

## REGULAR MEETING OF THE BOARD OF DIRECTORS

# AGENDA

TUESDAY, September 28, 2021, 7:00 PM

### Notice of HYBRID Meeting

President- James Leap  
Vice President- Vicki Morris  
Director- Marcus Dutra  
Director- Richard Smith  
Director- Wayne Holman  
General Manager- Robert Johnson  
Board Secretary- Louise Coombes

*The Aromas Water District Board of Directors meeting will be conducted in a hybrid setting. Directors, staff and public may attend the meeting remotely or in person. Public participation is encouraged – participation instructions are on the following page.*

- I. **CALL TO ORDER**
- II. **ROLL CALL OF DIRECTORS:** President Jim Leap, Vice President Vicki Morris, Directors, Marcus Dutra, Richard Smith, and Wayne Holman.
- III. **PLEDGE OF ALLEGIANCE**
- IV. **STATEMENTS OF DISQUALIFICATION**
- V. **ADDITIONS AND DELETIONS**
- VI. **MINUTES:** Review the Minutes of the August 24, 2021 Regular Board Meeting for Board approval. p.3-5
- VII. **ORAL COMMUNICATION:** *Anyone wishing to address the Board on informational items, staff reports or matters not listed on the agenda may do so during Oral Communications. Please limit your comment to three (3) minutes. The public may comment on listed Action and Public Hearing items at the time they are considered by the Board.*
- VIII. **PRESENTATIONS & REPORTS**
  - A. DIRECTORS' REPORTS
  - B. ATTORNEY'S REPORT
  - C. MANAGER'S REPORT p.6-9
  - D. CORRESPONDENCE p.10
- IX. **ACTION ITEMS:**
  - A. **Consider receiving a report regarding District volunteers receiving Workers' Compensation Insurance, adopting Resolution #2021-10 establishing that policy, and providing direction to staff.** p.11-12

Staff will present a report on information provided by ACWA-JPIA regarding the coverage of volunteers with Workers' Compensation Insurance, as well as Resolution #2021-10, authorizing the District to establish this policy, for discussion and Board action.
  - B. **Financial Reports for the Month of August 2021** p.13-18

Including both Assessment Districts, the financial reports show a Total revenue of \$173,988.15; Total expenditures were \$72,247.31 between August 18, 2021 and September 22, 2021. These financials and monthly expenditures will be presented for discussion and approval.
- X. **FUTURE MEETINGS & AGENDA ITEMS** Next meeting – October 26, 2021
- XI. **ADJOURNMENT**



## Hybrid Meeting Attendance Instructions

The public may participate in the District’s Board meeting either in person, or by teleconference / web conference via the instructions provided below. In person attendees will be subject to mask and distancing protocols.

The meeting materials will be available for download from the District’s website at:

[www.aromaswaterdistrict.org](http://www.aromaswaterdistrict.org)

For those who choose to attend this meeting via Zoom will be muted by default. To join the meeting from a computer, tablet, or smartphone via the Zoom app (free at <http://www.zoom.us>), click the link on the meeting date and time: <https://us02web.zoom.us/j/89142905706>

If you do not have speakers or a microphone on your computer, you can dial in for audio.

Call (669) 900.9128 and enter the Webinar ID: 89142905706

If you would like to speak during the public comment portion of the meeting, you have the following options:

1. **Online** – raise your hand or use the Q&A panel to submit written comments.
2. **Phone** – press \*9 to raise your hand, \*6 to send a request to be unmuted to submit verbal comments.

**The meeting officially will start at 7:00pm, though remote access will be open 15 minutes before the start of the meeting.**

Public engagement is important to the District, and hybrid meeting protocols are an evolving process.

We appreciate everyone’s understanding as we work through this together.

**Minutes of the Regular Meeting of  
the Aromas Water District Board of Directors  
August 24, 2021**

- I. CALL TO ORDER.** The regular meeting of the Aromas Water District Board of Directors was called to order by President Leap on Tuesday, August 24, 2021 at 7:00 p.m. in a hybrid setting; attendees were both present in the Board Room and online via Zoom.
- II. ROLL CALL.** President Leap, Vice President Morris and Directors Dutra, Holman and Smith were present. Also in attendance were General Manager Johnson and Acting Board Secretary Giron. Counsel Bosso was absent until later in the meeting.
- III. PLEDGE OF ALLEGIANCE.** President Leap led the pledge of allegiance.
- IV. STATEMENTS OF DISQUALIFICATION.** There were no disqualification statements.
- V. ADDITIONS AND DELETIONS.** There were no additions to, or deletions from, the Agenda.
- VI. MINUTES.** The minutes of the July 27, 2021 Board Meeting were presented for review and approval. Vice President Morris moved for approval of the minutes as presented; Director Smith seconded. Minutes were unanimously approved with all Directors present.
- VII. ORAL COMMUNICATION.** There were no public comments.

**VIII. REPORTS/PRESENTATIONS**

- A. Director's Report(s).** There were no Director's reports for July.
- B. Attorney's Report.** There was no Attorney's report for July.
- C. Presentation of President's Award.** Charlotte Holifield, the Coastal Network Public Affairs Field Coordinator for the CSDA virtually presented the Transparency Certificate of Excellence for 2021 to the Board of Director's on behalf of the SDLF in recognition of good governance and best practices for Special Districts.

**D. Manager's Report**

***OPERATIONS***

***Production & Well Levels***

GM Johnson reported total production in July 2021 was 11,362,096 gallons, with a daily average of 366,519 gallons, representing about 19% of total production so far this year. Pleasant Acres was used for six days, San Juan Well was used the entire month and Carpenteria was used for all but one day.

There are a currently 967 meters connected. All water testing continues to be both filed on time and represent satisfactory results. However, there was an incidence of a lab error resulting in two sample results for the District getting mixed up, but this was quickly resolved with an amended report from the lab to the District and the SWRCB.

Reporting on well levels; Carpenteria Well is down two feet and San Juan Well is holding at 127 feet. The observational level for Marshall Well is up one foot and Aimee Meadows Well is down one foot.

***MAINTENANCE***

Since April, it was discovered that an inverter for the solar field was broken and some of the cabling was damaged, one of which was the data cable connecting to the internet which allows online performance monitoring of the solar field. All repairs have now been made and the panels were recently cleaned to improve performance.

***INCIDENTS***

None to report for July.

## ***ADMINISTRATIVE***

### ***Staff & Board Recognition***

ASO Coombes and WUSp Giron have been working on the next steps for the Cole Road Outreach project – more on this in the Action Items later in this meeting.

