

REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA

TUESDAY, April 25, 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 (participating telephonically from his home), Directors Wayne Norton, Timothy Powers and Seth Capron.

III. PLEDGE OF ALLEGIANCE

IV. STATEMENTS OF DISQUALIFICATION

V. ADDITIONS AND DELETIONS

VI. REPORT OUT FROM LAST MEETING'S CLOSED SESSION

VII. MINUTES: Review the Minutes of the March 28, 2023, Regular Board Meeting for Board approval. p.3-5

VIII. 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.*

IX. PRESENTATIONS & REPORTS

- A. PRESENTATIONS
- B. DIRECTORS' REPORTS
- C. ATTORNEY'S REPORT
- D. MANAGER'S REPORT
- E. CORRESPONDENCE

p. 6-9

p.10

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. p.11

Staff will introduce this item for discussion and Board action.

B. Consider adopting the Proposed Expense Budget of \$2,086,900 for Fiscal Year 2023-2024. p.12-15

Staff will present the Proposed Expense Budget for the 2023-2024 fiscal year for discussion and Board action.

C. Financial Reports for the Month of March 2023. p.16-21

Including both Assessment Districts, the financial reports show a Total revenue of \$100,498.47; Total expenditures were \$89,704.10 between March 22, 2023, and April 18, 2023. These financials and monthly expenditures will be presented for discussion and Board approval.

XI. FUTURE MEETINGS & AGENDA ITEMS – Next meeting – May 23, 2023

XII. 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/82634686712>

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: 82634686712

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
March 28, 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, March 28, 2023, at 7:00 p.m. in a hybrid setting; attendees were present both in the Board Room and online via Zoom.
- II. ROLL CALL.** President Morris, Vice President Holman, and Directors Norton, and Powers were present; also present was General Manager Johnson. Director Capron was absent, 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. MINUTES.** The minutes of the February 28, 2023, Board Meeting were presented for review and approval. Director Powers moved for approval of the minutes as corrected; Director Norton seconded. Minutes were unanimously approved with Directors Morris, Holman, Norton, and Powers present.
- VII. ORAL COMMUNICATION.** There were no public comments.
- VIII. PRESENTATIONS & REPORTS**

- A. Attorney's Report.** Counsel Bosso reported there weren't any new cases to report about; however there was a ton of stuff in the legislature regarding pre-1914 water rights, though those are related to surface water rights, so there would not be any implication on the District because our water source is groundwater.

- B. Manager's Report:**

- OPERATIONS & MAINTENANCE***

- Production & Well Levels***

- Total production in February 2023 was 4,337,520 gallons; 22.6% lower than January's production, and 17% lower than February's average production. The daily average production was 154,911 gallons.

- The District has 972 total connected meters.

- San Juan and Carpenteria wells were operated all but one day 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 both up four feet. Observational wells: Marshall Well was down three feet and Aimee Meadows was up three feet.

- INCIDENTS***

- None.

- ADMINISTRATIVE***

- Staff & Board Recognition***

- GM Johnson indicated that all staff have been working hard to keep the water flowing and the customers informed with all the rain and congested road conditions.

- WUSp Girõn was promoted to the newly formed Management Analyst position, and is working to get all the new salary information into QuickBooks, along with her other new duties.

- GM Johnson started informal discussions with a landowner regarding the possible use of a part of the parcel for a well site, as well as coordinating with the Pajaro/Sunny Mesa GM regarding provision of water during the Pajaro flooding emergency. No water was ever requested or provided.

Conservation & Rainfall

The beginning of the new rainfall year was on October 1, 2022. Since then 35.84 inches of precipitation has been recorded by the rain gauge at Chittenden Pass, with 7.84 inches falling in March (to date).

PROJECTS

Orchard Hill Road proposed annexation progress

The group of residents has the information the financial advisors developed. 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 can start being connected, although it has been a challenge with the rains that have been occurring. Connection installations will begin when the conditions allow.

New Water Source

This matter will be discussed in Closed Session.

Follow-up on the Kang Annexation effort

The Kang Annexation was approved by the District Board in November 2022. The matter was presented to the PVWMA Board on March 15, 2023. The PVWMA Board tabled the matter until they could get more information. It is planned that PVWMA and District staff will work together to get their questions answered, culminating in a return to the PVWMA Board in April at the earliest.

C. Correspondence:

GM Johnson went through the shorter, more focused monthly correspondence list and answered questions regarding specific items. The majority of the correspondence was related to connecting to the District's water system, as well as the District's monthly reports to the State.

(continued on next page)

IX. ACTION ITEMS

A. Consider reviewing the current District Strategic Plan, in preparation for the upcoming budget and rate study processes, and providing direction to staff.

GM Johnson went through and reviewed the Strategic Plan with the Board. There were specific discussions around a social media strategy, Board training, and adding (or being aware of) economics as the next Strategic Plan is developed. Since this was a review item, the report was received by consensus by the Directors who were present, Director Capron was absent.

B. Consider reviewing the Water System Capital Improvement Plan proposal, in preparation for the upcoming budget and rate study processes, and providing direction to staff.

GM Johnson went through and reviewed the Water System Capital Improvement Plan with the Board. There were specific discussions around the timing of the Plan, as well as the significance of a planning document like this one to prioritize projects, programs, or improvements to District infrastructure. Also, this type of report is an important component to future strategic plans, rate studies and grant opportunities.

The development of the plan has been slowed due to data acquisition issues, which GM Johnson and the consultants will work on to try and remedy.

Since this was a review item, the report was received by consensus by the Directors who were present, Director Capron was absent.

C. Financial Reports for the Month of February 2023

Total Assets / Liabilities & Equity are \$16,292,704.14. In the P&L Report, Revenue for January was \$103,165.86. Total Expenditures were \$119,923.36 between February 22 and March 21, 2023.

On the graphical representation of the Profit and Loss statement, February’s revenue was 8.1% higher than year-to-date budgeted revenue. February’s Expenditures were 2.9% higher than year-to-date budgeted expenditures.

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

X. FUTURE MEETINGS & AGENDA ITEMS.

The next meeting date will be Tuesday, April 25, 2023, at the District office. Future agenda items will be a discussion of possibly reopening the District Board Room for groups in the evening, maybe the District Expense Budget Draft, and a Closed Session related to continue the discussion regarding well site options.

