

Arrowbear Park County Water District

REGULAR MEETING OF THE BOARD OF DIRECTORS

AGENDA

DATE: June 16, 2022

TIME: 6:30 p.m. Open Session

APCWD BOARD OF DIRECTORS
P.O. Box 4045
Arrowbear Lake, CA 92382-4045

POSTING: This agenda was
posted prior to 5:00 p.m. on
June 10, 2022 per Policy #5020.40

MEETING LOCATION

Arrowbear Park County Water District Office
2365 Fir Drive
Arrowbear Lake, CA 92382

OPEN SESSION

- A. CALL TO ORDER – Mark Bunyea, President
- B. PLEDGE OF ALLEGIANCE TO THE FLAG
- C. AGENDA POSTING CERTIFICATION
- D. ROLL CALL
- E. CONSENT AGENDA

The following consent items are expected to be routine and non-controversial and will be acted on at one time without discussion, unless an item is withdrawn by a Board member for questions or discussion. Any person wishing to speak on the Consent or Open agenda may do so by raising their hand and being recognized by the President.

- A) Minutes of Regular Meeting, May 19, 2022
- B) Summary of Bank Balances / Income & Expense Summary
- C) Expense & Budget Reports
- D) Vacation and Sick Leave Balances

- F. PUBLIC COMMENT

This portion of the agenda is reserved for the public to discuss matters of interest, within the District's jurisdiction, which are *not on the agenda*. For public comment on items not on the agenda, no action may be taken by the Board, except to refer the matter to staff and/or place it on a future agenda. It is in the best interest of the person speaking to the Board to be concise and to the point. *A time limit of five minutes per individual will be allowed.* Visitors are reminded to please refrain from making comments or talking amongst themselves while the meeting is in progress. Public comments may be made when a Discussion/Action Item is being discussed, provided the visitor raises their hand *and* are recognized by the President.

G. STAFF REPORTS

- A) Water & Sewer Field Operations Supervisor Weber
 - 1. Monthly Report
- B) Interim Chief Lindley
 - 1. Calls for the previous month.
- C) General Manager Huff
 - 1. Administrative Highlights.

Excuse Staff not needed for Action Items

H. DISCUSSION / ACTION ITEMS

A) Board

- 1. Presentation of FY 2020-2021 Audit by the auditors of Halliday & Co. Discussion with motion to accept FY 2020-2021 Audit. The full, FY 2020-2021 Audit is available in PDF format online at arrowbearwater.org or in print format, for review, at the District Office.

Staff Recommendation: Approve Motion

Excuse Halliday & Co. audit staff.

B) Open Public Hearing for proposed water and sewer rate increases (Prop. 218).

- 1. Brief presentation of proposed rate increases – General Manager Huff.
- 2. Public comment on proposed rate increases (5 min. time limits apply).
- 3. Close Public Hearing for proposed water and sewer rate increases (Prop. 218).
- 4. Report from Secretary of the Board on total number of protest letters received by the close of the Public Hearing for proposed water and sewer rate increases (Prop. 218).

C) Board

- 1. Board Discussion of proposed rate increases. Motion to approve Resolution #2022-6-16, water and sewer rate structure and rate increases effective for billing periods of July 2022, 2023, 2024, 2025, and 2026.
- 2. Discussion with motion to approve allocation of budgeted master plan surplus, unused, or over budgeted funds from FY 2021-2022 (estimated \$-82,315.11) and FY 2021-2022 budget surplus funds (estimated \$320,000.00) to unrestricted asset accounts specified in FY 2022-2023 Unrestricted Funds Allocation Report (for a total of an estimated \$237,684.89). Actual amounts to be distributed in like manner upon close of FY 2021-2022.

Staff Recommendation: Approve Motion.

- 3. Discussion with motion to approve proposed FY 2022-2023 Master Plan with allocation of FY 2022-2023 master plan funds from unrestricted asset accounts to master plan expense accounts specified in FY 2022-2023 Unrestricted Funds Allocation Report (\$519,898.01).

Staff Recommendation: Approve Motion.

4. Discussion with motion to approve proposed FY 2022-2023 Budget.
Staff Recommendation: Approve Motion.
5. Discussion with motion to vote for one (1) candidate in the CSDA Board of Directors Election Ballot - Term 2023-2025; Seat B - Southern Network.
6. Discussion with motion to approve Resolution 2022-6-16-A, adopting and certifying the District's 2022 update to the Sewer System Management Plan (SSMP). The full, updated SSMP was emailed to the Board on Jun. 6, 2022, in PDF format and is also available in print format, for review, at the District Office.
Staff Recommendation: Approve
7. Discussion with motion to perform biennial review the District's Conflict of Interest Code and approve/confirm the District's Conflict of Interest Code as written in Policy 1020, or with revisions or amendments if so proposed.
Staff Recommendation: Confirm as written.

I. ANNOUNCEMENTS / REPORTS

- A) President
- B) Board Members
- C) Staff

The next Regular Board Meeting will be July 21, 2022 at 6:30 p.m.

J. ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to Caroline Rimmer, Board Secretary at (909) 867-2704 at least 48 hours before the meeting, if possible.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 2365 Fir Dr., Arrowbear Lake, during normal business hours.

NOT APPROVED

Arrowbear Park County Water District Regular Meeting May 19, 2022 6:30 PM

The regular meeting of the Board of Directors of Arrowbear Park County Water District was held May 19, 2022, at the District office located at 2365 Fir Drive, Arrowbear Lake, California.

Directors in attendance:

President Mark Bunyea
Director Sheila Wymer
Director Pat Oberlies

Directors who were absent:

Vice President Rickey Weber
Director Terisa Bonito

Also present were the following:

General Manager Huff
Secretary Rimmer
Interim Chief Lindley
Field Operations Supervisor Weber

Visitors who were present:

Craig Carpenter
Peter Jorris
Paul Miller

Open Session

President Bunyea called the meeting to order. Director Wymer led the recitation of the Pledge of Allegiance. President Bunyea certified the posting of the agenda. President Bunyea performed a roll call, Directors that were present: Directors Wymer, Oberlies, and Bunyea.

Directors that were absent: Vice President Weber, Director Bonito

Approval of Consent Agenda:

Director Wymer made a motion to accept the consent agenda, second was by President Bunyea. After a brief discussion regarding the expenses and budget for the month of April, the consent agenda was approved. Motion passed by unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

Public Comments:

There were two public comments. Peter Jorris commented on the proposed rate increase, Craig Carpenter needed clarification on how bills would be calculated using the proposed rate increase structure.

Staff Reports:

- A) Field Operations Supervisor Weber reported on the monthly repairs for April. There were 7 customer requests to turn off/on water, 2 District initiated shut-offs, 0 District equipment repairs, 0 meters replaced, 2 meters read/re-read, 0 main repairs, 1 service line repair, 0 customer inquiries requiring investigation, and 0 sewer issues/repairs. There were also 9 new owners, 0 liens filed, 0 liens released, 41 shut-off notices, 3 non-payment shut-offs, and 5 turn-ons after water shut-off. Field Operations Supervisor Weber also reported on the recent Houston & Harris cleaning and videoing of the sewer

system, the status on the Willow Lane Pipeline Replacement Project, and that the T2 test was passed by Matthew O'Shea, and that Michael Vincent Schultz passed his D2 test.

- B) Interim Chief Lindley reported on the Fire Department calls for the month of April. There were a total of 9 calls, 8 were in the District, and 1 was out of the District. Interim Chief Lindley also reported that the Fire Department recently recruited 3 new volunteers, promoted several individuals within the department, and the success of the recent spaghetti dinner.
- C) General Manager Huff reported to the Board that the Gas Company would be using the space by the lift station for an upcoming project and paying the District for the use of this space. General Manager Huff continued his report by updating the Board on the progress of the auditors and that the cleaning and videoing for the sewer system came in under budget thanks to our personnel working with the Houston & Harris personnel to facilitate and expedite the work. General Manager Huff concluded his report by asking the Board for suggestions regarding additional communications desired for community outreach.

President Bunyea excused any individuals who were not required for the balance of the meeting.

DISCUSSION / ACTION ITEMS:

A) Fire Department

1. There was a discussion regarding approving Resolution #2022-5-19A, the annual adoption of the National Incident Management System (NIMS). Director Wymer made a motion to approve Resolution 2022-5-19A, second was by Director Bunyea and approved by a unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

2. There was a discussion regarding approving Resolution #2022-5-19B, the annual adoption of the Terms and Conditions for Personnel Assigned to an Emergency Incident (CalOES). Director Wymer made a motion to approve Resolution 2022-5-19B, second was by Director Bunyea and approved by a unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

B) Board

1. There was a discussion to approve the Appropriations Limit Resolution #2022-5-19-C. Motion to approve the Appropriations Limit Resolution #2022-5-19-C was made by Director Wymer, seconded by President Bunyea, and passed by unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

2. There was a discussion to approve the Sewer Standby Charges Resolution #2022-5-19-D. Motion to approve the Sewer Standby Charges Resolution #2022-5-19-D was made by Director Wymer, seconded by President Bunyea, and passed by unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

3. There was a discussion to approve the Water Standby Charges Resolution #2022-5-19-E. Motion to approve the Sewer Standby Charges Resolution #2022-5-19-E was made by Director Wymer, seconded by President Bunyea, and passed by unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

4. There was a discussion to approve the Agreement for the Collection of Special Taxes, Fees, and Assessments with the County of San Bernardino for FY 2022-2023. Motion to approve the Agreement for the Collection of Special Taxes, Fees, and Assessments with the County of San Bernardino for FY 2022-2023 was made by Director Wymer, seconded by President Bunyea, and passed by unanimous vote.

Ayes: Wymer, Oberlies, and Bunyea

Nays: None

Abstain: None

Absent: Weber, Bonito

Announcements:

- A) The President had no announcements.
- B) The Board had no announcements.
- C) Staff requested that in the future non-controversial items be moved to the Consent Agenda, the Board agreed.

The next Regular Board Meeting will be June 16, 2022, at 6:30 PM.

Adjournment of Open Meeting

There being no further business, President Bunyea adjourned the meeting at 7:30 PM.

Mark Bunyea, President

Caroline V. Rimmer, Secretary

SUMMARY OF BANK BALANCES

5/1/2022 to 5/31/2022

| | GENERAL ACCOUNTS | RESTRICTED ACCOUNTS |
|-------------------------------------------|--------------------------|------------------------|
| | First Foundation Bank | CALPers OPER |
| Account Beginning Balance | \$ 242,911.79 | \$ 215,022.23 |
| | | |
| Total Cleared Deposits - 57 | \$ 106,482.81 | |
| Total Cleared Checks/Debits - 67 | \$ (136,549.93) | |
| | | |
| Interest earned (Investment Loss) | \$ 9.57 | |
| | | |
| Service Charge(s) | \$ - | |
| | | |
| Ending Balance | \$ 212,854.24 | \$ 215,022.23 |
| Investment Accounts | LAIF GENERAL | CEPPT |
| | | |
| Beginning Balance | \$ 826,970.08 | \$ 19,260.72 |
| Quarterly Interest | | |
| Service Charge(s) | | |
| Transfer From/To General Checking Account | | |
| Ending Balance | \$ 826,970.08 | \$ 19,260.72 |
| TOTALS | \$ 1,039,824.32 | \$ 234,282.95 |

SUMMARY OF INCOME & EXPENSES

| | May 2022 | YEAR TO DATE | BUDGET | REMAINING | % |
|--------------------------------|-----------------------|----------------------|----------------------|---------------------|---------|
| TOTAL INCOME | \$ 104,246.35 | \$ 1,400,903.79 | \$ 1,434,700.00 | \$ 33,796.21 | 97.64% |
| TOTAL OPERATING EXPENSES | \$ 156,614.83 | \$ 1,206,115.69 | \$ 1,196,313.13 | \$ (9,802.56) | 100.82% |
| NET SURPLUS / (DEFICIT) | \$ (52,368.48) | \$ 194,788.10 | \$ 238,386.87 | \$ 43,598.77 | |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| Vendor Name | Description | Expenses | |
|---------------------------|--------------------------------------------------------|-----------------|-------------------|
| #0474 - Valadares | NSF Ck for Account #0474 | <u>78.00</u> | |
| | | <u>78.00</u> | Transaction Total |
| Total #0474 - Valadares | | 78.00 | |
| #0487 Martha Wilson | FFB Correct to Dep. 05/03/22 | <u>0.08</u> | |
| | | <u>0.08</u> | Transaction Total |
| Total #0487 Martha Wilson | | 0.08 | |
| #0985 - Luke | 05/04/22 Dep. Correction (Bank Error, corrected 05/... | <u>0.08</u> | |
| | | <u>0.08</u> | Transaction Total |
| Total #0985 - Luke | | 0.08 | |
| Active 911 | Active 911 - J. Sanchez | <u>14.00</u> | |
| | | <u>14.00</u> | Transaction Total |
| Total Active 911 | | 14.00 | |
| Alyssa Villegas | 05/01/22 - 05/14/22 (1) Hard Shift | <u>100.00</u> | |
| | | <u>100.00</u> | Transaction Total |
| Total Alyssa Villegas | | 100.00 | |
| Amazon | Office Supplies | <u>13.25</u> | |
| | | <u>13.25</u> | Transaction Total |
| Total Amazon | | 13.25 | |
| Amerigas | Propane - FD | <u>1,934.39</u> | |
| | | <u>1,934.39</u> | Transaction Total |
| Total Amerigas | | 1,934.39 | |
| ATT | May ATT Chg - FD | <u>23.49</u> | |
| | | <u>23.49</u> | Transaction Total |
| Total ATT | | 23.49 | |
| Banner Buzz | Flags for Drought Signs | <u>88.81</u> | |
| | | <u>88.81</u> | Transaction Total |
| Total Banner Buzz | | 88.81 | |
| Big Bear Disposal Inc | May 2022 Port-a-Potty | <u>88.08</u> | |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| Vendor Name | Description | Expenses | |
|-------------------------------------|-------------------------------------|------------------|-------------------|
| | | <u>88.08</u> | Transaction Total |
| Total Big Bear Disposal Inc | | 88.08 | |
| Blake Matthews | 04/17/22 - 04/30/22 | 300.00 | |
| | 05/01/22 - 05/14/22 (4) Hard Shifts | <u>400.00</u> | |
| | | <u>700.00</u> | Transaction Total |
| Total Blake Matthews | | 700.00 | |
| CalPERS | 04/13/22 - 04/26/22 PERS | 1,081.43 | |
| | 04/27/22 - 05/10/22 Adds | 76.51 | |
| | 04/27/22 - 05/10/22 PERS #1 | 1,012.02 | |
| | 04/27/22 - 05/10/22 PERS #2 | 0.00 | |
| | CERBT Payment | <u>15,000.00</u> | |
| | | <u>17,169.96</u> | Transaction Total |
| Total CalPERS | | 17,169.96 | |
| CalPERS Health Ins | Jun 2022 Health Premium | 11,840.85 | |
| | May 2022 Health Premium | <u>11,840.85</u> | |
| | | <u>23,681.70</u> | Transaction Total |
| Total CalPERS Health Ins | | 23,681.70 | |
| Carbonite Online BU | Carbonite - Front Office | 226.77 | |
| | Carbonite - Gen Mgr. office | <u>226.77</u> | |
| | | <u>453.54</u> | Transaction Total |
| Total Carbonite Online BU | | 453.54 | |
| Charter Cable | Cable - DO | 177.96 | |
| | May 2022 - FD | <u>260.98</u> | |
| | | <u>438.94</u> | Transaction Total |
| Total Charter Cable | | 438.94 | |
| Clinical Laboratory of SB Inc | Water Testing | <u>552.00</u> | |
| | | <u>552.00</u> | Transaction Total |
| Total Clinical Laboratory of SB Inc | | 552.00 | |
| Costco | Office Supplies | 54.35 | |
| | Office Supplies - FD | 814.25 | |
| | Tools | <u>86.98</u> | |
| | | <u>955.58</u> | Transaction Total |
| Total Costco | | 955.58 | |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| Vendor Name | Description | Expenses | |
|----------------------------------|------------------------|------------------|-------------------|
| Frontier Communications | Warehouse Phone | 96.34 | |
| | | <u>96.34</u> | Transaction Total |
| Total Frontier Communications | | 96.34 | |
| Godaddycom | May 2022 - FD | 71.88 | |
| | | <u>71.88</u> | Transaction Total |
| Total Godaddycom | | 71.88 | |
| Halliday & Company, CPA's | 2020 / 2021 Audit | 9,042.00 | |
| | | <u>9,042.00</u> | Transaction Total |
| Total Halliday & Company, CPA's | | 9,042.00 | |
| Heartland PR Co | 04/05/22 PR | 116.55 | |
| | 05/18/22 PR | <u>116.55</u> | |
| | | <u>233.10</u> | Transaction Total |
| Total Heartland PR Co | | 233.10 | |
| Home Depot | Facilities - FD | 467.23 | |
| | Facilities Maintenance | <u>207.80</u> | |
| | | <u>675.03</u> | Transaction Total |
| Total Home Depot | | 675.03 | |
| Houston and Harris PCS Inc | Video of Sewer | <u>14,463.50</u> | |
| | | <u>14,463.50</u> | Transaction Total |
| Total Houston and Harris PCS Inc | | 14,463.50 | |
| Iconix Waterworks Inc | Encina Proj. | 172.47 | |
| | Willow Proj. | <u>106.47</u> | |
| | | <u>278.94</u> | Transaction Total |
| Total Iconix Waterworks Inc | | 278.94 | |
| Image Source | Copier | <u>181.50</u> | |
| | | <u>181.50</u> | Transaction Total |
| Total Image Source | | 181.50 | |
| Inhome Furniture Gallery | Office Furniture - FD | <u>911.33</u> | |
| | | <u>911.33</u> | Transaction Total |
| Total Inhome Furniture Gallery | | 911.33 | |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| Vendor Name | Description | Expenses | |
|------------------------------------|---------------------------------------------|-----------------|-------------------|
| Inland Water Works Supply Co | Willow & Encina Proj. | 118.63 | |
| | | <u>118.63</u> | Transaction Total |
| Total Inland Water Works Supply Co | | 118.63 | |
| Invoice Cloud | May 2022 CC Processing Fees | 137.60 | |
| | | <u>137.60</u> | Transaction Total |
| Total Invoice Cloud | | 137.60 | |
| Jacob Sanchez | 04/17/22 - 04/30/22 | 350.00 | |
| | 05/01/22 - 05/14/22 (2) Hard Shifts | 200.00 | |
| | Reimbursements to FD Volunteer | <u>355.21</u> | |
| | | <u>905.21</u> | Transaction Total |
| Total Jacob Sanchez | | 905.21 | |
| Janelle Elms | Notary Fee | 15.00 | |
| | | <u>15.00</u> | Transaction Total |
| Total Janelle Elms | | 15.00 | |
| Jensens | Board Mtg | 7.99 | |
| | | <u>7.99</u> | Transaction Total |
| Total Jensens | | 7.99 | |
| Josue Macuil | 04/17/22 - 04/30/22 | 250.00 | |
| | | <u>250.00</u> | Transaction Total |
| Total Josue Macuil | | 250.00 | |
| Keith Ortiz | 04/17/22 - 04/30/22 | 50.00 | |
| | 05/01/22 - 05/14/22 (1) Avail. Shift | <u>50.00</u> | |
| | | <u>100.00</u> | Transaction Total |
| Total Keith Ortiz | | 100.00 | |
| Land Use Services Department | Annual Fire Hazard Abatement Serv. Contract | <u>4,325.64</u> | |
| | | <u>4,325.64</u> | Transaction Total |
| Total Land Use Services Department | | 4,325.64 | |
| McKesson Medical-Surgical | Medical Supplies - FD | 17.04 | |
| | | <u>17.04</u> | Transaction Total |
| Total McKesson Medical-Surgical | | 17.04 | |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| Vendor Name | Description | Expenses | |
|--------------------------------------|---------------------------------------|------------------|-------------------|
| Nathanael Kahlen | 04/17/22 - 04/30/22 | 150.00 | |
| | | <u>150.00</u> | Transaction Total |
| Total Nathanael Kahlen | | 150.00 | |
| Neos Pizza House | Finance Mtg. | 64.36 | |
| | | <u>64.36</u> | Transaction Total |
| Total Neos Pizza House | | 64.36 | |
| Nicholas Novelich | 04/17/22 - 04/30/22 | 250.00 | |
| | 05/01/22 - 05/14/22 (4) Hard Shifts | <u>350.00</u> | |
| | | 600.00 | Transaction Total |
| Total Nicholas Novelich | | 600.00 | |
| Paya CC Processing | May 2022 CC Processing Fees | <u>544.85</u> | |
| | | 544.85 | Transaction Total |
| Total Paya CC Processing | | 544.85 | |
| Running Springs Water District | May 2022 WWTP | <u>31,904.00</u> | |
| | | 31,904.00 | Transaction Total |
| Total Running Springs Water District | | 31,904.00 | |
| Sams Club | Fuel | 72.93 | |
| | Misc. Exp. Gatorade | <u>48.24</u> | |
| | | 121.17 | Transaction Total |
| Total Sams Club | | 121.17 | |
| South Coast AQMD | AQMD Fee - Cedar | 143.88 | |
| | AQMD Fee - Dry Creek | <u>143.88</u> | |
| | | 287.76 | Transaction Total |
| Total South Coast AQMD | | 287.76 | |
| Southern California Edison | Apr/May 2022 Pumps | 5,316.87 | |
| | May 2022 | <u>116.02</u> | |
| | | 5,432.89 | Transaction Total |
| Total Southern California Edison | | 5,432.89 | |
| State Controller State of California | Unclaimed Property Report ID #1296424 | <u>78.75</u> | |
| | | 78.75 | Transaction Total |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| Vendor Name | Description | Expenses | |
|-----------------------------------------|---------------------------------------|-----------------|-------------------|
| Total State Controller State of Cali... | | 78.75 | |
| SWRCB-DWOCP | D2 Cert - MV Schultz | 80.00 | |
| | Matthew O'shea - T2 Cert Payment | <u>80.00</u> | |
| | | <u>160.00</u> | Transaction Total |
| Total SWRCB-DWOCP | | 160.00 | |
| The Standard Life Insurance Com... | May 2022 Dental Premium | <u>566.92</u> | |
| | | <u>566.92</u> | Transaction Total |
| Total The Standard Life Insurance... | | 566.92 | |
| Tyler Shreve | 04/17/22 - 04/30/22 | 200.00 | |
| | 05/01/22 - 05/14/22 (2) Hard Shifts | <u>200.00</u> | |
| | | <u>400.00</u> | Transaction Total |
| Total Tyler Shreve | | 400.00 | |
| Tyler Tran | 05/01/22 - 05/14/22 (4) Hard Shifts | 400.00 | |
| | 05/12/22 Reimbursement for Active 911 | <u>14.00</u> | |
| | | <u>414.00</u> | Transaction Total |
| Total Tyler Tran | | 414.00 | |
| Underground Service Alert of So Cal | May 2022 Dig Alert | <u>72.70</u> | |
| | | <u>72.70</u> | Transaction Total |
| Total Underground Service Alert o... | | 72.70 | |
| Verizon Wireless | After Hours Phone | <u>77.37</u> | |
| | | <u>77.37</u> | Transaction Total |
| Total Verizon Wireless | | 77.37 | |
| Village Hardware | FD Maintenance | 9.65 | |
| | Maintenance - FD | <u>32.38</u> | |
| | | <u>42.03</u> | Transaction Total |
| Total Village Hardware | | 42.03 | |
| WEX Bank | May 2022 Fuel | <u>1,194.29</u> | |
| | | <u>1,194.29</u> | Transaction Total |
| Total WEX Bank | | 1,194.29 | |
| Zoom | May 2022 | <u>14.99</u> | |