WUSp Giron switched the District from AT&T to Spectrum making the District internet connection significantly faster with less monthly cost.

CO DeAlba continues on medical leave, although available by phone if there is an emergency situation. This is likely to continue until January 2022. Operator Smith’s confidence and knowledge is growing considerably with the additional responsibility. Workarounds continue with temporary and part-time coverage from Operator Sanchez, including occasional on-call coverage.

President Leap, Vice President Morris and GM Johnson will be attending the CSDA Conference next week; President Leap will be attending a pre-conference session which is one of the Special District Leadership modules. This completes a part of the requirements for the District of Distinction Award mentioned by Charlotte earlier.

GM Johnson spent a day in the field with the MNS Engineering team to work on the District facility assets elevation GPS survey.

GM Johnson attended a webinar regarding Financial Management Workshop for Special Districts.

GM Johnson met with the ACWA JPIA Senior Risk Control Advisor to discuss various safety related programs that they offer and various grant opportunities.

### ***Conservation & Rainfall***

Since the beginning of the new rainfall year on October 1, 2020, and up to this meeting on August 24, 2021, there has been a total of 9.44” to the date of this meeting, with no rainfall in July.

### ***Projects***

#### **Orchard Hill Road Proposed Annexation**

GM Johnson received a response from the Orchard Hill residents to indicate which parcels are to be included for MNS to provide a cost report; GM Johnson transcribed this list of parcels into a map format. MNS will be preparing the Engineering Report for presentation to the residents to see if they would like to continue with the annexation.

#### **New Water Source**

On Monday, GM Johnson received a report from Granite Rock on the sampling of their (approximately 500ft deep) “Orchard Well” as they know it. The report needs to be read and then GM Johnson will summarize the information for the next meeting. Martin Feeney is willing to help within a timescale of the next year; MNS is working on an engineering timeline, including building a shop on that site or the potential for acquiring another property; more on this in a later meeting as information clarifies. Various grant opportunities are available for different aspects and projects which MNS are investigating on behalf of the District.

**Correspondence:** GM Johnson pointed out several emails regarding the mis-reporting of the water sampling mentioned earlier.

**IX. ACTION ITEMS**

**A. Consider receiving an update on the Cole Road Outreach Project, adopting Resolution #2021-09 authorizing the District to proceed with the project.**

With the increasing number of single parcel annexations along Cole Road, the Board directed Staff to conduct an outreach project to contact the remaining parcel owners to establish a more universal approach to annex the remaining parcels in one action in anticipation of future connections. The total collective cost to the District would be \$2,120 for LAFCo and legal fees; additional costs have been included by the District for mapping activities. Resolution #2021-09 is the Board official initiation of proceedings and will be submitted as part of the LAFCo application. Once the Board adopt this resolution, the project transforms from being an outreach project to an annexation project.

Director Holman moved to adopt Resolution #2021-09 as presented; seconded by Vice President Morris. The Resolution was unanimously adopted by roll-call vote with all Directors present.

**B. Financial Reports for the Month of July 2021**

On the Balance Sheet, Total Assets / Liabilities & Equity are \$11,020,096.70, of which Total Current Assets are \$4,794,251.20, and Total Fixed Assets are \$6,084,906.50. In Liabilities, the Total Current Liabilities are \$290,640.37 and Total Liabilities are \$4,424,282.05.

In the P&L Report, Water Revenue for July was \$144,831.81. Total Expenditures were \$74,991.95 between July 21 through August 17, 2021.

For the first time, GM Johnson provided a graphical representation of the Financials to clearly show how closely the budget matches the actual expenses; this was well received by the Board and will be continued for the foreseeable future.

Director Smith moved to approve the Financial Reports as presented; seconded by Vice President Morris. The Financial Reports were unanimously approved, with all Directors present.

**X. FUTURE MEETINGS & AGENDA ITEMS.** The next meeting will be on Tuesday, September 28, 2021.

The next meeting is likely to be the same hybrid format as this meeting. Topics will include potential grant opportunities.

