survey class included:

- Title of each comparable class
- Minimum and maximum monthly salary
- Cash add-ons to base salary including:
 - ◆ Deferred compensation contribution made by the employer
 - ◆ Longevity pay at year 10
 - ◆ Certification/Education Pay
- Employer contributions for insurances (cafeteria, health, dental, vision, life, and long-term disability)
- Social Security
- Employer contribution to Retiree Health Savings Plan
- Salary increase/Cost of living
- Retirement practices (plan, benefit, formula)
- Retiree health benefits
- Leave benefits (vacation, sick, holiday, administrative)
- Pay for performance

SURVEY METHODOLOGY

The survey methodology utilized by Bryce Consulting included:

- The consultant reached out to each agency to collect job descriptions, salary schedules and benefit information and followed up with the survey agencies to collect additional information and seek clarification.

In addition to the collection of base salary and benefit information, careful efforts were made to analyze the full range of duties and requirements of the job classes determined to be comparable to the District's classes. This included the collection of:

- Reporting relationships
- Functional areas of responsibility
- The class's relationship to other classes in the series

For each classification using maximum base salary, total cash, and total compensation as the basis of comparison, the District's position was compared to the labor market to determine the percentage the District is above or below the labor market. Identifying an appropriate labor market posed challenges given the small size of the District. While efforts were made to identify agencies that provide similar services, are of similar size and within a similar geographic area, the majority of the agencies that were surveyed have a much larger budget than the District, with several providing additional services such as water treatment. Therefore, the 30th percentile is recommended as a point of comparison as the District does not have the same level of revenues as the labor market. The data is effective September 2023.

SECTION III – COMPENSATION SURVEY RESULTS

This section of the report presents the compensation survey findings including base salary, total cash, and total compensation. As indicated in the previous section, the survey involved the collection of compensation information for each of the survey classes from the labor market employers identified. **Table 3** displays the comparability for each survey classification.

| TABLE 3 COMPARABILITY | |
|--|------------------------------|
| Survey Classification | Number of Comparable Classes |
| General Manager | 4 ¹ |
| Field Operations Manager | 4 |
| Water Utility Maintenance Worker II | 7 |
| Secretary to the Board-Office Technician | 2 |

¹ Any changes to the salary and benefits for the General Manager are subject to contract negotiations. The data has been provided for information only.

BASE SALARY SURVEY RESULTS

The data has been organized into a series of tables that summarize the District’s relationship to the labor market for each class. The detailed market compensation survey datasheets are presented in **Appendix A** of this report. **Table 4** summarizes for each classification how the District’s base salaries compare to the labor market. The following data is presented:

- Title of the District’s classification
- The District’s current maximum monthly base salary for each classification
- The labor market 30th percentile for maximum monthly base salary
- Percentage the District’s maximum base salary is above or below the 30th percentile of the labor market

| TABLE 4 SUMMARY OF MAXIMUM BASE SALARY | | | |
|---|--------------------------------|--|--|
| Survey Classification | District's Maximum Base Salary | Labor Market 30 th Percentile | % is District Is Above/Below 30 th Percentile |
| General Manager | \$9,576 | \$11,530 | -20.41% |
| Field Operations Manager | \$7,584 | \$7,330 | 3.35% |
| Water Utility Maintenance Worker II | \$5,661 | \$5,274 | 6.84% |
| Secretary to the Board-Office Technician | \$6,068 | \$5,485 | 9.61% |

TOTAL CASH SURVEY RESULTS

Total cash represents the maximum base salary plus the agencies' contribution towards deferred compensation, longevity pay, up to and including year 10, and education/certification pay. The Secretary to the Board-Office Technician is a part-time position for the District and the incumbent does not receive benefits; however, benefits have been included for comparison purposes. **Table 5** displays how the District compares to the labor market with respect to total cash for each classification. The following data is presented:

- Title of the District's classification
- The District's current total cash for each classification
- The labor market 30th percentile for total cash
- Percentage the District's total cash is above or below the 30th percentile of the labor market

| TABLE 5 SUMMARY OF TOTAL CASH | | | |
|--|-----------------------|--|--|
| Survey Classification | District's Total Cash | Labor Market 30 th Percentile | % is District Is Above/Below 30 th Percentile |
| General Manager | \$9,576 | \$11,530 | -20.41% |
| Field Operations Manager | \$7,584 | \$7,395 | 2.50% |
| Water Utility Maintenance Worker II | \$5,661 | \$5,582 | 1.39% |
| Secretary to the Board-Office Technician | \$6,068 | \$5,485 | 9.61% |

TOTAL COMPENSATION SURVEY RESULTS

Total compensation represents the elements included in total cash plus the agencies’ contribution towards cafeteria, health, dental, vision, life insurance, long-term disability, retiree health savings plan, Social Security, minus the employers’ share of retirement paid by the employee. **Table 6** displays how the District compares to the labor market with respect to total compensation. The following data is presented:

- Title of the District’s classification
- The District’s current total compensation for each classification
- The 30th percentile of the labor market for total compensation
- Percentage the District’s total compensation is above or below the 30th percentile of the labor market

| TABLE 6 SUMMARY OF TOTAL COMPENSATION | | | |
|--|--------------------------------------|--|--|
| Survey Classification | District’s Total Compensation | Labor Market 30th Percentile | % is District Is Above/Below 30th Percentile |
| General Manager | \$11,887 | \$13,866 | -16.65% |
| Field Operations Manager | \$9,104 | \$9,904 | -8.79% |
| Water Utility Maintenance Worker II | \$7,181 | \$8,381 | -16.70% |
| Secretary to the Board-Office Technician | \$7,588 | \$7,938 | -4.61% |

RELATIONSHIP TO THE MARKET

Overall, for positions other than the General Manager, the District is above market for maximum base salary and total cash when compared to the 30th percentile. The District’s position worsens as health benefits are included. The District contributes \$2,311 towards health care for the General Manager but only \$1,520 to the rest of the positions, while the labor market average contribution is \$2,546. For the General Manager, the District is paying 100% of the sixth (out of 13) most expensive family plan and for staff, the District pays 100% of least expensive employee plus one plan. In addition, the District pays 100% of retiree health for the General Manager and one dependent with 25 years of service and does not pay retiree health for staff positions.