Arrowbear Park County Water District

Vendor Activity

From 5/1/2022 Through 5/31/2022

| <u>Vendor Name</u> | <u>Description</u> | <u>Expenses</u> | |
|--------------------------------------|--------------------|-----------------------------|-------------------|
| | | <u>14.99</u> | Transaction Total |
| Total Zoom | | <u>14.99</u> | |
| Report Opening/Current Balance | | <u> </u> | |
| Report Transaction Totals | | <u>120,248.71</u> | |
| Report Current Balances | | <u> </u> | |
| | | <u> </u> | |

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Water

From 5/1/2022 Through 5/31/2022

| | Current Period Actual | Current Year Actual | Total Budget \$ | Total Budget \$ Variance | Percent Total Budget Remaining |
|---------------------------|--------------------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------|
| Income Categories | | | | | |
| 4000 | Sales And Fees | 33,063.36 | 397,027.15 | 440,000.00 | (42,972.85) (9.77)% |
| 4010 | Sales To Other Agencies | 6,447.34 | 49,319.44 | 62,000.00 | (12,680.56) (20.45)% |
| 5005 | Standby Charges | 1,705.35 | 38,944.82 | 36,000.00 | 2,944.82 8.18% |
| 5010 | Interest Income | 5.26 | 1,428.81 | 6,000.00 | (4,571.19) (76.19)% |
| 5015 | Late Charge Income | 479.02 | 4,926.45 | 5,000.00 | (73.55) (1.47)% |
| 5020 | Grant Income | 0.00 | 0.00 | 500.00 | (500.00) (100.00)% |
| 5030 | Other Adjustment | (258.91) | (8,483.05) | (800.00) | (7,683.05) 960.38% |
| 5035 | Other Fees Charges | 147.49 | 1,988.55 | 7,000.00 | (5,011.45) (71.59)% |
| | Total Income Categories | 41,588.91 | 485,152.17 | 555,700.00 | (70,547.83) (12.70)% |
| Expense Categories | | | | | |
| 6000 | Salaries Wages Mgmt | 7,560.96 | 60,415.02 | 65,427.05 | 5,012.03 7.66% |
| 6005 | Salaries Wages Office Reg | 3,846.48 | 30,680.31 | 33,221.50 | 2,541.19 7.65% |
| 6010 | Salaries Wages Office Ot | 0.00 | 0.00 | 718.58 | 718.58 100.00% |
| 6015 | Salaries Wages Field Reg | 12,383.80 | 102,192.09 | 104,546.75 | 2,354.66 2.25% |
| 6020 | Salaries Wages Field Ot | 1,330.87 | 15,188.62 | 13,137.79 | (2,050.83) (15.61)% |
| 6035 | Payroll Taxes | 1,910.28 | 15,965.75 | 17,201.86 | 1,236.11 7.19% |
| 6100 | Benefits Retirement | 1,305.53 | 17,076.40 | 18,826.53 | 1,750.13 9.30% |
| 6105 | Benefits Dental Insurance | 340.42 | 3,732.75 | 4,614.34 | 881.59 19.11% |
| 6110 | Benefits Health Ins Active | 8,629.10 | 48,869.60 | 46,470.60 | (2,399.00) (5.16)% |
| 6115 | Benefits Health Ins Retired | 5,144.72 | 26,928.02 | 32,284.81 | 5,356.79 16.59% |
| 6116 | Benefits OPEB | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 0.00% |
| 6120 | Training | 0.00 | 583.21 | 500.00 | (83.21) (16.64)% |
| 6200 | Director Fees | 0.00 | 4,533.49 | 7,809.30 | 3,275.81 41.95% |
| 6205 | Director Training Conference | 0.00 | 57.75 | 110.00 | 52.25 47.50% |
| 6210 | Board Misc | 48.03 | 246.39 | 176.00 | (70.39) (39.99)% |
| 6300 | Prof Svcs Legal | 0.00 | 1,523.04 | 1,650.00 | 126.96 7.69% |
| 6305 | Prof Svcs Accounting | 0.00 | 1,807.23 | 1,540.00 | (267.23) (17.35)% |
| 6310 | Prof Svcs Engineering | 0.00 | 0.00 | 250.00 | 250.00 100.00% |
| 6315 | Prof Svcs Audit | 3,014.00 | 8,260.75 | 12,920.00 | 4,659.25 36.06% |
| 6320 | Prof Svcs Dues Membership Fees | 0.00 | 3,989.11 | 5,000.00 | 1,010.89 20.22% |
| 6325 | Prof Svcs Bank Fees Charges | 502.81 | 5,766.11 | 5,340.00 | (426.11) (7.98)% |
| 6330 | Prof Svcs Regulatory Fees | 303.88 | 10,236.85 | 5,400.00 | (4,836.85) (47.11)% |
| 6335 | Prof Svcs Testing Lab | 552.00 | 4,372.60 | 5,000.00 | 627.40 12.55% |
| 6340 | Prof Svcs Computer Network | 0.00 | 627.24 | 440.00 | (187.24) (42.55)% |
| 6345 | Prof Svcs Misc | 43.85 | 938.70 | 990.00 | 51.30 5.18% |
| 6400 | Office Supplies | 38.50 | 566.20 | 825.00 | 258.80 31.37% |
| 6405 | Office Printing | 99.83 | 568.59 | 880.00 | 311.41 35.39% |
| 6410 | Office Postage | 0.00 | 4,111.02 | 3,800.00 | (311.02) (8.18)% |
| 6415 | Office Software Computer | 249.44 | 348.38 | 220.00 | (128.38) (58.35)% |
| 6420 | Office Equipment/Furniture | 0.00 | 167.47 | 220.00 | 52.53 23.88% |
| 6425 | Office Misc | 31.36 | 31.36 | 110.00 | 78.64 71.49% |
| 6500 | Insurance Workers Comp | 0.00 | 13,335.24 | 14,136.13 | 800.89 5.67% |
| 6505 | Insurance Property Liability Vehicle | 0.00 | 28,907.50 | 10,784.00 | (18,123.50) (168.06)% |
| 6600 | Vehicle Maintenance | 0.00 | 1,237.79 | 3,500.00 | 2,262.21 64.63% |
| 6605 | Vehicle Fuel | 692.02 | 6,882.87 | 4,000.00 | (2,882.87) (72.07)% |
| 6700 | Utility Phone Internet | 292.04 | 3,124.71 | 2,600.00 | (524.71) (20.18)% |

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Water

From 5/1/2022 Through 5/31/2022

| | Current Period Actual | Current Year Actual | Total Budget \$ | Total Budget \$ Variance | Percent Total Budget Remaining |
|------------------------------------|--------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------|
| 6705 Utility Gas | 0.00 | 1,893.09 | 2,740.00 | 846.91 | 30.91% |
| 6710 Utility Electric Facilities | 75.41 | 812.30 | 770.00 | (42.30) | (5.49)% |
| 6715 Utility Electric Pumping | 4,583.31 | 28,640.71 | 24,000.00 | (4,640.71) | (19.34)% |
| 6720 Utility Security | 0.00 | 622.74 | 512.00 | (110.74) | (21.63)% |
| 6800 Operations Routine Maint | 0.00 | 3,767.03 | 3,000.00 | (767.03) | (25.57)% |
| 6805 Operations Repairs | 0.00 | 5,837.81 | 5,000.00 | (837.81) | (16.76)% |
| 6810 Operations Inspecting/Testing | 0.00 | 283.00 | 400.00 | 117.00 | 29.25% |
| 6815 Operations Facilities | 146.06 | 1,576.99 | 1,000.00 | (576.99) | (57.70)% |
| 6820 Operations Tools Equipment | 56.54 | 1,232.26 | 1,000.00 | (232.26) | (23.23)% |
| 6825 Operations Uniforms | 0.00 | 642.84 | 600.00 | (42.84) | (7.14)% |
| 6830 Operations Safety Equipment | 0.00 | 36.85 | 900.00 | 863.15 | 95.91% |
| 6837 Water Standby Purchase | 0.00 | 2,171.00 | 2,323.00 | 152.00 | 6.54% |
| Total Expense Categories | <u>60,681.24</u> | <u>478,288.78</u> | <u>474,395.24</u> | <u>(3,893.54)</u> | <u>(0.82)%</u> |
| Net Surplus/(Deficit) | <u>(19,092.33)</u> | <u>6,863.39</u> | <u>81,304.76</u> | <u>(74,441.37)</u> | <u>(91.56)%</u> |
| | | | | | |
| Master Plan Expenses | | | | | |
| 0057 Deer Lick | 0.00 | 38,425.55 | 31,630.86 | (6,794.69) | (21.48)% |
| 0059 Hwy 18 Pipeline | 0.00 | 33,909.26 | 40,000.00 | 6,090.74 | 15.23% |
| 0060 Encina Dr. | 250.77 | 16,493.25 | 33,583.00 | 17,089.75 | 50.89% |
| 0061 Willow Ln. | 146.80 | 10,247.53 | 26,121.00 | 15,873.47 | 60.77% |
| 0062 Pine Ridge | 0.00 | 0.00 | 18,500.00 | 18,500.00 | 100.00% |
| Total Master Plan Expenses | <u>397.57</u> | <u>99,075.59</u> | <u>149,834.86</u> | <u>50,759.27</u> | <u>33.88%</u> |

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 5/1/2022 Through 5/31/2022

| | | Current Period Actual | Current Year Actual | Total Budget \$ | Total Budget \$ Variance | Percent Total Budget Remaining |
|---------------------------|--------------------------------------|--------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------|
| Income Categories | | | | | | |
| 4000 | Sales And Fees | 40,153.21 | 441,357.31 | 470,000.00 | (28,642.69) | (6.09)% |
| 5005 | Standby Charges | 3,331.53 | 77,634.38 | 72,000.00 | 5,634.38 | 7.83% |
| 5010 | Interest Income | 2.87 | 779.35 | 4,000.00 | (3,220.65) | (80.52)% |
| 5015 | Late Charge Income | 634.97 | 6,530.38 | 6,500.00 | 30.38 | 0.47% |
| 5020 | Grant Income | 0.00 | 0.00 | 500.00 | (500.00) | (100.00)% |
| 5030 | Other Adjustment | 40.38 | (3,112.75) | (1,000.00) | (2,112.75) | 211.28% |
| 5035 | Other Fees Charges | 195.51 | 5,474.40 | 7,500.00 | (2,025.60) | (27.01)% |
| | Total Income Categories | <u>44,358.47</u> | <u>528,663.07</u> | <u>559,500.00</u> | <u>(30,836.93)</u> | <u>(5.51)%</u> |
| Expense Categories | | | | | | |
| 6000 | Salaries Wages Mgmt | 4,124.16 | 32,933.57 | 35,687.48 | 2,753.91 | 7.72% |
| 6005 | Salaries Wages Office Reg | 2,098.08 | 16,735.88 | 18,120.82 | 1,384.94 | 7.64% |
| 6010 | Salaries Wages Office Ot | 0.00 | 0.00 | 391.95 | 391.95 | 100.00% |
| 6015 | Salaries Wages Field Reg | 6,668.20 | 56,564.20 | 56,294.40 | (269.80) | (0.48)% |
| 6020 | Salaries Wages Field Ot | 716.46 | 8,175.71 | 7,074.19 | (1,101.52) | (15.57)% |
| 6035 | Payroll Taxes | 1,034.66 | 8,664.11 | 9,319.87 | 655.76 | 7.04% |
| 6100 | Benefits Retirement | 707.01 | 9,241.16 | 10,137.36 | 896.20 | 8.84% |
| 6105 | Benefits Dental Insurance | 184.38 | 1,874.66 | 2,496.98 | 622.32 | 24.92% |
| 6110 | Benefits Health Ins Active | 4,671.24 | 26,458.52 | 25,166.88 | (1,291.64) | (5.13)% |
| 6115 | Benefits Health Ins Retired | 2,806.20 | 14,687.96 | 17,609.90 | 2,921.94 | 16.59% |
| 6116 | Benefits OPEB | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 | 0.00% |
| 6120 | Training | 0.00 | 19.78 | 200.00 | 180.22 | 90.11% |
| 6200 | Director Fees | 0.00 | 2,707.93 | 4,259.62 | 1,551.69 | 36.43% |
| 6205 | Director Training Conference | 0.00 | 31.50 | 60.00 | 28.50 | 47.50% |
| 6210 | Board Misc | 26.21 | 134.48 | 96.00 | (38.48) | (40.08)% |
| 6300 | Prof Svcs Legal | 0.00 | 829.68 | 900.00 | 70.32 | 7.81% |
| 6305 | Prof Svcs Accounting | 0.00 | 1,488.79 | 840.00 | (648.79) | (77.24)% |
| 6310 | Prof Svcs Engineering | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 6315 | Prof Svcs Audit | 3,014.00 | 7,760.11 | 12,540.00 | 4,779.89 | 38.12% |
| 6320 | Prof Svcs Dues Membership Fees | 0.00 | 2,431.78 | 2,810.00 | 378.22 | 13.46% |
| 6325 | Prof Svcs Bank Fees Charges | 540.63 | 5,848.21 | 3,840.00 | (2,008.21) | (52.30)% |
| 6330 | Prof Svcs Regulatory Fees | 143.88 | (2,422.95) | 1,500.00 | 3,922.95 | 261.53% |
| 6340 | Prof Svcs Computer Network | 0.00 | 1,288.24 | 240.00 | (1,048.24) | (436.77)% |
| 6345 | Prof Svcs Misc | 43.85 | 450.09 | 540.00 | 89.91 | 16.65% |
| 6400 | Office Supplies | 20.95 | 308.29 | 450.00 | 141.71 | 31.49% |
| 6405 | Office Printing | 54.45 | 310.14 | 480.00 | 169.86 | 35.39% |
| 6410 | Office Postage | 0.00 | 2,251.53 | 3,800.00 | 1,548.47 | 40.75% |
| 6415 | Office Software Computer | 136.06 | 190.02 | 120.00 | (70.02) | (58.35)% |
| 6420 | Office Equipment/Furniture | 0.00 | 91.35 | 120.00 | 28.65 | 23.88% |
| 6425 | Office Misc | 16.88 | 16.88 | 60.00 | 43.12 | 71.87% |
| 6500 | Insurance Workers Comp | 0.00 | 7,211.27 | 7,667.90 | 456.63 | 5.96% |
| 6505 | Insurance Property Liability Vehicle | 0.00 | 28,870.00 | 10,784.00 | (18,086.00) | (167.71)% |
| 6600 | Vehicle Maintenance | 0.00 | 666.49 | 3,500.00 | 2,833.51 | 80.96% |
| 6605 | Vehicle Fuel | 372.63 | 3,706.16 | 4,000.00 | 293.84 | 7.35% |
| 6700 | Utility Phone Internet | 157.94 | 1,690.55 | 2,200.00 | 509.45 | 23.16% |
| 6705 | Utility Gas | 0.00 | 1,024.87 | 2,040.00 | 1,015.13 | 49.76% |
| 6710 | Utility Electric Facilities | 40.61 | 437.40 | 420.00 | (17.40) | (4.14)% |

