

REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA

TUESDAY, May 23, 2023, 7:00 PM

*The Aromas Water District Board of Directors meeting will be held at the District office.
Staff and the public may attend the meeting remotely or in person. Public participation is
encouraged – remote participation instructions are on the following page.*

President- Vicki Morris Vice President- Wayne Holman Director- Wayne Norton Director- Timothy Powers Director- Seth Capron General Manager- Robert Johnson

- I. **CALL TO ORDER**
- II. **ROLL CALL OF DIRECTORS:** President Vicki Morris and Vice President Wayne Holman, Directors Wayne Norton, Timothy Powers and Seth Capron.
- III. **PLEDGE OF ALLEGIANCE**
- IV. **STATEMENTS OF DISQUALIFICATION**
- V. **ADDITIONS AND DELETIONS**
- VI. **MINUTES:** Review the Minutes of April 25, 2023, 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. 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. PRESENTATIONS
 - B. DIRECTORS' REPORTS
 - C. ATTORNEY'S REPORT
 - D. MANAGER'S REPORT p. 6-9
 - E. CORRESPONDENCE p.10
- IX. **ACTION ITEMS:**
 - A. **Consider developing a policy to allow the use of the District Conference Room for afterhours meetings by community groups, and providing direction to staff.** p.11-12
Staff will present this item for continued discussion and Board action.
 - B. **Consider adopting the Proposed Capital Budget of \$457,970 for Fiscal Year 2023-2024.** p.13-14
Staff will present the Proposed Capital Budget for the 2023-2024 fiscal year for discussion and Board action.
 - C. **Financial Reports for the Month of April 2023.** p.15-20
Including both Assessment Districts, the financial reports show a Total revenue of \$103,686.70; Total expenditures were \$148,202.84 between April 19, 2023, and May 16, 2023. These financials and monthly expenditures will be presented for discussion and Board approval.
- X. **FUTURE MEETINGS & AGENDA ITEMS** – Next meeting – June 27, 2023
- XI. **ADJOURNMENT**



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 current mask and distancing protocols.

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

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/88137582698>

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: 88137582698

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.

Minutes of the Regular Meeting of the Aromas Water District Board of Directors April 25, 2023

- I. CALL TO ORDER.** The regular meeting of the Aromas Water District Board of Directors was called to order by President Morris on Tuesday, April 25, 2023, at 7:00 p.m. in a hybrid setting; attendees were present in the Board Room, one Director was at home and online via Zoom.
- II. ROLL CALL.** President Morris, and Directors Norton, Capron and Powers were present in the Board Room; also present was General Manager Johnson. Director Holman and Counsel Bosso attended via Zoom.
- III. PLEDGE OF ALLEGIANCE.** President Morris led the pledge of allegiance.
- IV. STATEMENTS OF DISQUALIFICATION.** There were no statements of disqualification.
- V. ADDITIONS AND DELETIONS.**
- VI. REPORT OUT FROM CLOSED SESSION.** The General Manager was given direction regarding negotiations for a new well site.
- VII. MINUTES.** The minutes of the March 28, 2023, Board Meeting were presented for review and approval. Director Norton moved for approval of the minutes; Director Powers seconded. Minutes were unanimously approved with Directors Morris, Norton, Capron and Powers present in the Board Room, and Director Holman via Zoom.
- VIII. ORAL COMMUNICATION.** There were comments from the public regarding the Well Project status and the availability of the conference room (which was on the agenda for tonight’s meeting).
- IX. PRESENTATIONS & REPORTS**

A. Attorney's Report. Counsel Bosso reported there wasn’t much to report on because the legislature is working on issues that don’t affect the District. Counsel Bosso added later that there is a great deal of resistance to the news regarding public agencies purchasing electric vehicles. He said there is a lot going on back and forth about this issue at this time.

B. Manager’s Report:

OPERATIONS & MAINTENANCE

Production & Well Levels

Total production in March 2023 was 4,606,770 gallons; 5.8% higher than February’s production, and 28% lower than March’s average production. The daily average production was 148,605 gallons.

The District has 972 total connected meters.

San Juan and Carpenteria wells were operated all but two days this month, and Pleasant Acres well was not used at all. All water testing reports were filed on time and showed satisfactory results.

Operational well levels: Carpenteria and San Juan wells were down three feet and two feet respectively. Observational wells: Marshall Well was up five feet and Aimee Meadows was down one foot.

INCIDENTS

None.

ADMINISTRATIVE

Staff & Board Recognition

CSR Bowman continues to work with a bill card issue that has arisen since the District’s billing software provider was purchased by another company.

MA Girõn has been working to rectify some issues related to payroll, CalPERS and QuickBooks; as well as working with GM Johnson on completing the State-required DRINC (now called eAR) and CCR reports within the specified timelines.

Chief Operator (CO) DeAlba and Operator Smith have been preparing for some installations along Cole Road. Any installations along Rocks Road will have to wait until the creek and localized runoff subsides. Two installations did occur on Carpenteria Road.

Conservation & Rainfall

The beginning of the new rainfall year was on October 1, 2022. Since then 37.40 inches of precipitation has been recorded by the rain gauge at Chittenden Pass, with 0.04 inches falling in April (to date).

PROJECTS

Orchard Hill Road proposed annexation progress

The group of residents has the information developed by the financial advisors. They are working through it at this time. The group will then provide information to the folks who may want to be a part of the project. The District stands ready to assist with a public meeting if needed.

Cole and Rocks Road Annexation

With the annexation complete, customers are now ready to be connected, although it has been a challenge with the rains that have been occurring. Connection installations have begun and will continue as conditions allow.

New Water Source

This matter was discussed in March Closed Session, and the General Manager was given direction.

Follow-up on the Kang Annexation effort

The Kang Annexation, approved by the District Board in November 2022, went to the PVWMA Board of Directors for approval on March 15, 2023. The PVWMA Board tabled the matter, due to concerns regarding new construction with no water source identified.

Staff attended the April 19th PVWMA Board meeting to comment on the annexation and the related policy. In the end, the Kang annexation was approved to move forward to San Benito LAFCo, so staff will begin the LAFCo application development process as soon as practicable. Also, the PVWMA policy for District annexations was approved and does provide a defensible way to move forward in the future

C. Correspondence:

GM Johnson went through the shorter, more focused monthly correspondence list and answered questions regarding specific items.

(continued on next page)

X. ACTION ITEMS

A. Consider developing a policy to allow the use of the District Board Room for afterhours meetings by community groups, and providing direction to staff.