Should the District want to improve its position with respect to total compensation, it may want to consider a higher contribution towards health insurance for employees or switch to a cafeteria plan, such as Butte Water District and Grass Valley, with a higher contribution so that the employee may determine which benefits are most valuable to him or her including health, dental, vision, and/or life insurance. At this time, the District does not contribute to dental, vision, life insurance or long-term disability.

MISCELLANEOUS DATA – APPENDIX B

Appendix B provides the miscellaneous data that was collected including cost of living, retirement practices, retiree health benefits, leave benefits, and pay for performance. It should be noted that the General Manager has a take-home vehicle with District purchased fuel, which has not been factored in.

TABLE 1 – APPENDIX B – SALARY INCREASE/COST OF LIVING

The District last received a cost-of-living increase in July 2023 in the amount of 5%. The District’s next increase is scheduled for July 2024 ranging from 2% to 5% based on the CPI.

Four agencies also received an increase in 2023 ranging from 4% to 7%. One of the survey agencies will review salaries in December, with a potential increase and one will receive an increase of 4% in July 2024. Five of the agencies are not scheduled to receive an increase at this time.

TABLE 2 – APPENDIX B – RETIREMENT PRACTICES

The District has a CalPERS retirement plan with a benefit of 2% @ 60 and formula of Highest Three Year Average for Classic tier employees.

Four of the survey agencies have a CalPERS retirement plan with two having a benefit of 2% @ 60, one with a benefit of 2.5% @ 55, and one with a benefit of 3% @ 60. Three have a formula of Single Highest Year and one has a formula of Highest Three Year Average. Three of the agencies have a defined contribution plan.

TABLE 3 – APPENDIX B – RETIREE HEALTH

The District contributes the PEMHCA minimum to retiree health for staff, as required when health benefits are through CalPERS. For the General Manager, the District contributes 100% of the premium with 25 years of service.

Three of the survey agencies do not contribute to retiree health, one contributes the PEMHCA minimum, one contributes the PEMHCA minimum with an additional \$250 per month at 25 years of service, and one contributes 50% of the premium with 10 years of service with an additional 5% with each year of service beyond 10 years. Up to 100% of the premium.

TABLES 4 AND 5 – APPENDIX B – LEAVE BENEFITS

With respect to vacation, the District provides 80 hours with 1 year of service; 120 hours with 5 years of service; 136 hours with 10 years of service; 160 hours with 15 years of service; and 160 with 20 years of service. The District provides 12 days of sick leave and 13 holidays. Administrative leave may be awarded with exceptional performance.

The labor market average for vacation is 86 hours at year 1; 109 hours at year 5; 135 hours at year 10; 161 hours at year 15; and 174 hours at year 20. All but one agency also provides 12 days of sick leave and the labor market average for holidays is 13. One agency provides the General Manager with 80 hours of administrative leave.

TABLE 6 – APPENDIX B – PAY FOR PERFORMANCE

With respect to pay for performance, the District provides an annual step increase to employees who earn a satisfactory performance review. The General Manager has the discretion, supported by an Employee Performance Evaluation, to provide a two-step wage increase to employees that have sustained exceptional performance. Salary wage steps for the General Manager may be accelerated upon approval by the Board of Directors. The General Manager also has the discretion to grant administrative leave of no more than 40 hours per employee, per calendar year to employees that have exhibited exceptional performance.

With respect to the survey agencies, four of the responding agencies do not provide pay for performance. For the remaining agencies, the policies vary with the details provided in Table 6 of Appendix B.

APPENDIX A

DETAILED MARKET DATASHEETS

Midway Heights County Water District
 Total Compensation Study
 9/2023

| Survey Classification | 30th Percentile | | | 30th Percentile | | | 30th Percentile | | | Comparability |
|--|--|--|---|---|---|---|---|---|---|---------------|
| | Base Salary | | | Total Cash | | | Total Compensation | | | |
| | Midway Heights County Water District Maximum Base Salary | Labor Market 30th Percentile Base Salary | % Midway Heights County Water District Is Above or Below Labor Market 30th Percentile | Midway Heights County Water District Total Cash | Labor Market 30th Percentile Total Cash | % Midway Heights County Water District Is Above or Below Labor Market 30th Percentile | Midway Heights County Water District Total Compensation | Labor Market 30th Percentile Total Compensation | % Midway Heights County Water District Is Above or Below Labor Market 30th Percentile | |
| General Manager | \$9,576 | \$11,530 | -20.41% | \$9,576 | \$11,530 | -20.41% | \$11,887 | \$13,866 | -16.65% | 4 |
| Field Operations Manager | \$7,584 | \$7,330 | 3.35% | \$7,584 | \$7,395 | 2.50% | \$9,104 | \$9,904 | -8.79% | 4 |
| Water Utility Maintenance Worker II | \$5,661 | \$5,274 | 6.84% | \$5,661 | \$5,582 | 1.39% | \$7,181 | \$8,381 | -16.70% | 7 |
| Secretary to the Board-Office Technician | \$6,068 | \$5,485 | 9.61% | \$6,068 | \$5,485 | 9.61% | \$7,588 | \$7,938 | -4.61% | 2 |
| | | Average | -0.15% | | Average | -1.73% | | Average | -11.69% | |