XI. ADJOURN TO CLOSED SESSION at 8:10pm

Discussion of Well Site selection and strategy for next steps.

XII. RETURN TO OPEN SESSION at 8:50pm

XIII. REPORT OUT FROM CLOSED SESSION

The General Manager was given direction as to next steps in selection a well site.

XIV ADJOURNMENT. President Morris adjourned this meeting at 8:52pm.

Read and approved by: _____
President, Vicki Morris

Attest: _____
Board Secretary, Robert Johnson

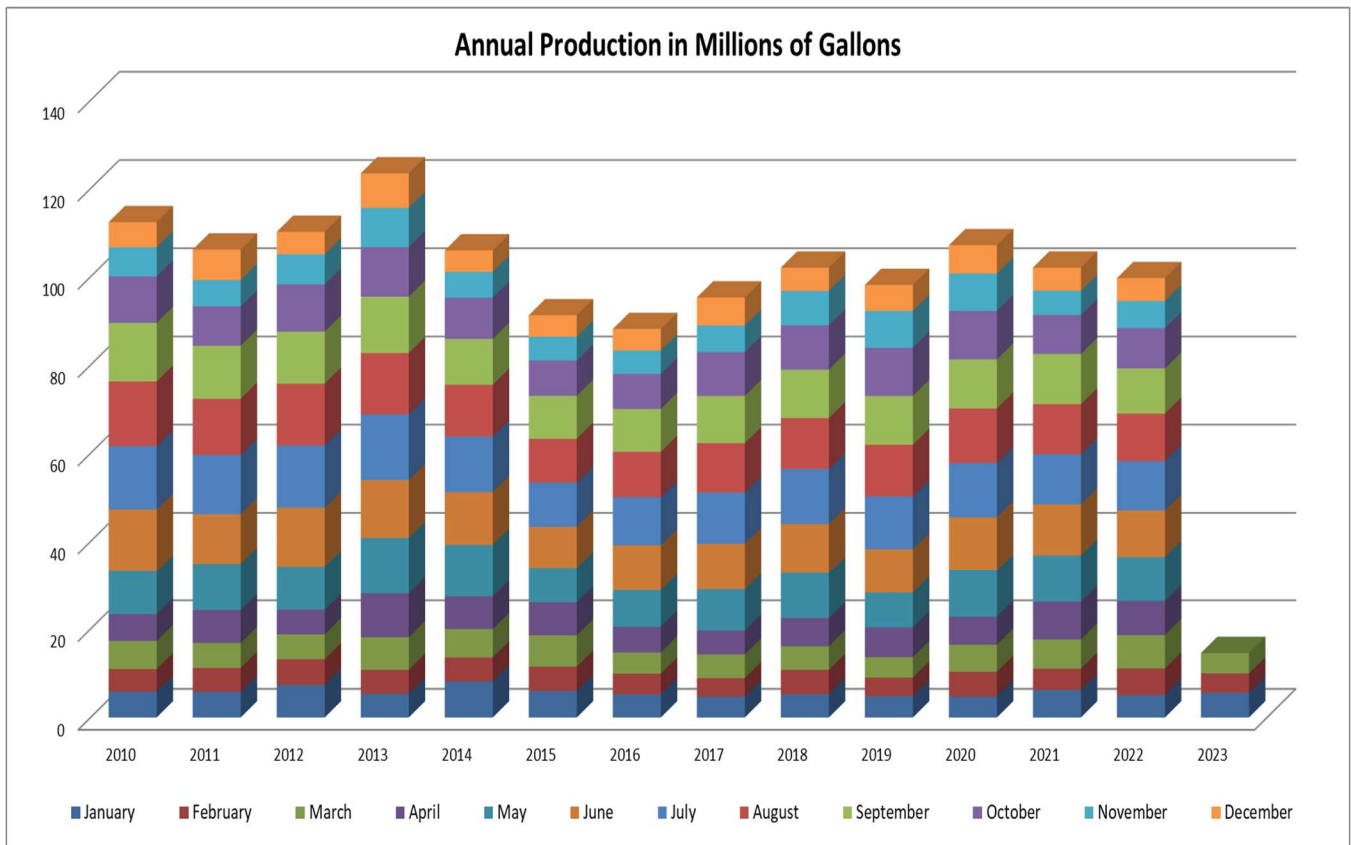
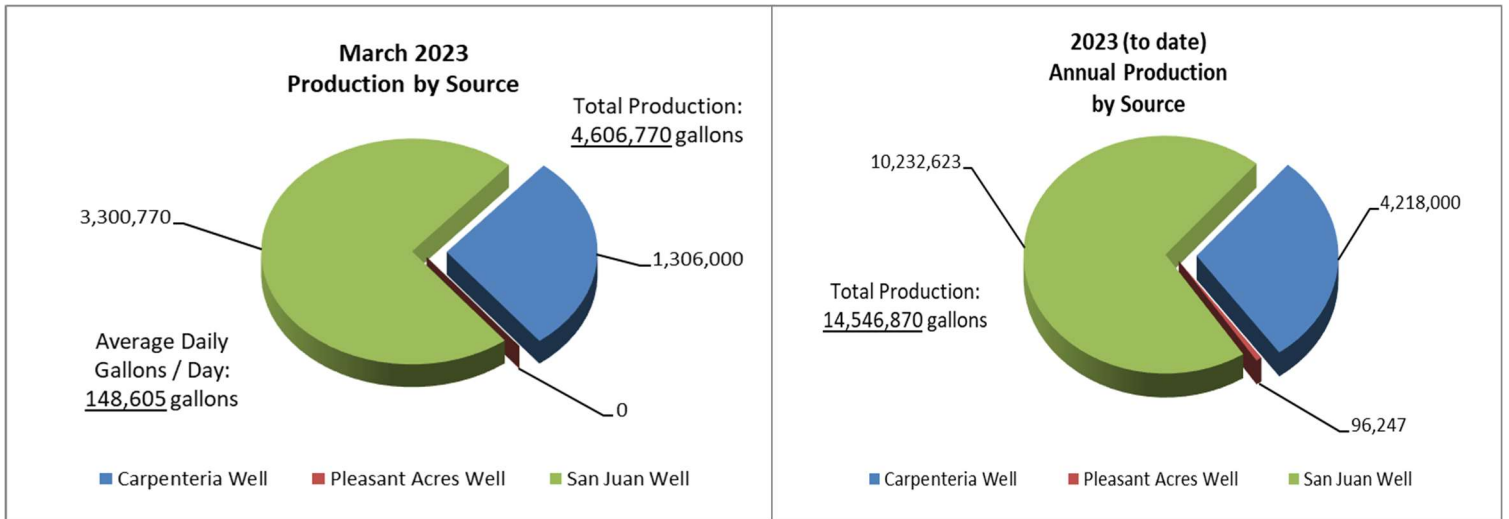
Date: _____

