

REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA

TUESDAY, June 27, 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 May 23, 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

E. CORRESPONDENCE

p. 6-9

p.10

IX. CONSENT CALENDAR:

A. Consider adopting Resolution #2023-04, Levying of Assessment Tax for Orchard Acres p.11

B. Consider adopting Resolution #2023-05, Levying of Assessment Tax for Oakridge/Via Del Sol p.13

X. ACTION ITEMS:

A. Financial Reports for the Month of May 2023.

Including both Assessment Districts, the financial reports show a Total revenue of \$261,385.78; Total expenditures were \$117,403.83 between May 17, 2023, and June 19, 2023. These financials and monthly expenditures will be presented for discussion and Board approval.

p.15-20

XI. FUTURE MEETINGS & AGENDA ITEMS – Next meeting – July 25, 2023

XII. CLOSED SESSION

Pursuant to California Government Code section 54956.8,

Concerning real property located at 300 Aromas Road, owned by the Aromas Community Center Foundation (ACCF).

Provide Robert Johnson, District Negotiator, with direction on price, terms and possible next steps.

XIII. RETURN TO OPEN SESSION

XIV. 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/88582070305>

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: 88582070305

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
May 23, 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, May 23, 2023, at 7:00 p.m. in a hybrid setting; attendees were present in the Board Room, and online via Zoom.
- II. ROLL CALL.** President Morris, Vice-President Holman and Directors Norton, Capron and Powers were present in the Board Room along with General Manager Johnson. 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. MINUTES.** The minutes of the April 25, 2023, Board Meeting were presented for review and approval. Director Powers moved for approval of the minutes; Director Capron seconded. Minutes were unanimously approved with Directors Morris, Norton, Holman, Capron and Powers present.
- VII. ORAL COMMUNICATION.** There were no public comments.

VIII. PRESENTATIONS & REPORTS

- A. Attorney's Report.** Counsel Bosso reported there wasn't much to report on since the legislature is focusing on issues that don't affect the District.

B. Manager's Report:

OPERATIONS & MAINTENANCE

Production & Well Levels

Total production in April 2023 was 5,756,358 gallons; roughly 25% higher than March's production, and 25% lower than April's average production. The daily average production was 191,879 gallons.

The District has 972 total connected meters.

San Juan well was operated the entire month, while Carpenteria well was operated all but one day, and Pleasant Acres well was operated only one day. All water testing reports were filed on time and showed satisfactory results.

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

INCIDENTS

None.

ADMINISTRATIVE

Staff & Board Recognition

GM Johnson reported on the following staff activities: 1) CSR Bowman is working on a project to cull unnecessary information from the customers' office files, 2) MA Girõn completed and submitted the eAR (Electronic Annual Report) before the deadline, 3) MA Girõn and GM Johnson are working to complete the Consumer Confidence Report (CCR) within the specified deadline. 4) Chief Operator (CO) DeAlba and Operator Smith completed the installation at 1375 Cole Road, 5) GM Johnson worked on developing the Capital Budget, encroachment permits, and hiring the new Accounting Clerk.

Conservation & Rainfall

The beginning of the new rainfall year was on October 1, 2022. Since then 38.44 inches of precipitation has been recorded by the rain gauge at Chittenden Pass, with 1.04 inches falling in April.

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 eligible to be connected, if they choose. Actually a couple connection installations have begun and others will continue as conditions and time allows.

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)

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.

GM Johnson and the Board continued the discussion regarding the use of the Conference Room afterhours. The DRAFT Conference Room Policy, developed by the Ad-Hoc Conference Room Use Policy Committee, composed of Director Norton, Director Capron and GM Johnson, was reviewed, discussed, and minor changes were agreed upon. The Conference Room Policy will begin June 5, 2023, and groups will sign up in a similar fashion as it has been done in the past. The motion to adopt and implement the policy was made by Director Capron and seconded by Director Holman. With Directors Morris, Norton, Capron, Holman and Powers present, the motion was carried unanimously.

B. Consider adopting the Proposed Capital Budget of \$475,970 for Fiscal Year 2023-2024.

GM Johnson presented the Proposed Capital Budget. The proposed Capital Budget had been worked through and recommended for approval by the Ad-Hoc Finance Committee. The Capital Budget does have an optional item, an Electric Vehicle (EV) to replace the General Manager’s vehicle, forecasted to be roughly \$50,000; however staff is not sure there will be an EV available this year.

A motion to adopt the Capital Budget was made by Director Powers, and seconded by Director Norton. With Directors Morris, Norton, Capron, Holman and Powers present, the motion was carried unanimously.

C. Financial Reports for the Month of April 2023

Total Assets / Liabilities & Equity are \$16,150,927.29. In the P&L Report, Revenue for April was \$103,686.70. Total Expenditures were \$148,202.84 between April 19 and May 16, 2023.

On the graphical representation of the Profit and Loss statement, April’s revenue was 1.9% lower than year-to-date budgeted revenue. April’s Expenditures were 2.8% higher than year-to-date budgeted expenditures.

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

X. FUTURE MEETINGS & AGENDA ITEMS.

The next meeting date will be Tuesday, June 27, 2023, at the District office. Future agenda items will be the annual tax levies for the assessment zones, and possibly a Closed Session related to continuing the discussion regarding well site options.