GM Johnson presented information about the use of the room in the past, and how use of the room was halted due to the COVID-19 pandemic. Discussion as well as public comment ensued, resulting in the Board establishing an Ad-Hoc Conference Room Use Policy Committee, composed of Director Norton, Director Capron and GM Johnson. The Committee was to develop a DRAFT Room Use Policy that would be brought back to the Board for discussion, review, and possible adoption. The motion to develop the policy via the Committee was made by Director Capron, and seconded by Director Norton. With Directors Morris, Norton, and Powers present in the Board Room, and Director Holman present via Zoom, the motion was carried unanimously.

B. Consider adopting the Proposed Expense Budget of \$2,086,900 for Fiscal Year 2023-2024.

GM Johnson presented the Proposed Expense Budget, including the payroll portion to the Board. The proposed Expense Budget had been worked through and recommended for approval by the Ad-Hoc Finance Committee. The expected water revenue is close to this year’s revenue, with the 6% increase in the final year of the 2019 Rate Study. Staff and a consultant will be performing another Rate Study in Fiscal Year 2023-2024, which is included in the proposed Expense Budget. The motion to adopt the budget was made by Director Powers, and seconded by Director Capron. With Directors Morris, Norton, and Powers present in the Board Room, and Director Holman present via Zoom, the motion was carried unanimously.

C. Financial Reports for the Month of March 2023

Total Assets / Liabilities & Equity are \$16,171,067.77. In the P&L Report, Revenue for March was \$100,498.47. Total Expenditures were \$89,704.10 between March 22 and April 18, 2023.

On the graphical representation of the Profit and Loss statement, March’s revenue was 5.2% higher than year-to-date budgeted revenue. March’s Expenditures were 3.1% higher than year-to-date budgeted expenditures.

Vice President Holman moved to adopt the Financial Reports as presented; seconded by Director Capron. With Directors Morris, Norton, and Powers present in the Board Room, and Director Holman present via Zoom, the Financial Reports were unanimously adopted.

XI. FUTURE MEETINGS & AGENDA ITEMS.

The next meeting date will be Tuesday, May 23, 2023, at the District office. Future agenda items will be a continuation of the discussion of reopening the District Conference Room for groups in the evenings, the District Capital Budget Draft, and possibly a Closed Session related to continuing the discussion regarding well site options.

XII. ADJOURNMENT. President Morris adjourned this meeting at 8:50pm.

Read and approved by: _____
President, Vicki Morris

Attest: _____
Board Secretary, Robert Johnson

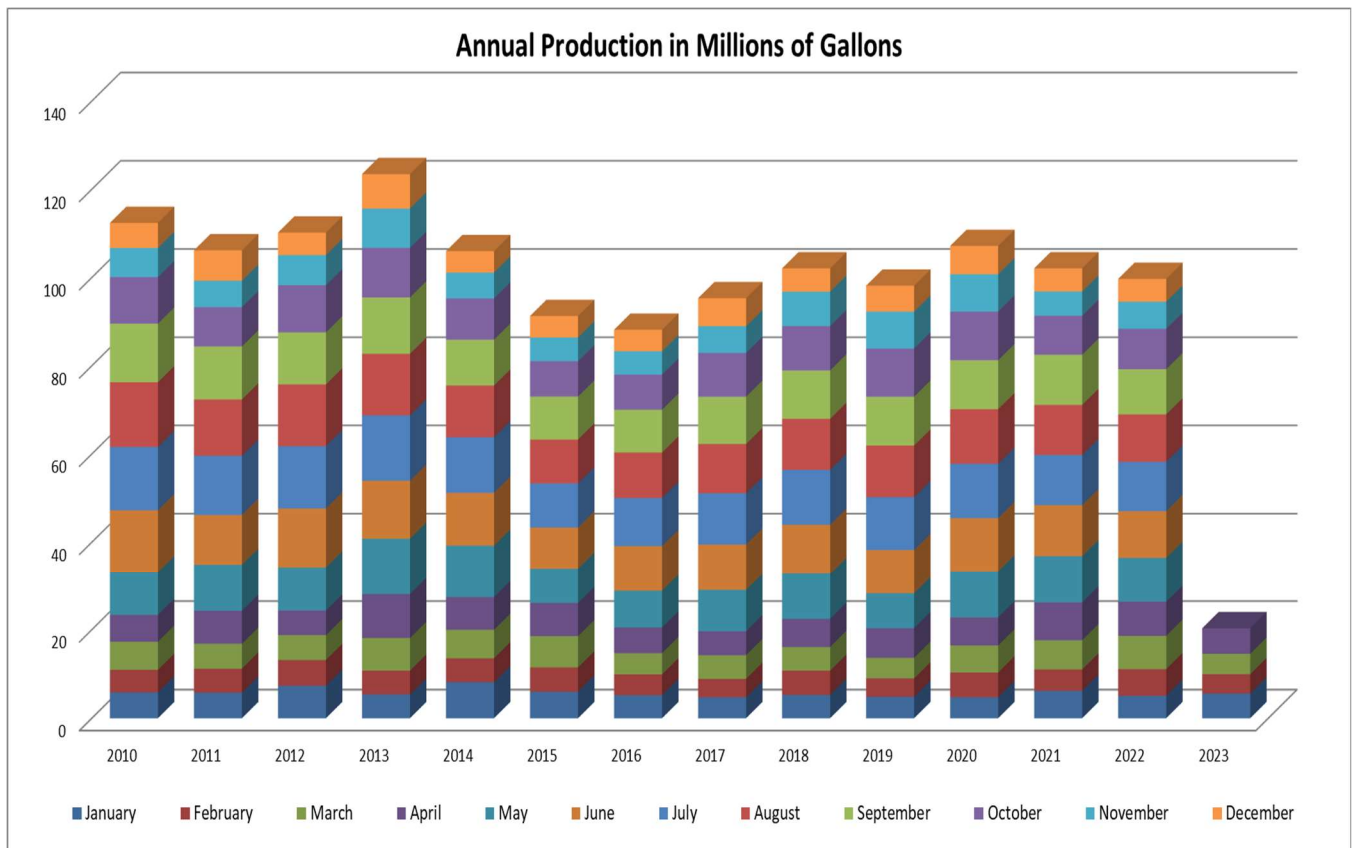
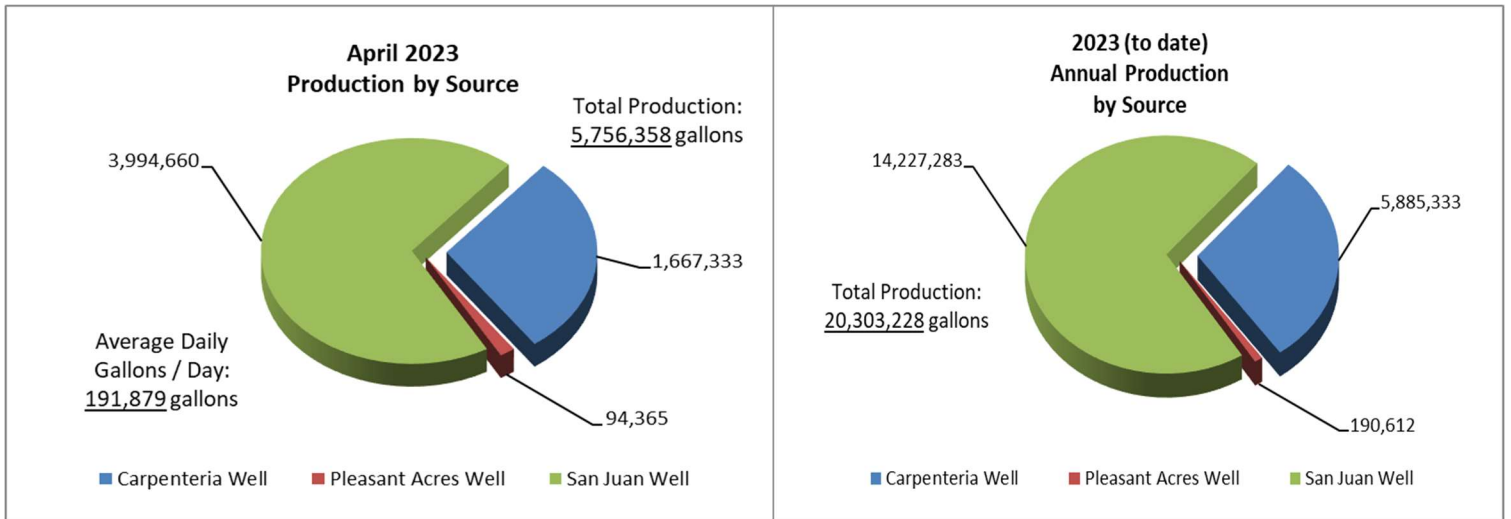
Date: _____