APPENDIX B

MISCELLANEOUS DATA

**Appendix B - Table 1
Salary Increase/Cost of Living Information**

| Survey Agency | Last Salary Increase/COLA – Date/Amount) | Next Salary Increase/COLA – Date/Amount) |
|---|--|---|
| Midway Heights County Water District | 7/2023 - 5% | 7/2024 - 2% - 5% CPI Based |
| Butte Water District | 12/2022 - 6% | Salaries reviewed in December- Amount TBD and varies by class |
| City of Grass Valley | 7/2023 - 3% + various equity increases | None Scheduled |
| City of Nevada City | 7/2023 - 4% | 7/2024 - 4% |
| Foresthill Public Utility District | 2/2020 - 5% | None Scheduled |
| Heather Glen Community Services District | NA- No Comparable Matches | |
| Meadow Vista County Water District | 7/2023 - amount varied by class | None Scheduled |
| North Yuba Water District | 7/2022 - 3.25% | None Scheduled |
| Sierra Lakes County Water District | 7/2023 - 7% | None Scheduled |

**Appendix B - Table 2
Retirement Practices
(Classic Members)**

| Survey Agency | Retirement Agency | Retirement Benefit (Misc.) | Retirement Formula (Misc.) | Employer Contribution (23/24) |
|---|---------------------------|--|---------------------------------------|---|
| <i>Midway Heights County Water District</i> | <i>CalPERS</i> | <i>2% @ 60</i> | <i>Highest 3 Years</i> | <i>11.32%</i> |
| Butte Water District | Not a PERS Agency | | | Employer contributes 10% into retirement account for General Manager Employer contributes 8% into retirement account for all other staff |
| City of Grass Valley | CalPERS | 2.5% @ 55 | Single Highest Year | 14.06% |
| City of Nevada City | CalPERS | 2% @ 60 | Single Highest Year | 10.66% |
| Foresthill Public Utility District | CalPERS | 3% @ 60 | Single Highest Year | 16.44% |
| Heather Glen Community Services District | NA- No Comparable Matches | | | |
| Meadow Vista County Water District | Not a PERS Agency | | | Employer contributes 10% into a SEP IRA |
| North Yuba Water District | Not a PERS Agency | | | Employer contributes 10% into deferred compensation |
| Sierra Lakes County Water District | CalPERS | 2% @ 60 (However, all EEs are PEPRA) | Highest 3 Years | 10.10% |

**Appendix B - Table 3
Retiree Health Practices**

| Agency | Retiree Health Savings Account Contribution | Agency Monthly Contribution for Retiree | Agency Monthly Contribution for Retiree + 1 | Agency Monthly Contribution for Retiree + 2 | Vesting |
|---|--|---|---|---|--|
| <i>Midway Heights County Water District</i> | \$0 | <i>Staff PEMHCA Minimum General Manager 100% with 25 years</i> | <i>Staff No Additional Contribution General Manager 100% with 25 years</i> | <i>Staff No Additional Contribution General Manager No Additional Contribution</i> | <i>Staff 10 years with PERS; 5 years with Agency General Manager 25 years</i> |
| Butte Water District | \$0 | \$0 | \$0 | \$0 | \$0 |
| City of Grass Valley | \$0 | PEMHCA Minimum + \$250/month with 25 years | No Additional Contribution | No Additional Contribution | 10 years with PERS; 5 years with Agency 25 years for additional \$250/month |
| City of Nevada City | \$0 | \$0 | \$0 | \$0 | \$0 |
| Foresthill Public Utility District | \$0 | \$300 with 20 years of service | \$400 with 20 years of service | No additional contribution | 20 years |
| Heather Glen Community Services District | NA- No Comparable Matches | | | | |
| Meadow Vista County Water District | \$0 | PEMHCA Minimum | No Additional Contribution | No Additional Contribution | 10 years with PERS; 5 years with Agency |
| North Yuba Water District | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sierra Lakes County Water District | \$0 | PERS Vesting Schedule 10 years= 50%, + 5% for each additional year of service, to a max of 100% with 20 years of service | PERS Vesting Schedule 10 years= 50%, + 5% for each additional year of service, to a max of 100% with 20 years of service | No Additional Contribution | 10 years |

**Appendix B - Table 4
Vacation Leave**

| Agency | Year 1 Annual Accrual | Year 5 Annual Accrual | Year 10 Annual Accrual | Year 15 Annual Accrual | Year 20 Annual Accrual | Max Accrual |
|--|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|
| <i>Midway Heights County Water District</i> | <i>80</i> | <i>120</i> | <i>136</i> | <i>160</i> | <i>160</i> | <i>320 hours</i> |
| Butte Water District | 96 | 96 | 120 | 120 | 144 | 5 days (40 hours) |
| City of Grass Valley | 88 | 128 | 164 | 164 | 176 | 320 hours |
| City of Nevada City | 80 | 120 | 120 | 200 | 200 | 320 hours |
| Foresthill Public Utility District | 80 | 120 | 120 | 160 | 160 | 2x annual accrual for a max of 320 hours |
| Heather Glen Community Services District | NA-No Comparable Matches | | | | | |
| Meadow Vista County Water District | 80 | 80 | 120 | 160 | 200 | 600 hours |
| North Yuba Water District | 80 | 120 | 180 | 180 | 180 | 240 hours |
| Sierra Lakes County Water District | 96 | 96 | 120 | 144 | 160 | 160 hours |
| <i>AVERAGE</i> | <i>86</i> | <i>109</i> | <i>135</i> | <i>161</i> | <i>174</i> | <i>285</i> |