XI. ADJOURNMENT. President Morris adjourned this meeting at 8:00pm.

Read and approved by: _____
President, Vicki Morris

Attest: _____
Board Secretary, Robert Johnson

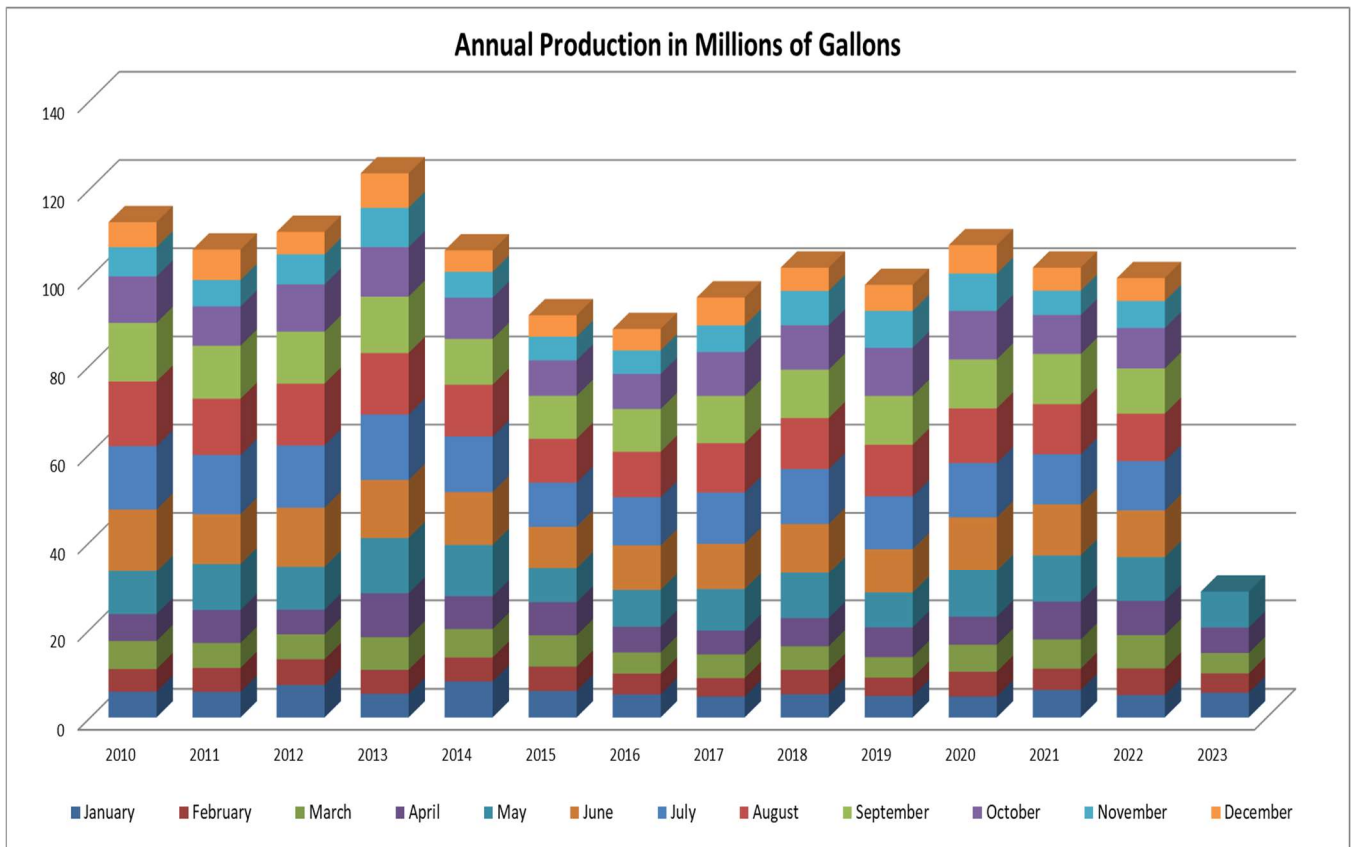
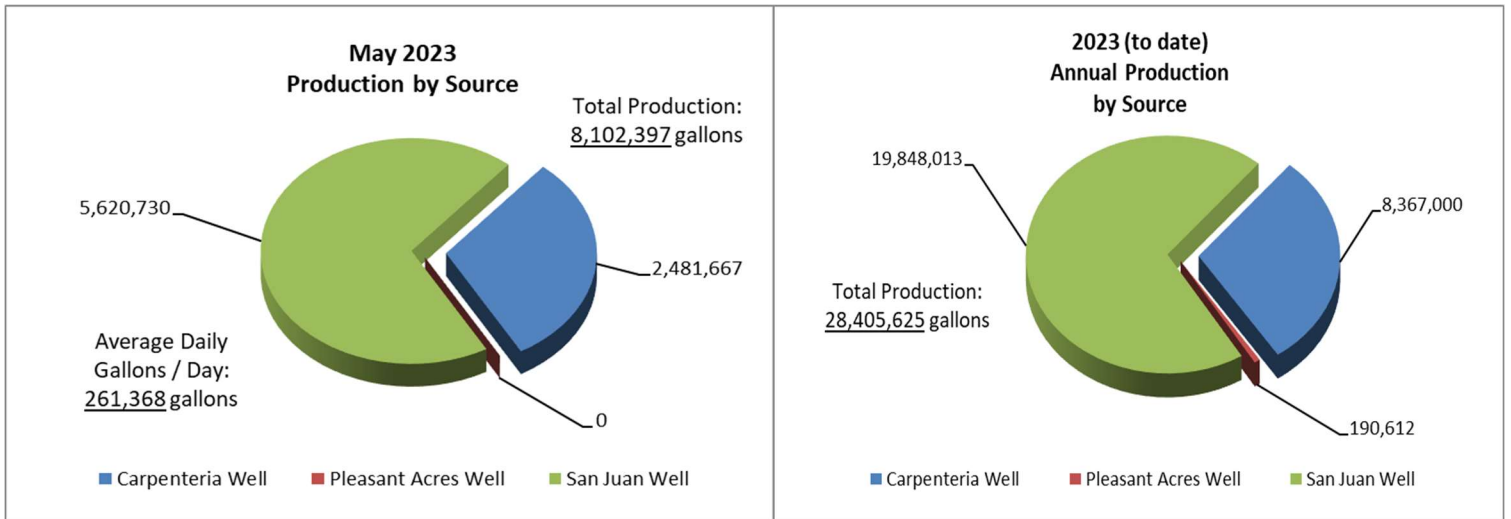
Date: _____