Date: _____

General Manager's Report April 2023



PRODUCTION REPORT



Totals	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Million Gal	110.17	123.42	105.97	91.27	88.152	95.304	102.07	98.141	107.1	102.07	99.69	20.31
Acre Ft	338.05	378.7	325.16	280.05	270.49	292.43	313.18	301.13	328.8	313.19	305.89	62.32

OPERATIONS AND MAINTENANCE REPORT

OPERATIONS:

- There are 972 total meters installed.
- San Juan well was operated the entire month, while Carpenteria well was operated all but one day this month, and Pleasant Acres well was operated only one day.
- 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 backwashed when necessary.
- Monthly Generator in-house 15-minute testing under load.
- Monthly well-level monitoring (see chart following this report in Board Packet).

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 is working on a project to cull unnecessary information from the customers' office files.
- MA Girõn completed and submitted the eAR (Electronic Annual Report) before the deadline.
- MA Girõn and GM Johnson are working to complete the Consumer Confidence Report (CCR) within the specified deadline.
- Chief Operator (CO) DeAlba and Operator Smith completed the installation at 1375 Cole Road. Currently staff is working on scheduling six other installation to be completed this fiscal year. This is in addition to the two new connections on Carpenteria Road. These folks have made deposits, though they will remain unconnected until they have paid the full cost of the installation process.
- GM Johnson worked on developing the Capital Budget, encroachment permits, and the tasks related to hiring the new Accounting Clerk.

CONSERVATION UPDATE:

April 2023 water usage figures indicated an increase in water use when compared to March's water use: an increase of 1,149,588 gallons, or roughly 25%.

October 1, 2022, marked the start of a new water year. As of the date of this report (May 17), the rain gauge at Chittenden Pass has recorded 38.44 inches of precipitation for this water year, with 1.04 inches falling this month. As a reminder, last year's precipitation total (October 2021 to September 2022) was 16.60 inches.

PROJECTS:

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

Staff has been staying current on the ever-changing COVID-19 situation. Governor Newsom called the COVID Emergency over as of February 28, 2023. Staff will continue to monitor the situation and make adjustments accordingly.

2. **Orchard Hill Road proposed annexation progress**

MNS Engineers released an updated Technical Memorandum (TM) in 2021 that the interested parties have reviewed. The group has refined the project area into two areas, so costs are broken into two separate figures, depending on the areas that choose to participate. GM Johnson has received information from the financial advisors to help develop the most accurate information regarding the costs of the project. This information has been passed on to the spokesperson for the group's consideration. There is no new news related to this effort.

3. **Cole Road / Rocks Road Annexation Effort**

This annexation effort is now complete. Installations have begun with priority given to those who have paid their fees already, as well as those who have been waiting the longest. Staff has secured six encroachment permits for some of the connections.

4. **Finding a New Water Source Project**

Staff was given direction at the March Closed Session meeting and is moving forward in that direction. There is no new news related to this effort.

5. **Follow-up on the Kang Annexation effort**

The Kang Annexation, approved by the District Board in November 2022, went to the PVWMA Board of Directors for approval on March 15, 2023. The PVWMA Board tabled the matter, due to concerns regarding new construction with no water source identified.