**Appendix B - Table 5
Sick Leave, Holidays, and Administrative Leave**

| Agency | Sick Leave Annual Accrual | Sick Leave Max Accrual | Holidays (number of holidays + floating per year) | Administrative or Management Leave (number of hours per year) |
|--|----------------------------------|-------------------------------|--|--|
| <i>Midway Heights County Water District</i> | 12 | 122 days | 10 + 3 = 13 | <i>Administrative Leave-only for exceptional performance</i> |
| Butte Water District | 12 | 120 days | 11 + 0 = 11 | 0 |
| City of Grass Valley | 12 | Unlimited | 11 + 3 = 14 | 0 |
| City of Nevada City | 12 | Unlimited | 12 + 2 = 14 | 0 |
| Foresthill Public Utility District | 12 | Unlimited | 11 + 2 = 13 | 0 |
| Heather Glen Community Services District | NA- No Comparable Matches | | | |
| Meadow Vista County Water District | 12 | 600 hours | 11 + 1 = 12 | General Manager 80 hours Others 0 |
| North Yuba Water District | 13 | 480 hours | 13 + 0 = 13 | 0 |
| Sierra Lakes County Water District | 12 | 12 days | 9 + 2 = 11 | 0 |
| <i>AVERAGE</i> | 12 | | 13 | |

**Appendix B - Table 6
Pay for Performance**

| Survey Agency | Pay for Performance Policies |
|---|---|
| Midway Heights County Water District | <p><i>The policy of the District to provide an annual step increase to employees who earn a satisfactory performance review. The General Manager has the discretion, supported by an Employee Performance Evaluation, to provide a two-step wage increase to employees that have sustained exceptional performance. Salary wage steps for the General Manager may be accelerated upon approval by the Board of Directors.</i></p> <p><i>The General Manager has the discretion to grant administrative leave of no more than 40 hours per employee, per calendar year to employees that have exhibited exceptional performance. Administrative leave shall be accounted for separately from regular earned vacation leave and must be taken within 12 months of the award date.</i></p> |
| Butte Water District | Each December Board reviews salaries and can authorize bonus. No set amounts and can vary by classification. |
| City of Grass Valley | Administrative Distinction Pay – An Employee is eligible to receive Administrative Distinction pay once every other year under the following conditions: a) Employee has been at the fifth (E) step of his/her salary range for two or more years; b) Employee has received two consecutive “exceeds expectations” performance appraisals; c) Employee has not received documented written reprimand or disciplinary action during the same two year period; d) Employee’s Department Head recommends award documenting the Employee’s contribution to or achievement on behalf of the City; e) Approval of the City Manager; f) Upon approval, Employee receives a lump sum gross check equivalent to 2.5% of his/her regular yearly base pay. |
| City of Nevada City | None |
| Foresthill Public Utility District | None |
| Heather Glen Community Services District | NA-No Comparable Matches |
| Meadow Vista County Water District | <p>No additional pay is offered. However, individual salary raises may be given during the year at the General Manager’s discretion, if deemed warranted.</p> <p>The amount of employee compensation is based on two key principles: pay for performance, meaning that superior performance will receive greater compensation; and, program flexibility, meaning that management has the flexibility to pay employees according to performance levels rather than being limited to narrow salary ranges based on a job title. With this flexibility, compensation can be used as powerful communication and management too. For new hires, factors considered in establishing base salary rate are education, previous work experience, position, grade level, and other relevant factors. For existing employees adjustments to base salary generally occur as a result of performance evaluation, promotion, significant increase or decrease in job responsibilities, business circumstances and other relevant factors. The</p> |

**Appendix B - Table 6
Pay for Performance**

| Survey Agency | Pay for Performance Policies |
|--|--|
| | <p>District has adopted and will maintain a salary/wage plan with certain salary/wage increases for each regular employment position. Each salary/wage range may include two or more salary/wage steps. At least once per year, the Manager will review the salary/wage plan and make recommendations to the Board for any appropriate changes i.e., Cost of Living increases. Upon such recommendation, the Board periodically may amend the district plan. Except as otherwise provided by the Board, regular employees will be employed at the first step of the salary range for their particular employment position. Salary increases require Board approval. Upon successful completion of the probationary period, an employee will be considered for advancement to the next salary/wage step. Thereafter, on an annual basis and in connection with an employee's performance evaluation, the Manager will consider whether a salary/wage increase is appropriate and make a recommendation to the Board. Salary/wage increases will not be automatic but will be given only upon approval of the Board based on merit and performance. Merit increases, if any, are given based on performance and in accordance with current District business and financial circumstances. Ordinarily, salary/wage increases will not occur until after the employee has served at a step for a period of at least 12 months.</p> |
| <p align="center">North Yuba Water District</p> | <p align="center">None</p> |
| <p align="center">Sierra Lakes County Water District</p> | <p align="center">None</p> |

MEMORANDUM

November 6, 2023

TO: MHCWD Board of Directors

FROM: Employee Compensation Ad Hoc Committee: Directors Richard Goodwin and Pauline Nevins, and customer and business owner, Pene Todd.

SUBJECT: Recommendations for Board Action Based on Compensation Study Results

BACKGROUND

At the July 20, 2023, MHCWD meeting, the Board unanimously approved a contract with Bryce Consulting in the sum of \$5,890 to perform an Employee Compensation Study.

An Ad hoc committee was formed to work with the consultant to decide the final list of survey agencies and data elements, and to review the consultant's draft findings and final report.

The committee met six times during the period from August through November. The consultant attended three of the meetings. A final report is scheduled for presentation by Bryce Consulting at the November 16th Board meeting.

FINDINGS

Based on discussions at meetings and a thorough review of Bryce Consulting's final report, the ad hoc committee recommends the following:

Salaries

The Compensation Study indicates the General Manager's salary to be somewhat below market. However, this assessment is mitigated by the District's comparatively smaller size, staff, revenue, and less complex operations (i.e., no treatment plant.) In any event, salary adjustments for the General Manager are negotiated under the terms of the GM's Employment Agreement.