Date: _____

General Manager's Report May 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	28.41
Acre Ft	338.05	378.7	325.16	280.05	270.49	292.43	313.18	301.13	328.8	313.19	305.89	87.17

OPERATIONS AND MAINTENANCE REPORT

OPERATIONS:

- There are 974 meters installed – the two connections on Carpentaria have paid all their fees.
- San Juan and Carpentaria wells were both operated the entire month, while Pleasant Acres well was not operated 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 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:

- On June 6, 2023, a leak was detected near the intersection of Carr Avenue and an unnamed driveway with six homes on it. The leak was on a 1.5” line that was not depicted on all of our system maps. Staff worked from 8:00am to 8:30pm, with help (alternatively) from the Castroville Community Services District staff and later, West Valley. It is estimated that the loss from the system was approximately 105,000 gallons. Customers who were affected will receive a flushing credit.

ADMINISTRATIVE REPORT

STAFF & BOARD RECOGNITION:

- CSR Bowman and MA Girōn have been working through the details related to the transition of Union Bank to US Bank.
- Our new Accounting Clerk, Cooky Hurst, started with the District on June 5, 2023.
- MA Girōn and GM Johnson have completed submitting the Consumer Confidence Report (CCR) before the deadline. The CCR is online for customers to review and download if they choose.
- Chief Operator (CO) DeAlba and Operator Smith completed the installation at 581 Cole Road. Currently staff is working on scheduling additional installations to be completed in the next few months.
- CO DeAlba and Operator Smith handled the line leak tremendously. There were a number of challenges that were overcome in the process of rectifying the situation.
- GM Johnson worked with Counsel to determine the best strategy to move forward with regarding the siting of the new well.

CONSERVATION UPDATE:

May's 2023 water usage figures indicated an increase in water use when compared to April's water use: an increase of 2,346,039 gallons, or roughly 41%.

October 1, 2022, marked the start of a new water year. As of the date of this report (June 20), the rain gauge at Chittenden Pass has recorded 38.52 inches of precipitation for this water year, with 0.08 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. New information will be presented and discussed during the Closed Session tonight.

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.