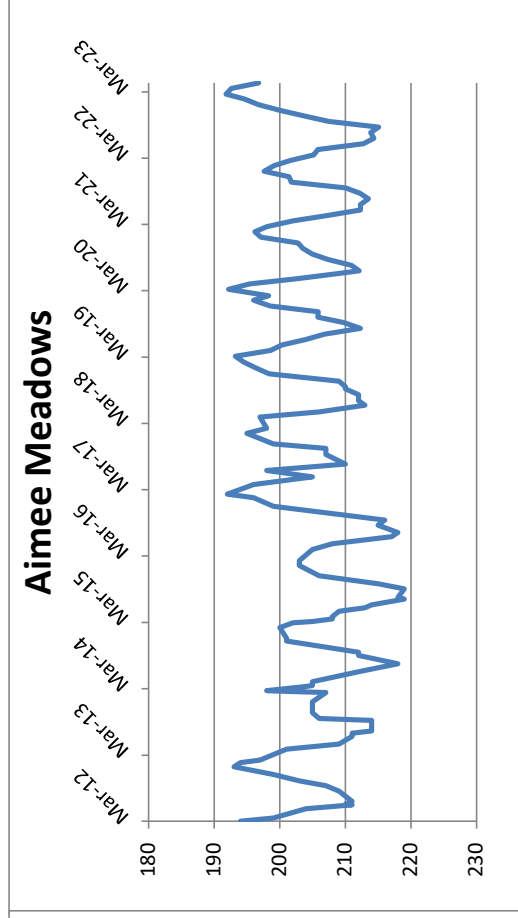
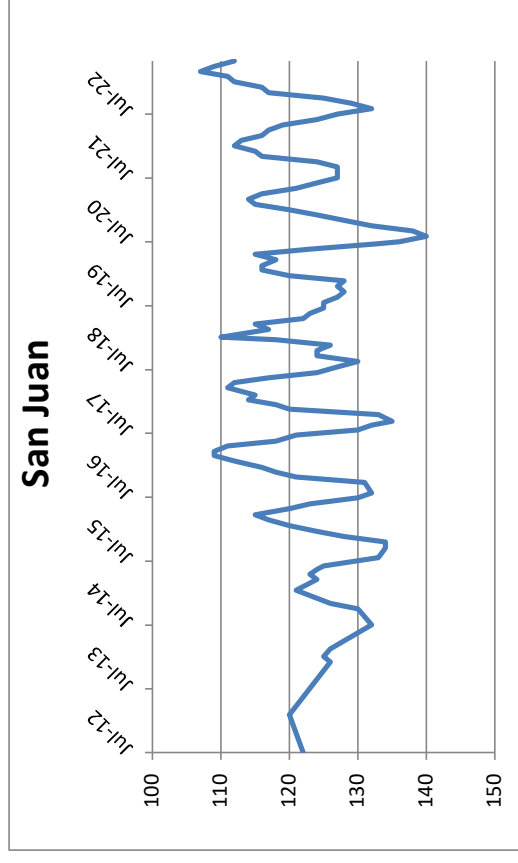
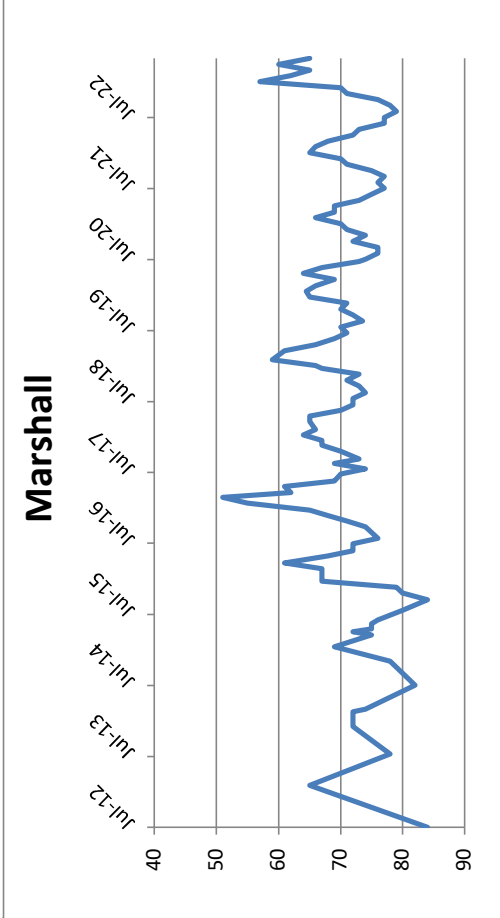
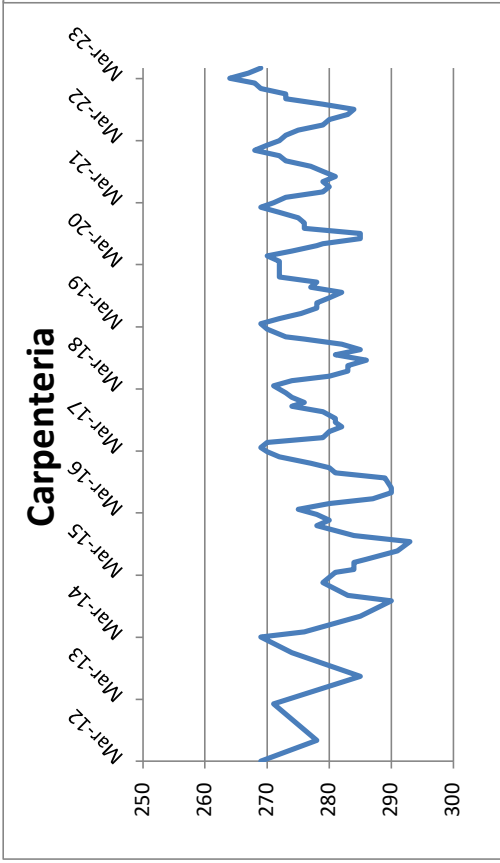
District staff commented on the policy from PVWMA related to District annexations. Staff attended the April 19th PVWMA Board meeting to comment on the annexation and the related policy. In the end, the Kang annexation was approved to move forward to San Benito LAFCo.

The next step is the LAFCo application development process. Staff hopes to begin work on this application in early June.

Robert Johnson
General Manager
May 17, 2023

Well Water Level Monitoring Depth to Water Measurements

Date: May 15, 2023



CORRESPONDENCE LIST: 04/19/2023 – 05/17/2023

DATE	TYPE	TO	FROM	SUBJECT
04/20/23	E	AWD	D. Holland, MBAS	Actions due to a failed proficiency analysis
04/25/23	E	R Johnson, AWD	US Bank	Time sensitive next steps required for a successful migration to US Bank
04/28/23	E	AWD	T. Messier, Rancho Larios	Aromas Water District – Rancho Larios connections request
04/28/23	E	Ryan Ranch Printers	AWD	Aromas Water District - CCR
05/02/23	E	AWD	L. Chatar, SmartProcure	SmartProcure Public Records Request to AWD for PO/Vendor information
05/02/23	E	R Johnson, AWD	B. Bosso, AWD Counsel	Electric Fleet bill
05/05/23	E	AWD	SWRCB, DDW	eAR Approved for CA3510004
05/10/23	E	SWRCB	E Girõn, AWD	Monthly Fe & Mn Field Test Results
05/10/23	E	SWRCB	E Girõn, AWD	April Summary of Coliform Monitoring
05/10/23	E	R. Johnson, AWD	S. Schwirzke, 3CE	Follow up to yesterday’s meeting
05/10/23	E	S. Schwirzke, 3CE	R. Johnson, AWD	Follow up to yesterday’s meeting - reply
05/15/23	E	R. Johnson, AWD	US Bank	Important information for new US Bank business accounts
05/16/23	E	R. Johnson, AWD	J. Tanouye	Process to connect to AWD water system
05/17/23	E	R. Johnson, AWD	S. Toft, CARBoard	Next-Stop to Zero