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 5/1/2022 Through 5/31/2022

| | Current Period Actual | Current Year Actual | Total Budget \$ | Total Budget \$ Variance | Percent Total Budget Remaining |
|------------------------------------|--------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------|
| 6715 Utility Electric Pumping | 503.64 | 6,385.47 | 6,400.00 | 14.53 | 0.23% |
| 6720 Utility Security | 0.00 | 337.76 | 372.00 | 34.24 | 9.20% |
| 6800 Operations Routine Maint | 0.00 | 375.88 | 500.00 | 124.12 | 24.82% |
| 6805 Operations Repairs | 0.00 | 58.24 | 500.00 | 441.76 | 88.35% |
| 6810 Operations Inspecting/Testing | 14,463.50 | 14,463.50 | 15,000.00 | 536.50 | 3.58% |
| 6815 Operations Facilities | 30.83 | 677.48 | 800.00 | 122.52 | 15.31% |
| 6820 Operations Tools Equipment | 30.44 | 559.30 | 1,000.00 | 440.70 | 44.07% |
| 6825 Operations Uniforms | 0.00 | 346.56 | 600.00 | 253.44 | 42.24% |
| 6830 Operations Safety Equipment | 0.00 | 19.85 | 900.00 | 880.15 | 97.79% |
| 6835 Operations Treatment | 17,934.00 | 197,274.00 | 180,000.00 | (17,274.00) | (9.60)% |
| Total Expense Categories | <u>68,040.89</u> | <u>470,676.40</u> | <u>459,539.35</u> | <u>(11,137.05)</u> | <u>(2.42)%</u> |
| Net Surplus/(Deficit) | <u>(23,682.42)</u> | <u>57,986.67</u> | <u>99,960.65</u> | <u>(41,973.98)</u> | <u>(41.99)%</u> |
| | | | | | |
| Master Plan Expenses | | | | | |
| 0044 RS Treatment Plant | 13,970.00 | 153,670.00 | 64,240.00 | (89,430.00) | (139.21)% |
| Total Master Plan Expenses | <u>13,970.00</u> | <u>153,670.00</u> | <u>64,240.00</u> | <u>(89,430.00)</u> | <u>(139.21)%</u> |

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 5/1/2022 Through 5/31/2022

| | | Current Period Actual | Current Year Actual | Total Budget \$ | Total Budget \$ Variance | Percent Total Budget Remaining |
|---------------------------|--------------------------------------|--------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------|
| Income Categories | | | | | | |
| 4020 | Paid Call From Other Agencies | 0.00 | 51,957.57 | 10,000.00 | 41,957.57 | 419.58% |
| 5000 | Property Taxes | 5,860.53 | 309,975.37 | 295,000.00 | 14,975.37 | 5.08% |
| 5010 | Interest Income | 1.44 | 389.66 | 2,000.00 | (1,610.34) | (80.52)% |
| 5020 | Grant Income | 12,437.00 | 24,570.00 | 12,000.00 | 12,570.00 | 104.75% |
| 5035 | Other Fees Charges | 0.00 | 195.95 | 500.00 | (304.05) | (60.81)% |
| | Total Income Categories | <u>18,298.97</u> | <u>387,088.55</u> | <u>319,500.00</u> | <u>67,588.55</u> | <u>21.15%</u> |
| Expense Categories | | | | | | |
| 6000 | Salaries Wages Mgmt | 7,254.39 | 58,218.55 | 62,843.74 | 4,625.19 | 7.36% |
| 6005 | Salaries Wages Office Reg | 1,049.04 | 8,366.21 | 9,060.41 | 694.20 | 7.66% |
| 6010 | Salaries Wages Office Ot | 0.00 | 0.00 | 195.98 | 195.98 | 100.00% |
| 6025 | Salaries Wages Coverage | 3,250.00 | 30,030.00 | 49,400.00 | 19,370.00 | 39.21% |
| 6030 | Salaries Wages Paid Call | 0.00 | 23,413.70 | 4,000.00 | (19,413.70) | (485.34)% |
| 6035 | Payroll Taxes | 631.39 | 5,951.26 | 5,678.59 | (272.67) | (4.80)% |
| 6100 | Benefits Retirement | 157.42 | 24,583.19 | 24,852.02 | 268.83 | 1.08% |
| 6105 | Benefits Dental Insurance | 42.12 | 445.23 | 481.32 | 36.09 | 7.50% |
| 6110 | Benefits Health Ins Active | 967.32 | 5,651.08 | 5,625.85 | (25.23) | (0.45)% |
| 6115 | Benefits Health Ins Retired | 1,403.10 | 7,344.00 | 8,804.95 | 1,460.95 | 16.59% |
| 6120 | Training | 0.00 | 2,051.05 | 2,000.00 | (51.05) | (2.55)% |
| 6200 | Director Fees | 0.00 | 1,277.89 | 2,129.81 | 851.92 | 40.00% |
| 6205 | Director Training Conference | 0.00 | 15.75 | 30.00 | 14.25 | 47.50% |
| 6210 | Board Misc | 13.10 | 67.24 | 48.00 | (19.24) | (40.08)% |
| 6300 | Prof Svcs Legal | 0.00 | 1,409.68 | 450.00 | (959.68) | (213.26)% |
| 6305 | Prof Svcs Accounting | 0.00 | 1,297.72 | 420.00 | (877.72) | (208.98)% |
| 6315 | Prof Svcs Audit | 3,014.00 | 7,459.74 | 12,540.00 | 5,080.26 | 40.51% |
| 6320 | Prof Svcs Dues Membership Fees | 42.00 | 2,067.86 | 2,500.00 | 432.14 | 17.29% |
| 6325 | Prof Svcs Bank Fees Charges | 88.96 | 642.85 | 1,020.00 | 377.15 | 36.98% |
| 6330 | Prof Svcs Regulatory Fees | 0.00 | 84.63 | 0.00 | (84.63) | 0.00% |
| 6340 | Prof Svcs Computer Network | 0.00 | 40.50 | 585.00 | 544.50 | 93.08% |
| 6345 | Prof Svcs Misc | 0.00 | 1,849.82 | 2,170.00 | 320.18 | 14.75% |
| 6400 | Office Supplies | 822.40 | 1,147.98 | 1,000.00 | (147.98) | (14.80)% |
| 6405 | Office Printing | 27.22 | 155.04 | 340.00 | 184.96 | 54.40% |
| 6415 | Office Software Computer | 139.92 | 2,712.39 | 660.00 | (2,052.39) | (310.97)% |
| 6420 | Office Equipment/Furniture | 911.33 | 957.00 | 750.00 | (207.00) | (27.60)% |
| 6425 | Office Misc | 0.00 | 0.00 | 180.00 | 180.00 | 100.00% |
| 6500 | Insurance Workers Comp | 0.00 | 10,694.57 | 9,603.89 | (1,090.68) | (11.36)% |
| 6505 | Insurance Property Liability Vehicle | 0.00 | 12,554.50 | 10,049.00 | (2,505.50) | (24.93)% |
| 6600 | Vehicle Maintenance | 0.00 | 1,693.17 | 2,500.00 | 806.83 | 32.27% |
| 6605 | Vehicle Fuel | 202.57 | 6,249.14 | 2,500.00 | (3,749.14) | (149.97)% |
| 6700 | Utility Phone Internet | 311.16 | 3,545.21 | 4,000.00 | 454.79 | 11.37% |
| 6705 | Utility Gas | 1,934.39 | 11,384.36 | 8,920.00 | (2,464.36) | (27.63)% |
| 6710 | Utility Electric Facilities | 229.92 | 2,956.54 | 2,030.00 | (926.54) | (45.64)% |
| 6720 | Utility Security | 0.00 | 752.82 | 644.00 | (108.82) | (16.90)% |
| 6800 | Operations Routine Maint | 0.00 | 0.00 | 250.00 | 250.00 | 100.00% |
| 6810 | Operations Inspecting/Testing | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100.00% |
| 6815 | Operations Facilities | 717.06 | 7,227.53 | 1,500.00 | (5,727.53) | (381.84)% |
| 6820 | Operations Tools Equipment | 0.00 | 875.33 | 2,500.00 | 1,624.67 | 64.99% |

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 5/1/2022 Through 5/31/2022

| | Current Period Actual | Current Year Actual | Total Budget \$ | Total Budget \$ Variance | Percent Total Budget Remaining |
|---------------------------------------------------|--------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------|
| 6825 Operations Uniforms | 341.21 | 3,927.62 | 3,000.00 | (927.62) | (30.92)% |
| 6830 Operations Safety Equipment | 0.00 | 2,018.13 | 800.00 | (1,218.13) | (152.27)% |
| 6840 Operations Medical Supplies | 17.04 | 1,705.59 | 3,000.00 | 1,294.41 | 43.15% |
| 6845 Operations Dispatching | 0.00 | 0.00 | 5,316.00 | 5,316.00 | 100.00% |
| 6850 Operations Fire Prevention Weed Abatement | 4,325.64 | 4,325.64 | 4,000.00 | (325.64) | (8.14)% |
| Total Expense Categories | <u>27,892.70</u> | <u>257,150.51</u> | <u>262,378.56</u> | <u>5,228.05</u> | <u>1.99%</u> |
| Net Surplus/(Deficit) | <u>(9,593.73)</u> | <u>129,938.04</u> | <u>57,121.44</u> | <u>72,816.60</u> | <u>127.48%</u> |
| Master Plan Expenses | | | | | |
| 0003 2016 Engine Lease Payments | 0.00 | 48,528.01 | 48,528.01 | 0.00 | 0.00% |
| 0011 Scba | 0.00 | 16,592.42 | 0.00 | (16,592.42) | 0.00% |
| 0012 Turnouts | 0.00 | 0.00 | 3,702.00 | 3,702.00 | 100.00% |
| 0058 Fire Station Weatherization | 0.00 | 4,149.44 | 4,419.44 | 270.00 | 6.11% |
| Total Master Plan Expenses | <u>0.00</u> | <u>69,269.87</u> | <u>56,649.45</u> | <u>(12,620.42)</u> | <u>(22.28)%</u> |

Status Report of Employee's Accumulated Days of Sick Leave & Vacation
 Month of May 2022

| | SICK TIME (HRS) | | | | | | VACATION TIME (HRS) | | | | | | COMP TIME (HRS) | | | | | | | |
|--------------------|-----------------|-----------|-----------|---------|---------|---------|---------------------|-----------|-----------|---------|---------|---------|-----------------|-----------|-----------|---------|---------|---------|--------|----------|
| | Start | Earned #1 | Earned #2 | Used #1 | Used #2 | Accrued | Start | Earned #1 | Earned #2 | Used #1 | Used #2 | Accrued | Start | Earned #1 | Earned #2 | Used #1 | Used #2 | Accrued | | |
| Payroll End Dates: | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | 5/14/22 | 5/28/22 | | |
| Norm | 464.66 | 3.69 | 3.69 | | | 472.04 | 53.19 | 4.62 | 4.62 | 8.00 | | 54.43 | | | | | | 40.045 | Norm | |
| Jason | 448.03 | 3.69 | 3.69 | | | 455.41 | 142.41 | 4.92 | 4.92 | 8.00 | | 144.25 | 40.045 | | | | | 40.045 | Jason | |
| Caroline | 124.17 | 3.69 | 3.69 | | | 131.55 | 88.59 | 4.62 | | | 24.00 | 73.83 | 18.250 | | 2.625 | 2.000 | | 2.250 | 16.625 | Caroline |
| Matt | 20.91 | 3.69 | 3.69 | | | 20.29 | 40.21 | 3.08 | 3.08 | | | 46.37 | 2.250 | 1.500 | 9.000 | | | 12.750 | Matt | |
| MV | 7.94 | 3.69 | 3.69 | 5.25 | 10.00 | 0.07 | 33.54 | 3.08 | 3.08 | | | 39.70 | 13.830 | 1.500 | 1.500 | 0.250 | 1.000 | 15.580 | MV | |

Notes:

SICK ACCRUAL CAP IS 500 HOURS

VACATION ACCRUAL CAP IS 240 HOURS

COMP TIME ACCRUAL CAP IS 40 HOURS

MONTHLY MAINTENANCE AND REPAIR REPORT

May 2022

| # | DATE | METER # | ADDRESS | SVC | NOTES |
|----|----------|---------|--------------|-----|------------------------------------|
| 1 | 05/01/22 | 0319 | Deer | 1 | After Hours Charge |
| 2 | 05/03/22 | 0486 | Music Camp | 3 | Re-set meter box |
| 3 | 05/09/22 | 0418 | Eagle | 3 | Replace meter box that was removed |
| 4 | 05/10/22 | 0153 | Hilltop | 7 | Sewer jetting issue |
| 5 | 05/16/22 | 0185 | Independence | 3 | Tampering |
| 6 | 05/20/22 | 0768 | Fir | 1 | After Hours Charge |
| 7 | 05/20/22 | 0741 | Fir | 7 | Water in meter box |
| 8 | 05/20/22 | 0979 | Lupine | 6 | |
| 9 | 05/24/22 | 0709 | Independence | 1 | |
| 10 | 05/23/22 | 0979 | Hilltop | 6 | |
| 11 | 05/25/22 | 0767 | Fox | 1 | |
| 12 | 05/25/22 | 0304 | Arrowbear | 1 | |
| 13 | 05/26/22 | 0806 | Richmond | 1 | |
| 14 | 05/31/22 | 0635 | Independence | 1 | |

| SVC | DESCRIPTION | CALLS | ADDITIONAL INFORMATION |
|-----|------------------------------------------|-----------|--------------------------|
| 1 | Customer requested turn off/on | 7 | New Owners. 8 |
| 2 | District initiated shut off (leak, etc.) | 0 | Liens filed 1 |
| 3 | District equipment repair | 3 | Liens Released 0 |
| 4 | Meter reads/re-reads | 0 | Total Liens 8 |
| 5 | Main Repairs | 0 | Shut off notices 45 |
| 6 | Service Line Repairs | 2 | Non-payment shut offs 10 |
| 7 | Customer Inquiry Requiring Investigation | 2 | Turn on after shut off 3 |
| 8 | Sewer Issues/Repairs | 0 | Meters replaced 0 |
| | Total Calls | 14 | |

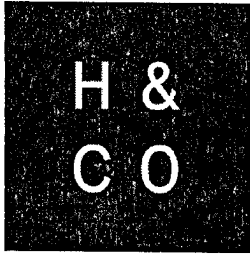
| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|----------------------------|------------------------------------|------------------------|---------------------------|--------------------------|--------------------------|
| 1 | 2 Ortiz | 3 Novelich | 4 Novelich Tran | 5 Sanchez Tran | 6 Mathews Williams | 7 Mathews Shreve |
| 8 | 9 Novelich Villegas | 10 Novelich Tran | 11 Novelich Tran | 12 Mathews Shreve | 13 Mathews | 14 Mathews Sanchez |
| 15 | 16 Novelich Villegas | 17 Novelich Villegas Tran | 18 Novelich Tran | 19 Sanchez | 20 Mathews Macuil | 21 Kahlen Macuil |
| 22 | 23 Novelich | 24 Novelich Villegas Tran | 25 Sanchez | 26 Williams Mathews | 27 Macuil | 28 Kahlen |
| 29 | 30 | 31 | | | | |

12-Avail.

24-Avail.