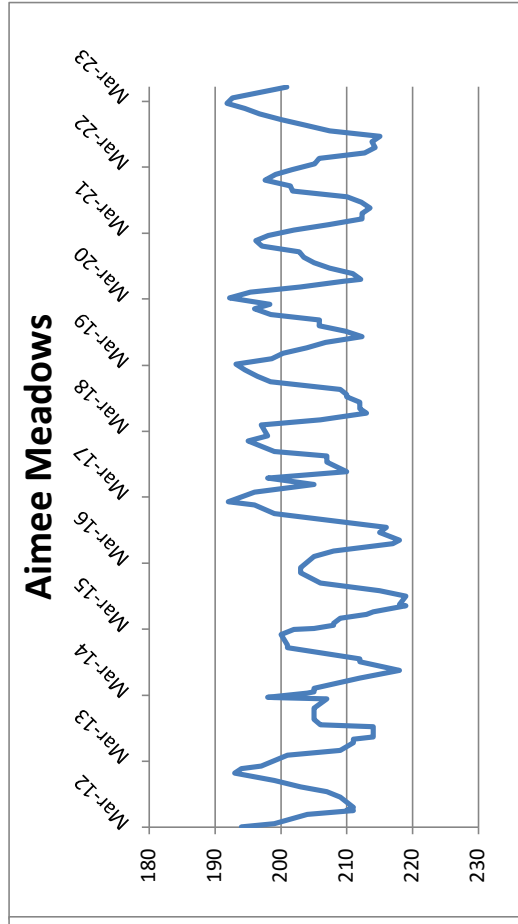
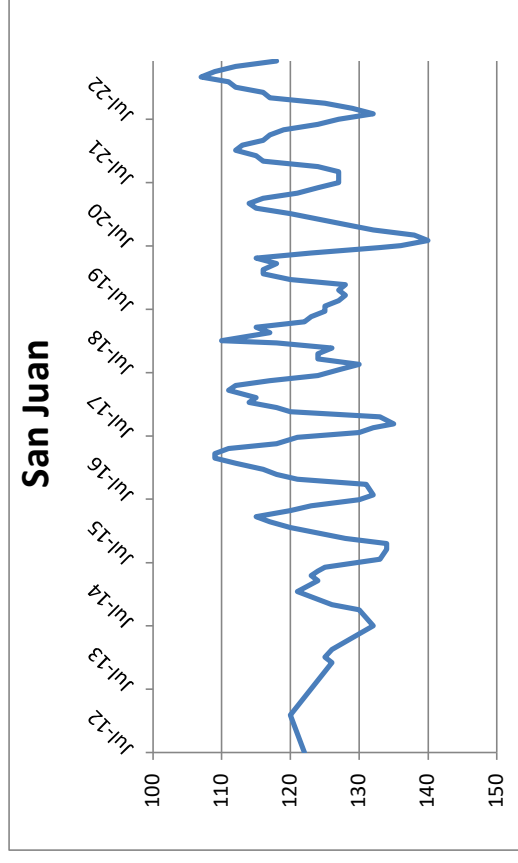
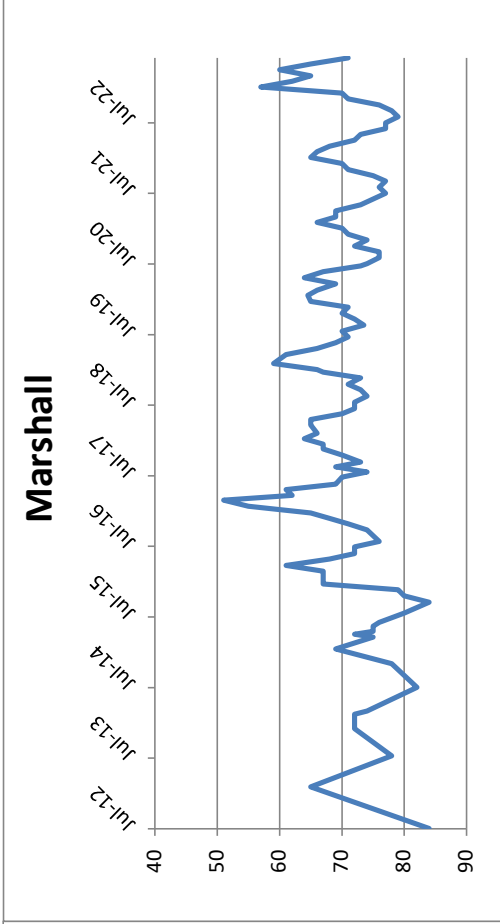
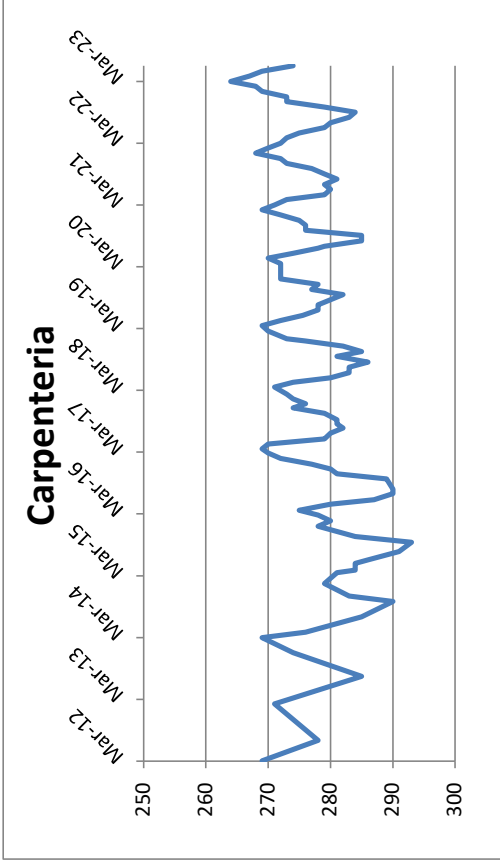
District staff commented on the policy from PVWMA related to District annexations. Staff attended the April 19th PVWMA Board meeting to comment on the annexation and the related policy. In the end, the Kang annexation was approved to move forward to San Benito LAFCo.