Staff Report



To: Board of Directors

Re: Item IX.A – Consider developing a policy to allow the use of the District Conference Room for afterhours meetings by community groups, and providing direction to staff

Date: May 18, 2023

Summary / Discussion

The District’s Conference Room had been utilized as a community resource until the Coronavirus (COVID-19) pandemic hit in March 2020. At that time, in the interest of safety for all citizens and staff that would use the room, use of the room for afterhours meetings ceased.

Fast forward to today; the Governor has called an end to the pandemic emergency as of February 2023. With that announcement, the Board has requested a discussion regarding the allowance of community groups to again use the District’s Conference Room for afterhours meetings.

Discussion of this topic at the April Board meeting included, but was not limited to: 1) why should the District open the room up to afterhours usage at all, 2) should the District charge for room usage, 3) if so, how much, or should there just be a cleaning type deposit put on hold in case of messes or damages to the room, 4) is there a need for cleaning after every meeting, and 5) what types of protections should be put in place to protect staff and the customers from possible exposure to COVID-19?

The discussion at the April Board Meeting resulted in the creation of an Ad-Hoc Conference Room Use Policy Committee assigned to develop a Conference Room Use Policy for the Board to review and take action upon at this meeting. A more robust room use policy was deemed the appropriate vehicle to move this issue forward and provide defensibility for the District.

A DRAFT Conference Room Use Policy follows this staff report in the Board Packet.

Staff Recommendation

Adopt the District Conference Room Use Policy, and provide direction to staff, if any.

Submitted by:

Robert Johnson
General Manager

PO Box 388
388 Blohm Avenue
Aromas, CA 95004
Phone: (831) 726-3155
FAX: (831) 726-3951

Aromas Water District Conference Room Usage



The Aromas Water District (District) Conference Room is located at 388 Blohm Avenue, and is available free of charge for use by local community and non-profit groups from 5:30pm to 10pm daily.

The maximum person capacity is 25 people (per Fire Department).

Large conference table shall not be moved by room users. Also available are two portable tables, as well as chairs that can be configured by room user.

The user is responsible for set-up and clean-up. The room needs to be restored to how it was found.

Make sure all windows are closed, lights are off, and any garbage taken away.

The person who picks up the key is responsible for ensuring that the room is left in a clean and orderly condition.

Audio-visual equipment is **NOT** available for use, though Wireless Internet is available.

For use, the meeting coordinator is responsible for picking up a key **before the meeting** on a day the office is open to the public (M / W / F; 9am to 4:30pm).

**When meeting has concluded and building locked,
place key in the drop box next to the office door.**

GUIDELINES –

- Priority of use is: 1. District Board of Directors; 2. District activities; 3. Local groups.
- **No food or drinks, except water, is allowed in the meeting room.**
- No tape or tacks will be placed on any walls or window surfaces.
- The room is made available for use by community groups, not for-profit businesses. No business promotion, sales or solicitations may occur.
- The District will not provide supplies, messaging, or support services.
- District staff may enter the room at any time during a scheduled event.
- The room must be left in a clean and orderly condition.
- Flagrant disregard for Guidelines (excess lack of cleanliness or damage to facilities) will result in group being barred from use for at least six months.
- Two instances of unsatisfactory cleanup will result in group being barred from use for at least six months.
- Any expenses incurred by District will be passed on the room user, expenses could be for extraordinary clean-up efforts, room damages, false alarm charges, etc.
- Every room user will sign a copy of this usage policy for District records.

The key provided allows entry to the front door of the conference room only. The dead bolt and handle use the same key. If ADA access is needed, you may unlock the back door (after the front door is opened), but please make sure the door is relocked. Bathroom access is available, though there is NO access to the District office or kitchen; those doors are locked **and alarmed.**

If there are any issues, please contact a local employee: Ester Girõn: 831.455.6468

Staff Report



To: Board of Directors

Re: Item IX.B – Consider adopting the Proposed Capital Budget of \$457,970 for Fiscal Year 2023-2024

Date: May 18, 2023

Summary / Discussion

The Proposed Capital Budget is adopted annually by the Board of Directors as a financial guide for the District’s capital expenses; documenting the capital purchases District staff proposes to complete next fiscal year. The Proposed Capital Budget worksheet includes the proposed capital expenditures for Fiscal Year (FY) 2023-24, and how those expenditures line up with the District’s Strategic Plan Categories and Goals.

The Proposed FY 2023-2024 Capital Budget breaks out with the following expenditures:

- Principal payments for the two loans the District have (the 2015 Loan and the 2022 Loan) - **\$247,720**
- Purchase of Radio-read ultrasonic water meters - **\$40,250**
- Purchase of a F-250 Utility truck to replace the 2008 Chevy Operation’s truck - **\$90,000**
- Purchase of a ‘yet-to-be’ determined replacement vehicle for the General Manager’s 2009 Colorado, that is an all-electric vehicle - **\$50,000** (if acceptable one is found)
- Continuation of the development of a Water System Capital Improvement Plan - **\$30,000**
 - This is the remainder of the \$40,000 from last FY that was not expended

The development of a Water System Capital Improvement Plan (CIP) continues this year. No additional monies are being attributed to this effort, the \$30,000 is a remainder of the \$40,000 allocated in last fiscal year’s budget. As a reminder, the CIP provides the means to maintain sustainability, improve system redundancy, increase drought resiliency, as well as a strategy for replacement scenarios and beneficial water system augmentations. Developing a CIP is a proactive action, versus being reactive to issues when they arise. An important reason to develop and maintain a CIP is the memorialization of institutional knowledge related to projects and or plans that can be lost over time.

Staff Recommendation

Adopt the Proposed Capital Budget of \$457,970 for Fiscal Year 2023-2024.