**XI. ADJOURNMENT.** President Leap adjourned the meeting at 7:59pm until Tuesday, September 28, 2021.

Read and approved by: \_\_\_\_\_  
President, Jim Leap

Attest: \_\_\_\_\_  
Board Secretary, Louise Coombes

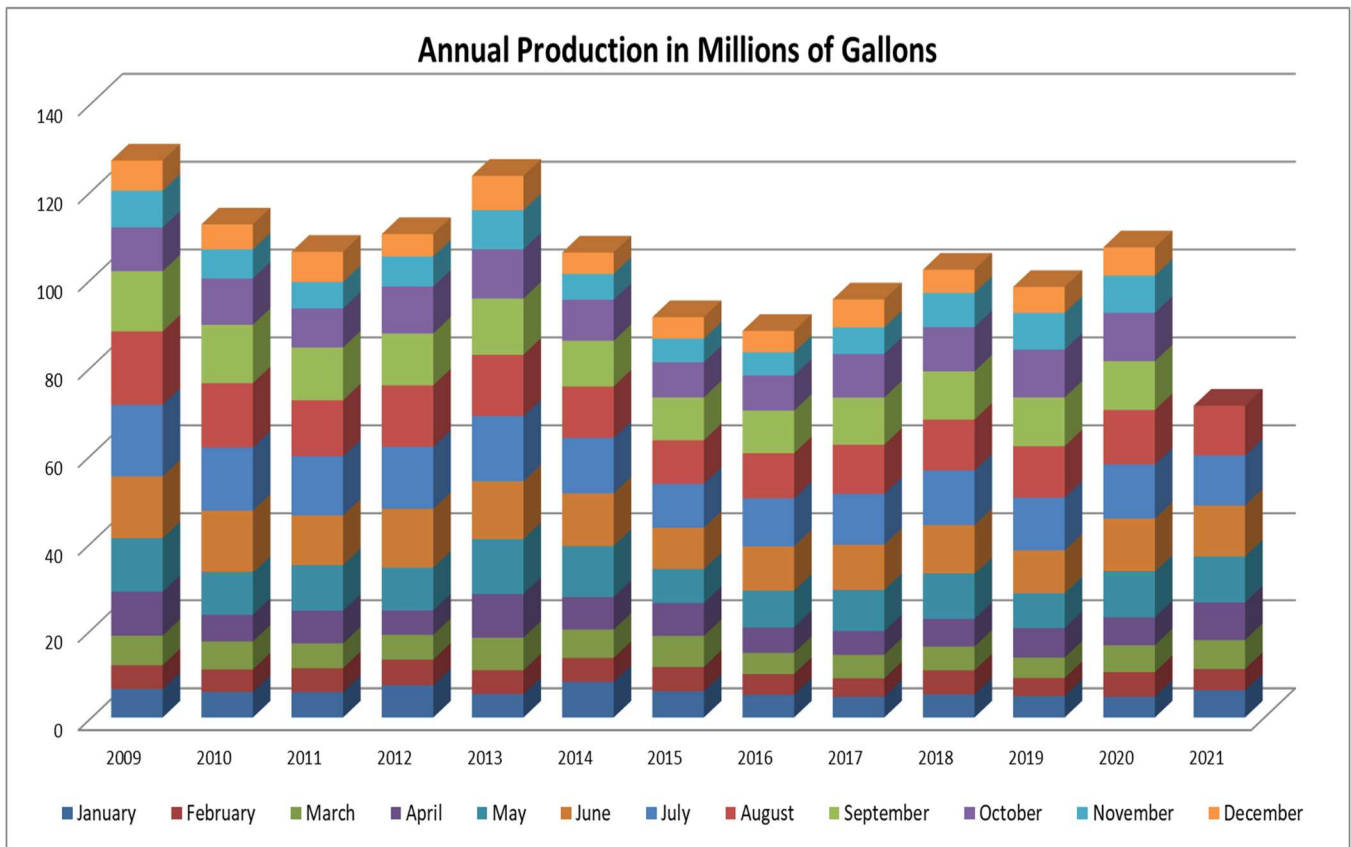
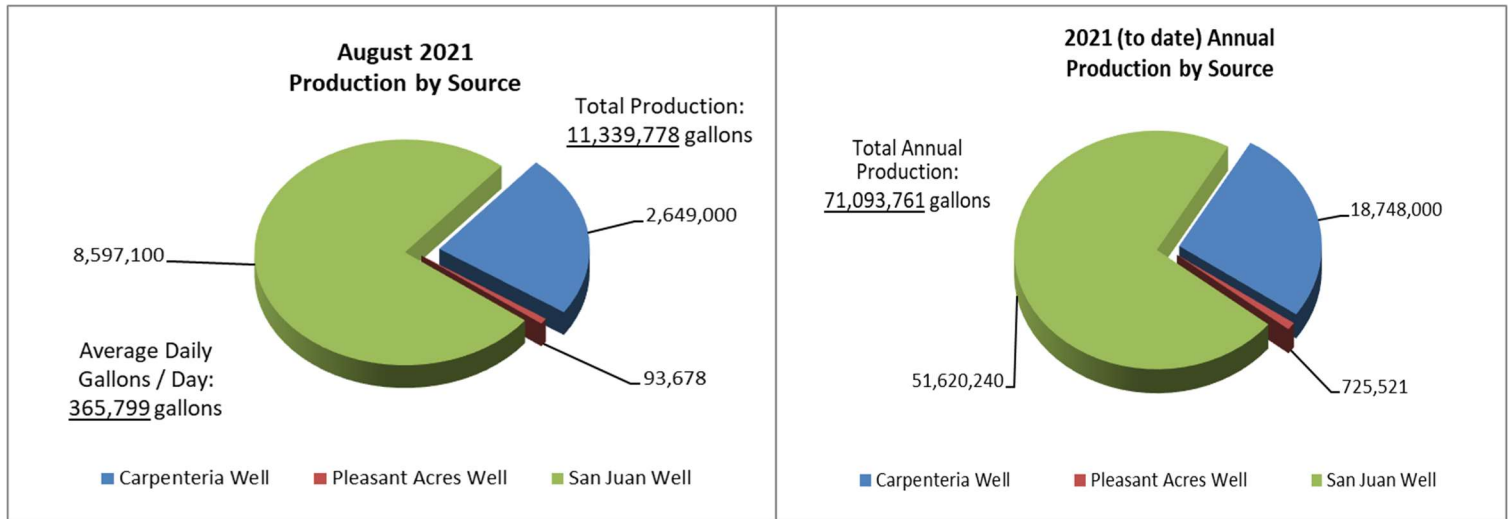
Date: \_\_\_\_\_

Date: \_\_\_\_\_

# General Manager's Report August 2021



## PRODUCTION REPORT



Totals	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Million Gal</b>	112.37	106.15	110.17	123.42	105.97	91.27	88.152	95.304	102.07	98.141	107.1	<b>71.1</b>
<b>Acre Ft</b>	<b>344.8</b>	<b>325.7</b>	<b>338.05</b>	<b>378.7</b>	<b>325.16</b>	<b>280.05</b>	<b>270.49</b>	<b>292.43</b>	<b>313.18</b>	<b>301.13</b>	<b>328.8</b>	<b>218.16</b>

# OPERATIONS AND MAINTENANCE REPORT

## OPERATIONS:

- There are 969 total meters installed (two new ones installed in Logan Knolls)
- San Juan and Carpenteria wells were operated the entire month, while Pleasant Acres well was utilized for 12 days this month.
- Water Treatment Plant: finished water was free of both iron and manganese this month.
- Distribution testing for total Coliform; all samples were negative.
- All monthly DWR reports on Coliform, and Fe / Mn were filed on time.
- WTP filters are being backwashed when necessary.
- Monthly Generator in-house 15-minute testing under load.
- Monthly well-level monitoring (see attached chart).

## MAINTENANCE:

- Preventative maintenance and flushing were performed, as needed.
- Chlorine chemical pump maintenance and analyzer maintenance at all wells was performed.
- Additional maintenance tasks are being performed as time allows.

## INCIDENTS:

- None at the time of this writing

# ADMINISTRATIVE REPORT

## STAFF & BOARD RECOGNITION:

- CSR Bowman worked through some billing issues to get the bills out on time this month.
- WUSp Girõn secured a meeting date for the Cole Road Outreach Project public meeting. The date is October 20<sup>th</sup>, with an informational letter to go out to the parcels along Cole Road in mid-September.
- CO DeAlba is out on medical leave as of June 22. His return date is currently scheduled for January 2022. The District is keeping the temporary worker for another couple months to assist with routine maintenance tasks, as well as emergency operations and on-call time.
- Operator Smith continues to do a terrific job keeping the system working while CO DeAlba is out on medical leave. This continues to be a great opportunity for Operator Smith to increase his knowledge and understanding of the water system.
- GM Johnson worked with MNS to determine if there were any grant opportunities to augment financing of priority District projects.
- GM Johnson met with ACWA-JPIA's Senior Risk Control Advisor to discuss various safety-related programs and grant opportunities. An Action Item for tonight's meeting came from this meeting.
- GM Johnson and Vice-President Morris attended the CSDA Annual Conference (in person) at the end of August. President Leap attended a pre-conference session to facilitate the District gaining another step towards the District of Distinction accreditation.
- GM Johnson sat for the Certified Special District Manager exam that was facilitated and proctored by CSDA pre-conference. GM Johnson passed the exam; thus, completing a Strategic Plan objective by the established deadline.