12-Station

24-Station



June 10, 2022

Board of Directors
Arrowbear Park County Water District
2365 Fir Drive
Arrowbear Lake, CA 92382

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of Arrowbear Park County Water District (the District) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 2, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimates of the pension and other post-employment benefits (OPEB) liabilities and the related deferred inflows and deferred outflows. These estimates are based on the actuarial reports provided by the California Public Employees' Retirement System (CalPERS), for the pension, and Total Compensation Systems, Inc. for OPEB. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

**H A L L I D A Y
& C O M P A N Y**

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were Note 4 (Capital Assets), Note 7 (Pension), and Note 8 (OPEB).

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 10, 2022 (see attached).

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required and Other Supplementary Information

We applied certain limited procedures to Management's Discussion and Analysis, The Schedule of Pension Plan Contributions Last 10 Years, Schedule of the District's Proportionate Share of the Net Pension Liability Last 10 Years, and Schedule of Changes in the District's Net OPEB Liability and Related Ratios Last 10 years, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with

Board of Directors
Arrowbear Park County Water District
June 10, 2022

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the Organizational Information, Schedule of Officers, Directors, and Management, and Schedule of Insurance Coverage, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Financial Statement Preparation

We have provided the District's management with material assistance in preparing the District's financial statements and related disclosures; however, the District's management is responsible for overseeing the performance and outcome of these services and the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Segregation of Duties

Due to the District's small size, the ability to segregate duties is limited. As such, it is imperative that the District's management and Board of Directors continues to be diligent in their monitoring, review, and approval processes.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Arrowbear Park County Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

Please contact us if there are any questions regarding this letter, the District's audited financial statements, or the audit process.

Sincerely,



Halliday & Company, Certified Public Accountants

Arrowbear Park County Water District

DIRECTORS
Terisa Bonito
Mark Bunyea
Pat Oberlies
Sheila Wymer
Rick Weber

June 10, 2022

Halliday & Company, Certified Public Accountants
PO Box 246
Redlands, CA 92373

P.O. BOX 4045 • TEL: (909) 867-2704 • FAX: (909) 867-4736
ARROWBEAR LAKE, CALIFORNIA 92382-4045

Office Located at
2365 FIR DRIVE, ARROWBEAR LAKE
Hours: 8 to 12 & 1 to 5 Daily
Closed Saturday & Sunday

GENERAL MANAGER
Norman Huff

SECRETARY
Caroline Rimmer

This representation letter is provided in connection with your audit of the basic financial statements of Arrowbear Park County Water District (the District), which comprise the respective financial position of the governmental activities, business type activities, and each major fund as of June 30, 2021, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 10, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 2, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value are reasonable, consistently applied and any and all appropriate disclosures have been made. Additionally, no subsequent events have occurred that would require revision of our accounting estimates.
- 6) There were no related party relationships and/or transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and/or guarantees, and/or amounts receivable from or payable to related parties required to be accounted for and disclosed in accordance with U.S. GAAP.
- 7) There are no events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) There is no known, actual, or possible litigation, claims, and/or assessments required to be accounted for and disclosed in accordance with U.S. GAAP.
- 9) There are no guarantees, whether written or oral, under which the District is contingently liable.
- 10) We have reviewed and approved the journal entries you proposed, and they have been posted to the accounts accordingly.
- 11) We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standard Board Statements (GASBS) *No. 87 Leases* as discussed in Note 2. Currently the District expects GASBS No. 87 will not have a material impact on the financial statements.
- 12) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
- 13) Capital assets have been evaluated for potential impairment. The District determined no impairment losses have occurred.
- 14) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and the resulting costs for financial accounting purposes are appropriate in the circumstances.
- 15) We do not plan to make frequent amendments to our pension or other post-employment benefit plans.
- 16) We are not subject to the requirements of the Single Audit Act because we have not received, expended or have been the beneficiary of the required amount of federal awards during the period subject to your audit or in subsequent periods.

Information Provided

- 17) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of District's Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 18) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 19) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 20) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 21) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

- 22) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 23) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessment that are required to be disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 24) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, if any.

Government-specific

- 25) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 26) We have a process to track the status of audit findings and recommendations, if applicable.
- 27) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented, if any.
- 28) We have represented to you that there are no investigations or legal proceedings that have been initiated with respect to the period under audit.
- 29) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 30) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 31) There are no conduit debt obligations that require accounting and disclosure in accordance with GASBS No. 91.
- 32) There are no instances of identified and/or suspected fraud and/or noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements, other financial data significant to audit objectives, or that are significant as to warrant the attention of those charged with governance.
- 33) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 34) As part of your audit, you assisted with preparation of the financial statements and disclosures, provided assistance in the preparation of Pension, OPEB, and other year-end adjustments, assisted in the preparation and filing of the Special Districts' Financial Transactions Report (California State Controller's Report or FTR) for the State Controller's Office (SCO) based on information and schedules provided by management, and provided assistance in the form of guidance, reference sources/materials, and resources relating to standard accounting concepts and principals for use by management to perform year-end entries and accruals. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and the results of the services performed; and accept responsibility for the results of the services. As such we have designated Norman Huff, General Manager, who possesses suitable skill, knowledge, and experience to oversee the services. We have reviewed, evaluate the adequacy and results of the services performed; and accepted responsibility for those financial statements and disclosures and year-end entries and accruals.
- 35) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 36) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 37) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 38) The financial statements include all fiduciary activities required by GASBS No. 84., if any.
- 39) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 40) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 41) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 42) There are no Investments, derivative instruments, and/or land and other real estate held by endowments.
- 43) There are no provisions for uncollectible receivable amounts that were determined to be necessary.
- 44) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 45) Revenues are appropriately classified in the statement of activities within program revenues, general revenues There are no contributions to term or permanent endowments, or contributions to permanent fund principal.
- 46) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 47) Deposits are properly classified as to risk and are properly disclosed. There are no investment securities or derivative instruments
- 48) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 49) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 50) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 51) We acknowledge our responsibility for the required supplementary information (RSI) and other supplementary information. The RSI and other supplementary information are measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI and other supplementary information.



Norman Huff, General Manager



Caroline Rimmer, Administrative Secretary

RESOLUTION NO. 2022-6-16

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ARROWBEAR PARK COUNTY WATER DISTRICT ADOPTING
A SCHEDULE OF WATER AND SEWER SERVICE RATES**

RECITALS

WHEREAS, California Water Code, Section 31025 authorizes the District to fix and collect water and sewer rates for water and sewer services provided to property owners and residents within the District; and

WHEREAS, State law obligates the District to adopt a schedule of rates that shall be sufficient to pay, among other things, the principal and interest on debt, if any, all current expenses of maintenance and operation of the District's water and sewer systems, and provide for a reserve, sufficient to provide for future infrastructure and equipment replacement costs; and

WHEREAS, the Board of Directors of the District directed the General Manager to have a Rate Study performed for the purpose of developing a schedule of water and sewer rates and charges sufficient to meet the obligations and expenses of the District incurred in connection with the operation and maintenance of its water and sewer systems and the provision of water and sewer service to its customers, and further directed the General Manager to make available copies of the Rate Study for public inspection; and

WHEREAS, the Board of Directors, acting through the District's secretary, gave notice of a public hearing consistent with the requirements of Proposition 218 and the District has held a Public Hearing on June 16, 2022 to consider an increase in water and sewer rates and fees; and

WHEREAS, at the June 16, 2022 Public Hearing, the Board has determined that there was insufficient protest to prohibit the Board from taking action on the rate increase; and

WHEREAS, the schedule of water and sewer service rates adopted hereunder is exempt from the California Environmental Quality Act, Public Resources Code, Section 21080(b) (8) for the reason that the rates are imposed for the purpose of obtaining funds necessary to maintain service within the District; and

WHEREAS, on June 16, 2022 at the time and place specified in the Notice of Public Hearing, the Board of Directors conducted the hearing, and at such time and place any person interested, including all persons owning property within the District, appeared and were heard as to whether the proposed rates and charges are discriminatory or excessive, or will not be sufficient to meet the obligations of the District. Having heard and considered the comments, both written and oral and the evidence presented to it,

Now, THEREFORE, the Board of Directors of the Arrowbear Park County Water District hereby resolves as follows:

1. Adoption of Water and Sewer Rates. There is hereby adopted that certain schedule of water and sewer rates with associated rate structure policies to be hereby approved and which are set forth on Exhibit "A", which exhibit is attached hereto and made a part of thereof.

2. Use of Revenue. The revenue generated hereunder shall be solely used to pay indebtedness, if any, when due and payable; to pay all current expenses of maintenance and operation of the water and sewer systems; provide for a reserve, sufficient to provide for future

infrastructure and equipment replacement costs; and to meet any other obligations of the District which are charges, liens, or encumbrances upon, or payable from, revenues.

3. Resolution Effective Date. This Resolution shall become effective on June 16, 2022.

ADOPTED this 16th day of June, 2022.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Arrowbear Park County Water District, at a regular meeting thereof, held on the 16th day of June, 2022 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: June 16, 2022

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Jeffrey Mark Bunyea, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL of the Arrowbear Park County Water District, on this 16th day of June, 2022.

Caroline Rimmer, Secretary of the Board
Arrowbear Park County Water District

ATTACHMENT "A"

BASE AND USAGE CHARGES

| Base Water | Current | July 2022 | July 2023 | July 2024 | July 2025 | July 2026 |
|-------------------------------------------|----------|-----------|-----------|-----------|-----------|-----------|
| 3/4" Meter | \$ 30.50 | \$ 33.55 | \$ 36.91 | \$ 40.60 | \$ 44.66 | \$ 49.12 |
| 1" Meter | | \$ 71.05 | \$ 78.16 | \$ 85.97 | \$ 94.57 | \$ 104.02 |
| 1 1/2" Meter | | \$ 142.10 | \$ 156.31 | \$ 171.94 | \$ 189.14 | \$ 208.05 |
| 2" Meter | | \$ 227.36 | \$ 250.10 | \$ 275.11 | \$ 302.62 | \$ 332.88 |
| 6" Meter | | \$ 376.00 | \$ 413.60 | \$ 454.96 | \$ 500.46 | \$ 550.50 |
| Usage Rate per CuFt (7.48 Gallons) | \$ 0.070 | \$ 0.050 | \$ 0.0513 | \$ 0.0525 | \$ 0.0538 | \$ 0.0552 |

| Base Sewer | Current | July 2022 | July 2023 | July 2024 | July 2025 | July 2026 |
|------------------------------------|----------|-----------|-----------|-----------|-----------|-----------|
| Per Equivalent Dwelling Unit (EDU) | \$ 41.00 | \$ 44.28 | \$ 47.27 | \$ 50.46 | \$ 53.87 | \$ 57.50 |

EQUIVALENT DWELLING UNIT (EDU) BASED WASTEWATER RATE POLICY

This equivalent dwelling unit policy is hereby adopted by the Arrowbear Park County Water District (APCWD) as part of Resolution #2022-6-16 to be used in the calculation to determine the number of equivalent dwelling units per type of use and the calculation of monthly user fees. If a use is not specifically listed, APCWD staff will determine the appropriate EDU calculation.

Definition: Equivalent Dwelling Unit or "EDU" shall mean the unit of measure by which the user fees shall be imposed upon each improved property, as determined in Resolution #2022-6-16 or in any subsequent resolution of the District, which shall be deemed to constitute the estimated equivalent amount of sanitary sewage discharge by a typical single-family dwelling unit.

APCWD may audit the sewer accounts of all residential or commercial users after the first year following connection, and approximately every three (3) years thereafter. Any alteration to a residential or business premises for which a building permit is required, expansion of the property, or expansion and/or alteration of the business's operations shall trigger an automatic review of the account and recalculation of the number of EDUs to be used in calculation of the monthly user fees. For the purpose of this section a fixture is any feature that has a water connection.

EQUIVALENT DWELLING UNIT TABLE

| Classification | Equivalent Dwelling Units |
|-----------------------------------------|---------------------------|
| Residential: | |
| Single Family Residence, Vacation Home: | 1.0 |
| Per each fixture over 20 fixtures | 0.1 |
| Per each ADU | 0.5 |
| Duplex (on one account): | 2.0 |
| Per each fixture over 20 fixtures | 0.1 |
| Per each ADU | 0.5 |

| | | |
|----------------------------------------------|---------------------------------------------------------|------------------|
| Apartment/Mobile Home Park (on one account): | | |
| | First unit | 1.0 |
| | Additional per unit | 1.0 |
| Agricultural: | | |
| | General | Staff calculated |
| Commercial: | | |
| | Bank or savings and loan: | 1.0 |
| | Per each fixture over 10 fixtures | 0.1 |
| | Bar: | 1.0 |
| | Per each seat over 20 | 0.05 |
| | Barbershop, Beauty Salon: | 1.0 |
| | Per each fixture over 10 fixtures | 0.1 |
| | Campsite (RV parks): | 1.0 |
| | First campsite | 0.3 |
| | For each additional campsite | 0.15 |
| | First RV site (no hookups) | 0.5 |
| | For each additional RV site (no hookups) | 0.25 |
| | First RV site (with hookups) | 0.5 |
| | For each additional RV site (with hookups) | 0.3 |
| | Any site occupied by the same RV for 6 months or longer | 0.5 |
| | Additional for shower/laundry rooms | 1.0 |
| | Additional for RV dump | 3.0 |
| | Pools up to 500 square feet | 1.0 |
| | Pools over 500 square feet | 2.0 |
| | Car wash: | |
| | Per bay (with water recycling system) | 0.5 |
| | Per bay (without water recycling system) | 1.0 |
| | Convenience store: | 1.0 |
| | Doctor, dentist, medical professional: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Drugstore: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Fitness studio/gym: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Additional for shower room | 1.0 |
| | Garage, Automotive repair or Tire sales/installation: | 1.0 |

| | | |
|--|-------------------------------------------------|------|
| | Additional per stall over 2 | 0.25 |
| | Grocery store: | 1.0 |
| | Additional with bakery | 1.0 |
| | Additional with butcher | 1.0 |
| | Additional with deli | 1.0 |
| | Additional with floral | 0.5 |
| | Group care facility/congregate living facility: | 2.0 |
| | Additional per bed | 0.25 |
| | Kitchen | 1.0 |
| | Laundry | 1.0 |
| | Hardware store: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Hospital: | 5.0 |
| | Additional per bed | 0.3 |
| | Hotel/motel: | 1.0 |
| | Additional per unit | 0.3 |
| | Conference facility | 1.0 |
| | Laundry room | 1.0 |
| | Pools up to 500 square feet | 1.0 |
| | Pools over 500 square feet | 2.0 |
| | Laundry: | |
| | Self-service up to 10 washing machines | 3.0 |
| | Additional machines over 10 | 0.1 |
| | Office building: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Restaurant/cafe - sit down: | 1.0 |
| | Per each seat over 20 seats | 0.05 |
| | Additional for drive-up window | 0.5 |
| | Restaurant - fast food: | 1.0 |
| | Per each seat over 20 seats | 0.05 |
| | Additional for drive-up window | 0.5 |
| | Retail store: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | School/daycare (up to 25 students): | 1.0 |
| | Per student over 25 based on maximum occupancy | 0.05 |
| | Service station - gas and restroom only | 1.0 |

| | | |
|--|------------------------------------------------------------------|-------------------|
| | Additional for convenience store | 1.0 |
| | Spa/health center/salon: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Summer Camp: | 1.0 |
| | Additional per bed/cot | 0.05 |
| | Additional for each shower room and/or laundry rooms | 1.0 |
| | Kitchen | 1.0 |
| | Pools up to 500 square feet | 1.0 |
| | Pools over 500 square feet | 2.0 |
| | Veterinarian: | 1.0 |
| | Per each overnight animal housing unit | 0.1 |
| | Industrial: | |
| | General use | Staff calculated |
| | Warehouse/storage unit: | 1.0 |
| | Per each fixture over 20 fixtures | 0.1 |
| | Public/semipublic/assembly/religious: | |
| | Assembly hall or auditorium: | |
| | Up to 50 seats | 2.0 |
| | Per each seat over 50 based on maximum occupancy of largest room | 0.05 |
| | Kitchen | 1.0 |
| | Per fixture over 20 fixtures | 0.1 |
| | Church | See assembly hall |
| | Club or lodge | See assembly hall |
| | Theater/performing arts center | See assembly hall |
| | Welcome/Visitor Center (with public restrooms): | 2.0 |
| | Fire Station: | 1.0 |
| | Per full-time staff | 0.1 |

In the event a District customer shall consider themselves aggrieved by the determination of the APCWD staff relative to the equivalent dwelling unit calculation on their property, or to their business, they shall within ten (10) days serve written notice to the District that they would like to appeal the findings of the APCWD staff to the APCWD Board of Directors. The APCWD Board of Directors shall within ten (10) days appoint a time and place for hearing the appeal (usually as an agenda item at the next, regularly scheduled Board Meeting. The decision of the APCWD Board of Directors will be final.

DROUGHT PRICING

This drought pricing structure and policy is hereby adopted by the Arrowbear Park County Water District (APCWD) as part of Resolution #2022-6-16.

REQUIREMENTS FOR IMPLEMENTATION: The drought pricing structure would only be implemented when three specific conditions existed: (1) Declaration of Drought by the Governor, (2) Declaration of Emergency by the Board of Directors of the Arrowbear Park County Water District as determined by factors including, but not limited to: precipitation levels, well levels, customer demand, and pumping capacity, and (3) Purchase or anticipation of purchase within the next thirty (30) days of water from outside the District. Customers would be given one (1) billing cycle notice prior to the drought condition water rate implementation to allow them to adjust usage accordingly.

DROUGHT PRICING STRUCTURE: In the event that a drought condition and all three specific conditions exist described above; the following rates will be implemented, *only while such conditions exist*, to cover the cost of importing emergency water supplies and to assist in the conservation of District water supplies. Notification will be given to customers one (1) billing cycle in advance so they have the opportunity to curtail water usage prior to the drought rates going into effect. Notice will be given in printed material accompanying the monthly bill.

Drought Pricing

Usage Rate per cubic foot (Cuft) will increase \$0.02 per Cuft.