Submitted by:

Robert Johnson
General Manager

Capital Budget
FY 2023 - 2024
PROPOSED



AWD Capital Budget for FY 2023 - 2024		
#	Strategic Plan Category / Goal	Estimated Cost (\$)
1	Finance	
2	Maintain a balanced annual Expense Budget	
3	Enhance Financial Health with additional funding opportunities	on-going
4	Execute and implement Rate Study - FY 2019 - 2024 (in FY 2018-19)	completed
5	Principal Payments: 2015 Loan Refinance + MWP	247,720
6	Environmental and Resource Stewardship	
7	Maintain, enhance and increase understanding of District's water resources	
8	Encourage infill of existing infrastructure	
9	Research and evaluate opportunities for developing new water sources	
10	Maintain local independent jurisdictional control	
11	Replacement for 2008 Operator Truck	90,000
12	Community and Communication	
13	Achieve District of Distinction by 2021	completed
14	Achieve Special District Administrator (GM) by 2021 August 2021	completed
15	Develop a social media presence strategy	
16	Participate in appropriate community events	on-going
17	Investigate and secure new water source MWP	multi-year
18	Facilities and Infrastructure	
19	Purchase RR meters annually (2018 - up to 10% of system)	40,250
20	Remodel Operations Headquarters (apartment)	
21	Design and implement the District Facility Alternative Energy Project	completed
22	Investigate security options for Marshall Shop area	completed
23	Add baserock to and around Carr Tank driveway	
24	Install transfer switches at Carr and Oakridge Booster Stations	completed
25	Interim backup power solution - portable generator	
26	Incorporate AWD infrastructure into Rocks Road Bridge Project (SBC)	Unknown
27	Incorporate AWD infrastructure into Carr Avenue Bridge Project (SBC)	Unknown
28	Design and implement the School Road Tank Replacement Project	
29	Upgrade District Storage Shed	
30	Design and implement the Marshall Facility Improvement Project	Loan monies
31	New well, WTP, Maintenance Shop, Solar power - or other configuration	Loan monies
32	Design and implement Ballantree Tank Replacement Project	
33	Develop, design and implement Water Main Looping Program	
34	Design and implement Pleasant Acres Mainline Replacement Project	
35	Replacement vehicle for GM - EV?	50,000
36	District Operations, Personnel and Management	
37	Maintain and improve delivered water quality to meet and exceed current standards	
38	Maintain and enhance District Customer Service	
39	Maintain and enhance District Technology	on-going
40	Develop District Technology Utilization Plan	
41	Maintain and enhance District's preparedness for emergencies	
42	Maintain and enhance District employee training opportunities	on-going
43	Maintain and improve District policies for operations and office personnel	
44	Continue to utilize internships to facilitate learning opportunities	
45	Start development of Capital Facilities Master Plan multi-year process	30,000
46	Board of Directors	
47	Maintain and enhance District Board of Directors culture	on-going
48	Provide clear guidance to management	
		\$457,970

Aromas Water District
Balance Sheet Prev Year Comparison
As of April 30, 2023

	Apr 30, 23	Apr 30, 22
ASSETS		
Current Assets		
Checking/Savings		
UB Checking	98,095.95	52,747.50
UB Bk Money Market xxxx7853	559,443.34	1,018,955.00
LAIF-State of Ca xx-05	6,634,338.81	838,202.36
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA US Bank 102 Reserve	36,516.42	38,204.86
OAWA US Bank 101 Redemption	2,678.11	0.00
OAWA Union Bank Checking 7741	24,405.40	36,128.62
Oakridge Union Checking 5587	382,834.72	378,053.36
Total Assessment District Banks	446,434.65	452,386.84
Total Checking/Savings	7,738,412.75	2,362,391.70
Accounts Receivable		
1200 · Accounts Rec - Spec Proj/Taxes	9,088.76	0.00
Total Accounts Receivable	9,088.76	0.00
Other Current Assets		
1292 · Accounts Rec - USDA Loan	1,988,523.73	2,040,446.37
1291 · Accounts Rec - Orchard Acres	296,431.41	289,594.03
Prepaid Insurance	9,284.25	7,867.44
128 · Inventory	77,997.68	63,177.31
1200.1 · Accounts Receivable--UBMax	99,810.61	127,792.53
1201.9 · Less Allowance for doubtful Acc	-500.00	-500.00
Total Other Current Assets	2,471,547.68	2,528,377.68
Total Current Assets	10,219,049.19	4,890,769.38
Fixed Assets		
1900 · Water System	12,300,233.94	12,219,612.41
1910 · Construction in Progress	285,479.36	37,260.84
1915 · Office Building & Improvements	440,291.33	400,261.43
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	-7,774,280.75	-7,356,471.75
Total Fixed Assets	5,794,964.10	5,843,903.15
Other Assets		
Deferred Outflow of Resources	136,914.00	149,120.00
Total Other Assets	136,914.00	149,120.00
TOTAL ASSETS	16,150,927.29	10,883,792.53

Aromas Water District
Balance Sheet Prev Year Comparison
As of April 30, 2023

	Apr 30, 23	Apr 30, 22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	17,977.42	94,610.45
Total Accounts Payable	17,977.42	94,610.45
Credit Cards		
First Bankcard - S Smith #0239	418.32	1,492.70
First Bankcard - E Giron #1086	187.10	297.98
First Bankcard -R.Johnson #9031	2,709.48	546.52
First Bankcard-L Coombes #3294	0.00	908.29
First Bankcard - D DeAlba #2486	71.85	273.82
Valero Fleet	81.00	126.69
Total Credit Cards	3,467.75	3,646.00
Other Current Liabilities		
Accrued Sick Payable	5,016.44	3,177.04
Accrued Wages Payable	19,565.97	19,565.97
Current Portion City National	44,727.68	30,118.93
2100 · Payroll Liabilities	133.66	106.47
Deferred Inflows- Actuarial	335,224.00	4,337.00
CUSTOMER DEPOSITS		
Connection Deposits Payable	37,000.00	6,000.00
Hydrant Meter Deposit	800.00	4,300.00
Total CUSTOMER DEPOSITS	37,800.00	10,300.00
Accrued Vacation Payable	44,338.03	34,129.54
Interest Payable	68,516.73	0.00
PVWMA Payable	6,850.65	12,608.14
Total Other Current Liabilities	562,173.16	114,343.09
Total Current Liabilities	583,618.33	212,599.54
Long Term Liabilities		
Truist Bank	5,558,389.00	0.00
2392 · Long-term Debt - USDA (Oakrdge)	2,396,489.90	2,433,739.90
2391 · Long-term Debt - Orchard Acres	365,000.00	370,000.00
GASB 68 Pension Liability	384,014.00	608,060.00
City National Bank	693,136.71	750,538.78
Total Long Term Liabilities	9,397,029.61	4,162,338.68
Total Liabilities	9,980,647.94	4,374,938.22
Equity		
Investment in Capital Assets	6,420,006.53	6,420,006.53
Unrestricted Net Assets	2,618,538.53	2,751,025.55
Allocation of Net Assets	-2,637,574.59	-2,637,574.59
Net Income	-230,691.12	-24,603.18
Total Equity	6,170,279.35	6,508,854.31
TOTAL LIABILITIES & EQUITY	16,150,927.29	10,883,792.53