## **CONSERVATION UPDATE:**

August 2021 usage figures are very similar in magnitude to July's numbers, indicating another month of over one acre-foot of water usage per day (on average). August usage was actually 0.2% less than July. **So, out of the total usage (so far this year), May's usage was 10,680,580 gallons, June's usage was 11,575,342 gallons, July's usage was 11,362,096 and August's usage is 11,339,778 gallons.** To summarize, one-third of the year (four months) has accounted for 63% of the production.

September 30, 2021 will mark the end of the current water year. As of the date of this report (September 15), the rain gauge at Chittenden Pass has recorded 9.48 inches of precipitation, with 0.00 inches having fallen in August. When compared to the previous water year precipitation total (16.72 inches), the dry winter forecast was correct.

## **PROJECTS:**

### **1. Response to COVID-19 virus**

Staff has been staying current on the ever-changing COVID-19 situation. The office has been reopened, and customers have adjusted to the changes. Further changes are expected in late September when the current Gubernatorial executive orders sunset.

### **2. Technology upgrade – SCADA (delayed due to COVID-19 pandemic)**

Installations are complete – respective staff members are working to complete final “punch list-type items”. These should be completed by the end of the calendar year.

### **3. Orchard Hill Road proposed annexation progress**

The Scoping Evaluation/Feasibility Study for the project has been initiated, since an individual in the group paid for the Study. MNS Engineers has initiated this effort, and the FINAL Technical Memorandum (TM) should be completed in the near future. Based on the last set of emails, about nine parcels are interested. Once the TM is completed and a public meeting is held, the number of interested parties should increase.

### **4. Progress on the Cole Road Outreach Project**

At the last Board meeting, the Board adopted a resolution to move this project forward. An invitation to an information meeting was released in mid-September; announcing a Public Meeting on October 20 at the Aromas Grange to discuss the project.

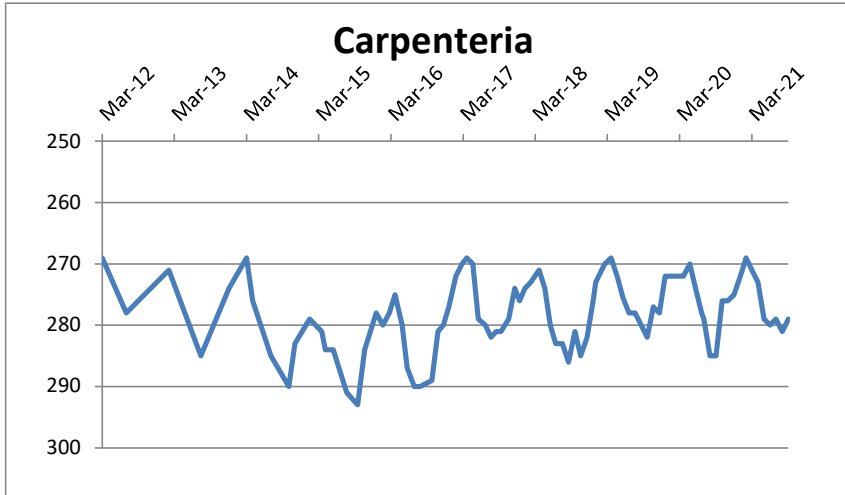
### **5. Progress on Finding a New Water Source Project**

Staff has received the water quality information from a recent sample of the GraniteRock Orchard Well. MNS Engineers is working on a timeline for the project to determine the next steps and timing. Also, a grant for the drilling of a test well is being developed by MNS to be submitted soon to the newly-formed Small Community Drought Relief (SCDR) Grant Program. This state grant program started last August, and has \$192,000,000 to distribute, on a first-come, first-serve basis, until the deadline of December 29, 2023.

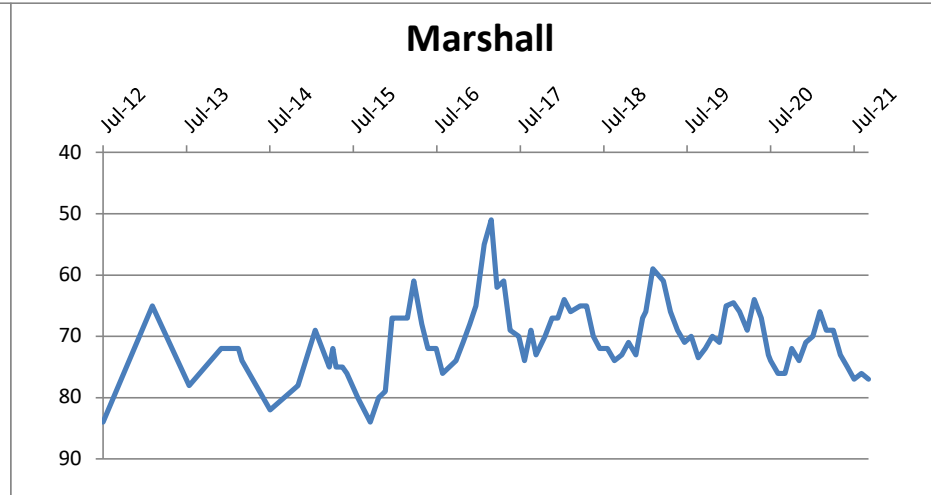
Robert Johnson  
General Manager  
September 15, 2021