Date: _____

General Manager's Report March 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	14.55
Acre Ft	338.05	378.7	325.16	280.05	270.49	292.43	313.18	301.13	328.8	313.19	305.89	44.64

OPERATIONS AND MAINTENANCE REPORT

OPERATIONS:

- There are 972 total meters installed.
- San Juan and Carpentaria wells were operated all but two days this month (different days), and Pleasant Acres well was not used at all.
- 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 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.
- MA Girõn and GM Johnson are working to complete the annual State reports, the DRINC (called eAR) and the Consumer Confidence Report (CCR) within specified deadlines.
- 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.
- CO DeAlba and Operator Smith installed two new connections on Carpentaria Road. These folks have made deposits, though they will remain unconnected until they have paid the full cost of the installation process.

CONSERVATION UPDATE:

March 2023 water usage figures indicated a slight increase in water use when compared to February's water use: an increase of roughly 269,250 gallons, or 5.8%.

October 1, 2022, marked the start of a new water year. As of the date of this report (April 20), the rain gauge at Chittenden Pass has recorded 37.40 inches of precipitation for this water year, with 0.04 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.

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

This annexation effort is now complete. Installations will begin in the near future, with priority given to those who have paid their fees already, as well as those who have been waiting the longest. Staff has secured four 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.

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

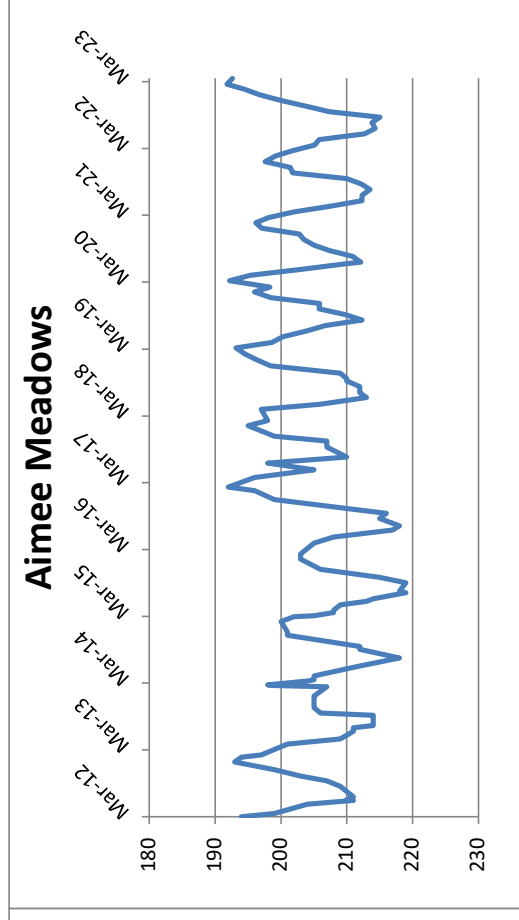
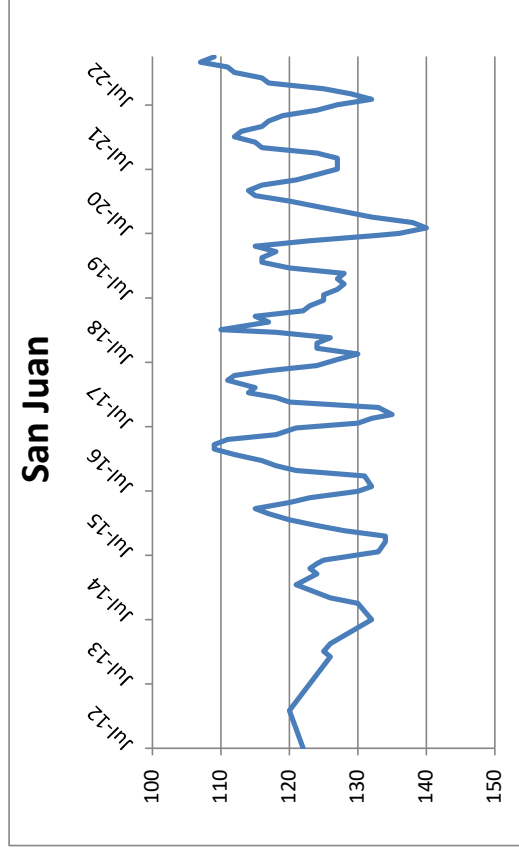
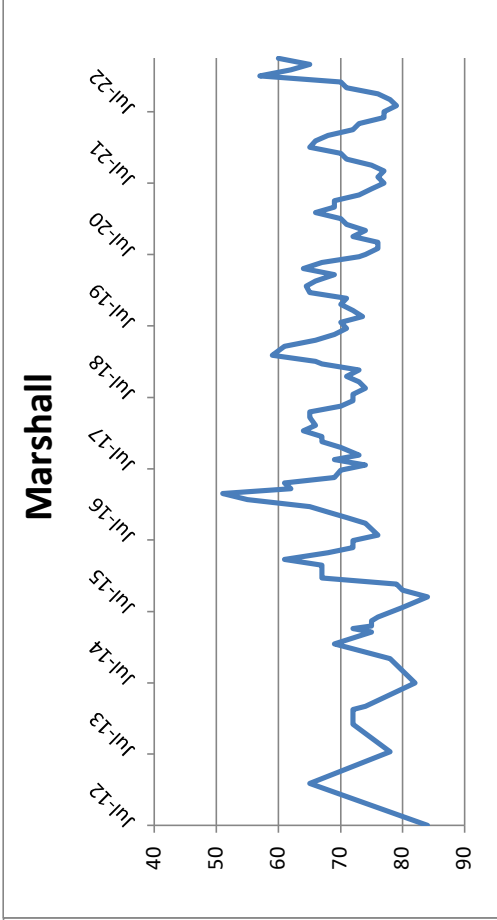
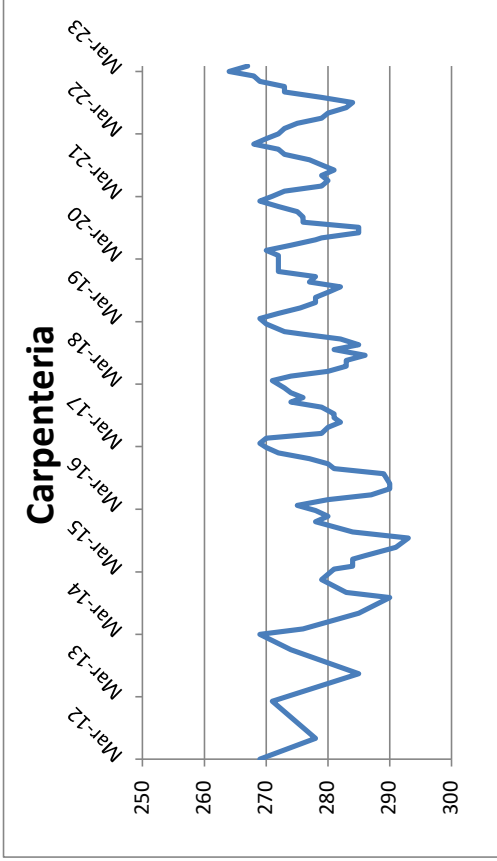
The Kang Annexation, approved by the District Board in November 2022, went to the PVWMA Board of Directors for approval on March 15, 2023. The PVWMA Board tabled the matter, due to concerns regarding new construction with no water source identified.