(1 Cuft = 7.48 gallons)

MANDATORY RESTRICTIONS & PENALTIES DURING DROUGHT PRICING CONDITIONS: No hose or irrigation system watering of outdoor landscaping. Individual plants may be watered by hand using a pail or watering can using no more than one-half (1/2) gallon of water, per plant, per day. New landscaping and other new planting shall be curtailed. There shall be no hose washing of vehicles, sidewalks, driveways, parking areas, patios, porches, decks, or verandas.

A NOTICE OF VIOLATION: The District has authority to notify offenders as to any violations of this policy and issue a Notice of Violation of the Water Conservation Policy. The Notice will specify the violation and request compliance per the Policy in writing.

PENALTIES: Repeated violations of the policies contained herein will result in the following penalties:

| | |
|--------------------------------------------|-----------|
| First Violation after Notice of Violation | \$ 100.00 |
| Second Violation after Notice of Violation | \$ 200.00 |
| Third Violation after Notice of Violation | \$ 300.00 |

Continued violations of the policy will result in discontinuance (shut-off) of water services to the property. Properties where discontinuance (shut-off) of water services occurs due to water conservation policy violations will continue to accrue District approved minimum charges and be subject to the financial responsibility requirements detailed in the Rules and Regulations. Resumption of water service will occur at the discretion of the General Manager upon assurances from the customer that violations will not occur and payment of any and all past due charges and penalties. General Manager determinations may be appealed upon written request to the Board of Directors and will be heard at the next regularly scheduled Board Meeting. Board decisions will be final.

FY 2021-2022 Unrestricted Funds Allocation

2021-2022 Master Plan / Replacement Unused or (Overbudget) Funds

| | Est. 6/30/22 | Act. 6/30/22 | | |
|------------------------------|-----------------------|--------------|------------------------|---------------------------------------|
| Water | | | From/To Acct. # | To Acct. |
| - Deerlick Drive | \$ (6,794.69) | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Encina Drive | \$ 8,000.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Willow Ln area | \$ 10,000.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Pine Ridge | \$ 18,500.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Hwy 18 Project Engineering | \$ 4,000.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| Sewer | | | | |
| - RS Treatment Plant | \$ (103,400.00) | | 2-3140 | Unrestricted Capital Improvement - S |
| Fire | | | | |
| - Weatherization | \$ 270.00 | | 3-3110 | Unrestricted Replacement - Fac. - F |
| - Turnouts | \$ 3,702.00 | | 3-3115 | Unrestricted Replacement - Equip. - F |
| - SCBA's | \$ (16,592.42) | | 3-3115 | Unrestricted Replacement - Equip. - F |
| - Engine Lease | \$ - | | 3-3100 | Unrestricted Replacement - Veh. - F |
| Total | \$ (82,315.11) | | | |

2021-2022 Budget Surplus Funds Allocation

| | Est. 6/30/22 | Act. 6/30/22 | To Acct. # | To Acct. |
|--------------|----------------------|--------------|------------|---------------------------------------|
| Water | \$ 70,000.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| Sewer | \$ 110,000.00 | | 2-3140 | Unrestricted Capital Improvement - S |
| Fire | \$ 50,000.00 | | 3-3115 | Unrestricted Replacement - Equip. - F |
| Fire | \$ 90,000.00 | | 3-3125 | Unrestricted Reserve - F |
| Total | \$ 320,000.00 | \$ - | | |

2022-2023 Master Plan / Replacement Funds Allocation

| | | | From Acct. # | From Acct. |
|------------------------------------|----------------------|--|--------------|---------------------------------------|
| Water | | | | |
| - Encina Drive | \$ - | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Willow Ln area | \$ - | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Pine Ridge | \$ - | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Hwy 18 Project Engineering | \$ 45,000.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| - Hwy 18 Project | \$ 250,000.00 | | 1-3120 | Unrestricted Replacement - Sys. - W |
| Sewer | | | | |
| - RS Treatment Plant | \$ 123,370.00 | | 2-3140 | Unrestricted Capital Improvement - S |
| Fire | | | | |
| - Station Modification (A/C-Qtrs.) | \$ 9,000.00 | | 3-3110 | Unrestricted Replacement - Fac. - F |
| - Radios | \$ 35,000.00 | | 3-3115 | Unrestricted Replacement - Equip. - F |
| - Turnouts | \$ 9,000.00 | | 3-3115 | Unrestricted Replacement - Equip. - F |
| - Engine Lease | \$ 48,528.01 | | 3-3100 | Unrestricted Replacement - Veh. - F |
| Total | \$ 519,898.01 | | | |

APCWD Proposed FY 2022-2023 Budget

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-----------------------------------|---|-------------------------------|----|-------|----------------------|----------------------|---------------------|------------------------|
| OPERATING REVENUES | | | | | BUDGET | BUDGET | BUDGET | BUDGET |
| 4000 | W | Sales & Fees | | Water | \$ 603,214.00 | | | \$ 603,214.00 |
| | S | Sales & Fees | | Sewer | | \$ 526,046.00 | | \$ 526,046.00 |
| 4010 | W | Sales to other Agencies | RS | Water | \$ 65,000.00 | | | \$ 65,000.00 |
| 4020 | F | Paid Call from other Agencies | | Fire | | | \$ 24,000.00 | \$ 24,000.00 |
| OPERATING REVENUE SUBTOTAL | | | | | \$ 668,214.00 | \$ 526,046.00 | \$ 24,000.00 | \$ 1,218,260.00 |

| NONOPERATING REVENUES | | | | | WATER | SEWER | FIRE | DISTRICT |
|--------------------------------------|---|----------------------------------|----------------|-------|----------------------|----------------------|----------------------|------------------------|
| 5000 | W | Property Taxes | | Fire | \$ 7,800.00 | | | \$ 7,800.00 |
| 5000 | S | Property Taxes | | Fire | | \$ 5,200.00 | | \$ 5,200.00 |
| 5000 | F | Property Taxes | | Fire | | | \$ 292,000.00 | \$ 292,000.00 |
| 5005 | W | Standby Charges | | Water | \$ 34,000.00 | | | \$ 34,000.00 |
| | S | Standby Charges | | Sewer | | \$ 68,000.00 | | \$ 68,000.00 |
| 5010 | W | Interest Income | | Water | \$ 2,000.00 | | | \$ 2,000.00 |
| | S | Interest Income | | Sewer | | \$ 1,600.00 | | \$ 1,600.00 |
| | F | Interest Income | | Fire | | | \$ 2,000.00 | \$ 2,000.00 |
| 5015 | W | Late Charge Income | | Water | \$ 7,000.00 | | | \$ 7,000.00 |
| | S | Late Charge Income | | Sewer | | \$ 6,500.00 | | \$ 6,500.00 |
| 5020 | W | Grant Income | | Water | \$ 500.00 | | | \$ 500.00 |
| | S | Grant Income | | Sewer | | \$ 500.00 | | \$ 500.00 |
| | F | Grant Income | | Fire | | | \$ 30,000.00 | \$ 30,000.00 |
| 5025 | W | Gain on Disposal of Fixed Assets | | Water | \$ - | | | \$ - |
| | S | Gain on Disposal of Fixed Assets | | Sewer | | \$ - | | \$ - |
| | F | Gain on Disposal of Fixed Assets | | Fire | | | \$ - | \$ - |
| 5030 | W | Other | Adjustments | Water | \$ (2,000.00) | | | \$ (2,000.00) |
| | S | Other | Adjustments | Sewer | | \$ (1,800.00) | | \$ (1,800.00) |
| | F | Other | Adjustments | Fire | | | \$ - | \$ - |
| 5035 | W | Other | Fees & Charges | Water | \$ 6,500.00 | | | \$ 6,500.00 |
| | S | Other | Fees & Charges | Sewer | | \$ 6,500.00 | | \$ 6,500.00 |
| | F | Other | Fees & Charges | Fire | | | \$ 500.00 | \$ 500.00 |
| NONOPERATING REVENUE SUBTOTAL | | | | | \$ 55,800.00 | \$ 86,500.00 | \$ 324,500.00 | \$ 466,800.00 |
| REVENUE TOTALS | | | | | \$ 724,014.00 | \$ 612,546.00 | \$ 348,500.00 | \$ 1,685,060.00 |

| OPERATING EXPENSES | | | | | WATER | SEWER | FIRE | DISTRICT |
|--------------------|---|------------------|------------|-------|---------------|--------------|--------------|---------------|
| 6000 | W | Salaries & Wages | Mgmt | Water | \$ 75,059.71 | | | \$ 75,059.71 |
| | S | Salaries & Wages | Mgmt | Sewer | | \$ 31,274.88 | | \$ 31,274.88 |
| | F | Salaries & Wages | Mgmt | Fire | | | \$ 66,014.93 | \$ 66,014.93 |
| 6005 | W | Salaries & Wages | Office Reg | Water | \$ 43,336.57 | | | \$ 43,336.57 |
| | S | Salaries & Wages | Office Reg | Sewer | | \$ 18,056.90 | | \$ 18,056.90 |
| | F | Salaries & Wages | Office Reg | Fire | | | \$ 10,834.14 | \$ 10,834.14 |
| 6010 | W | Salaries & Wages | Office O/T | Water | \$ 660.90 | | | \$ 660.90 |
| | S | Salaries & Wages | Office O/T | Sewer | | \$ 275.37 | | \$ 275.37 |
| | F | Salaries & Wages | Office O/T | Fire | | | \$ 165.22 | \$ 165.22 |
| 6015 | W | Salaries & Wages | Field Reg | Water | \$ 101,870.50 | | | \$ 101,870.50 |
| | S | Salaries & Wages | Field Reg | Sewer | | \$ 67,913.66 | | \$ 67,913.66 |
| 6020 | W | Salaries & Wages | Field O/T | Water | \$ 12,121.61 | | | \$ 12,121.61 |
| | S | Salaries & Wages | Field O/T | Sewer | | \$ 8,081.07 | | \$ 8,081.07 |
| 6025 | F | Salaries & Wages | Coverage | Fire | | | \$ 72,800.00 | \$ 72,800.00 |

APCWD Proposed FY 2022-2023 Budget

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-------------------------|---|---------------------------------|--------------------------|-------|--------------|--------------|--------------|--------------|
| 6030 | F | Salaries & Wages | Calls/Drills | Fire | | | \$ - | \$ - |
| 6035 | W | Payroll Taxes | Social Security/Medicare | Water | \$ 18,479.99 | | | \$ 18,479.99 |
| | S | Payroll Taxes | Social Security/Medicare | Sewer | | \$ 9,880.10 | | \$ 9,880.10 |
| | F | Payroll Taxes | Social Security/Medicare | Fire | | | \$ 6,054.52 | \$ 6,054.52 |
| 6100 | W | Benefits | Retirement | Water | \$ 18,810.30 | | | \$ 18,810.30 |
| | S | Benefits | Retirement | Sewer | | \$ 12,540.20 | | \$ 12,540.20 |
| | F | Benefits | Retirement | Fire | | | \$ 31,923.05 | \$ 31,923.05 |
| 6105 | W | Benefits | Dental Ins. | Water | \$ 4,081.82 | | | \$ 4,081.82 |
| | S | Benefits | Dental Ins. | Sewer | | \$ 2,215.78 | | \$ 2,215.78 |
| | F | Benefits | Dental Ins. | Fire | | | \$ 505.44 | \$ 505.44 |
| 6110 | W | Benefits | Health Ins. Act. | Water | \$ 46,358.00 | | | \$ 46,358.00 |
| | S | Benefits | Health Ins. Act. | Sewer | | \$ 25,279.48 | | \$ 25,279.48 |
| | F | Benefits | Health Ins. Act. | Fire | | | \$ 5,625.85 | \$ 5,625.85 |
| 6115 | W | Benefits | Health Ins. Ret. | Water | \$ 34,853.08 | | | \$ 34,853.08 |
| | S | Benefits | Health Ins. Ret. | Sewer | | \$ 14,522.12 | | \$ 14,522.12 |
| | F | Benefits | Health Ins. Ret. | Fire | | | \$ 8,713.27 | \$ 8,713.27 |
| 6116 | W | Benefits | Health Ins. OPEB | Water | \$ 9,000.00 | | | \$ 9,000.00 |
| | S | Benefits | Health Ins. OPEB | Sewer | | \$ 6,000.00 | | \$ 6,000.00 |
| 6118 | W | Benefits | Retirement CEPPT | Water | \$ 12,000.00 | | | \$ 12,000.00 |
| | S | Benefits | Retirement CEPPT | Sewer | | \$ 5,000.00 | | \$ 5,000.00 |
| | S | Benefits | Retirement CEPPT | Sewer | | | \$ 3,000.00 | \$ 3,000.00 |
| 6120 | W | Training | | Water | \$ 900.00 | | | \$ 900.00 |
| | S | Training | | Sewer | | \$ 200.00 | | \$ 200.00 |
| | F | Training | | Fire | | | \$ 3,000.00 | \$ 3,000.00 |
| 6200 | W | Director Fees | | Water | \$ 8,519.28 | | | \$ 8,519.28 |
| | S | Director Fees | | Sewer | | \$ 3,549.70 | | \$ 3,549.70 |
| | F | Director Fees | | Fire | | | \$ 2,129.82 | \$ 2,129.82 |
| 6205 | W | Director Training / Conferences | | Water | \$ 120.00 | | | \$ 120.00 |
| | S | Director Training / Conferences | | Sewer | | \$ 50.00 | | \$ 50.00 |
| | F | Director Training / Conferences | | Fire | | | \$ 30.00 | \$ 30.00 |
| 6210 | W | Board Misc. | | Water | \$ 240.00 | | | \$ 240.00 |
| | S | Board Misc. | | Sewer | | \$ 100.00 | | \$ 100.00 |
| | F | Board Misc. | | Fire | | | \$ 60.00 | \$ 60.00 |
| 6300 | W | Prof Svcs | Legal | Water | \$ 1,800.00 | | | \$ 1,800.00 |
| | S | Prof Svcs | Legal | Sewer | | \$ 750.00 | | \$ 750.00 |
| | F | Prof Svcs | Legal | Fire | | | \$ 750.00 | \$ 750.00 |
| 6305 | W | Prof Svcs | Accounting | Water | \$ 1,680.00 | | | \$ 1,680.00 |
| | S | Prof Svcs | Accounting | Sewer | | \$ 700.00 | | \$ 700.00 |
| | F | Prof Svcs | Accounting | Fire | | | \$ 420.00 | \$ 420.00 |
| 6310 | W | Prof Svcs | Engineering | Water | \$ 250.00 | | | \$ 250.00 |
| | S | Prof Svcs | Engineering | Sewer | | \$ 200.00 | | \$ 200.00 |
| | F | Prof Svcs | Engineering | Fire | | | \$ - | \$ - |
| 6315 | W | Prof Svcs | Audit | Water | \$ 11,560.00 | | | \$ 11,560.00 |
| | S | Prof Svcs | Audit | Sewer | | \$ 11,220.00 | | \$ 11,220.00 |
| | F | Prof Svcs | Audit | Fire | | | \$ 11,220.00 | \$ 11,220.00 |
| 6320 | W | Prof Svcs | Dues/Membership Fees | Water | \$ 5,160.00 | | | \$ 5,160.00 |
| | S | Prof Svcs | Dues/Membership Fees | Sewer | | \$ 2,650.00 | | \$ 2,650.00 |
| | F | Prof Svcs | Dues/Membership Fees | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6325 | W | Prof Svcs | Banking Fees / Charges | Water | \$ 5,920.00 | | | \$ 5,920.00 |