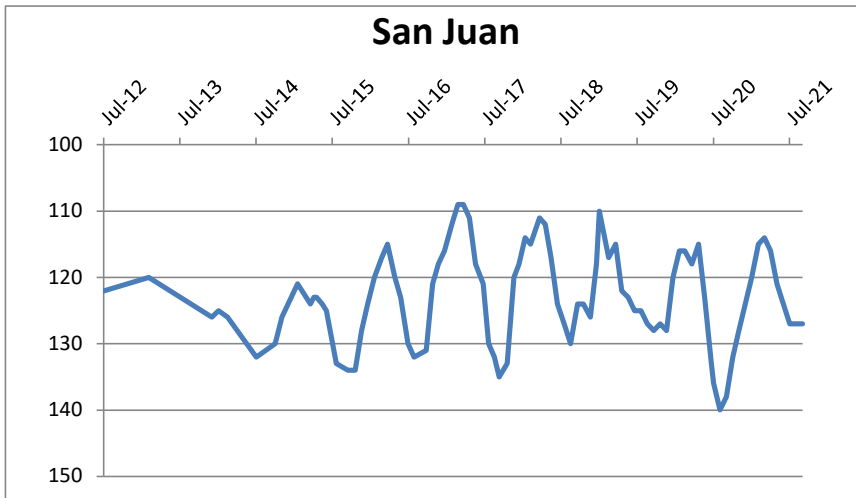
Well Water Level Monitoring  
 Depth to Water Measurements  
 Date: September 15, 2021



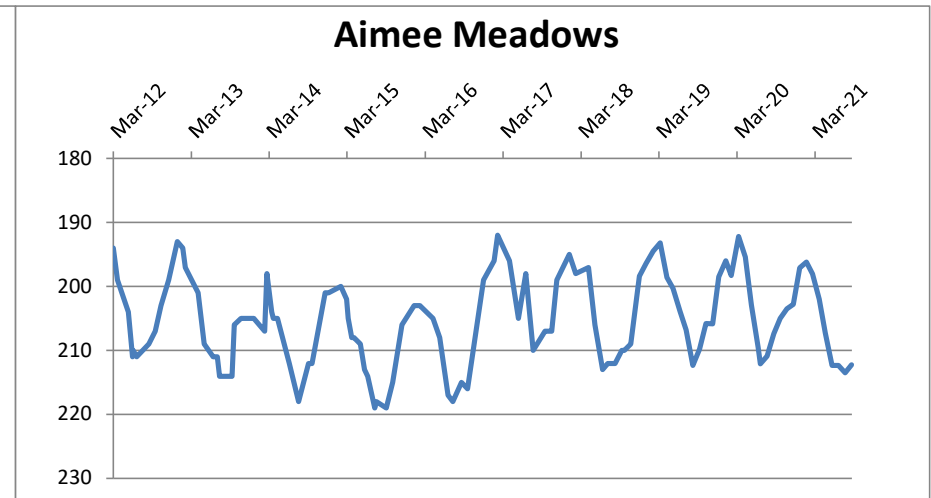
Carpenteria Well (production): Previous Read = 281 feet; Current Read = 279 feet



Marshall Well (monitoring): Previous Read = 76 feet; Current Read = 77 feet



San Juan Well (production): Previous Read = 127 feet; Current Read = 127 feet



Aimee Meadows (monitoring): Previous Read = 213 feet; Current Read = 212 feet

## CORRESPONDENCE LIST: 8/19/2021 – 9/22/2021

DATE	TYPE	TO	FROM	SUBJECT
8/19/21	E	AWD	M Wruck, 18500 Rea Ave	[Request for Can and Will Serve Letter]
8/19/21	E	AWD	ACWA Advisory	Sponsored SB 323 Advances to Assembly Floor
8/19/21	E	J Erskine, Granite Rock	R Johnson, AWD	Follow-Up of Status of Orchard Well Water Sample
8/23/21	M	Mr. Oicle & Ms. Maresco	R Johnson, AWD	Request for leak adjustment and Pressure Regulator credit – Account #:717003
8/24/21	E	K Somers, J Peairs, M Motley, XiOWater	R Johnson, AWD	Change Order for Aromas
8/24/21	E	R Johnson, AWD	K Graff, SWRCB	COVID19 Arrearage Program Survey [& Response]
8/25/21	E	R Johnson, AWD	R Meyers, Cole Road	Cole Road Annexation Effort
9/2/21	M	Mr. M Barwick	R Johnson, AWD	Aromas Water District Can and Will Serve Letter APN: 267-123-031-000
9/2/2021	E	S Center, 1081 Cole Rd	R Johnson, AWD	Checking on Status of 1081 Cole Rd: possible annexation
9/3/21	E	R Johnson, AWD	T Benzing, ACWA JPIA	Liability & Property Risk Review
9/3/21	E	R Johnson, AWD	P Greenway, MNS	Ballantree Tank Replacement – FEMA BRIC Grant Writing Proposal
9/8/21	E	R Johnson, AWD	S Johnson	A little help for the Fire Safety Council
9/10/21	E	R Guerrero, PV Water	R Johnson, AWD	Pajaro Valley Water Quarterly Report
9/10/21	E	W Ortner, C & N Tractors	R Johnson, AWD	C&N Tractors – RTV Quote
9/10/21	E	S Johnson	R Johnson, AWD	[Response to] A little help for the Fire Safety Council
9/10/21	E	SWRCB	R Johnson, AWD	Monthly Fe & Mn Field Test Results
9/15/21	E	SWRCB	R Johnson, AWD	Monthly Summary of Coliform Monitoring
9/15/21	E	SWRCB	R Johnson, AWD	Q3-2021 Chlorine or Chloramines
9/17/21	E	R Johnson, AWD	CSDA	Governor Signs CSDA-Sponsored Bill on Remote Public Meetings
9/21/21	E	R Bosso, AWD Counsel	R Johnson, AWD	AB 361 and AWD Meetings
9/21/21	E	R Johnson, AWD	G Selby, Union Bank	Important Message from the President of Union Bank [US Bank Acquisition of Union Bank]

# Staff Report



To: Board of Directors

Re: Item IX.A – Consider receiving a report regarding District volunteers receiving Workers’ Compensation Insurance, adopting Resolution #2012-10 establishing that policy, and providing direction to staff.

Date: September 14, 2021

## Summary / Discussion

During a meeting between the GM and the ACWA-JPIA’s Senior Risk Control Advisor, this topic was discussed, and the information below are excerpts from the ACWA-JPIA White Paper on the matter.

At its November 18, 1997 meeting, the ACWA-JPIA’s Board of Directors approved a recommendation of the Executive and Risk Management Committees which requires all Liability Program members to adopt a resolution making volunteers subject to Workers’ Compensation coverage. This is a standard recommendation of the Risk Management and Member Services Departments. Most members have adopted such a resolution.

Section 3363.5 of the California Labor Code empowers public agencies to designate that persons performing voluntary service without pay for the agency shall be deemed employees for purposes of workers’ compensation benefits. This is accomplished by means of the governing body of the agency adopting a resolution to that effect. (That resolution is attached to this report).