As stated in the Report, for positions other than the General Manager, the District is above market for maximum base salary and total cash. The Committee recommends no change to the salary schedules of the Field Operations Manager and the Water Utility Maintenance Worker.

Benefits:

The Compensation Study indicates the benefits afforded the General Manager are within acceptable levels in some areas and surpass the market average in others. Benefit adjustments for the General Manager are negotiated under the terms of the GM's Employment Agreement.

The Study indicates the District's contribution towards health care benefits for the Field Operations Manager and the Water Utility Maintenance Worker positions are considerably lower than the labor market average. The ad hoc committee supports the recommendation by Bryce Consulting that consideration be given to bringing these benefits closer to market.

RECOMMENDATIONS

The Committee recommends a new Ad Hoc committee be formed to research available PERS cafeteria-style benefits for the field staff. The objective would be to permit staff to select medical/dental/vision care options that best suit their individual/family needs within a budgeted total cost. The General Manager would be asked to assist the follow-on committee with finding a suitable level of total cost prior to drafting the FY 2025 budget. Availability of any new benefits would thus take effect starting in July of 2024.

Note: During the ad hoc committee's research, Stephanie Duncan, CalPERS Health Program Analyst, assisted with understanding the range of health benefit options. Her assistance will be available to the follow-on committee as well.

Richard J. Goodwin
Colfax, CA

October 24, 2023

Pauline Nevins, Board President
Midway Heights County Water District
P.O. Box 596
Meadow Vista, CA 95722

President Nevins:

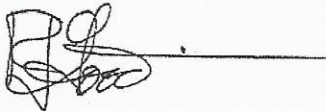
It has been my honor for the past three years to serve on the Board of Midway Heights County Water District. I am pleased to have contributed to the board's steady efforts and solid achievements during that time.

It has always been my intent to finish my elected term, but at 80 years my memory and related abilities are slowing noticeably. I am now finding it difficult to contribute properly to the work of the board.

I am confident the board will succeed in its efforts to improve the governance and operations of the district in the years ahead.

Therefore, and with great regret, I wish to resign my seat effective upon adjournment of the next board meeting, set for November 16, 2023.

Sincerely,

A handwritten signature in black ink, appearing to be 'RJG', followed by a horizontal line extending to the right.

Richard J. Goodwin

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

November 1, 2023

Richard J. Goodwin
Colfax, CA

Director Goodwin:

It is with regret that I acknowledge the receipt of your letter dated October 24, 2023, resigning from your seat on the Board of the Midway Heights County Water District.

During your tenure, which included serving as Board President, and chairing various ad hoc committees, you have worked tirelessly to increase transparency and improve the governance of the District. With the support of the current Board, these efforts have resulted in the publication of the District's first Strategic Plan, the completion of an independent Compensation Study, the reinstating of a customer newsletter, and the upgrading of the District's website. You also led the effort to professionalize board material and district policies and procedures. And you honored your campaign pledge to decline meeting payments.

Richard, on behalf of the Board, I wish you all the best. Thank you for your service to the Midway Heights County Water District.

Sincerely,

A handwritten signature in black ink, appearing to read 'Pauline Nevins', with a long horizontal flourish extending to the right.

Pauline Nevins, Board President

MHCWD

Monthly Field Report
for the month of October 2023

FLOW RECORDS

Treated Water purchased:

3.43 million gallons for an average service connection use of 238 gallons per day, based on 451 active service connections. (From September, no new billing from PCWA as of 11-08-2023).

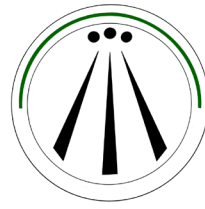
Irrigation Water purchased:

10.5 million gallons with an estimated demand of 11.2 million gallons and an estimated usage of 1,019 gallons per day per customer based on 356 active services. The PCWA canal was down for 0 days.

FIELD ACTIVITIES

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

Miscellaneous: Training of field employee, Lots of interaction with Hanson Bros. on Hillsdale project, Monthly Bac-T samples, Trt. Valve turning, Irr. Valve turning, Irr. Hydrant flushing, routine maintenance at all facilities.



Actuarial Retirement Consulting

October 13, 2023

Pauline Nevins
President
Midway Heights County Water District

Actuarial Retirement Consulting (Awen ARC) has prepared the following scope and fees for the Midway Heights County Water District (District). We appreciate the opportunity to provide our services and are available to discuss any questions you may have.

GASB 75

Government Accounting Standards Board (GASB) Statement 75 applies to accounting and financial reporting for post-employment benefits other than pensions. Under GASB 75, a full actuarial report is required at least once every two years. Further, annual disclosure reports are prepared to reflect the discount rate, contributions, payroll, and funding levels as of the measurement period. These annual disclosure reports comply with the requirements, under GASB 75, for fiscal year end reporting in the District's notes to financial statements.

Scope of Work

Awen ARC will prepare a full actuarial valuation report as of July 1, 2023 as well as two disclosure reports for the fiscal years ending June 30, 2024 and June 30, 2025.

The full actuarial valuation will include the following:

- Summary of plan provisions and census data.
- Postemployment benefit liabilities including the Present Value of Projected Benefits, Total OPEB Liability, and the Actuarially Determined Contribution.
- Reconciliation of Total OPEB Liability with the prior actuarial report.
- Sensitivity of the Net OPEB Liability with a +/-1% change in discount rate and trend rate.
- Projected explicit and implicit benefit payments.
- Disclosure of actuarial assumptions and certification.

The annual fiscal year end disclosure reports will include the following:

- Summary of plan provisions and census data.
- Determination of changes in the Total OPEB Liability.
- Sensitivity of the Net OPEB Liability with a +/-1% change in discount rate and trend rate.
- OPEB Expense and deferred outflows/inflows of resources related to OPEB.
- Disclosure of actuarial assumptions and certification.