APCWD Proposed FY 2022-2023 Budget

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-------------------------|---|-----------|-----------------------------|-------|--------------|--------------|--------------|--------------|
| | S | Prof Svcs | Banking Fees / Charges | Sewer | | \$ 4,680.00 | | \$ 4,680.00 |
| | F | Prof Svcs | Banking Fees / Charges | Fire | | | \$ 650.00 | \$ 650.00 |
| 6330 | W | Prof Svcs | Regulatory Fees | Water | \$ 4,400.00 | | | \$ 4,400.00 |
| | S | Prof Svcs | Regulatory Fees | Sewer | | \$ 3,000.00 | | \$ 3,000.00 |
| | F | Prof Svcs | Regulatory Fees | Fire | | | \$ - | \$ - |
| 6335 | W | Prof Svcs | Testing / Lab | Water | \$ 4,500.00 | | | \$ 4,500.00 |
| | S | Prof Svcs | Testing / Lab | Sewer | | \$ - | | \$ - |
| | F | Prof Svcs | Testing / Lab | Fire | | | \$ - | \$ - |
| 6340 | W | Prof Svcs | Computer / Network | Water | \$ 1,370.00 | | | \$ 1,370.00 |
| | S | Prof Svcs | Computer / Network | Sewer | | \$ 1,150.00 | | \$ 1,150.00 |
| | F | Prof Svcs | Computer / Network | Fire | | | \$ 645.00 | \$ 645.00 |
| 6345 | W | Prof Svcs | Misc. | Water | \$ 1,080.00 | | | \$ 1,080.00 |
| | S | Prof Svcs | Misc. | Sewer | | \$ 720.00 | | \$ 720.00 |
| | F | Prof Svcs | Misc. | Fire | | | \$ 4,900.00 | \$ 4,900.00 |
| 6400 | W | Office | Supplies | Water | \$ 720.00 | | | \$ 720.00 |
| | S | Office | Supplies | Sewer | | \$ 300.00 | | \$ 300.00 |
| | F | Office | Supplies | Fire | | | \$ 955.00 | \$ 955.00 |
| 6405 | W | Office | Printing | Water | \$ 960.00 | | | \$ 960.00 |
| | S | Office | Printing | Sewer | | \$ 400.00 | | \$ 400.00 |
| | F | Office | Printing | Fire | | | \$ 340.00 | \$ 340.00 |
| 6410 | W | Office | Postage | Water | \$ 4,680.00 | | | \$ 4,680.00 |
| | S | Office | Postage | Sewer | | \$ 3,120.00 | | \$ 3,120.00 |
| | F | Office | Postage | Fire | | | \$ - | \$ - |
| 6415 | W | Office | Software / Computer | Water | \$ 240.00 | | | \$ 240.00 |
| | S | Office | Software / Computer | Sewer | | \$ 100.00 | | \$ 100.00 |
| | F | Office | Software / Computer | Fire | | | \$ 2,260.00 | \$ 2,260.00 |
| 6420 | W | Office | Equipment / Furniture | Water | \$ 240.00 | | | \$ 240.00 |
| | S | Office | Equipment / Furniture | Sewer | | \$ 100.00 | | \$ 100.00 |
| | F | Office | Equipment / Furniture | Fire | | | \$ 750.00 | \$ 750.00 |
| 6425 | W | Office | Misc. | Water | \$ 120.00 | | | \$ 120.00 |
| | S | Office | Misc. | Sewer | | \$ 50.00 | | \$ 50.00 |
| | F | Office | Misc. | Fire | | | \$ 180.00 | \$ 180.00 |
| 6500 | W | Insurance | Workers' Comp | Water | \$ 20,870.69 | | | \$ 20,870.69 |
| | S | Insurance | Workers' Comp | Sewer | | \$ 12,112.72 | | \$ 12,112.72 |
| | F | Insurance | Workers' Comp | Fire | | | \$ 19,221.36 | \$ 19,221.36 |
| 6505 | W | Insurance | Property/Liability/Vehicles | Water | \$ 22,800.00 | | | \$ 22,800.00 |
| | S | Insurance | Property/Liability/Vehicles | Sewer | | \$ 15,200.00 | | \$ 15,200.00 |
| | F | Insurance | Property/Liability/Vehicles | Fire | | | \$ 15,999.00 | \$ 15,999.00 |
| 6600 | W | Vehicle | Maintenance | Water | \$ 4,200.00 | | | \$ 4,200.00 |
| | S | Vehicle | Maintenance | Sewer | | \$ 2,800.00 | | \$ 2,800.00 |
| | F | Vehicle | Maintenance | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6605 | W | Vehicle | Fuel | Water | \$ 6,600.00 | | | \$ 6,600.00 |
| | S | Vehicle | Fuel | Sewer | | \$ 4,400.00 | | \$ 4,400.00 |
| | F | Vehicle | Fuel | Fire | | | \$ 5,000.00 | \$ 5,000.00 |
| 6700 | W | Utility | Phone/Internet | Water | \$ 3,500.00 | | | \$ 3,500.00 |
| | S | Utility | Phone/Internet | Sewer | | \$ 1,750.00 | | \$ 1,750.00 |
| | F | Utility | Phone/Internet | Fire | | | \$ 4,750.00 | \$ 4,750.00 |
| 6705 | W | Utility | Gas | Water | \$ 2,880.00 | | | \$ 2,880.00 |
| | S | Utility | Gas | Sewer | | \$ 1,900.00 | | \$ 1,900.00 |

APCWD Proposed FY 2022-2023 Budget

| INCOME/EXPENSE ACCOUNTS | | | | | | WATER | SEWER | FIRE | DISTRICT |
|-----------------------------------|---|------------|--------------------------------|------------|-------|----------------------|----------------------|----------------------|------------------------|
| | F | Utility | Gas | | Fire | | | \$ 8,920.00 | \$ 8,920.00 |
| 6710 | W | Utility | Electric | Facilities | Water | \$ 1,080.00 | | | \$ 1,080.00 |
| | S | Utility | Electric | Facilities | Sewer | | \$ 450.00 | | \$ 450.00 |
| | F | Utility | Electric | Facilities | Fire | | | \$ 2,090.00 | \$ 2,090.00 |
| 6715 | W | Utility | Electric | Pumping | Water | \$ 30,000.00 | | | \$ 30,000.00 |
| | S | Utility | Electric | Pumping | Sewer | | \$ 8,500.00 | | \$ 8,500.00 |
| 6720 | W | Utility | Security | | Water | \$ 768.00 | | | \$ 768.00 |
| | S | Utility | Security | | Sewer | | \$ 439.00 | | \$ 439.00 |
| | F | Utility | Security | | Fire | | | \$ 741.00 | \$ 741.00 |
| 6800 | W | Operations | Routine Maintenance | | Water | \$ 4,200.00 | | | \$ 4,200.00 |
| | S | Operations | Routine Maintenance | | Sewer | | \$ 500.00 | | \$ 500.00 |
| | F | Operations | Routine Maintenance | | Fire | | | \$ 250.00 | \$ 250.00 |
| 6805 | W | Operations | Repairs | | Water | \$ 6,500.00 | | | \$ 6,500.00 |
| | S | Operations | Repairs | | Sewer | | \$ 500.00 | | \$ 500.00 |
| 6810 | W | Operations | Inspecting / Testing | | Water | \$ 400.00 | | | \$ 400.00 |
| | S | Operations | Inspecting / Testing | | Sewer | | \$ 17,000.00 | | \$ 17,000.00 |
| | F | Operations | Inspecting / Testing | | Fire | | | \$ 2,000.00 | \$ 2,000.00 |
| 6815 | W | Operations | Facilities | | Water | \$ 1,200.00 | | | \$ 1,200.00 |
| | S | Operations | Facilities | | Sewer | | \$ 800.00 | | \$ 800.00 |
| | F | Operations | Facilities | | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6820 | W | Operations | Tools / Equipment | | Water | \$ 1,200.00 | | | \$ 1,200.00 |
| | S | Operations | Tools / Equipment | | Sewer | | \$ 1,000.00 | | \$ 1,000.00 |
| | F | Operations | Tools / Equipment | | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6825 | W | Operations | Uniforms | | Water | \$ 720.00 | | | \$ 720.00 |
| | S | Operations | Uniforms | | Sewer | | \$ 480.00 | | \$ 480.00 |
| | F | Operations | Uniforms | | Fire | | | \$ 3,000.00 | \$ 3,000.00 |
| 6830 | W | Operations | Safety Equipment | | Water | \$ 900.00 | | | \$ 900.00 |
| | S | Operations | Safety Equipment | | Sewer | | \$ 600.00 | | \$ 600.00 |
| | F | Operations | Safety Equipment | | Fire | | | \$ 2,000.00 | \$ 2,000.00 |
| 6835 | S | Operations | Treatment | | Sewer | | \$ 200,000.00 | | \$ 200,000.00 |
| 6837 | W | Operations | Water Standby/Purchase | | Water | \$ 2,323.00 | | | \$ 2,323.00 |
| 6840 | F | Operations | Medical Supplies | | Fire | | | \$ 3,000.00 | \$ 3,000.00 |
| 6845 | F | Operations | Dispatching | | Fire | | | \$ 5,316.00 | \$ 5,316.00 |
| 6850 | F | Operations | Fire Prevention/Weed Abatement | | Fire | | | \$ 4,000.00 | \$ 4,000.00 |
| OPERATING EXPENSE SUBTOTAL | | | | | | \$ 541,233.45 | \$ 502,510.99 | \$ 320,213.61 | \$ 1,363,958.05 |

| NONOPERATING EXPENSES | | | | | | WATER | SEWER | FIRE | DISTRICT |
|--------------------------------------|---|------------------|--|--|-------|-------------|-------------|-------------|-------------|
| 7100 | W | Interest Expense | | | Water | | | | \$ - |
| | S | Interest Expense | | | Sewer | | | | \$ - |
| | F | Interest Expense | | | Fire | | | | \$ - |
| 7200 | W | Other | | | Water | | | | \$ - |
| | S | Other | | | Sewer | | | | \$ - |
| | F | Other | | | Fire | | | | \$ - |
| NONOPERATING EXPENSE SUBTOTAL | | | | | | \$ - | \$ - | \$ - | \$ - |

| BUDGET SUMMARY | | | | | | WATER | SEWER | FIRE | DISTRICT |
|-----------------------|--|--|--|--|--|----------------------|----------------------|----------------------|------------------------|
| REVENUE TOTALS | | | | | | \$ 724,014.00 | \$ 612,546.00 | \$ 348,500.00 | \$ 1,685,060.00 |

APCWD Proposed FY 2022-2023 Budget

| INCOME/EXPENSE ACCOUNTS | WATER | SEWER | FIRE | DISTRICT |
|-------------------------------------|-----------------|-----------------|-----------------|-------------------|
| OPERATING EXPENSE TOTAL | \$ (541,233.45) | \$ (502,510.99) | \$ (320,213.61) | \$ (1,363,958.05) |
| NONOPERATING EXPENSE TOTAL | \$ - | \$ - | \$ - | \$ - |
| EXPENSE TOTALS | \$ (541,233.45) | \$ (502,510.99) | \$ (320,213.61) | \$ (1,363,958.05) |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 182,780.55 | \$ 110,035.01 | \$ 28,286.39 | \$ 321,101.95 |
| NET ASSET ACCOUNT ALLOCATION TOTALS | \$ (182,780.55) | \$ (110,035.01) | \$ (28,286.39) | \$ (321,101.95) |
| NET BUDGET | \$ - | \$ - | \$ - | \$ - |

| REPLACEMENT/MASTER PLAN EXPENSES | | | | | WATER | SEWER | FIRE | DISTRICT |
|------------------------------------------------|---|---------------------|------------|-------|----------------------|----------------------|----------------------|----------------------|
| 8000 | W | Replacement | Vehicles | Water | | | | \$ - |
| | S | Replacement | Vehicles | Sewer | | | | \$ - |
| | F | Replacement | Vehicles | Fire | | | \$ 48,528.01 | \$ 48,528.01 |
| 8005 | W | Replacement | Facilities | Water | | | | \$ - |
| | S | Replacement | Facilities | Sewer | | | | \$ - |
| | F | Replacement | Facilities | Fire | | | \$ 9,000.00 | \$ 9,000.00 |
| 8010 | W | Replacement | Equipment | Water | | | | \$ - |
| | S | Replacement | Equipment | Sewer | | | | \$ - |
| | F | Replacement | Equipment | Fire | | | \$ 44,000.00 | \$ 44,000.00 |
| 8015 | W | Replacement | System | Water | \$ 295,000.00 | | | \$ 295,000.00 |
| | S | Replacement | System | Sewer | | | | \$ - |
| | F | Replacement | System | Fire | | | | \$ - |
| 8020 | W | Capital Improvement | | Water | | | | \$ - |
| | S | Capital Improvement | | Sewer | | \$ 123,370.00 | | \$ 123,370.00 |
| | F | Capital Improvement | | Fire | | | | \$ - |
| REPLACEMENT/MASTER PLAN EXPENSES TOTALS | | | | | \$ 295,000.00 | \$ 123,370.00 | \$ 101,528.01 | \$ 519,898.01 |

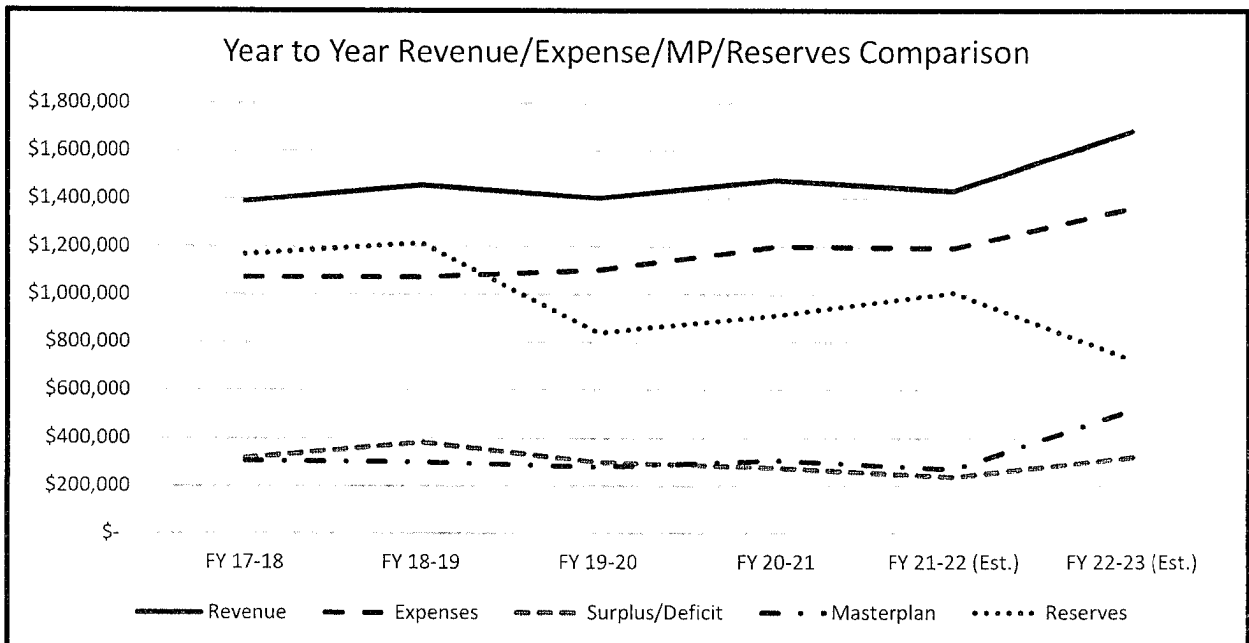
YEAR TO YEAR BUDGET COMPARISON

| | WATER BUDGET 2021-2022 | WATER BUDGET 2022-2023 | % CHG |
|------------------------------|---------------------------|---------------------------|----------|
| REVENUE TOTALS | \$ 555,700.00 | \$ 724,014.00 | 30.3% |
| OPERATING EXPENSE TOTAL | \$ (474,395.21) | \$ (541,233.45) | 14.1% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 81,304.79 | \$ 182,780.55 | 124.8% |

| | SEWER BUDGET 2021-2022 | SEWER BUDGET 2022-2023 | % CHG |
|------------------------------|---------------------------|---------------------------|----------|
| REVENUE TOTALS | \$ 559,500.00 | \$ 612,546.00 | 9.5% |
| OPERATING EXPENSE TOTAL | \$ (459,539.36) | \$ (502,510.99) | 9.4% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 99,960.64 | \$ 110,035.01 | 10.1% |

| | FIRE BUDGET 2021-2022 | FIRE BUDGET 2022-2023 | % CHG |
|------------------------------|--------------------------|--------------------------|----------|
| REVENUE TOTALS | \$ 319,500.00 | \$ 348,500.00 | 9.1% |
| OPERATING EXPENSE TOTAL | \$ (262,378.55) | \$ (320,213.61) | 22.0% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 57,121.45 | \$ 28,286.39 | -50.5% |

| | DISTRICT BUDGET 2021-2022 | DISTRICT BUDGET 2022-2023 | % CHG |
|------------------------------|------------------------------|------------------------------|----------|
| REVENUE TOTALS | \$ 1,434,700.00 | \$ 1,685,060.00 | 17.5% |
| OPERATING EXPENSE TOTAL | \$ (1,196,313.13) | \$ (1,363,958.05) | 14.0% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 238,386.87 | \$ 321,101.95 | 34.7% |



APCWD "Option B" FY 2022-2023 Budget
(with no rate increase)

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-----------------------------------|---|-------------------------------|----|-------|----------------------|----------------------|---------------------|----------------------|
| OPERATING REVENUES | | | | | BUDGET | BUDGET | BUDGET | BUDGET |
| 4000 | W | Sales & Fees | | Water | \$ 440,000.00 | | | \$ 440,000.00 |
| | S | Sales & Fees | | Sewer | | \$ 470,000.00 | | \$ 470,000.00 |
| 4010 | W | Sales to other Agencies | RS | Water | \$ 65,000.00 | | | \$ 65,000.00 |
| 4020 | F | Paid Call from other Agencies | | Fire | | | \$ 24,000.00 | \$ 24,000.00 |
| OPERATING REVENUE SUBTOTAL | | | | | \$ 505,000.00 | \$ 470,000.00 | \$ 24,000.00 | \$ 999,000.00 |

| NONOPERATING REVENUES | | | | | WATER | SEWER | FIRE | DISTRICT |
|--------------------------------------|---|----------------------------------|----------------|-------|----------------------|----------------------|----------------------|------------------------|
| 5000 | W | Property Taxes | | Fire | \$ 7,800.00 | | | \$ 7,800.00 |
| 5000 | S | Property Taxes | | Fire | | \$ 5,200.00 | | \$ 5,200.00 |
| 5000 | F | Property Taxes | | Fire | | | \$ 292,000.00 | \$ 292,000.00 |
| 5005 | W | Standby Charges | | Water | \$ 34,000.00 | | | \$ 34,000.00 |
| | S | Standby Charges | | Sewer | | \$ 68,000.00 | | \$ 68,000.00 |
| 5010 | W | Interest Income | | Water | \$ 2,000.00 | | | \$ 2,000.00 |
| | S | Interest Income | | Sewer | | \$ 1,600.00 | | \$ 1,600.00 |
| | F | Interest Income | | Fire | | | \$ 2,000.00 | \$ 2,000.00 |
| 5015 | W | Late Charge Income | | Water | \$ 7,000.00 | | | \$ 7,000.00 |
| | S | Late Charge Income | | Sewer | | \$ 6,500.00 | | \$ 6,500.00 |
| 5020 | W | Grant Income | | Water | \$ 500.00 | | | \$ 500.00 |
| | S | Grant Income | | Sewer | | \$ 500.00 | | \$ 500.00 |
| | F | Grant Income | | Fire | | | \$ 30,000.00 | \$ 30,000.00 |
| 5025 | W | Gain on Disposal of Fixed Assets | | Water | \$ - | | | \$ - |
| | S | Gain on Disposal of Fixed Assets | | Sewer | | \$ - | | \$ - |
| | F | Gain on Disposal of Fixed Assets | | Fire | | | \$ - | \$ - |
| 5030 | W | Other | Adjustments | Water | \$ (2,000.00) | | | \$ (2,000.00) |
| | S | Other | Adjustments | Sewer | | \$ (1,800.00) | | \$ (1,800.00) |
| | F | Other | Adjustments | Fire | | | \$ - | \$ - |
| 5035 | W | Other | Fees & Charges | Water | \$ 6,500.00 | | | \$ 6,500.00 |
| | S | Other | Fees & Charges | Sewer | | \$ 6,500.00 | | \$ 6,500.00 |
| | F | Other | Fees & Charges | Fire | | | \$ 500.00 | \$ 500.00 |
| NONOPERATING REVENUE SUBTOTAL | | | | | \$ 55,800.00 | \$ 86,500.00 | \$ 324,500.00 | \$ 466,800.00 |
| REVENUE TOTALS | | | | | \$ 560,800.00 | \$ 556,500.00 | \$ 348,500.00 | \$ 1,465,800.00 |

| OPERATING EXPENSES | | | | | WATER | SEWER | FIRE | DISTRICT |
|--------------------|---|------------------|------------|-------|---------------|--------------|--------------|---------------|
| 6000 | W | Salaries & Wages | Mgmt | Water | \$ 75,059.71 | | | \$ 75,059.71 |
| | S | Salaries & Wages | Mgmt | Sewer | | \$ 31,274.88 | | \$ 31,274.88 |
| | F | Salaries & Wages | Mgmt | Fire | | | \$ 66,014.93 | \$ 66,014.93 |
| 6005 | W | Salaries & Wages | Office Reg | Water | \$ 43,336.57 | | | \$ 43,336.57 |
| | S | Salaries & Wages | Office Reg | Sewer | | \$ 18,056.90 | | \$ 18,056.90 |
| | F | Salaries & Wages | Office Reg | Fire | | | \$ 10,834.14 | \$ 10,834.14 |
| 6010 | W | Salaries & Wages | Office O/T | Water | \$ 660.90 | | | \$ 660.90 |
| | S | Salaries & Wages | Office O/T | Sewer | | \$ 275.37 | | \$ 275.37 |
| | F | Salaries & Wages | Office O/T | Fire | | | \$ 165.22 | \$ 165.22 |
| 6015 | W | Salaries & Wages | Field Reg | Water | \$ 101,870.50 | | | \$ 101,870.50 |
| | S | Salaries & Wages | Field Reg | Sewer | | \$ 67,913.66 | | \$ 67,913.66 |
| 6020 | W | Salaries & Wages | Field O/T | Water | \$ 12,121.61 | | | \$ 12,121.61 |
| | S | Salaries & Wages | Field O/T | Sewer | | \$ 8,081.07 | | \$ 8,081.07 |