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, so staff will begin the LAFCo application development process. Also, the policy for District annexations was approved and does provide a defensible way to move forward in the future.

Robert Johnson
General Manager
April 20, 2023

Well Water Level Monitoring Depth to Water Measurements

Date: April 13, 2023



CORRESPONDENCE LIST: 03/22/2023 – 04/18/2023

DATE	TYPE	TO	FROM	SUBJECT
03/29/23	E	R Johnson, AWD	B. Lockwood, PVWMA	PVWMA requested information from AWD for the next Board meeting
04/06/23	E	R Johnson, AWD	B. Lockwood, PVWMA	PVWMA requested information from AWD for the next Board meeting
04/06/23	E	R Johnson, AWD	J. Tanouye	Process to connect to the AWD water system
04/06/23	E	J. Tanouye	R Johnson, AWD	Process to connect to the AWD water system
04/06/23	E	AWD	SWRCB, DDW	Drought & Conservation Reporting Report submitted for CA3510004 – AWD (Jan.)
04/06/23	E	B. Bosso, AWD Counsel	R. Johnson, AWD	PVWMA requested information from AWD for the next Board meeting
04/06/23	E	AWD	SWRCB, DDW	Drought & Conservation Reporting Report submitted for CA3510004 – AWD (Feb.)
04/10/23	E	SWRCB	E Girõn, AWD	Monthly Fe & Mn Field Test Results
04/10/23	E	SWRCB	E Girõn, AWD	April Summary of Coliform Monitoring
04/13/23	E	B. Bosso, AWD Counsel	R. Johnson, AWD	Trouble (possible harassment) from a customer
04/13/23	E	R. Johnson, AWD	B. Bosso, AWD Counsel	Trouble (possible harassment) from a customer
04/13/23	E	AWD	M. Kelly, SB RMA	SB County General Plan Amendment-New Community Study Areas
04/14/23	E	R. Johnson, AWD	C. Hill, NHA Advisors	Orchard Hill Water Project-Information from Financial Analysis
04/14/23	E	E. Lieu / V. Sciacqua	R. Johnson, AWD	Orchard Hill Water Project-Information from Financial Analysis
04/18/23	E	R. Johnson, AWD	T. Kleinman, Allterra	Allterra Solar – Solar and Battery Project Docs

Staff Report



To: Board of Directors

Re: Item X.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

Date: April 18, 2023

Summary / Discussion

The District’s Board 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 after-hours 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 Board Room for meetings.

Discussion of this topic at the Board meeting should include, but not be 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?

Considering the questions above, staff thinks a policy needs to be put in place, as compared to a nonchalant announcement that the room is available. A policy seems to be the appropriate vehicle to move this issue forward and provide defensibility for the District.

This matter does not need to be decided in one meeting, and if not resolved at this meeting, an alternative could be the setup of an ad-hoc committee to develop a DRAFT Policy that comes out of the meeting’s discussion for the District Board of Directors to vote on at a subsequent meeting.

Staff Recommendation

Discuss the need for an after-hours meeting policy for the District Board Room, and provide direction to staff, if any.

Submitted by:

Robert Johnson
General Manager

Staff Report



To: Board of Directors

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

Date: April 20, 2023

Summary / Discussion

The Proposed Expense Budget is adopted annually by the Board of Directors as the financial guide for District expenses, including all annually recurring income and expenses. At next month's Board meeting the Proposed Capital Budget will be presented.

The Proposed Expense Budget worksheet includes the approved revenues and expenses for Fiscal Year (FY) 2020-21 Budget and the FY 2021-22 Budget, as well as the current actual expenses for the first eight months of FY 2022-23 and the approved FY 2022-23 Budget.

The total revenue projection for FY 2023-24 is estimated to be \$2,086,900, which includes water revenue, five (estimated) new connection charges, property taxes and miscellaneous interest and grants. The water produced by the District is projected to be comparable to this year, which (based on sold water revenue) is currently 16% below expected; so assuming the same water use, with the increase in the cost of water coming from the 6% increase (presented in the most recent Rate Study approved and adopted May 2019), the water revenue portion of the entire revenue portfolio remained the same as last year.