Fees

Our flat fees, for the scope of work detailed above, are listed below. All fees are billed upon delivery of a report.

| | |
|---|---------|
| Full Actuarial Valuation as of July 1, 2023: | \$1,000 |
| Disclosure Report for the fiscal year ending June 30, 2024: | \$550 |
| Disclosure Report for the fiscal year ending June 30, 2025: | \$550 |



Process and Timeline

For a full valuation, Awen ARC will send an Excel spreadsheet containing a checklist of requested data as well as a template for collecting individual participant data, for reference.

For disclosure reports, Awen ARC will send an email of requested data items with the prior year values shown for reference.

Once complete data is received, full actuarial valuations are typically completed within three to four weeks while disclosure reports take approximately one to two weeks. If the District needs a shorter timeline, we will do our best to accommodate.

Please feel free to contact us with any questions about this proposal.



Molly McGee, ASA, EA, FCA, MAAA
Actuary
Actuarial Retirement Consulting, LLC

10/13/2023
Date

Pauline Nevins
President
Midway Heights County Water District

Date

Board Secretary
Midway Heights County Water District

Date



MIDWAY HEIGHTS COUNTY WATER DISTRICT
FUNDS SUMMARY

OCTOBER 2023

REGULAR BOARD MEETING
NOVEMBER 2023

OPERATING FUNDS:

Placer County-MHCWD Investment Trust Fund (32005):

Balance as of: (9/30/23) **\$490,525.17**

*(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 (10/31/23--Reconciled to Checking Account #1670 General) ** **\$134,941.14**

CALIFORNIA BANK & Trust:

Adjusted Bank Statement Balance (10/31/23-- Reconciled Money Market Account #6809 Tank Loan) ** **\$73,162.17**

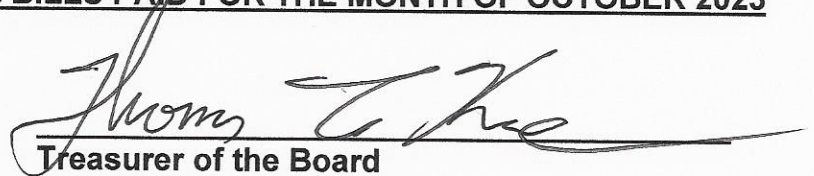
**See the attached Reconciliation Summary and Check Register for detail.

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 OCTOBER 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.
Y:\MHCWD-server-files\09-Financial\FUND SUMS\Fund Sums 2023\2023-11\2023-11.docx

3:06 PM
11/06/23

Midway Heights CWD
Reconciliation Summary

10005 · Cash in Checking-1670, Period Ending 10/31/2023

| | <u>Oct 31, 23</u> |
|--|----------------------------|
| Beginning Balance | 220,878.06 |
| Cleared Transactions | |
| Checks and Payments - 37 items | -132,635.24 |
| Deposits and Credits - 28 items | 47,942.84 |
| Total Cleared Transactions | <u>-84,692.40</u> |
| Cleared Balance | <u><u>136,185.66</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 3 items | -1,244.52 |
| Total Uncleared Transactions | <u>-1,244.52</u> |
| Register Balance as of 10/31/2023 | <u><u>134,941.14</u></u> ← |
| New Transactions | |
| Checks and Payments - 17 items | -144,701.82 |
| Deposits and Credits - 2 items | 126,835.79 |
| Total New Transactions | <u>-17,866.03</u> |
| Ending Balance | <u><u>117,075.11</u></u> |