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

Robert Johnson
General Manager
June 20, 2023

Well Water Level Monitoring Depth to Water Measurements

Date: June 15, 2023



CORRESPONDENCE LIST: 05/18/2023 – 06/19/2023

DATE	TYPE	TO	FROM	SUBJECT
05/18/23	L	R. Johnson, AWD	C.J. Brown, CJB CPAs	Engagement letter for Auditing Services
05/19/23	E	R. Johnson, AWD	J. Tanouye, 581 Cole Rd.	Aromas Water (connection questions)
05/19/23	E	J. Tanouye, 581 Cole Rd.	R. Johnson, AWD	Aromas Water (connection questions)
05/19/23	E	R. Johnson, AWD	J. Tanouye, 581 Cole Rd.	Aromas Water (connection questions)
05/30/23	E	AWD	PG&E	Planned Electric Service Interruption
06/02/23	E	J. Campbell, Landowner	E. Lundquist, MC HCD	Code Enforcement Issue
06/05/23	E	AWD	J. Abadesco, CJB CPAs	Interim Audit requirements for FY 2023 audit
06/05/23	E	R. Johnson, AWD	D. Katada, SB Co RMA	Encroachment Permits for Cole Road
06/05/23	E	D. Katada, SB Co RMA	R. Johnson, AWD	Encroachment Permits for Cole Road
06/07/23	E	R. Johnson, AWD	C. Meusel, PV Water	Water Level Data for SGMA Reporting
06/07/23	E	C. Meusel, PV Water	R. Johnson, AWD	Water Level Data for SGMA Reporting
06/07/23	E	D. Katada, SB Co RMA	R. Johnson, AWD	Connection Installation for 581 Cole Road
06/07/23	E	J. Tanouye, 581 Cole Rd	R. Johnson, AWD	Process to connect to AWD water system
06/07/23	E	R. Johnson, AWD	J. Tanouye, 581 Cole Rd.	Process to connect to AWD water system
06/07/23	E	R. Johnson, AWD	D. Katada, SB Co RMA	Connection Installation for 581 Cole Road
06/09/23	E	SWRCB, DDW	E. Girõn, AWD	Monthly Fe & Mn Field Test Results
06/09/23	E	SWRCB, DDW	E. Girõn, AWD	May Summary of Coliform Monitoring
06/12/23	E	SWRCB, DDW	E. Girõn, AWD	Quarterly Report for Residuals Compliance for Systems using Chlorine
06/13/23	E	R. Johnson, AWD	D. Aldridge, Backflows	2023 Aldridge Backflow Specialist adjusted pricing
06/13/23	E	R. Johnson, AWD	D. Katada, SB Co RMA	Connection Installation for 581 Cole Road
06/16/23	E	D. Harvey, Potable Divers	R. Johnson, AWD	Tank Cleaning and Inspecting Request
06/16/23	E	R. Johnson, AWD	D. Harvey, Potable Divers	Tank Cleaning and Inspecting Request
06/16/23	E	SWRCB, DDW	R. Johnson, AWD	AWD – CA3510004 – Turning in our 2022 CCR
06/16/23	E	R. Johnson, AWD	SWRCB, DDW	AWD – CA3510004 – Turning in our 2022 CCR – Acknowledged Receipt



RESOLUTION 2023-04

Orchard Acres Assessment District

RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS AND PROPERTY RELATED FEES AND CHARGES

WHEREAS, the Aromas Water District (“Public Agency”) requests that the San Benito County Auditor-Controller enter those general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” on the tax roll for collection and distribution by the San Benito County Treasurer-Tax Collector commencing with the property tax bills for fiscal year 2023-24.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Public Agency hereby certifies that it has, without limitation complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A”, regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable decisional law of the State of California.

2. The Public Agency further certifies that, except for the sole negligence or misconduct of the County of San Benito, its officers, employees, and agents, with regards to the handling of the CD or electronic file identified as Exhibit “A”, the Public Agency shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of San Benito, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” and that it shall pay or satisfy any judgment rendered against the County of San Benito, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of San Benito to correct the tax rolls.

PASSED AND ADOPTED this 27th day of **June 2023**, upon motion of **Director** _____ seconded by **Director** _____ and carried by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest Board President: _____

District Secretary: _____ **Date:** June 27, 2023

EXHIBIT “A”

TO

**RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH
RESPECT TO THE LEVYING OF GENERAL AND SPECIAL TAXES,
ASSESSMENTS AND PROPERTY RELATED FEES AND CHARGES**

FISCAL YEAR 2023-24

GENERAL TAXES:

SPECIAL TAXES:

ASSESSMENTS: \$36,992.00

PROPERTY-RELATED FEES AND CHARGES:



RESOLUTION 2023-05

Oak Ridge/Via Del Sol Project Assessment District 2013-1

RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT TO THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS AND PROPERTY RELATED FEES AND CHARGES

WHEREAS, the Aromas Water District (“Public Agency”) requests that the Monterey County Auditor-Controller enter those general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” on the tax roll for collection and distribution by the Monterey County Treasurer-Tax Collector commencing with the property tax bills for fiscal year 2023-24.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Public Agency hereby certifies that it has, without limitation complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A”, regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable decisional law of the State of California.
2. The Public Agency further certifies that, except for the sole negligence or misconduct of the County of Monterey, its officers, employees, and agents, with regards to the handling of the CD or electronic file identified as Exhibit “A”, the Public Agency shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of Monterey, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “A” and that it shall pay or satisfy any judgment rendered against the County of Monterey, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of Monterey to correct the tax rolls.

PASSED AND ADOPTED this 27th day of **June 2023**, upon motion of **Director** _____ seconded by **Director** _____ and carried by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest Board President: _____

District Secretary: _____ **Date:** June 27, 2023

EXHIBIT “A”

TO

**RESOLUTION CERTIFYING COMPLIANCE WITH STATE LAW WITH RESPECT TO
THE LEVYING OF GENERAL AND SPECIAL TAXES, ASSESSMENTS AND
PROPERTY RELATED FEES AND CHARGES**

FISCAL YEAR 2023-24

GENERAL TAXES:

SPECIAL TAXES:

ASSESSMENTS: **\$140,179.32**

PROPERTY-RELATED FEES AND CHARGES:

Aromas Water District
Balance Sheet Prev Year Comparison

As of May 31, 2023

	May 31, 23	May 31, 22
ASSETS		
Current Assets		
Checking/Savings		
US Checking	77,885.28	79,245.50
UB Bk Money Market xxxx7853	575,503.64	6,580,042.50
LAIF-State of Ca xx-05	6,650,885.96	838,725.13
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA US Bank 102 Reserve	36,657.31	38,213.35
OAWA US Bank 101 Redemption	2,688.44	0.00
OAWA Union Bank Checking 7741	34,883.26	46,544.94
Oakridge Union Checking 5587	437,893.23	445,216.17
Total Assessment District Banks	512,122.24	529,974.46
Total Checking/Savings	7,816,497.12	8,028,087.59
Accounts Receivable		
1200 · Accounts Rec - Spec Proj/Taxes	1,088.76	0.00
Total Accounts Receivable	1,088.76	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	15,352.74	10,792.71
128 · Inventory	77,997.68	63,177.31
1200.1 · Accounts Receivable--UBMax	149,558.83	154,278.32
1201.9 · Less Allowance for doubtful Acc	-500.00	-500.00
Total Other Current Assets	2,527,364.39	2,557,788.74
Total Current Assets	10,344,950.27	10,585,876.33
Fixed Assets		
1900 · Water System	12,307,942.91	12,229,119.15
1910 · Construction in Progress	285,872.86	44,281.72
1915 · Office Building & Improvements	440,291.33	402,011.43
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	-7,821,297.75	-7,409,974.75
Total Fixed Assets	5,756,049.57	5,808,677.77
Other Assets		
Deferred Outflow of Resources	136,914.00	149,120.00
Total Other Assets	136,914.00	149,120.00
TOTAL ASSETS	16,237,913.84	16,543,674.10

Aromas Water District
Balance Sheet Prev Year Comparison

As of May 31, 2023

	May 31, 23	May 31, 22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	19,019.34	32,265.04
Total Accounts Payable	19,019.34	32,265.04
Credit Cards		
First Bankcard - S Smith #0239	1,464.61	70.70
First Bankcard - E Giron #1086	10.76	332.00
First Bankcard -R.Johnson #9031	-1,267.16	40.00
First Bankcard-L Coombes #3294	0.00	478.29
First Bankcard - D DeAlba #2486	53.06	361.95
Valero Fleet	0.00	100.76
Total Credit Cards	261.27	1,383.70
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	1,934.36	30,118.93
2100 · Payroll Liabilities	155.01	139.60
Deferred Inflows- Actuarial	335,224.00	4,337.00
CUSTOMER DEPOSITS		
Connection Deposits Payable	29,000.00	5,500.00
Hydrant Meter Deposit	12,800.00	7,800.00
Total CUSTOMER DEPOSITS	41,800.00	13,300.00
Accrued Vacation Payable	44,338.03	34,129.54
Interest Payable	68,516.73	0.00
PVWMA Payable	14,214.07	20,174.60
Total Other Current Liabilities	530,764.61	124,942.68
Total Current Liabilities	550,045.22	158,591.42
Long Term Liabilities		
Truist Bank	5,558,389.00	5,759,500.00
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	9,921,838.68
Total Liabilities	9,947,074.83	10,080,430.10
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	-110,131.46	-70,213.49
Total Equity	6,290,839.01	6,463,244.00
TOTAL LIABILITIES & EQUITY	16,237,913.84	16,543,674.10

Aromas Water District
Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	135,114.20	140,000.00	1,249,251.21	1,423,500.00	1,584,700.00
307 · Bulk Water	1,762.91	750.00	21,909.18	8,250.00	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 Assess...	71,063.84	89,200.00	169,023.06	178,400.00	178,400.00
301 · Taxes Rcvd - AWD - Other	36,722.85	38,000.00	89,650.84	76,000.00	76,000.00
Total 301 · Taxes Rcvd - AWD	107,786.69	127,200.00	258,673.90	254,400.00	254,400.00
304 · Other Office Income & Reimbu...	0.00	125.00	15,836.97	1,375.00	1,500.00
306 · Interest	16,721.98	400.00	128,642.86	4,400.00	4,800.00
312 · Grant Revenue	0.00	0.00	1,200.00	1,000.00	1,000.00
Total Income	261,385.78	268,475.00	1,706,314.12	1,741,435.00	1,936,250.00
Gross Profit	261,385.78	268,475.00	1,706,314.12	1,741,435.00	1,936,250.00
Expense					
Operations					
403 · Fuel	1,617.39	1,650.00	20,915.18	14,685.00	16,500.00
404 · Truck Maint	0.00	688.00	18,465.37	7,562.00	8,250.00
431 · System Repair & Maint	9,072.41	6,416.00	108,351.63	70,576.00	77,000.00
463 · Water Analysis	164.00	596.00	5,481.00	6,554.00	7,150.00
464 · Water Treatment	5,549.77	2,200.00	26,125.64	19,580.00	22,000.00
468 · Tools	0.00	688.00	4,724.48	7,568.00	8,250.00
470 · Public Outreach / Annexation	308.00	350.00	18,605.16	3,850.00	33,000.00
Total Operations	16,711.57	12,588.00	202,668.46	130,375.00	172,150.00
Power					
449.75 · 388 Blohm, # C	45.18	44.00	412.34	392.00	440.00
449.5 · 388 Blohm, A & B Office	56.27	187.00	966.26	1,665.00	1,870.00
461.5 · RLS Tank Booster	9.53	17.00	-11.23	148.00	165.00
447 · Leo Ln Booster	61.72	66.00	573.49	587.00	660.00
448 · Aimee Mdws Well	9.53	17.00	-11.83	148.00	165.00
451 · Marshall Corp Yard	159.68	55.00	682.43	489.00	550.00
452 · Rea Booster @ Seely	93.11	69.00	814.52	612.00	688.00
454 · Carr Booster	525.35	759.00	6,769.90	6,755.00	7,590.00
458 · Pleasant Acres Well	77.26	200.00	1,035.53	1,780.00	2,000.00
459 · Seely Booster @ Carpenteria	26.28	550.00	2,093.48	4,895.00	5,500.00
460 · San Juan Well	5,020.69	6,930.00	58,855.12	61,677.00	69,300.00
461 · Cole Tank	12.84	22.00	37.85	196.00	220.00
462 · Rea Tank	13.44	22.00	38.83	196.00	220.00
465 · Lwr Oakridge Boost	110.59	165.00	990.39	1,468.00	1,650.00
465.5 · Upper Oakridge Booster	0.00	0.00	450.00	450.00	770.00
466 · Pine Tree Tank	13.88	22.00	25.23	196.00	220.00
Total Power	6,235.35	9,125.00	73,722.31	81,654.00	92,008.00
Payroll					
Gross	36,149.00	37,080.00	409,642.86	407,878.00	444,958.00
Comp FICA	2,241.24	2,299.00	24,354.66	25,288.00	27,587.00
Comp MCARE	524.15	538.00	5,981.30	5,914.00	6,452.00
Comp SUI	21.35	182.00	841.08	2,006.00	2,188.00
Payroll Expenses	0.00		1,770.64		
Total Payroll	38,935.74	40,099.00	442,590.54	441,086.00	481,185.00
Employee / Labor Costs					
407 · Outside Services	208.05	340.00	8,015.91	6,660.00	7,000.00
408 · Uniform Allowance	120.00	0.00	1,998.83	1,000.00	4,000.00
409 · Workers Comp	419.63	1,109.00	4,615.93	12,197.00	13,306.00
410 · Health Ins	7,528.77	5,949.00	80,170.15	65,438.00	71,387.00
474 · Education	225.65	667.00	3,022.62	7,333.00	8,000.00
477 · Retirement	3,221.53	3,500.00	100,671.09	100,500.00	104,015.00
Total Employee / Labor Costs	11,723.63	11,565.00	198,494.53	193,128.00	207,708.00