APCWD "Option B" FY 2022-2023 Budget
(with no rate increase)

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-------------------------|---|---------------------------------|--------------------------|-------|--------------|--------------|--------------|--------------|
| 6025 | F | Salaries & Wages | Coverage | Fire | | | \$ 72,800.00 | \$ 72,800.00 |
| 6030 | F | Salaries & Wages | Calls/Drills | Fire | | | \$ - | \$ - |
| 6035 | W | Payroll Taxes | Social Security/Medicare | Water | \$ 18,479.99 | | | \$ 18,479.99 |
| | S | Payroll Taxes | Social Security/Medicare | Sewer | | \$ 9,880.10 | | \$ 9,880.10 |
| | F | Payroll Taxes | Social Security/Medicare | Fire | | | \$ 6,054.52 | \$ 6,054.52 |
| 6100 | W | Benefits | Retirement | Water | \$ 18,810.30 | | | \$ 18,810.30 |
| | S | Benefits | Retirement | Sewer | | \$ 12,540.20 | | \$ 12,540.20 |
| | F | Benefits | Retirement | Fire | | | \$ 31,923.05 | \$ 31,923.05 |
| 6105 | W | Benefits | Dental Ins. | Water | \$ 4,081.82 | | | \$ 4,081.82 |
| | S | Benefits | Dental Ins. | Sewer | | \$ 2,215.78 | | \$ 2,215.78 |
| | F | Benefits | Dental Ins. | Fire | | | \$ 505.44 | \$ 505.44 |
| 6110 | W | Benefits | Health Ins. Act. | Water | \$ 46,358.00 | | | \$ 46,358.00 |
| | S | Benefits | Health Ins. Act. | Sewer | | \$ 25,279.48 | | \$ 25,279.48 |
| | F | Benefits | Health Ins. Act. | Fire | | | \$ 5,625.85 | \$ 5,625.85 |
| 6115 | W | Benefits | Health Ins. Ret. | Water | \$ 34,853.08 | | | \$ 34,853.08 |
| | S | Benefits | Health Ins. Ret. | Sewer | | \$ 14,522.12 | | \$ 14,522.12 |
| | F | Benefits | Health Ins. Ret. | Fire | | | \$ 8,713.27 | \$ 8,713.27 |
| 6116 | W | Benefits | Health Ins. OPEB | Water | \$ 9,000.00 | | | \$ 9,000.00 |
| | S | Benefits | Health Ins. OPEB | Sewer | | \$ 6,000.00 | | \$ 6,000.00 |
| 6118 | W | Benefits | Retirement CEPPT | Water | \$ 12,000.00 | | | \$ 12,000.00 |
| | S | Benefits | Retirement CEPPT | Sewer | | \$ 5,000.00 | | \$ 5,000.00 |
| | S | Benefits | Retirement CEPPT | Sewer | | | \$ 3,000.00 | \$ 3,000.00 |
| 6120 | W | Training | | Water | \$ 900.00 | | | \$ 900.00 |
| | S | Training | | Sewer | | \$ 200.00 | | \$ 200.00 |
| | F | Training | | Fire | | | \$ 3,000.00 | \$ 3,000.00 |
| 6200 | W | Director Fees | | Water | \$ 8,519.28 | | | \$ 8,519.28 |
| | S | Director Fees | | Sewer | | \$ 3,549.70 | | \$ 3,549.70 |
| | F | Director Fees | | Fire | | | \$ 2,129.82 | \$ 2,129.82 |
| 6205 | W | Director Training / Conferences | | Water | \$ 120.00 | | | \$ 120.00 |
| | S | Director Training / Conferences | | Sewer | | \$ 50.00 | | \$ 50.00 |
| | F | Director Training / Conferences | | Fire | | | \$ 30.00 | \$ 30.00 |
| 6210 | W | Board Misc. | | Water | \$ 240.00 | | | \$ 240.00 |
| | S | Board Misc. | | Sewer | | \$ 100.00 | | \$ 100.00 |
| | F | Board Misc. | | Fire | | | \$ 60.00 | \$ 60.00 |
| 6300 | W | Prof Svcs | Legal | Water | \$ 1,800.00 | | | \$ 1,800.00 |
| | S | Prof Svcs | Legal | Sewer | | \$ 750.00 | | \$ 750.00 |
| | F | Prof Svcs | Legal | Fire | | | \$ 750.00 | \$ 750.00 |
| 6305 | W | Prof Svcs | Accounting | Water | \$ 1,680.00 | | | \$ 1,680.00 |
| | S | Prof Svcs | Accounting | Sewer | | \$ 700.00 | | \$ 700.00 |
| | F | Prof Svcs | Accounting | Fire | | | \$ 420.00 | \$ 420.00 |
| 6310 | W | Prof Svcs | Engineering | Water | \$ 250.00 | | | \$ 250.00 |
| | S | Prof Svcs | Engineering | Sewer | | \$ 200.00 | | \$ 200.00 |
| | F | Prof Svcs | Engineering | Fire | | | \$ - | \$ - |
| 6315 | W | Prof Svcs | Audit | Water | \$ 11,560.00 | | | \$ 11,560.00 |
| | S | Prof Svcs | Audit | Sewer | | \$ 11,220.00 | | \$ 11,220.00 |
| | F | Prof Svcs | Audit | Fire | | | \$ 11,220.00 | \$ 11,220.00 |
| 6320 | W | Prof Svcs | Dues/Membership Fees | Water | \$ 5,160.00 | | | \$ 5,160.00 |
| | S | Prof Svcs | Dues/Membership Fees | Sewer | | \$ 2,650.00 | | \$ 2,650.00 |

**APCWD "Option B" FY 2022-2023 Budget
(with no rate increase)**

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-------------------------|---|-----------|-----------------------------|-------|--------------|--------------|--------------|--------------|
| | F | Prof Svcs | Dues/Membership Fees | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6325 | W | Prof Svcs | Banking Fees / Charges | Water | \$ 5,920.00 | | | \$ 5,920.00 |
| | S | Prof Svcs | Banking Fees / Charges | Sewer | | \$ 4,680.00 | | \$ 4,680.00 |
| | F | Prof Svcs | Banking Fees / Charges | Fire | | | \$ 650.00 | \$ 650.00 |
| 6330 | W | Prof Svcs | Regulatory Fees | Water | \$ 4,400.00 | | | \$ 4,400.00 |
| | S | Prof Svcs | Regulatory Fees | Sewer | | \$ 3,000.00 | | \$ 3,000.00 |
| | F | Prof Svcs | Regulatory Fees | Fire | | | \$ - | \$ - |
| 6335 | W | Prof Svcs | Testing / Lab | Water | \$ 4,500.00 | | | \$ 4,500.00 |
| | S | Prof Svcs | Testing / Lab | Sewer | | \$ - | | \$ - |
| | F | Prof Svcs | Testing / Lab | Fire | | | \$ - | \$ - |
| 6340 | W | Prof Svcs | Computer / Network | Water | \$ 1,370.00 | | | \$ 1,370.00 |
| | S | Prof Svcs | Computer / Network | Sewer | | \$ 1,150.00 | | \$ 1,150.00 |
| | F | Prof Svcs | Computer / Network | Fire | | | \$ 645.00 | \$ 645.00 |
| 6345 | W | Prof Svcs | Misc. | Water | \$ 1,080.00 | | | \$ 1,080.00 |
| | S | Prof Svcs | Misc. | Sewer | | \$ 720.00 | | \$ 720.00 |
| | F | Prof Svcs | Misc. | Fire | | | \$ 4,900.00 | \$ 4,900.00 |
| 6400 | W | Office | Supplies | Water | \$ 720.00 | | | \$ 720.00 |
| | S | Office | Supplies | Sewer | | \$ 300.00 | | \$ 300.00 |
| | F | Office | Supplies | Fire | | | \$ 955.00 | \$ 955.00 |
| 6405 | W | Office | Printing | Water | \$ 960.00 | | | \$ 960.00 |
| | S | Office | Printing | Sewer | | \$ 400.00 | | \$ 400.00 |
| | F | Office | Printing | Fire | | | \$ 340.00 | \$ 340.00 |
| 6410 | W | Office | Postage | Water | \$ 4,680.00 | | | \$ 4,680.00 |
| | S | Office | Postage | Sewer | | \$ 3,120.00 | | \$ 3,120.00 |
| | F | Office | Postage | Fire | | | \$ - | \$ - |
| 6415 | W | Office | Software / Computer | Water | \$ 240.00 | | | \$ 240.00 |
| | S | Office | Software / Computer | Sewer | | \$ 100.00 | | \$ 100.00 |
| | F | Office | Software / Computer | Fire | | | \$ 2,260.00 | \$ 2,260.00 |
| 6420 | W | Office | Equipment / Furniture | Water | \$ 240.00 | | | \$ 240.00 |
| | S | Office | Equipment / Furniture | Sewer | | \$ 100.00 | | \$ 100.00 |
| | F | Office | Equipment / Furniture | Fire | | | \$ 750.00 | \$ 750.00 |
| 6425 | W | Office | Misc. | Water | \$ 120.00 | | | \$ 120.00 |
| | S | Office | Misc. | Sewer | | \$ 50.00 | | \$ 50.00 |
| | F | Office | Misc. | Fire | | | \$ 180.00 | \$ 180.00 |
| 6500 | W | Insurance | Workers' Comp | Water | \$ 20,870.69 | | | \$ 20,870.69 |
| | S | Insurance | Workers' Comp | Sewer | | \$ 12,112.72 | | \$ 12,112.72 |
| | F | Insurance | Workers' Comp | Fire | | | \$ 19,221.36 | \$ 19,221.36 |
| 6505 | W | Insurance | Property/Liability/Vehicles | Water | \$ 22,800.00 | | | \$ 22,800.00 |
| | S | Insurance | Property/Liability/Vehicles | Sewer | | \$ 15,200.00 | | \$ 15,200.00 |
| | F | Insurance | Property/Liability/Vehicles | Fire | | | \$ 15,999.00 | \$ 15,999.00 |
| 6600 | W | Vehicle | Maintenance | Water | \$ 4,200.00 | | | \$ 4,200.00 |
| | S | Vehicle | Maintenance | Sewer | | \$ 2,800.00 | | \$ 2,800.00 |
| | F | Vehicle | Maintenance | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6605 | W | Vehicle | Fuel | Water | \$ 6,600.00 | | | \$ 6,600.00 |
| | S | Vehicle | Fuel | Sewer | | \$ 4,400.00 | | \$ 4,400.00 |
| | F | Vehicle | Fuel | Fire | | | \$ 5,000.00 | \$ 5,000.00 |
| 6700 | W | Utility | Phone/Internet | Water | \$ 3,500.00 | | | \$ 3,500.00 |
| | S | Utility | Phone/Internet | Sewer | | \$ 1,750.00 | | \$ 1,750.00 |

APCWD "Option B" FY 2022-2023 Budget
(with no rate increase)

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT | |
|-----------------------------------|---|------------|--------------------------------|------------|-------|----------------------|----------------------|----------------------|------------------------|
| | F | Utility | Phone/Internet | | Fire | | | \$ 4,750.00 | \$ 4,750.00 |
| 6705 | W | Utility | Gas | | Water | \$ 2,880.00 | | | \$ 2,880.00 |
| | S | Utility | Gas | | Sewer | | \$ 1,900.00 | | \$ 1,900.00 |
| | F | Utility | Gas | | Fire | | | \$ 8,920.00 | \$ 8,920.00 |
| 6710 | W | Utility | Electric | Facilities | Water | \$ 1,080.00 | | | \$ 1,080.00 |
| | S | Utility | Electric | Facilities | Sewer | | \$ 450.00 | | \$ 450.00 |
| | F | Utility | Electric | Facilities | Fire | | | \$ 2,090.00 | \$ 2,090.00 |
| 6715 | W | Utility | Electric | Pumping | Water | \$ 30,000.00 | | | \$ 30,000.00 |
| | S | Utility | Electric | Pumping | Sewer | | \$ 8,500.00 | | \$ 8,500.00 |
| 6720 | W | Utility | Security | | Water | \$ 768.00 | | | \$ 768.00 |
| | S | Utility | Security | | Sewer | | \$ 439.00 | | \$ 439.00 |
| | F | Utility | Security | | Fire | | | \$ 741.00 | \$ 741.00 |
| 6800 | W | Operations | Routine Maintenance | | Water | \$ 4,200.00 | | | \$ 4,200.00 |
| | S | Operations | Routine Maintenance | | Sewer | | \$ 500.00 | | \$ 500.00 |
| | F | Operations | Routine Maintenance | | Fire | | | \$ 250.00 | \$ 250.00 |
| 6805 | W | Operations | Repairs | | Water | \$ 6,500.00 | | | \$ 6,500.00 |
| | S | Operations | Repairs | | Sewer | | \$ 500.00 | | \$ 500.00 |
| 6810 | W | Operations | Inspecting / Testing | | Water | \$ 400.00 | | | \$ 400.00 |
| | S | Operations | Inspecting / Testing | | Sewer | | \$ 17,000.00 | | \$ 17,000.00 |
| | F | Operations | Inspecting / Testing | | Fire | | | \$ 2,000.00 | \$ 2,000.00 |
| 6815 | W | Operations | Facilities | | Water | \$ 1,200.00 | | | \$ 1,200.00 |
| | S | Operations | Facilities | | Sewer | | \$ 800.00 | | \$ 800.00 |
| | F | Operations | Facilities | | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6820 | W | Operations | Tools / Equipment | | Water | \$ 1,200.00 | | | \$ 1,200.00 |
| | S | Operations | Tools / Equipment | | Sewer | | \$ 1,000.00 | | \$ 1,000.00 |
| | F | Operations | Tools / Equipment | | Fire | | | \$ 2,500.00 | \$ 2,500.00 |
| 6825 | W | Operations | Uniforms | | Water | \$ 720.00 | | | \$ 720.00 |
| | S | Operations | Uniforms | | Sewer | | \$ 480.00 | | \$ 480.00 |
| | F | Operations | Uniforms | | Fire | | | \$ 3,000.00 | \$ 3,000.00 |
| 6830 | W | Operations | Safety Equipment | | Water | \$ 900.00 | | | \$ 900.00 |
| | S | Operations | Safety Equipment | | Sewer | | \$ 600.00 | | \$ 600.00 |
| | F | Operations | Safety Equipment | | Fire | | | \$ 2,000.00 | \$ 2,000.00 |
| 6835 | S | Operations | Treatment | | Sewer | | \$ 200,000.00 | | \$ 200,000.00 |
| 6837 | W | Operations | Water Standby/Purchase | | Water | \$ 2,323.00 | | | \$ 2,323.00 |
| 6840 | F | Operations | Medical Supplies | | Fire | | | \$ 3,000.00 | \$ 3,000.00 |
| 6845 | F | Operations | Dispatching | | Fire | | | \$ 5,316.00 | \$ 5,316.00 |
| 6850 | F | Operations | Fire Prevention/Weed Abatement | | Fire | | | \$ 4,000.00 | \$ 4,000.00 |
| OPERATING EXPENSE SUBTOTAL | | | | | | \$ 541,233.45 | \$ 502,510.99 | \$ 320,213.61 | \$ 1,363,958.05 |

| NONOPERATING EXPENSES | | | | | WATER | SEWER | FIRE | DISTRICT | |
|--------------------------------------|---|------------------|--|--|-------------|-------------|-------------|-------------|-------------|
| 7100 | W | Interest Expense | | | Water | | | | \$ - |
| | S | Interest Expense | | | Sewer | | | | \$ - |
| | F | Interest Expense | | | Fire | | | | \$ - |
| 7200 | W | Other | | | Water | | | | \$ - |
| | S | Other | | | Sewer | | | | \$ - |
| | F | Other | | | Fire | | | | \$ - |
| NONOPERATING EXPENSE SUBTOTAL | | | | | \$ - | \$ - | \$ - | \$ - | \$ - |