Covering volunteers under workers’ compensation has significant benefits. Workers’ compensation benefits are statutorily defined. Claims costs are usually significantly lower compared to liability lawsuits for the same injuries or illnesses. The claims are easier to control since litigation is generally avoided. Also, providing benefits to volunteer workers under the “no-fault” workers’ compensation system can be seen as good public relations.

Many members have volunteers; sometimes, the member might not even be aware of the exposure. Volunteers can include student interns, youth and civic groups undertaking projects, work-release inmates, or individuals responding to or assisting in emergency situations. All of these can be provided with workers’ compensation benefits.

If a member (the District) does not currently carry workers’ compensation coverage, an insurance policy should be obtained. For an agency with no employees a minimum premium workers’ compensation policy can be obtained through the State Insurance Compensation Fund.

ACWA-JPIA is highlighting the need for this resolution due to some recent losses where a resolution had not been in place.

## Staff Recommendation

Receive the report, adopt Resolution #2021-10, and provide direction to staff.

## Submitted by:

Robert Johnson  
General Manager



**RESOLUTION 2021-10**

**RESOLUTION RECOGNIZING VOLUNTEER DISTRICT PERSONNEL  
TO RECEIVE WORKERS' COMPENSATION INSURANCE**

WHEREAS, the Aromas Water District (District) Board of Directors desires to provide Workers' Compensation Insurance benefits for persons authorized by the District to perform volunteer services for the District, and

WHEREAS, the Legislature of the State of California has provided through legislation (Labor Code Section 3363.5) authorization for the inclusion of such coverage in the District's workers' compensation insurance policy.

**NOW, THEREFORE, BE IT RESOLVED, that the Aromas Water District Board of Directors hereby adopts the policy that an unpaid person authorized to perform volunteer service for the District shall be deemed to be an employee of the District for the purposes of Workers' Compensation Insurance benefits provided for by law for any injury or illness sustained by them while engaged in the performance of services for the District under its direction and control.**

**PASSED AND ADOPTED** by the Board of Directors of the Aromas Water District, Aromas, Monterey and San Benito Counties, California, at a Regular meeting duly held on this 28th day of September 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVE:

ATTEST:

\_\_\_\_\_  
James Leap, Board President

\_\_\_\_\_  
Louise Coombes, Board Secretary

Aromas Water District  
Balance Sheet Prev Year Comparison  
As of August 31, 2021

	Aug 31, 21	Aug 31, 20
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
UB Checking	170,478.22	207,284.13
UB Bk Money Market xxxx7853	740,731.08	381,905.34
LAIF-State of Ca xx-05	836,337.27	832,529.95
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA US Bank 102 Reserve	35,559.09	0.00
OAWA US Bank 101 Redemption	0.14	0.00
OAWA Union Bank Checking 7741	54,851.65	42,539.54
OAWA Union Bank 101 Redemption	0.00	21,848.12
OAWA Union Bank 102 Reserve	0.00	35,776.98
Oakridge Union Checking 5587	429,553.53	410,934.54
Total Assessment District Banks	519,964.41	511,099.18
Total Checking/Savings	2,267,610.98	1,932,918.60
Other Current Assets		
ACWA Deposit	2,080.80	2,080.80
1292 · Accounts Rec - USDA Loan	2,095,834.27	2,095,834.27
1291 · Accounts Rec - Orchard Acres	311,692.98	311,692.98
Prepaid Insurance	10,145.26	14,232.80
128 · Inventory	63,177.31	49,921.56
1200.1 · Accounts Receivable--UBMax	176,308.75	181,940.41
1201.9 · Less Allowance for doubtful ...	-500.00	-500.00
Total Other Current Assets	2,658,739.37	2,655,202.82
Total Current Assets	4,926,350.35	4,588,121.42
Fixed Assets		
1900 · Water System	12,018,349.60	11,910,546.30
1915 · Office Building & Improvements	398,261.43	398,261.43
1970 · Office Equipment & Fixtures	93,467.05	93,467.05
1980 · District Vehicles	117,577.39	117,577.39
1990 · Land and Easements	331,195.78	331,195.78
1995 · Idle Assets	43,400.00	43,400.00
1998 · Less Accum Depr Idle Assets	-42,400.00	-42,400.00
1999 · Less Accumuated Depreciation	-6,928,447.75	-6,434,172.75
Total Fixed Assets	6,031,403.50	6,417,875.20
Other Assets		
Deferred Outflow of Resources	140,939.00	140,939.00
Total Other Assets	140,939.00	140,939.00
<b>TOTAL ASSETS</b>	<b>11,098,692.85</b>	<b>11,146,935.62</b>

Aromas Water District  
**Balance Sheet Prev Year Comparison**  
 As of August 31, 2021

	Aug 31, 21	Aug 31, 20
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	14,862.75	42,332.67
Total Accounts Payable	14,862.75	42,332.67
Credit Cards		
First Bankcard - S Smith #0239	392.49	1,608.29
First Bankcard - E Giron #1086	87.48	242.69
First Bankcard -R.Johnson #9031	230.86	56.50
First Bankcard-L Coombes #3294	414.82	538.42
First Bankcard - D DeAlba #2486	0.99	1,608.86
Valero Fleet	434.81	687.67
Total Credit Cards	1,561.45	4,742.43
Other Current Liabilities		
Current Portion UB OAWA	10,000.00	10,000.00
Current Portion USDA Oakridge	34,000.00	35,000.00
Current Portion City National	115,073.16	118,462.42
2100 · Payroll Liabilities	198.08	86.61
Deferred Inflows- Actuarial	10,090.00	10,090.00
CUSTOMER DEPOSITS		
Water Customer	5,000.00	0.00
Connection Deposits Payable	2,000.00	2,000.00
Hydrant Meter Deposit	7,800.00	3,200.00
Total CUSTOMER DEPOSITS	14,800.00	5,200.00
Accrued Vacation Payable	33,460.17	27,815.70
Interest Payable	44,306.83	20,153.44
PVWMA Payable	26,246.09	26,954.04
Total Other Current Liabilities	288,174.33	253,762.21
Total Current Liabilities	304,598.53	300,837.31
Long Term Liabilities		
2392 · Long-term Debt - USDA (Oakr...	2,435,999.90	2,469,999.90
2391 · Long-term Debt - Orchard Acres	370,000.00	380,000.00
GASB 68 Pension Liability	577,103.00	577,103.00
City National Bank	750,538.78	865,611.94
Total Long Term Liabilities	4,133,641.68	4,292,714.84
Total Liabilities	4,438,240.21	4,593,552.15
Equity		
Investment in Capital Assets	6,420,006.53	6,420,006.53
Unrestricted Net Assets	2,863,018.24	2,687,889.75
Allocation of Net Assets	-2,637,574.59	-2,637,574.59
Net Income	15,002.46	83,061.78
Total Equity	6,660,452.64	6,553,383.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,098,692.85</b>	<b>11,146,935.62</b>