Aromas Water District
Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
Office					
440 · Misc Exp	316.39	367.00	10,466.61	4,033.00	4,400.00
444 · Postage	910.73	850.00	4,174.48	4,000.00	4,400.00
445 · Office Supplies	50.76	367.00	2,011.20	4,037.00	4,400.00
446 · Office Eqpmt and Maint	534.42	900.00	7,170.90	14,200.00	16,500.00
Total Office	1,812.30	2,484.00	23,823.19	26,270.00	29,700.00
Communications					
455 · Phone, Off	566.89	417.00	5,932.41	4,583.00	5,000.00
456 · Telemetry	694.97	625.00	8,854.02	6,875.00	7,500.00
457 · Answ Serv/Cellular Phone	293.61	350.00	3,727.49	3,850.00	4,200.00
Total Communications	1,555.47	1,392.00	18,513.92	15,308.00	16,700.00
Administrative & General					
4591 · Admin Fee (Bond Admin N...	42.40	0.00	4,198.12	4,200.00	5,200.00
4590 · Bond Interest Exp - Assess...	0.00	0.00	119,112.08	128,000.00	128,000.00
417 · Capital Loan Interest	12,325.35	11,850.00	135,997.60	149,700.00	149,700.00
467 · Depreciation Reserve	47,017.00	47,017.00	517,183.00	517,183.00	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	22,878.98	18,333.00	20,000.00
420 · Legal Fees	1,400.00	1,417.00	16,224.26	15,583.00	17,000.00
422 · Bank Charges	147.24	167.00	1,599.16	1,833.00	2,000.00
423 · Litigation Contingency	0.00	833.00	0.00	9,167.00	10,000.00
425 · Audit	0.00	1,100.00	13,180.00	12,100.00	13,200.00
471 · Bad Debts	0.00	42.00	533.84	458.00	500.00
473 · Memberships	0.00	0.00	25,325.59	22,000.00	22,000.00
Total Administrative & General	63,061.01	64,093.00	856,632.63	883,557.00	936,799.00
Total Expense	140,035.07	141,346.00	1,816,445.58	1,771,378.00	1,936,250.00
Net Ordinary Income	121,350.71	127,129.00	-110,131.46	-29,943.00	0.00
Net Income	121,350.71	127,129.00	-110,131.46	-29,943.00	0.00