Percentage differences between the expenses from the FY 2022-23 Budget and the FY 2023-24 Proposed Budget are estimated for each line; and presented in the column to the right of the budget table. An important line to identify is the depreciation reserve, which reserves monies for emergency system repairs and replacement. The proposed increase for staff salaries is 3.0%, which is less than the Consumer Price Index (CPI) figure of 5.3%; the General Manager's salary is proposed to remain the same, with no CPI increase.

Staff Recommendation

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

Submitted by:

Robert Johnson
General Manager

Aromas Water District
Expense Budget
FY 2023-2024
PROPOSED

AROMAS WATER DISTRICT EXPENSE BUDGETS	APPROVED 2020 - 2021 BUDGET	APPROVED 2021 - 2022 BUDGET	2022 - 2023 BUDGET Worksheet	FY 2022-23 THROUGH 02.28.2023	2023 - 2024 BUDGET Worksheet	Percent Change from FY23 to FY24
	APPROVED	APPROVED	ADOPTED	Actual Expenditure		
REVENUE						
303 · Water Revenue	1,344,000	1,495,000	1,584,700	1,332,068	1,584,700	0%
307 · Bulk Water	7,000	8,000	9,000	18,750	9,600	7%
302 · Connection	27,880	30,800	80,850	30,800	85,700	6%
301 · Taxes Received	66,000	76,000	76,000	52,800	76,000	0%
Oakridge/OAWA	194,200	195,000	178,400	97,959	178,400	0%
304 · Other Office Income	500	1,500	1,500	12,337	1,500	0%
306 · Interest	20,000	4,800	4,800	79,146	150,000	3025%
312 · Grant Revenue	2,000	1,500	1,000	1,200	1,000	0%
Total Revenue	\$ 1,661,580	\$ 1,812,600	\$ 1,936,250	\$ 1,625,060	\$ 2,086,900	8%
EXPENSES						
Administrative & General						
4593 - Bond Issue Cost	-	-	-	-	-	
4592 - Professional Fees	-	-	-	-	-	
4591 - Bond Admin Fee	5,200	5,200	5,200	1,970	5,200	0%
4590 - Bond Interest Asses.	128,000	128,000	128,000	59,400	121,000	-5%
Int Pymnts/Loans - CapProj	-	-	-	-	-	
467 - Depreciation/Reserve	498,053	642,036	526,517	282,098	481,596	-9%
405 · Election	1,000	-	5,000	400	500	-90%
406 · Liability Ins	20,000	20,000	20,000	12,234	20,000	0%
417 · Capital Interest Payment	30,000	26,000	149,700	44,780	187,310	25%
420 · Legal Fees	16,000	17,000	17,000	9,224	17,000	0%
423 · Litigation Contingency	10,000	10,000	10,000	-	35,000	250%
422 · Bank Charges	1,900	1,900	2,000	835	2,000	0%
425 · Audit	12,500	13,125	13,200	12,630	14,520	10%
471 · Bad Debts	500	500	500	-	500	0%
473 · Memberships	20,000	20,000	22,000	15,985	27,500	25%
Total Administrative & General	743,153	883,761	899,117	439,556	912,126	1%
Communications						
455 · Phone, Off	4,000	4,200	5,000	3,172	5,000	0%
456 · Telemetry	6,500	8,124	7,500	4,685	6,600	-12%
457 · Answ Serv/Cell Phone	3,600	4,000	4,200	2,083	4,200	0%
Total Communications	14,100	16,324	16,700	9,940	15,800	-5%
Payroll						
Payroll Expenses				1,771		
Gross	409,308	424,969	482,641	303,929	509,575	6%
Comp FICA	25,377	26,348	27,587	17,817	31,594	15%
Comp MCARE	5,935	6,162	6,452	4,448	7,389	15%
Comp SUI & SDI	2,188	2,188	2,188	722	2,188	0%
Total Payroll	442,808	459,667	518,868	328,687	550,745	6%
Employee Costs						
407 · Outside Services	6,000	6,000	7,000	4,370	45,000	543%
408 · Uniform Allowance	3,000	4,000	4,000	582	4,000	0%
409 · Workers Comp	12,288	12,691	13,306	3,357	15,562	17%
410 · Health Ins	72,287	71,387	71,387	57,584	90,360	27%
474 · Education	7,500	7,500	8,000	1,902	8,000	0%
477 · Retirement Contrib	85,693	86,446	104,015	91,168	119,162	15%
Total Employee Costs	186,768	188,023	207,708	158,963	282,084	36%

Aromas Water District
Expense Budget
FY 2023-2024
PROPOSED

	APPROVED 2020 - 2021 BUDGET	2021 - 2022 BUDGET ADOPTED	2022 - 2023 BUDGET Worksheet	FY 2022-23 THROUGH 02.28.2023	2023 - 2024 BUDGET Worksheet	
Office	APPROVED	APPROVED	ADOPTED	Actual		
440 · Misc Exp	4,000	4,000	4,400	8,660	4,840	10%
444 · Postage	4,000	4,000	4,400	2,602	4,400	0%
445 · Office Supplies	4,000	4,000	4,400	1,154	4,400	0%
446 · Office Eqpmt Maint	15,000	15,000	16,500	4,567	10,000	-39%
Total Office	27,000	27,000	29,700	16,983	23,640	-20%
Operations						
403 · Fuel	14,500	15,000	16,500	16,210	24,000	45%
404 · Truck Maint	7,000	7,500	8,250	4,813	8,000	-3%
431 · System Repair & Maint	70,000	70,000	77,000	82,399	125,000	62%
463 · Water Analysis	6,000	6,500	7,150	3,735	7,500	5%
464 · Water Treatment	20,000	20,000	22,000	18,868	27,000	23%
468 · Tools	7,500	7,500	8,250	2,178	3,200	-61%
470 · PI / Annex / Conserv	3,500	30,000	33,000	17,317	25,000	-24%
Total Operations	128,500	156,500	172,150	145,520	219,700	28%
Power						
449.75 388 Blohm #C	400	400	440	356	525	19%
449.5-388 Blohm A & B	1,700	1,700	1,870	647	950	-49%
447 · Leo Ln Booster	450	600	660	428	660	0%
448 · Aimee Mdws Well	150	150	165	(3)	75	-55%
451 · Marshall Corp Yard	500	500	550	264	385	-30%
452 · Rea Booster @ Seely	500	625	688	536	750	9%
454 · Carr Booster	5,500	6,900	7,590	5,334	7,500	-1%
458 · Pleasant Acres Well	13,000	4,000	2,000	778	1,200	-40%
459 · Seely Pump & Carpenteria	500	500	5,500	2,016	3,000	-45%
460 · San Juan Well	51,000	63,000	69,300	44,936	65,890	-5%
461.5 RLS Tank	150	150	165	(3)	75	-55%
461 · Cole Tank	200	200	220	32	75	-66%
462 · Rea Tank	200	200	220	35	75	-66%
465 · Lwr Oakridge Bstr	1,500	1,500	1,650	754	1,106	-33%
465.5 · Upr Oakridge Bstr	700	700	770	300	440	-43%
466 · Pine Tree Tank	200	200	220	24	100	-55%
Total Power	76,650	81,325	92,008	56,434	82,805	-10%
TOTAL EXP	1,618,978	1,812,600	1,936,250	1,156,083	2,086,900	8%
NET INCOME	(0)	(0)	(0)	468,977	(0)	
Add back in Depreciation/Reserve	498,053	642,036		282,098		
Net incl. Depreciation	498,053	642,036		751,075		