Aromas Water District  
Profit & Loss Budget Performance

August 2021

	Aug 21	Budget	Jul - Aug 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	143,706.90	135,000.00	287,271.91	275,000.00	1,495,000.00
307 · Bulk Water	814.75	660.00	1,545.55	1,320.00	8,000.00
302 · Connection	29,280.00	14,460.00	29,280.00	14,460.00	30,800.00
301 · Taxes Rcvd - AWD					
3090 · Oakridge / OAWA Assessme...	0.00	0.00	0.00	0.00	195,000.00
301 · Taxes Rcvd - AWD - Other	0.00	0.00	0.00	0.00	76,000.00
Total 301 · Taxes Rcvd - AWD	0.00	0.00	0.00	0.00	271,000.00
304 · Other Office Income & Reimburse	0.00	125.00	0.00	250.00	1,500.00
306 · Interest	186.50	400.00	370.05	800.00	4,800.00
312 · Grant Revenue	0.00	0.00	0.00	0.00	1,500.00
Total Income	173,988.15	150,645.00	318,467.51	291,830.00	1,812,600.00
Gross Profit	173,988.15	150,645.00	318,467.51	291,830.00	1,812,600.00
Expense					
Operations					
403 · Fuel	1,026.93	1,250.00	2,187.55	2,500.00	15,000.00
404 · Truck Maint	68.72	625.00	77.71	1,250.00	7,500.00
431 · System Repair & Maint	5,593.02	5,830.00	6,546.78	11,660.00	70,000.00
463 · Water Analysis	154.00	540.00	1,091.00	1,080.00	6,500.00
464 · Water Treatment	3,366.29	2,500.00	7,152.06	5,000.00	20,000.00
468 · Tools	0.00	625.00	0.00	1,250.00	7,500.00
470 · Public Outreach / Annexation	179.05	400.00	560.05	800.00	30,000.00
Total Operations	10,388.01	11,770.00	17,615.15	23,540.00	156,500.00
Power					
449.75 · 388 Blohm, # C	26.78	33.00	43.63	66.00	400.00
449.5 · 388 Blohm, A & B Office	91.45	90.00	143.39	180.00	1,700.00
461.5 · RLS Tank Booster	9.85	12.50	16.42	25.00	150.00
447 · Leo Ln Booster	70.19	50.00	116.27	100.00	600.00
448 · Aimee Mdws Well	9.86	12.50	15.62	25.00	150.00
451 · Marshall Corp Yard	39.14	41.00	63.62	82.00	500.00
452 · Rea Booster @ Seely	68.80	52.00	15.49	104.00	625.00
454 · Carr Booster	695.19	575.00	1,126.12	1,150.00	6,900.00
458 · Pleasant Acres Well	175.69	330.00	206.94	660.00	4,000.00
459 · Seely Booster @ Carpenteria	24.64	41.00	4,105.60	82.00	500.00
460 · San Juan Well	5,998.67	7,400.00	10,391.90	11,900.00	63,000.00
461 · Cole Tank	15.24	16.00	25.83	32.00	200.00
462 · Rea Tank	15.61	16.00	24.96	32.00	200.00
465 - Lwr Oakridge Boost	140.14	125.00	174.03	250.00	1,500.00
465.5 - Upper Oakridge Booster	0.00	0.00	0.00	0.00	700.00
466 · Pine Tree Tank	16.00	16.00	20.00	32.00	200.00
Total Power	7,397.25	8,810.00	16,489.82	14,720.00	81,325.00
Payroll					
Covid Sick Supp.	0.00		96.00		
Gross	26,407.28	35,414.00	64,851.30	70,828.00	424,969.00
Comp FICA	1,630.73	2,195.00	4,021.79	4,390.00	26,348.00
Comp MCARE	385.12	513.50	946.92	1,027.00	6,162.00
Comp SUI	72.93	182.00	133.97	364.00	2,188.00
Total Payroll	28,496.06	38,304.50	70,049.98	76,609.00	459,667.00
Employee / Labor Costs					
407 · Outside Services	873.81	500.00	1,015.74	1,000.00	6,000.00
408 · Uniform Allowance	0.00	330.00	0.00	660.00	4,000.00
409 · Workers Comp	408.34	1,057.00	816.68	2,114.00	12,691.00
410 · Health Ins	6,081.46	5,948.00	12,238.88	11,896.00	71,387.00
474 · Education	3,115.00	625.00	3,558.53	1,250.00	7,500.00
477 · Retirement	2,149.97	2,433.00	61,171.36	62,116.00	86,446.00
Total Employee / Labor Costs	12,628.58	10,893.00	78,801.19	79,036.00	188,024.00

Aromas Water District  
Profit & Loss Budget Performance

August 2021

	Aug 21	Budget	Jul - Aug 21	YTD Budget	Annual Budget
Office					
440 · Misc Exp	378.00	330.00	762.72	660.00	4,000.00
444 · Postage	334.15	330.00	735.12	660.00	4,000.00
445 · Office Supplies	183.89	330.00	261.79	660.00	4,000.00
446 · Office Eqpmt and Maint	353.19	150.00	485.94	300.00	15,000.00
Total Office	1,249.23	1,140.00	2,245.57	2,280.00	27,000.00
Communications					
455 · Phone, Off	593.20	350.00	952.46	700.00	4,200.00
456 · Telemetry	775.96	677.00	1,453.92	1,354.00	8,124.00
457 · Answ Serv/Cellular Phone	312.72	330.00	681.12	660.00	4,000.00
Total Communications	1,681.88	1,357.00	3,087.50	2,714.00	16,324.00
Administrative & General					
4591 · Admin Fee (Bond Admin NBS)	0.00	0.00	0.00	0.00	5,200.00
4590 · Bond Interest Exp - Assess D...	0.00	0.00	0.00	0.00	128,000.00
417 · Capital Loan Interest	0.00	0.00	0.00	0.00	26,000.00
467 - Depreciation Reserve	53,503.00	53,503.00	107,006.00	107,006.00	642,035.00
406 · Liability Ins	1,682.64	1,660.00	3,365.28	3,320.00	20,000.00
420 · Legal Fees	1,400.00	1,400.00	2,800.00	2,800.00	17,000.00
422 · Bank Charges	125.80	158.00	261.56	316.00	1,900.00
423 · Litigation Contingency	0.00	830.00	0.00	1,660.00	10,000.00
425 · Audit	0.00	1,093.00	950.00	2,186.00	13,125.00
471 · Bad Debts	0.00	40.00	0.00	80.00	500.00
473 · Memberships	643.00	800.00	793.00	1,000.00	20,000.00
Total Administrative & General	57,354.44	59,484.00	115,175.84	118,368.00	883,760.00
Total Expense	119,195.45	131,758.50	303,465.05	317,267.00	1,812,600.00
Net Ordinary Income	54,792.70	18,886.50	15,002.46	-25,437.00	0.00
Net Income	54,792.70	18,886.50	15,002.46	-25,437.00	0.00