06/21/23

Aromas Water District
Monthly Expenditures
 May 17 through June 19, 2023

Date	Num	Name	Amount
US Checking			
05/18/2023	EFT	QuickBooks Payroll Service	-7,189.47
05/19/2023	DD1943	Bowman (P), Naomi	0.00
05/19/2023	19283	DeAlba (P), David	-3,670.58
05/19/2023	DD1944	Giron (P), Ester	0.00
05/19/2023	DD1945	Johnson (P), Robert L	0.00
05/19/2023	19284	Smith (P), Shaun	-1,896.83
05/19/2023	DD1946	Capron (P), Seth	0.00
05/19/2023	19285	Holman (P), Wayne R	-244.17
05/19/2023	DD1947	Morris (C), Vicki	0.00
05/19/2023	DD1948	Norton (P), K W	0.00
05/19/2023	DD1949	Powers (P), Timothy W	0.00
05/19/2023	E-pay	Employment Development Dept	-824.75
05/19/2023	E-pay	United States Treasury (EFTPS)	-4,489.92
05/19/2023	EFT	CalPERS	-1,034.22
05/19/2023	EFT	CalPERS	-2,778.78
05/25/2023	EFT	Bank Service Fees	-166.24
05/26/2023	NSF	Bill Adjustment Report	-23.80
05/26/2023	NSF	Bill Adjustment Report	-54.66
05/26/2023	Pd w/credit	P G & E	0.00
05/30/2023	19286	Graniterock	-794.14
05/30/2023	19287	Ace Hardware of Freedom	-151.40
05/30/2023	19288	ADT Security Services, Inc.	-403.89
05/30/2023	19289	CALNET3	-220.97
05/30/2023	19290	CSSC	-142.80
05/30/2023	19291	Grainger Inc	-37.58
05/30/2023	19292	Mid Valley Supply	-3,842.15
05/30/2023	19293	MNS Engineers Inc.	-393.50
05/30/2023	19294	Monterey Bay Solutions, LLC	-450.00
05/30/2023	19295	Rob Johnson	-50.00
05/30/2023	19296	Shaun Smith	-468.73
05/30/2023	19297	TH Electric	-394.29
05/30/2023	19298	USA BlueBook	-411.44
05/30/2023	19299	USPO	-290.00
05/30/2023	19300	Xerox Corp	-15.76
05/30/2023	19301	XIO, INC.	-474.00
05/30/2023	Pd online	Verizon Wireless	-100.81
05/30/2023	Pd online	P G & E	-5,932.01
05/30/2023	Pd w/credit	P G & E	0.00
05/30/2023	Pd online	First Bankcard	-4,556.39
05/30/2023	Pd online	Charter Communications - Spectrum	-97.98
05/31/2023	pd online	Valero Fleet	-163.02
06/01/2023	EFT	QuickBooks Payroll Service	-6,218.86
06/02/2023	DD1950	Bowman (P), Naomi	0.00
06/02/2023	19302	DeAlba (P), David	-3,306.28
06/02/2023	DD1951	Giron (P), Ester	0.00
06/02/2023	DD1952	Johnson (P), Robert L	0.00
06/02/2023	19303	Smith (P), Shaun	-1,946.00
06/02/2023	E-pay	Employment Development Dept	-768.51

06/21/23

Aromas Water District
Monthly Expenditures
 May 17 through June 19, 2023

Date	Num	Name	Amount
06/02/2023	E-pay	United States Treasury (EFTPS)	-4,143.52
06/02/2023	EFT	CalPERS	-3,815.26
06/05/2023	19304	USPO	-266.73
06/05/2023	Pd online	Oppidea, LLC	-120.00
06/07/2023	NSF	Bill Adjustment Report	-145.00
06/07/2023	19305	A Tool Shed Rentals	-330.40
06/07/2023	19306	ACWA JPIA, Emp. Ben. Prog.	-7,528.77
06/07/2023	19307	Armer Grading & Paving	-2,850.00
06/07/2023	19308	Aromas Water District (Petty Cash)	-120.00
06/07/2023	19309	Brigantino Irrigation	-762.33
06/07/2023	19310	CALNET3	-465.92
06/07/2023	19311	NAAG Tag Co	-12.45
06/07/2023	19312	Recology San Benito County	-60.58
06/07/2023	19313	Spec. Districts Risk Management Auth	-8,617.14
06/07/2023	19314	XIO, INC.	-474.00
06/09/2023	Pd online	P G & E	-80.09
06/15/2023	EFT	QuickBooks Payroll Service	-7,758.80
06/16/2023	DD1953	Bowman (P), Naomi	0.00
06/16/2023	19315	DeAlba (P), David	-3,678.95
06/16/2023	DD1954	Giron (P), Ester	0.00
06/16/2023	DD1955	Hurst (P), Cooky	0.00
06/16/2023	DD1956	Johnson (P), Robert L	0.00
06/16/2023	19316	Smith (P), Shaun	-1,923.45
06/16/2023	DD1957	Capron (P), Seth	0.00
06/16/2023	19317	Holman (P), Wayne R	-244.18
06/16/2023	DD1958	Morris (C), Vicki	0.00
06/16/2023	DD1959	Norton (P), K W	0.00
06/16/2023	DD1960	Powers (P), Timothy W	0.00
06/16/2023	E-pay	Employment Development Dept	-842.59
06/16/2023	E-pay	United States Treasury (EFTPS)	-4,642.48
06/16/2023	EFT	CalPERS	-2,886.18
06/16/2023	19318	A Tool Shed Rentals	0.00
06/16/2023	19319	Charter Communications - Spectrum	-97.98
06/16/2023	19320	Core & Main (Formerly HD Supply)	-1,691.13
06/16/2023	19321	David DeAlba	-35.00
06/16/2023	19322	MNS Engineers Inc.	-4,834.00
06/16/2023	19323	Old Firehouse Market	-1,217.01
06/16/2023	19324	Robert E. Bosso	-1,400.00
06/16/2023	19325	Shaun Smith	-35.00
06/16/2023	19326	USA BlueBook	-949.11
06/16/2023	19327	Xerox Corp	-9.76
06/16/2023	EFT	Intuit	-70.05
06/16/2023	Pd online	P G & E	-207.25
06/16/2023	EFT	CalPERS	-1,084.79
Total US Checking			-117,403.83
TOTAL			-117,403.83