Aromas Water District
 PROPOSED Expense Budget
 FY 2023 - 2024
 Payroll Portion

JobTitle	Yrs w/ AWD	Hrs p/yr	Hourly		% of increase	Hourly 2023-2024	Annual 2022-2023	PROPOSED 2023-2024	Workers						
			2022- 2023	2023- 2024					FICA	MCare	SUI 1.0% SUI 2.9%	Health	CalPERS	Comp	
General Mgr - R Johnson	5	2080	Values		0.0%	\$ 79.50	\$ 165,360	\$ 165,360	6.20%	1.45%	2,398	273	25,313	17,975	3,258
Management Analyst	6	1664	\$ 35.00	\$ 58,240	3.0%	\$ 36.05	\$ 59,987	\$ 59,987	3,719	870	273	0	4,481	342	
Accounting Clerk	0	1248	\$ 28.00	\$ 34,944	3.0%	\$ 28.84	\$ 35,992	\$ 35,992	2,232	522	273	0	2,689	205	
CSR	4	1248	\$ 24.00	\$ 29,952	3.0%	\$ 24.72	\$ 30,851	\$ 30,851	1,913	447	273	0	2,305	176	
Chief Operator	16	2080	\$ 55.00	\$ 114,400	3.0%	\$ 56.65	\$ 117,832	\$ 117,832	7,306	1,709	273	33,364	12,808	6,658	
Operator I	3	220	\$ 55.00	\$ 12,100	3.0%	\$ 56.65	\$ 12,463	\$ 12,463	773	181	273	0	1,355	704	
Operator I	3	2080	\$ 30.00	\$ 62,400	3.0%	\$ 30.90	\$ 64,272	\$ 64,272	3,985	932	273	12,710	4,801	3,631	
Directors (5)	34	220	\$ 30.00	\$ 6,600	3.0%	\$ 30.90	\$ 6,798	\$ 6,798	421	99	273	0	508	384	
+CalPERS addl unfunded liab															
Interns	34					\$ -	\$ 509,575	\$ 509,575	\$31,594	\$7,389	\$2,188	\$90,360	\$119,162	\$15,562	
							ee contrib		4.20%	1.45%	1.20%	20% co-py	7.00%		

Aromas Water District
Balance Sheet Prev Year Comparison

As of March 31, 2023

	Mar 31, 23	Mar 31, 22
ASSETS		
Current Assets		
Checking/Savings		
UB Checking	97,543.24	58,672.96
UB Bk Money Market xxxx7853	559,421.61	937,417.95
LAIF-State of Ca xx-05	6,618,509.54	837,679.59
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA US Bank 102 Reserve	36,376.87	38,201.48
OAWA US Bank 101 Redemption	2,668.22	0.00
OAWA Union Bank Checking 7741	24,404.48	36,127.17
Oakridge Union Checking 5587	382,834.72	379,006.72
Total Assessment District Banks	446,284.29	453,335.37
Total Checking/Savings	7,721,858.68	2,287,205.87
Accounts Receivable		
1200 · Accounts Rec - Spec Proj/Taxes	9,088.76	3,969.26
Total Accounts Receivable	9,088.76	3,969.26
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	11,832.90	9,977.84
128 · Inventory	77,997.68	63,177.31
1200.1 · Accounts Receivable--UBMax	89,315.01	119,003.63
1201.9 · Less Allowance for doubtful Acc	-500.00	-500.00
Total Other Current Assets	2,463,600.73	2,521,699.18
Total Current Assets	10,194,548.17	4,812,874.31
Fixed Assets		
1900 · Water System	12,300,233.94	12,217,343.28
1910 · Construction in Progress	283,105.86	28,456.50
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	-7,727,263.75	-7,302,968.75
Total Fixed Assets	5,839,607.60	5,886,332.68
Other Assets		
Deferred Outflow of Resources	136,914.00	149,120.00
Total Other Assets	136,914.00	149,120.00
TOTAL ASSETS	16,171,069.77	10,848,326.99

Aromas Water District
Balance Sheet Prev Year Comparison

As of March 31, 2023

	Mar 31, 23	Mar 31, 22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	24,800.82	67,511.89
Total Accounts Payable	24,800.82	67,511.89
Credit Cards		
First Bankcard - S Smith #0239	770.41	1,566.25
First Bankcard - E Giron #1086	489.17	0.00
First Bankcard -R.Johnson #9031	90.53	3,778.35
First Bankcard-L Coombes #3294	0.00	510.62
First Bankcard - D DeAlba #2486	1,939.04	314.29
Valero Fleet	76.00	189.54
Total Credit Cards	3,365.15	6,359.05
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	72,912.25
2100 · Payroll Liabilities	1,574.95	840.16
Deferred Inflows- Actuarial	335,224.00	4,337.00
CUSTOMER DEPOSITS		
Connection Deposits Payable	31,000.00	4,000.00
Hydrant Meter Deposit	800.00	800.00
Total CUSTOMER DEPOSITS	31,800.00	4,800.00
Accrued Vacation Payable	44,338.03	34,129.54
Interest Payable	68,516.73	0.00
PVWMA Payable	2,946.33	6,848.02
Total Other Current Liabilities	553,710.13	146,609.98
Total Current Liabilities	581,876.10	220,480.92
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	9,978,905.71	4,382,819.60
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	-208,806.41	-67,950.10
Total Equity	6,192,164.06	6,465,507.39
TOTAL LIABILITIES & EQUITY	16,171,069.77	10,848,326.99