Aromas Water District
Profit & Loss Budget Performance

Accrual Basis

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	86,895.53	115,000.00	1,114,081.56	1,283,500.00	1,584,700.00
307 · Bulk Water	789.81	750.00	20,146.27	7,500.00	9,000.00
302 · Connection	0.00	0.00	30,800.00	48,510.00	80,850.00
301 · Taxes Rcvd - AWD					
3090 · Oakridge / OAWA Assessments	0.00	0.00	97,959.22	89,200.00	178,400.00
301 · Taxes Rcvd - AWD - Other	0.00	0.00	52,927.99	38,000.00	76,000.00
Total 301 · Taxes Rcvd - AWD	0.00	0.00	150,887.21	127,200.00	254,400.00
304 · Other Office Income & Reimburse	0.00	125.00	15,836.97	1,250.00	1,500.00
306 · Interest	16,001.36	400.00	111,920.88	4,000.00	4,800.00
312 · Grant Revenue	0.00	0.00	1,200.00	1,000.00	1,000.00
Total Income	103,686.70	116,275.00	1,444,872.89	1,472,960.00	1,936,250.00
Gross Profit	103,686.70	116,275.00	1,444,872.89	1,472,960.00	1,936,250.00
Expense					
Operations					
403 · Fuel	1,370.39	1,155.00	19,297.79	13,035.00	16,500.00
404 · Truck Maint	2,577.77	688.00	18,454.94	6,874.00	8,250.00
431 · System Repair & Maint	4,748.35	6,416.00	99,264.63	64,160.00	77,000.00
463 · Water Analysis	1,418.00	596.00	5,317.00	5,958.00	7,150.00
464 · Water Treatment	0.00	1,540.00	20,575.87	17,380.00	22,000.00
468 · Tools	268.09	688.00	4,724.48	6,880.00	8,250.00
470 · Public Outreach / Annexation	980.00	350.00	18,297.16	3,500.00	33,000.00
Total Operations	11,362.60	11,433.00	185,931.87	117,787.00	172,150.00
Power					
449.75 · 388 Blohm, # C	52.34	31.00	367.16	348.00	440.00
449.5 · 388 Blohm, A & B Office	93.10	131.00	909.99	1,478.00	1,870.00
461.5 · RLS Tank Booster	9.86	12.00	-20.76	131.00	165.00
447 · Leo Ln Booster	62.94	46.00	511.77	521.00	660.00
448 · Aimee Mdws Well	10.51	12.00	-21.36	131.00	165.00
451 · Marshall Corp Yard	175.72	39.00	522.75	434.00	550.00
452 · Rea Booster @ Seely	117.15	48.00	721.41	543.00	688.00
454 · Carr Booster	526.29	531.00	6,244.55	5,996.00	7,590.00
458 · Pleasant Acres Well	108.90	140.00	958.27	1,580.00	2,000.00
459 · Seely Booster @ Carpenteria	26.28	385.00	2,067.20	4,345.00	5,500.00
460 · San Juan Well	4,648.02	4,851.00	53,834.43	54,747.00	69,300.00
461 · Cole Tank	14.42	15.00	25.01	174.00	220.00
462 · Rea Tank	14.91	15.00	25.39	174.00	220.00
465 - Lwr Oakridge Boost	87.99	116.00	879.80	1,303.00	1,650.00
465.5 - Upper Oakridge Booster	0.00	0.00	450.00	450.00	770.00
466 · Pine Tree Tank	12.59	15.00	11.35	174.00	220.00
Total Power	5,961.02	6,387.00	67,486.96	72,529.00	92,008.00
Payroll					
Gross	35,799.50	37,080.00	373,493.86	370,798.00	444,958.00
Comp FICA	2,219.57	2,299.00	22,113.42	22,989.00	27,587.00
Comp MCARE	519.12	538.00	5,457.15	5,376.00	6,452.00
Comp SUI	41.62	182.00	819.73	1,824.00	2,188.00
Payroll Expenses	0.00		1,770.64		
Total Payroll	38,579.81	40,099.00	403,654.80	400,987.00	481,185.00
Employee / Labor Costs					
407 · Outside Services	1,962.61	340.00	7,807.86	6,320.00	7,000.00
408 · Uniform Allowance	0.00	0.00	1,612.47	1,000.00	4,000.00
409 · Workers Comp	419.63	1,109.00	4,196.30	11,088.00	13,306.00
410 · Health Ins	7,528.77	5,949.00	72,641.38	59,489.00	71,387.00
474 · Education	80.00	667.00	2,796.97	6,666.00	8,000.00
477 · Retirement	3,221.53	3,500.00	97,449.56	97,000.00	104,015.00
Total Employee / Labor Costs	13,212.54	11,565.00	186,504.54	181,563.00	207,708.00
Office					
440 · Misc Exp	1,167.00	367.00	10,150.22	3,666.00	4,400.00
444 · Postage	266.74	315.00	3,263.75	3,150.00	4,400.00
445 · Office Supplies	521.06	367.00	1,827.57	3,670.00	4,400.00
446 · Office Eqpmt and Maint	133.31	900.00	6,575.45	13,300.00	16,500.00
Total Office	2,088.11	1,949.00	21,816.99	23,786.00	29,700.00