Aromas Water District  
**Monthly Expenditures**  
 August 18 through September 22, 2021

Date	Num	Name	Amount
UB Checking			
08/20/2021	NSF	Bill Adjustment Report	-407.74
08/20/2021	NSF	Bill Adjustment Report	-857.91
08/20/2021	NSF	Bill Adjustment Report	-50.50
08/20/2021	NSF	Bill Adjustment Report	-2,218.50
08/20/2021	NSF	Bill Adjustment Report	-124.24
08/23/2021	18386	Mike Wolf	-1,000.00
08/25/2021	EFT	Bank Service Fees	-125.88
08/26/2021	EFT	QuickBooks Payroll Service	-6,873.88
08/27/2021	DD1700	Coombes (P), Louise P	0.00
08/27/2021	DD1701	Giron (P), Ester	0.00
08/27/2021	DD1702	Johnson (P), Robert L	0.00
08/27/2021	DD1703	Sanchez, Jesus L	0.00
08/27/2021	18387	Smith (P), Shaun	-1,432.69
08/27/2021	DD1699	Bowman (P), Naomi	0.00
08/27/2021	E-pay	Employment Development Dept	-565.35
08/27/2021	E-pay	United States Treasury (EFTPS)	-3,125.48
08/27/2021	EFT	CalPERS	-810.68
08/27/2021	EFT	CalPERS	-1,865.42
09/02/2021	18388	ACE Hardware Prunedale	-9.67
09/02/2021	18389	Aromas Water District (Petty Cash)	-179.05
09/02/2021	18390	CALNET3	-658.98
09/02/2021	18391	CSSC	-100.00
09/02/2021	18392	Master Meter Systems	-1,500.00
09/02/2021	18393	Monterey Bay Analytical Services Inc	-154.00
09/02/2021	18394	Monterey Bay Solutions, LLC	-225.00
09/02/2021	18395	R & B Company	-66.25
09/02/2021	18396	Rob Johnson	-50.00
09/02/2021	18397	United Way serving San Benito County	-22.00
09/02/2021	18398	Univar USA, Inc.	-1,033.55
09/02/2021	18399	Viking Septic	-425.00
09/02/2021	18400	XIO, INC.	-187.00
09/02/2021	Pd Online	ADT Security Services, Inc.	-388.26
09/02/2021	Pd Online	P G & E	-7,019.29
09/02/2021	Pd Online	Valero Fleet	-692.25
09/03/2021	18401	USPO	-230.67
09/08/2021	NSF	Bill Adjustment Report	-117.45
09/09/2021	EFT	QuickBooks Payroll Service	-7,994.93
09/10/2021	DD1704	Bowman (P), Naomi	0.00
09/10/2021	DD1705	Coombes (P), Louise P	0.00
09/10/2021	DD1706	Giron (P), Ester	0.00
09/10/2021	DD1707	Johnson (P), Robert L	0.00
09/10/2021	DD1708	Sanchez, Jesus L	0.00
09/10/2021	18402	Smith (P), Shaun	-1,385.36
09/10/2021	18403	Dutra (P), Marcus	-234.26
09/10/2021	18404	Holman (P), Wayne R	-234.25
09/10/2021	DD1709	Leap (P), James E	0.00
09/10/2021	DD1710	Morris (P), Vicki	0.00
09/10/2021	DD1711	Smith (P), Richard	0.00
09/10/2021	E-pay	Employment Development Dept	-597.24
09/10/2021	E-pay	United States Treasury (EFTPS)	-3,411.00
09/10/2021	EFT	CalPERS	-809.71

09/23/21

Aromas Water District  
**Monthly Expenditures**  
 August 18 through September 22, 2021

Date	Num	Name	Amount
09/10/2021	EFT	CalPERS	-1,922.81
09/14/2021	18405	ACWA JPIA, Emp. Ben. Prog.	-5,929.54
09/14/2021	18406	Ester Giron	-50.40
09/14/2021	18407	Monterey Bay Water Works Assoc	-35.00
09/14/2021	18408	R & B Company	-1,162.67
09/14/2021	18409	Recology San Benito County	-60.57
09/14/2021	18410	Robert E. Bosso	-1,400.00
09/14/2021	18411	San Benito County Assessor	-14.07
09/14/2021	18412	Shaun Smith	-21.28
09/14/2021	18413	STE Electric dba Solar Technologies	-2,045.00
09/14/2021	18414	Streamline	-100.00
09/14/2021	18415	Xerox Corp	-19.18
09/14/2021	18416	XIO, INC.	-474.00
09/14/2021	Pd Online	P G & E	-24.64
09/14/2021	Pd Online	Verizon Wireless	-162.72
09/20/2021	NSF	Bill Adjustment Report	-76.90
09/22/2021	18418	Aromas Grange	-1,000.00
09/22/2021	18419	ACE Hardware Prunedale	-325.10
09/22/2021	18420	Iconix Waterworks	-81.22
09/22/2021	18421	MNS Engineers Inc.	-192.50
09/22/2021	18422	Monterey Bay Analytical Services Inc	-154.00
09/22/2021	18423	XIO, INC.	-4,445.99
09/22/2021	E-pay	Employment Development Dept	-581.58
09/22/2021	E-pay	United States Treasury (EFTPS)	-3,119.76
09/22/2021	Pd Online	First Bankcard	-1,397.05
09/22/2021	Pd Online	P G & E	-267.89
Total UB Checking			-72,247.31
TOTAL			-72,247.31