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11/06/23

Midway Heights CWD
Reconciliation Detail

10005 · Cash in Checking-1670, Period Ending 10/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|-----------------------|-----|--------------------|--------------------|
| Beginning Balance | | | | | | 220,878.06 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 37 items | | | | | | |
| Bill Pmt -Check | 09/20/2023 | 9396 | Bryce Consulting, ... | X | -2,660.00 | -2,660.00 |
| Bill Pmt -Check | 09/20/2023 | 9405 | Riebes Auto Parts | X | -136.83 | -2,796.83 |
| Bill Pmt -Check | 09/20/2023 | 9407 | Tel-Com | X | -65.00 | -2,861.83 |
| Bill Pmt -Check | 10/02/2023 | EFT | CalPERS Retire P... | X | -3,147.65 | -6,009.48 |
| Bill Pmt -Check | 10/02/2023 | EFT | CalPERS 457 Pro... | X | -700.00 | -6,709.48 |
| Bill Pmt -Check | 10/02/2023 | EFT | CalPERS Retire P... | X | -672.90 | -7,382.38 |
| Bill Pmt -Check | 10/02/2023 | EFT | CalPERS Retirem... | X | -200.00 | -7,582.38 |
| Bill Pmt -Check | 10/02/2023 | EFT | Superior Press | X | -194.44 | -7,776.82 |
| Bill Pmt -Check | 10/02/2023 | EFT | Superior Press | X | -88.80 | -7,865.62 |
| Bill Pmt -Check | 10/04/2023 | EFT | Paychex, Inc. | X | -18,945.56 | -26,811.18 |
| Bill Pmt -Check | 10/04/2023 | EFT | Paychex, Inc. | X | -3,991.81 | -30,802.99 |
| Bill Pmt -Check | 10/05/2023 | 9420 | Hansen Bros. Ent... | X | -40,573.00 | -71,375.99 |
| Bill Pmt -Check | 10/05/2023 | 9425 | Triton Constructio... | X | -8,250.00 | -79,625.99 |
| Bill Pmt -Check | 10/05/2023 | 9426 | US Bank | X | -2,145.30 | -81,771.29 |
| Bill Pmt -Check | 10/05/2023 | 9424 | Robert Half | X | -1,900.23 | -83,671.52 |
| Bill Pmt -Check | 10/05/2023 | 9415 | Bryce Consulting, ... | X | -1,900.00 | -85,571.52 |
| Bill Pmt -Check | 10/05/2023 | 9427 | ACWA Joint Powe... | X | -1,730.17 | -87,301.69 |
| Bill Pmt -Check | 10/05/2023 | 9417 | Dawson Oil Comp... | X | -1,378.82 | -88,680.51 |
| Bill Pmt -Check | 10/05/2023 | 9423 | PG&E | X | -603.43 | -89,283.94 |
| Bill Pmt -Check | 10/05/2023 | 9422 | Nathan Longly | X | -300.52 | -89,584.46 |
| Bill Pmt -Check | 10/05/2023 | 9412 | Anderson's Sierra ... | X | -179.72 | -89,764.18 |
| Bill Pmt -Check | 10/05/2023 | 9416 | Cooks Portable To... | X | -161.08 | -89,925.26 |
| Bill Pmt -Check | 10/05/2023 | 9414 | AT&T U-verse | X | -145.65 | -90,070.91 |
| Bill Pmt -Check | 10/05/2023 | 9413 | AT & T | X | -135.65 | -90,206.56 |
| Bill Pmt -Check | 10/05/2023 | 9419 | Giuliani & Kull, Inc. | X | -125.00 | -90,331.56 |
| Bill Pmt -Check | 10/05/2023 | 9418 | Frontier Communi... | X | -113.64 | -90,445.20 |
| Bill Pmt -Check | 10/05/2023 | 9421 | Hills Flat Lumber ... | X | -72.92 | -90,518.12 |
| Bill Pmt -Check | 10/18/2023 | 9428 | ACWA Joint Powe... | X | -14,104.00 | -104,622.12 |
| Bill Pmt -Check | 10/18/2023 | 9439 | Weimar Water Co... | X | -12,634.69 | -117,256.81 |
| Bill Pmt -Check | 10/18/2023 | 9436 | PCWA | X | -6,524.87 | -123,781.68 |
| Bill Pmt -Check | 10/18/2023 | 9430 | California Bank & ... | X | -4,582.83 | -128,364.51 |
| Bill Pmt -Check | 10/18/2023 | 9429 | Bartkiewicz, Kroni... | X | -3,243.76 | -131,608.27 |
| Bill Pmt -Check | 10/18/2023 | 9437 | Robert Half | X | -645.24 | -132,253.51 |
| Bill Pmt -Check | 10/18/2023 | 9431 | Cooks Portable To... | X | -161.08 | -132,414.59 |
| Bill Pmt -Check | 10/18/2023 | 9432 | Cranmer Analytica... | X | -110.00 | -132,524.59 |
| Bill Pmt -Check | 10/18/2023 | 9440 | Tel-Com | X | -78.50 | -132,603.09 |
| Bill Pmt -Check | 10/18/2023 | 9433 | Hills Flat Lumber ... | X | -32.15 | -132,635.24 |
| Total Checks and Payments | | | | | -132,635.24 | -132,635.24 |

3:06 PM
11/06/23

Midway Heights CWD
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 10/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|------|-------------------|-----|------------|------------|
| Deposits and Credits - 28 items | | | | | | |
| Deposit | 10/02/2023 | | | X | 517.66 | 517.66 |
| Deposit | 10/03/2023 | | | X | 332.60 | 850.26 |
| Deposit | 10/04/2023 | | | X | 222.48 | 1,072.74 |
| Deposit | 10/04/2023 | | | X | 15,347.99 | 16,420.73 |
| Deposit | 10/05/2023 | | | X | 1,649.87 | 18,070.60 |
| Deposit | 10/05/2023 | | | X | 3,916.37 | 21,986.97 |
| Deposit | 10/06/2023 | | | X | 203.98 | 22,190.95 |
| Deposit | 10/06/2023 | | | X | 1,755.90 | 23,946.85 |
| Deposit | 10/10/2023 | | | X | 27.55 | 23,974.40 |
| Deposit | 10/10/2023 | | | X | 281.36 | 24,255.76 |
| Deposit | 10/11/2023 | | | X | 285.95 | 24,541.71 |
| Deposit | 10/11/2023 | | | X | 5,180.83 | 29,722.54 |
| Deposit | 10/13/2023 | | | X | 221.21 | 29,943.75 |
| Deposit | 10/16/2023 | | | X | 143.69 | 30,087.44 |
| Deposit | 10/16/2023 | | | X | 3,943.11 | 34,030.55 |
| Deposit | 10/17/2023 | | | X | 321.14 | 34,351.69 |
| Deposit | 10/18/2023 | | | X | 769.82 | 35,121.51 |
| Deposit | 10/18/2023 | | | X | 1,769.12 | 36,890.63 |
| Deposit | 10/19/2023 | | | X | 378.33 | 37,268.96 |
| Deposit | 10/20/2023 | | | X | 300.00 | 37,568.96 |
| Deposit | 10/23/2023 | | | X | 580.36 | 38,149.32 |
| Deposit | 10/24/2023 | | | X | 3,228.62 | 41,377.94 |
| Deposit | 10/26/2023 | | | X | 316.52 | 41,694.46 |
| Deposit | 10/27/2023 | | | X | 3,241.46 | 44,935.92 |
| Deposit | 10/30/2023 | | | X | 241.12 | 45,177.04 |
| Deposit | 10/30/2023 | | | X | 345.92 | 45,522.96 |
| Deposit | 10/30/2023 | | | X | 872.13 | 46,395.09 |
| Deposit | 10/30/2023 | | | X | 1,547.75 | 47,942.84 |
| Total Deposits and Credits | | | | | 47,942.84 | 47,942.84 |
| Total Cleared Transactions | | | | | -84,692.40 | -84,692.40 |
| Cleared Balance | | | | | -84,692.40 | 136,185.66 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 3 items | | | | | | |
| Bill Pmt -Check | 10/18/2023 | 9435 | Omega Commerci... | | -732.00 | -732.00 |
| Bill Pmt -Check | 10/18/2023 | 9434 | Occu-Med Ltd. | | -357.75 | -1,089.75 |
| Bill Pmt -Check | 10/18/2023 | 9438 | Verizon Wireless | | -154.77 | -1,244.52 |
| Total Checks and Payments | | | | | -1,244.52 | -1,244.52 |
| Total Uncleared Transactions | | | | | -1,244.52 | -1,244.52 |
| Register Balance as of 10/31/2023 | | | | | -85,936.92 | 134,941.14 |