Aromas Water District
Profit & Loss Budget Performance

March 2023

Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	81,339.75	108,000.00	1,027,284.93	1,086,200.00	1,584,700.00
307 · Bulk Water	605.99	750.00	19,356.46	6,750.00	9,000.00
302 · Connection	0.00	16,170.00	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	128.21	0.00	52,927.99	38,000.00	76,000.00
Total 301 · Taxes Rcvd - AWD	128.21	0.00	150,887.21	127,200.00	254,400.00
304 · Other Office Income & Reimburse	3,500.00	125.00	15,836.97	1,125.00	1,500.00
306 · Interest	14,924.52	400.00	95,919.52	3,600.00	4,800.00
312 · Grant Revenue	0.00	0.00	1,200.00	1,000.00	1,000.00
Total Income	100,498.47	125,445.00	1,341,285.09	1,274,385.00	1,936,250.00
Gross Profit	100,498.47	125,445.00	1,341,285.09	1,274,385.00	1,936,250.00
Expense					
Operations					
403 · Fuel	1,717.55	1,155.00	17,927.40	11,880.00	16,500.00
404 · Truck Maint	11,064.28	688.00	15,877.17	6,186.00	8,250.00
431 · System Repair & Maint	11,862.18	6,416.00	94,261.35	57,744.00	77,000.00
463 · Water Analysis	164.00	596.00	3,899.00	5,362.00	7,150.00
464 · Water Treatment	1,707.62	1,540.00	20,575.87	15,840.00	22,000.00
468 · Tools	2,278.42	688.00	4,456.39	6,192.00	8,250.00
470 · Public Outreach / Annexation	0.00	350.00	17,317.16	3,150.00	33,000.00
Total Operations	28,794.05	11,433.00	174,314.34	106,354.00	172,150.00
Power					
449.75 · 388 Blohm, # C	-40.73	31.00	314.82	317.00	440.00
449.5 · 388 Blohm, A & B Office	169.47	131.00	816.89	1,347.00	1,870.00
461.5 · RLS Tank Booster	-27.88	12.00	-30.62	119.00	165.00
447 · Leo Ln Booster	20.43	46.00	448.83	475.00	660.00
448 · Aimee Mdws Well	-28.53	12.00	-31.87	119.00	165.00
451 · Marshall Corp Yard	82.48	39.00	347.03	395.00	550.00
452 · Rea Booster @ Seely	68.29	48.00	604.26	495.00	688.00
454 · Carr Booster	384.65	531.00	5,718.26	5,465.00	7,590.00
458 · Pleasant Acres Well	70.94	140.00	849.37	1,440.00	2,000.00
459 · Seely Booster @ Carpenteria	24.64	385.00	2,040.92	3,960.00	5,500.00
460 · San Juan Well	4,250.58	4,851.00	49,186.41	49,896.00	69,300.00
461 · Cole Tank	-21.20	15.00	10.59	159.00	220.00
462 · Rea Tank	-24.62	15.00	10.48	159.00	220.00
465 - Lwr Oakridge Boost	38.00	116.00	791.81	1,187.00	1,650.00
465.5 - Upper Oakridge Booster	150.00	150.00	450.00	450.00	770.00
466 · Pine Tree Tank	-25.47	15.00	-1.24	159.00	220.00
Total Power	5,091.05	6,537.00	61,525.94	66,142.00	92,008.00
Payroll					
Gross	33,765.89	37,080.00	337,694.36	333,718.00	444,958.00
Comp FICA	2,076.91	2,299.00	19,893.85	20,690.00	27,587.00
Comp MCARE	489.59	538.00	4,938.03	4,838.00	6,452.00
Comp SUI	56.22	182.00	778.11	1,642.00	2,188.00
Payroll Expenses	0.00		1,770.64		
Total Payroll	36,388.61	40,099.00	365,074.99	360,888.00	481,185.00
Employee / Labor Costs					
407 · Outside Services	1,457.22	340.00	5,845.25	5,980.00	7,000.00
408 · Uniform Allowance	1,030.31	300.00	1,612.47	1,000.00	4,000.00
409 · Workers Comp	419.63	1,109.00	3,776.67	9,979.00	13,306.00
410 · Health Ins	7,528.77	5,949.00	65,112.61	53,540.00	71,387.00
474 · Education	815.00	667.00	2,716.97	5,999.00	8,000.00
477 · Retirement	3,060.62	3,500.00	94,228.03	93,500.00	104,015.00
Total Employee / Labor Costs	14,311.55	11,865.00	173,292.00	169,998.00	207,708.00
Office					
440 · Misc Exp	323.71	367.00	8,983.22	3,299.00	4,400.00
444 · Postage	395.50	315.00	2,997.01	2,835.00	4,400.00
445 · Office Supplies	152.66	367.00	1,306.51	3,303.00	4,400.00
446 · Office Eqpmt and Maint	1,875.11	2,600.00	6,442.14	12,400.00	16,500.00
Total Office	2,746.98	3,649.00	19,728.88	21,837.00	29,700.00

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Aromas Water District Profit & Loss Budget Performance