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Accrual Basis

Aromas Water District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
Communications					
455 · Phone, Off	552.59	417.00	5,362.53	4,166.00	5,000.00
456 · Telemetry	772.15	625.00	7,800.82	6,250.00	7,500.00
457 · Answ Serv/Cellular Phone	260.82	350.00	3,433.88	3,500.00	4,200.00
Total Communications	1,585.56	1,392.00	16,597.23	13,916.00	16,700.00
Administrative & General					
4591 · Admin Fee (Bond Admin NBS)	1,200.00	1,200.00	4,155.72	4,200.00	5,200.00
4590 · Bond Interest Exp - Assess Dist	0.00	0.00	119,112.08	128,000.00	128,000.00
417 · Capital Loan Interest	0.00	0.00	123,672.25	137,850.00	149,700.00
467 - Depreciation Reserve	47,017.00	47,017.00	470,166.00	470,166.00	564,199.00
405 · Election	0.00	0.00	400.00	5,000.00	5,000.00
406 · Liability Ins	2,129.02	1,667.00	20,749.96	16,666.00	20,000.00
420 · Legal Fees	1,400.00	1,417.00	14,824.26	14,166.00	17,000.00
422 · Bank Charges	148.08	167.00	1,451.92	1,666.00	2,000.00
423 · Litigation Contingency	0.00	833.00	0.00	8,334.00	10,000.00
425 · Audit	0.00	1,100.00	13,180.00	11,000.00	13,200.00
471 · Bad Debts	533.84	42.00	533.84	416.00	500.00
473 · Memberships	0.00	0.00	25,325.59	22,000.00	22,000.00
Total Administrative & General	52,427.94	53,443.00	793,571.62	819,464.00	936,799.00
Total Expense	125,217.58	126,268.00	1,675,564.01	1,630,032.00	1,936,250.00
Net Ordinary Income	-21,530.88	-9,993.00	-230,691.12	-157,072.00	0.00
Net Income	-21,530.88	-9,993.00	-230,691.12	-157,072.00	0.00

05/18/23

Aromas Water District
Monthly Expenditures
 April 19 through May 16, 2023

Date	Num	Name	Amount
UB Checking			
04/19/2023	19242	Stephan Youmans	-7.06
04/19/2023	19240	Humberto Magallanes	-1.87
04/19/2023	19241	San Benito County Planning, Public Works	-616.00
04/20/2023	EFT	QuickBooks Payroll Service	-6,945.31
04/21/2023	19245	Holman (P), Wayne R	-244.16
04/21/2023	DD1938	Norton (P), K W	0.00
04/21/2023	DD1939	Powers (P), Timothy W	0.00
04/21/2023	DD1934	Bowman (P), Naomi	0.00
04/21/2023	19243	DeAlba (P), David	-3,603.66
04/21/2023	DD1935	Giron (P), Ester	0.00
04/21/2023	DD1936	Johnson (P), Robert L	0.00
04/21/2023	19244	Smith (P), Shaun	-1,883.50
04/21/2023	DD1937	Morris (C), Vicki	0.00
04/21/2023	E-pay	Employment Development Dept	-809.45
04/21/2023	E-pay	United States Treasury (EFTPS)	-4,399.90
04/21/2023	EFT	CalPERS	-1,033.95
04/21/2023	EFT	CalPERS	-2,778.78
04/24/2023	E-pay	Employment Development Dept	-659.29
04/27/2023	19246	Ace Hardware of Freedom	0.00
04/27/2023	19247	Armer Grading & Paving	-1,850.00
04/27/2023	19248	Aromas Water District (Petty Cash)	-583.00
04/27/2023	19249	Core & Main (Formerly HD Supply)	-2,988.42
04/27/2023	19250	CSSC	-115.00
04/27/2023	19251	Ferguson Waterworks	-395.10
04/27/2023	19252	Monterey Bay Analytical Services Inc	-1,418.00
04/27/2023	19253	Rob Johnson	-50.00
04/27/2023	19254	Shippers Warehouse	-9.49
04/27/2023	19255	Xerox Corp	-16.81
04/27/2023	Pd Online	P G & E	-5,566.87
04/27/2023	Pd Online	Valero Fleet	-150.02
04/27/2023	Pd Online	Verizon Wireless	-89.84
04/27/2023	19256	Ace Hardware of Freedom	-47.17
04/27/2023	19258	ACE Hardware Prunedale	-54.26
04/27/2023	19257	Ace Hardware of Freedom	0.00
04/30/2023	EFT	Bank Service Fees	-148.08
05/03/2023	19261	USPO	-266.74
05/03/2023	NSF	Cynthia Reyes	-5,000.00
05/04/2023	EFT	QuickBooks Payroll Service	-6,054.45
05/05/2023	DD1940	Bowman (P), Naomi	0.00
05/05/2023	19259	DeAlba (P), David	-3,423.37
05/05/2023	DD1941	Giron (P), Ester	0.00
05/05/2023	DD1942	Johnson (P), Robert L	0.00
05/05/2023	19260	Smith (P), Shaun	-1,891.72
05/05/2023	E-pay	Employment Development Dept	-763.26
05/05/2023	E-pay	United States Treasury (EFTPS)	-4,093.86
05/05/2023	EFT	CalPERS	-2,746.43
05/05/2023	EFT	CalPERS	-1,034.11
05/05/2023	19262	CALNET3	-675.58

05/18/23

Aromas Water District
Monthly Expenditures
 April 19 through May 16, 2023

Date	Num	Name	Amount
05/05/2023	Wire	City National Bank	-55,118.67
05/05/2023	Pd Online	First Bankcard	-4,147.11
05/05/2023	19263	Grainger Inc	-37.58
05/05/2023	19264	Mid Valley Supply	-1,707.62
05/05/2023	19265	Old Firehouse Market	-1,104.78
05/05/2023	19266	Recology San Benito County	-60.58
05/05/2023	19267	Streamline	-100.00
05/05/2023	19268	USA BlueBook	-86.06
05/05/2023	19269	USPO	-354.00
05/05/2023	EFT	Google	-18.00
05/15/2023	EFT	Intuit	-94.61
05/16/2023	19270	A Tool Shed Rentals	-324.80
05/16/2023	19271	ACE Hardware Prunedale	-163.89
05/16/2023	19272	ACWA JPIA, Emp. Ben. Prog.	-7,528.77
05/16/2023	19273	Aromas Water District (Petty Cash)	-200.00
05/16/2023	19274	David DeAlba	-23.58
05/16/2023	19275	Davis Auto Parts Store	-144.84
05/16/2023	19276	Ferguson Enterprise#3325 DBA POLLARDW...	-7,708.97
05/16/2023	19277	gWorks	-259.00
05/16/2023	19278	McGard	-396.28
05/16/2023	19279	Robert E. Bosso	-1,400.00
05/16/2023	19280	USA BlueBook	-414.08
05/16/2023	19281	XIO, INC.	-474.00
05/16/2023	Pd Online	P G & E	-321.11
05/16/2023	19282	State Board of Equalization	-3,600.00
Total UB Checking			-148,202.84
TOTAL			-148,202.84