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Midway Heights CWD
Reconciliation Detail

10005 - Cash in Checking-1670, Period Ending 10/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|-------------------------|-----|--------------------|-------------------|
| New Transactions | | | | | | |
| Checks and Payments - 17 items | | | | | | |
| Bill Pmt -Check | 11/01/2023 | 9445 | Ferguson Waterw... | | -2,510.21 | -2,510.21 |
| Bill Pmt -Check | 11/01/2023 | 9444 | Continental Utility ... | | -1,600.00 | -4,110.21 |
| Bill Pmt -Check | 11/01/2023 | 9449 | US Bank | | -1,341.66 | -5,451.87 |
| Bill Pmt -Check | 11/01/2023 | 9446 | New Direction Ser... | | -1,229.03 | -6,680.90 |
| Bill Pmt -Check | 11/01/2023 | 9448 | Robert Half | | -887.21 | -7,568.11 |
| Bill Pmt -Check | 11/01/2023 | 9447 | PG&E | | -236.44 | -7,804.55 |
| Bill Pmt -Check | 11/01/2023 | 9442 | AT & T | | -137.82 | -7,942.37 |
| Bill Pmt -Check | 11/01/2023 | 9443 | AT&T U-verse | | -137.03 | -8,079.40 |
| Bill Pmt -Check | 11/01/2023 | 9441 | Anderson's Sierra ... | | -112.30 | -8,191.70 |
| Bill Pmt -Check | 11/06/2023 | 9457 | Hansen Bros. Ent... | | -125,891.89 | -134,083.59 |
| Bill Pmt -Check | 11/06/2023 | 9450 | California Bank & ... | | -4,582.83 | -138,666.42 |
| Bill Pmt -Check | 11/06/2023 | 9454 | Hansen Bros. Ent... | | -2,769.00 | -141,435.42 |
| Bill Pmt -Check | 11/06/2023 | 9451 | Dawson Oil Comp... | | -1,292.45 | -142,727.87 |
| Bill Pmt -Check | 11/06/2023 | 9456 | Robert Half | | -940.98 | -143,668.85 |
| Bill Pmt -Check | 11/06/2023 | 9452 | Ferguson Waterw... | | -841.75 | -144,510.60 |
| Bill Pmt -Check | 11/06/2023 | 9453 | Frontier Communi... | | -114.46 | -144,625.06 |
| Bill Pmt -Check | 11/06/2023 | 9455 | PG&E | | -76.76 | -144,701.82 |
| Total Checks and Payments | | | | | -144,701.82 | -144,701.82 |
| Deposits and Credits - 2 items | | | | | | |
| Deposit | 11/01/2023 | | | | 943.90 | 943.90 |
| Transfer | 11/06/2023 | | | | 125,891.89 | 126,835.79 |
| Total Deposits and Credits | | | | | 126,835.79 | 126,835.79 |
| Total New Transactions | | | | | -17,866.03 | -17,866.03 |
| Ending Balance | | | | | -103,802.95 | 117,075.11 |

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Midway Heights CWD
Reconciliation Summary

10009 · Cal Bank and Trust-6809, Period Ending 10/31/2023

| | <u>Oct 31, 23</u> |
|--|-------------------------|
| Beginning Balance | 68,533.60 |
| Cleared Transactions | |
| Deposits and Credits - 2 items | <u>4,628.57</u> |
| Total Cleared Transactions | <u>4,628.57</u> |
| Cleared Balance | <u><u>73,162.17</u></u> |
| Register Balance as of 10/31/2023 | 73,162.17 ← |
| New Transactions | |
| Deposits and Credits - 1 item | <u>4,582.83</u> |
| Total New Transactions | <u>4,582.83</u> |
| Ending Balance | <u><u>77,745.00</u></u> |

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Midway Heights CWD
Reconciliation Detail

10009 · Cal Bank and Trust-6809, Period Ending 10/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|-----------|-----------------------|-----|-----------------|------------------|
| Beginning Balance | | | | | | 68,533.60 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 2 items | | | | | | |
| Bill | 10/16/2023 | Oct.. ... | California Bank & ... | X | 4,582.83 | 4,582.83 |
| Deposit | 10/31/2023 | | | X | 45.74 | 4,628.57 |
| Total Deposits and Credits | | | | | 4,628.57 | 4,628.57 |
| Total Cleared Transactions | | | | | 4,628.57 | 4,628.57 |
| Cleared Balance | | | | | 4,628.57 | 73,162.17 |
| Register Balance as of 10/31/2023 | | | | | 4,628.57 | 73,162.17 |
| New Transactions | | | | | | |
| Deposits and Credits - 1 item | | | | | | |
| Bill | 11/06/2023 | Nov. ... | California Bank & ... | | 4,582.83 | 4,582.83 |
| Total Deposits and Credits | | | | | 4,582.83 | 4,582.83 |
| Total New Transactions | | | | | 4,582.83 | 4,582.83 |
| Ending Balance | | | | | 9,211.40 | 77,745.00 |