March 2023

Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
Communications					
455 · Phone, Off	552.94	417.00	4,809.94	3,749.00	5,000.00
456 · Telemetry	781.39	625.00	7,028.67	5,625.00	7,500.00
457 · Answ Serv/Cellular Phone	266.73	350.00	3,173.06	3,150.00	4,200.00
Total Communications	1,601.06	1,392.00	15,011.67	12,524.00	16,700.00
Administrative & General					
4591 · Admin Fee (Bond Admin NBS)	985.24	1,000.00	2,955.72	3,000.00	5,200.00
4590 · Bond Interest Exp - Assess Dist	58,962.29	63,400.00	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	423,149.00	423,149.00	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	18,620.94	14,999.00	20,000.00
420 · Legal Fees	1,400.00	1,417.00	13,424.26	12,749.00	17,000.00
422 · Bank Charges	114.88	167.00	1,303.84	1,499.00	2,000.00
423 · Litigation Contingency	0.00	833.00	0.00	7,501.00	10,000.00
425 · Audit	550.00	1,100.00	13,180.00	9,900.00	13,200.00
471 · Bad Debts	0.00	42.00	0.00	374.00	500.00
473 · Memberships	0.00	225.00	25,325.59	22,000.00	22,000.00
Total Administrative & General	111,158.43	116,868.00	741,143.68	766,021.00	936,799.00
Total Expense	200,091.73	191,843.00	1,550,091.50	1,503,764.00	1,936,250.00
Net Ordinary Income	-99,593.26	-66,398.00	-208,806.41	-229,379.00	0.00
Net Income	-99,593.26	-66,398.00	-208,806.41	-229,379.00	0.00

04/20/23

Aromas Water District
Monthly Expenditures
 March 23 through April 18, 2023

Date	Num	Name	Amount
UB Checking			
03/23/2023	EFT	QuickBooks Payroll Service	-7,047.70
03/24/2023	DD1924	Bowman (P), Naomi	0.00
03/24/2023	19198	DeAlba (P), David	-3,451.07
03/24/2023	DD1925	Giron (P), Ester	0.00
03/24/2023	DD1926	Johnson (P), Robert L	0.00
03/24/2023	19199	Smith (P), Shaun	-1,940.90
03/24/2023	DD1927	Capron (P), Seth	0.00
03/24/2023	DD1928	Morris (P), Vicki	0.00
03/24/2023	DD1930	Powers (P), Timothy W	0.00
03/24/2023	DD1929	Norton (P), K W	0.00
03/24/2023	19200	Holman (P), Wayne R	-244.18
03/24/2023	E-pay	Employment Development Dept	-787.35
03/24/2023	E-pay	United States Treasury (EFTPS)	-4,309.00
03/24/2023	EFT	CalPERS	-1,035.14
03/24/2023	EFT	CalPERS	-1,958.54
03/27/2023	NSF	Bill Adjustment Report	-373.91
03/27/2023	NSF	Bill Adjustment Report	-88.15
03/27/2023	NSF	Bill Adjustment Report	-47.88
03/31/2023	19201	Mason Welch	-166.96
03/31/2023	19202	Peter Mu	-150.00
03/31/2023	19203	ACE Hardware Prunedale	-229.22
03/31/2023	19204	CALNET3	-307.39
03/31/2023	19205	Core & Main (Formerly HD Supply)	-532.02
03/31/2023	19206	CSSC	-130.00
03/31/2023	19207	Grainger Inc	-340.18
03/31/2023	19208	Monterey Bay Analytical Services Inc	-164.00
03/31/2023	19209	Monterey Bay Solutions, LLC	-225.00
03/31/2023	19210	Rob Johnson	-50.00
03/31/2023	19211	Shaun Smith	-53.71
03/31/2023	19212	United Way serving San Benito County	-10.00
03/31/2023	19213	XIO, INC.	-474.00
03/31/2023	Pd Online	P G & E	-4,764.80
03/31/2023	Pd Online	Valero Fleet	-160.02
03/31/2023	19214	West Valley Construction	-6,652.55
03/31/2023	EFT	Bank Service Fees	-157.88
04/03/2023	19216	USPO	-269.50
04/03/2023	19215	USPO	0.00
04/06/2023	EFT	QuickBooks Payroll Service	-6,054.45
04/07/2023	DD1931	Bowman (P), Naomi	0.00
04/07/2023	19217	DeAlba (P), David	-3,501.30
04/07/2023	DD1932	Giron (P), Ester	0.00
04/07/2023	DD1933	Johnson (P), Robert L	0.00
04/07/2023	19218	Smith (P), Shaun	-1,856.86
04/07/2023	E-pay	Employment Development Dept	-768.11
04/07/2023	E-pay	United States Treasury (EFTPS)	-4,100.48
04/07/2023	EFT	CalPERS	-1,033.38
04/07/2023	EFT	CalPERS	-2,746.43
04/07/2023	Pd Online	Verizon Wireless	-86.73

04/20/23

Aromas Water District
Monthly Expenditures
 March 23 through April 18, 2023

Date	Num	Name	Amount
04/10/2023	EFT	Google	-18.00
04/12/2023	19219	Roger Pittman	-800.00
04/12/2023	19220	Ace Hardware of Freedom	-18.37
04/12/2023	19221	ACWA JPIA, Emp. Ben. Prog.	-7,528.77
04/12/2023	19222	Aromas Hills Artisans	-55.00
04/12/2023	19223	Aromas Water District (Petty Cash)	-480.00
04/12/2023	19224	BAVCO	-2,102.39
04/12/2023	19225	Brigantino Irrigation	-344.68
04/12/2023	19226	C.J. Brown & Company CPAs	-550.00
04/12/2023	19227	CALNET3	-451.97
04/12/2023	19228	Core & Main (Formerly HD Supply)	-609.37
04/12/2023	19229	Monterey Bay Water Works Assoc	-80.00
04/12/2023	19230	Old Firehouse Market	-1,183.15
04/12/2023	19231	PVWMA	-13,098.90
04/12/2023	19232	Recology San Benito County	-60.58
04/12/2023	19233	Robert E. Bosso	-1,400.00
04/12/2023	19234	Streamline	-100.00
04/12/2023	19235	XIO, INC.	-474.00
04/12/2023	Pd Online	P G & E	-194.11
04/14/2023	Pd Online	Intuit	-89.22
04/17/2023	EFT	CalPERS	-823.62
04/18/2023	Pd Online	Charter Communications - Spectrum	-97.98
04/18/2023	Pd Online	P G & E	-209.48
04/18/2023	19236	ACE Hardware Prunedale	-59.82
04/18/2023	19237	gWorks	-144.40
04/18/2023	19238	MNS Engineers Inc.	-2,373.50
04/18/2023	19239	Monterey County Sheriff's Office	-88.00
Total UB Checking			-89,704.10
TOTAL			-89,704.10