APCWD "Option B" FY 2022-2023 Budget
(with no rate increase)

| INCOME/EXPENSE ACCOUNTS | WATER | SEWER | FIRE | DISTRICT |
|-------------------------------------|-----------------|-----------------|-----------------|-------------------|
| BUDGET SUMMARY | WATER | SEWER | FIRE | DISTRICT |
| REVENUE TOTALS | \$ 560,800.00 | \$ 556,500.00 | \$ 348,500.00 | \$ 1,465,800.00 |
| OPERATING EXPENSE TOTAL | \$ (541,233.45) | \$ (502,510.99) | \$ (320,213.61) | \$ (1,363,958.05) |
| NONOPERATING EXPENSE TOTAL | \$ - | \$ - | \$ - | \$ - |
| EXPENSE TOTALS | \$ (541,233.45) | \$ (502,510.99) | \$ (320,213.61) | \$ (1,363,958.05) |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 19,566.55 | \$ 53,989.01 | \$ 28,286.39 | \$ 101,841.95 |
| NET ASSET ACCOUNT ALLOCATION TOTALS | \$ (19,566.55) | \$ (53,989.01) | \$ (28,286.39) | \$ (101,841.95) |
| NET BUDGET | \$ - | \$ - | \$ - | \$ - |

| REPLACEMENT/MASTER PLAN EXPENSES | | | | | WATER | SEWER | FIRE | DISTRICT |
|------------------------------------------------|---|---------------------|------------|-------|----------------------|----------------------|----------------------|----------------------|
| 8000 | W | Replacement | Vehicles | Water | | | | \$ - |
| | S | Replacement | Vehicles | Sewer | | | | \$ - |
| | F | Replacement | Vehicles | Fire | | | \$ 48,528.01 | \$ 48,528.01 |
| 8005 | W | Replacement | Facilities | Water | | | | \$ - |
| | S | Replacement | Facilities | Sewer | | | | \$ - |
| | F | Replacement | Facilities | Fire | | | \$ 9,000.00 | \$ 9,000.00 |
| 8010 | W | Replacement | Equipment | Water | | | | \$ - |
| | S | Replacement | Equipment | Sewer | | | | \$ - |
| | F | Replacement | Equipment | Fire | | | \$ 44,000.00 | \$ 44,000.00 |
| 8015 | W | Replacement | System | Water | \$ 295,000.00 | | | \$ 295,000.00 |
| | S | Replacement | System | Sewer | | | | \$ - |
| | F | Replacement | System | Fire | | | | \$ - |
| 8020 | W | Capital Improvement | | Water | | | | \$ - |
| | S | Capital Improvement | | Sewer | | \$ 123,370.00 | | \$ 123,370.00 |
| | F | Capital Improvement | | Fire | | | | \$ - |
| REPLACEMENT/MASTER PLAN EXPENSES TOTALS | | | | | \$ 295,000.00 | \$ 123,370.00 | \$ 101,528.01 | \$ 519,898.01 |

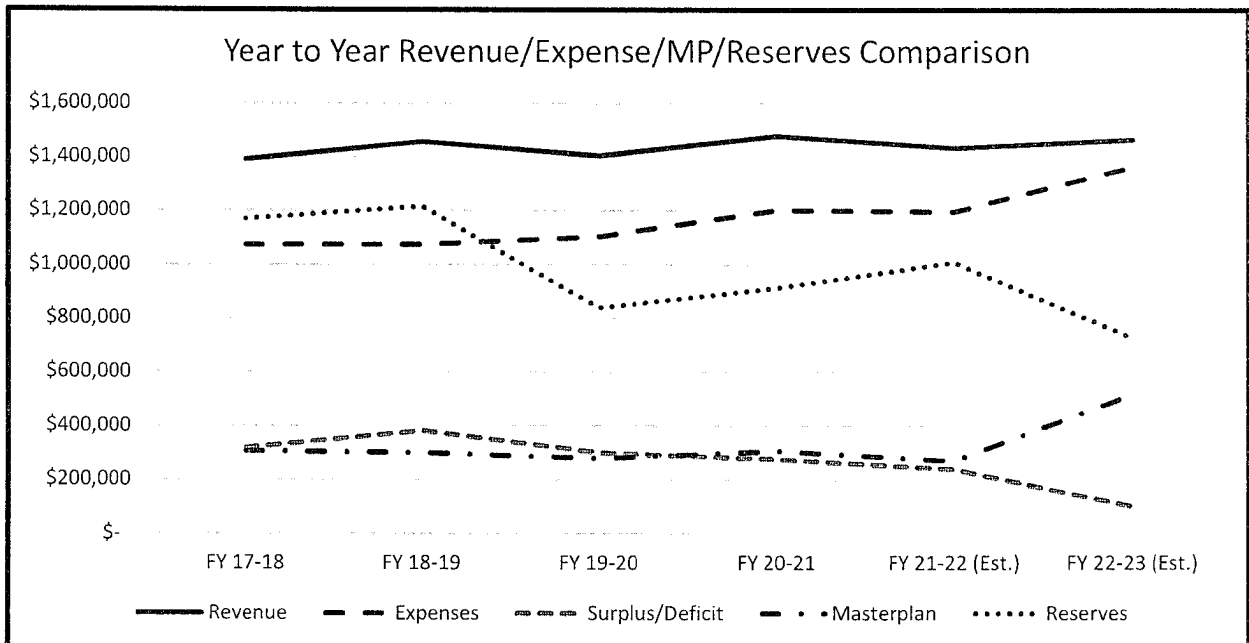
YEAR TO YEAR BUDGET COMPARISON

| | WATER BUDGET 2021-2022 | WATER BUDGET 2022-2023 | % CHG |
|-------------------------------------|---------------------------|---------------------------|----------|
| REVENUE TOTALS | \$ 555,700.00 | \$ 560,800.00 | 0.9% |
| OPERATING EXPENSE TOTAL | \$ (474,395.21) | \$ (541,233.45) | 14.1% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 81,304.79 | \$ 19,566.55 | -75.9% |

| | SEWER BUDGET 2021-2022 | SEWER BUDGET 2022-2023 | % CHG |
|-------------------------------------|---------------------------|---------------------------|----------|
| REVENUE TOTALS | \$ 559,500.00 | \$ 556,500.00 | -0.5% |
| OPERATING EXPENSE TOTAL | \$ (459,539.36) | \$ (502,510.99) | 9.4% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 99,960.64 | \$ 53,989.01 | -46.0% |

| | FIRE BUDGET 2021-2022 | FIRE BUDGET 2022-2023 | % CHG |
|-------------------------------------|--------------------------|--------------------------|----------|
| REVENUE TOTALS | \$ 319,500.00 | \$ 348,500.00 | 9.1% |
| OPERATING EXPENSE TOTAL | \$ (262,378.55) | \$ (320,213.61) | 22.0% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 57,121.45 | \$ 28,286.39 | -50.5% |

| | DISTRICT BUDGET 2021-2022 | DISTRICT BUDGET 2022-2023 | % CHG |
|-------------------------------------|------------------------------|------------------------------|----------|
| REVENUE TOTALS | \$ 1,434,700.00 | \$ 1,465,800.00 | 2.2% |
| OPERATING EXPENSE TOTAL | \$ (1,196,313.13) | \$ (1,363,958.05) | 14.0% |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 238,386.87 | \$ 101,841.95 | -57.3% |





2022 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Don Bartz

District/Company: Phelan Pinon Hills Community Services District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 14 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I currently hold the CSDM designation through CSDA and I was appointed to my position on the CSDA Board in 2020. I attend most CSDA conferences and events.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

ACWA, AWWA, CPRA, CalRural Water
Institute for Local Government

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

LAFCo, ASBCSD (local chapter of CSDA) High Desert Mountain Water Association

4. List civic organization involvement:

I serve as a commissioner on the Hesperia Planning Commission

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 31, 2022 will not be included with the ballot.**

DON BARTZ

GENERAL MANAGER



CANDIDATE STATEMENT

It is an honor to be considered for election to CSDA's Seat B - Southern Network to continue my service as a member of the Board of Directors. I have been active with CSDA for over 20 years during my time as General Manager for three different Southern Network agencies. I hold the Certified Special District Manager designation through CSDA and I understand just how valuable membership in CSDA is for special districts. Special districts often do not have a voice with our legislators and CSDA advocates for us. Most recently, when special districts were completely overlooked in regard to state and federal COVID-19 funds, CSDA worked with our legislators to provide COVID-19 funding for special districts.

I have been the General Manager of the Phelan Pinon Hills Community Services District ("District") since it formed 14 years ago. Our District has utilized CSDA's education and legislative programs to educate both District directors and staff in order to establish sound governance and best practices for our authorized services. I have served on CSDA's Professional Development and Membership Committees and recommend all special districts join CSDA to strengthen our coalition and bring recognition to our unique districts.

Because my District provides water, parks and recreation, solid waste, and street lighting services, I will bring a variety of experience and understanding of the needs of special districts in our region. As a regular attendee of CSDA conferences and workshops, I am willing to attend meetings and conferences. As a regular panelist on CSDA's, "So You Want to be a General Manager," workshop, I understand the role CSDA plays in helping general managers manage special districts and how CSDA is essential in training the next generation of managerial staff.

I currently serve as CSDA's representative for the Institute of Local Government and I also serve as an appointed planning commissioner for the City of Hesperia. I understand the land use and other hurdles special districts face when developing projects. I will utilize my legislative relationships for the benefit of CSDA members to advocate for special districts and to ensure we have a voice in the legislature and are considered for funding and grants. I would be honored to receive your agency's vote.

CONTACT INFORMATION



4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
(760) 868-1212
(760) 868-2323
www.pphcsd.org

May 23, 2022

General Manager Norman Huff
Arrowbear Park County Water District
PO Box 4045
Arrowbear Lake, CA 92382-4045

RE: CSDA's Seat B – Southern Network Election

Dear General Manager Huff,

It is an honor to be considered for election to CSDA's Seat B - Southern Network to continue my service as a member of the Board of Directors. I have been active with CSDA for over 20 years during my time as General Manager for three different Southern Network agencies. I hold the Certified Special District Manager designation through CSDA and I understand just how valuable membership in CSDA is for special districts. Special districts often do not have a voice with our legislators and CSDA advocates for us. Most recently, when special districts were completely overlooked in regard to state and federal COVID-19 funds, CSDA worked with our legislators to provide COVID-19 funding for special districts.

I have been the General Manager of the Phelan Pinon Hills Community Services District ("District") since it formed 14 years ago. Our District has utilized CSDA's education and legislative programs to educate both District directors and staff in order to establish sound governance and best practices for our authorized services. I have served on CSDA's Professional Development and Membership Committees and recommend all special districts join CSDA to strengthen our coalition and bring recognition to our unique districts.

Because my District provides water, parks and recreation, solid waste, and street lighting services, I will bring a variety of experience and understanding of the needs of special districts in our region. As a regular attendee of CSDA conferences and workshops, I am willing to attend meetings and conferences. As a regular panelist on CSDA's, "So You Want to be a General Manager," workshop, I understand the role CSDA plays in helping general managers manage special districts and how CSDA is essential in training the next generation of managerial staff.

I currently serve as CSDA's representative for the Institute of Local Government and I also serve as an appointed planning commissioner for the City of Hesperia. I understand the land use and other hurdles special districts face when developing projects. I will utilize my legislative relationships for the benefit of CSDA members to advocate for special districts and to ensure we have a voice in the legislature and are considered for funding and grants. I would be honored to receive your vote.

Sincerely,

Don Bartz, General Manager





2022 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Ken Endter

District/Company: Fallbrook Public Utility District

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 4 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Workshops and events

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

ACWA workshops and events

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

San Diego County Emergency Preparedness, Supervisor District #14

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 31, 2022 will not be included with the ballot.**



2022 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Beverli A. Marshall

District/Company: Valley Sanitary District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 2.5 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I am currently on the Professional Development and Membership Services committees. I have served on various committees over the past 10 years.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

I am a member of CSMFO, CASA, CWEA, CalPELRA, and Cal-ICMA. I am also a member of NACWA, AWWA, ICMA, WEF, and WaterReuse.

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

I serve on the Advisory Board of the UCSB Professional & Continuing Education Women in Leadership Executive Program and am Chairman for the Water Sector Management Committee for the Desert Region Apprenticeship Program.

4. List civic organization involvement:

I am President of Indio Sunrise Rotary club, Parliamentarian of the Woman's Club of Indio, a member of the Daughters of the American Revolution, and my application is being processed for the Mayflower Society.

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 31, 2022 will not be included with the ballot.**

Beverli A. Marshall

General Manager
Valley Sanitary District

Candidate - Southern Network (Seat B)



ABOUT ME

I have worked in public agencies for over 20 years and, for the past 13 years, served in management positions at special districts. I am an outspoken advocate for the critical work that districts do for their communities every day.

EDUCATION



Doctoral Candidate - 2022
Business Administration

MPA - 1996
Public Administration

Bachelor of Arts - 1994
Sociology

CSDA

Professional Development, Legislative, Elections & Bylaws, Fiscal, and Membership Services committees

Mt. View Sanitary District

Board Member

CSRMA

Board Member

Indio Sunrise Rotary Club

Board President

Woman's Club of Indio

Board Parliamentarian

BOARD EXPERIENCE



AWWA

Workforce Strategies Committee

CWEA

DEI Task Force

CSMFO

Budget Award Review

VOLUNTEER



SDLF

Certified Special District Manager

SDLF

Special District Governance

ICMA

Credentialed Manager

CERTIFICATION



VOTE



If elected, I will serve the Southern Network ethically, responsibly, and enthusiastically. Remember - ballots will be sent out electronically before June 2 and are due July 8.

RESOLUTION NO. 2022-6-16-A

RESOLUTION OF THE BOARD OF DIRECTORS OF ARROWBEAR PARK COUNTY WATER DISTRICT ADOPTING AND CERTIFYING DISTRICT'S 2022 UPDATE TO THE SEWER SYSTEM MANAGEMENT PLAN (SSMP)

WHEREAS, pursuant to California Water District Law, Section 34000 *et seq.* of the California Water Code, the Arrowbear Park County Water District ("District") has the authority to own and operate sewer systems and to adopt rules and regulations for the management of sewer systems;

WHEREAS, sanitary sewer overflows ("SSOs"), caused by discharges of wastewater containing Fats, Oils and Grease ("FOG"), tree roots, and other debris and pollutants, may cause temporary exceedances of applicable water quality objectives, pose a threat to the public health, adversely affect aquatic life, and impair the public recreational use and aesthetic enjoyment of surface waters;

WHEREAS, State Water Resources Control Board Order No. 2006-0003-DWQ, *Statewide General Waste Discharge Requirements for Sanitary Sewer Systems*, as revised by Order No. WQ 2008-0002-EXEC ("State WDR Order") and further revised by Order No. WQ 2013-0058-EXEC, establishes the primary State regulatory mechanism for sanitary sewer systems and the prevention of SSOs, and includes the general requirement for **Sewer System Management Plans (SSMPs)** to provide a plan and schedule to properly manage, operate, and maintain all parts of sanitary sewer systems, including an SSO emergency response plan;

WHEREAS, in 2012, Winzler & Kelly was contracted with to assist the District General Manager, along with other District Staff, to prepare the "Arrowbear Park County Water District Sewer System Management Plan" ("District SSMP") pursuant to the State WDR Order, which includes the terms for the implementation of the plans and programs set forth in the District SSMP;

WHEREAS, the District SSMP was presented to the Board of Directors for its review at a duly noticed public meeting held on April 19, 2012 and adopted;

WHEREAS, pursuant to the State WDR Order the District SSMP shall be updated every 5 years, the District General Manager has reviewed and updated the District SSMP.

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors of the Arrowbear Park County Water District does hereby approve and adopt the 2022 Updated District SSMP, including the implementation provisions set forth in the District SSMP, and based on information from the District General Manager, certifies that the District SSMP and the subparts and elements, as well as the implementation of those terms, are in compliance with the requirements of the State WDR Order;

BE IT FURTHER RESOLVED, The District General Manager is hereby directed to take all further actions required under the State WDR Order to complete the certification of

compliance for the 5 year update of the District SSMP and the implementation programs and plans as set forth in the District SSMP;

BE IT FURTHER RESOLVED, the provisions of this Resolution shall be effective immediately upon adoption.

ADOPTED this 16th day of June, 2022.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Arrowbear Park County Water District, at a regular meeting thereof, held on the 16th day of June, 2022 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: June 16, 2022

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Jeffrey Mark Bunyea, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL of the Arrowbear Park County Water District, on this 16th day of June, 2022.

Caroline Rimmer, Secretary of the Board
Arrowbear Park County Water District

ARROWBEAR PARK COUNTY WATER DISTRICT

Policy Handbook

POLICY TITLE: Conflict of Interest
POLICY NUMBER: 1020

1020.10 The Political Reform Act, Government Code §81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. §18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Appendix A in which members of the board of Directors and employees are designated, and in which disclosure categories are set forth, constitute the conflict of interest code of the Arrowbear Park County Water District.

1020.20 Designated employees shall file statements of economic interests with the Clerk of the County of San Bernardino.

ARROWBEAR PARK COUNTY WATER DISTRICT

Policy Handbook

POLICY TITLE: Conflict of Interest
POLICY NUMBER: 1020

APPENDIX A

PART I - DESIGNATED EMPLOYEES

| <u>Position</u> | <u>Disclosure Category</u> |
|------------------------------------------|----------------------------|
| Board Members | 1 |
| General Manager | 1 |
| [Other Management/Supervisory Employees] | 1 |
| Board Treasurer | 1 |
| Consultants | 2 |

PART II - DISCLOSURE CATEGORIES

1. Interests in real property.

Investments and business positions in any business entity or income from any source if the business entity or source manufactures or sells supplies, machinery or equipment of the type utilized by the District.

Investments and business positions in any business entity or income from any source if the business entity or source of income is a contractor or subcontractor engaged in the performance of work or services of the type utilized by the District.

2. Consultants shall disclose all sources of income, interests in real property and investments and business positions in business entities.
The General Manager of the District may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. Such determination shall be a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.