

Arrowbear Park County Water District

REGULAR MEETING OF THE BOARD OF DIRECTORS

AGENDA

DATE: May 18, 2023

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
May 12, 2023 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 – Terisa Bonito, 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are expected to be routine and non-controversial and will be acted on at one time without discussion, unless an item is withdrawn by a Board member for questions or discussion.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, April 20, 2023.
- 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) 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 2021-2022 Audit by the auditors of Halliday & Co. Discussion with motion to accept FY 2021-2022 Audit. The full, FY 2021-2022 Audit is available, for review, in PDF format online at arrowbearwater.org or in print format at the District Office.
Staff Recommendation: Approve Motion

Excuse Halliday & Co. audit staff.

- B) Fire Department
 - 2. Discussion with approval of Resolution #2023-5-18-A, annual adoption of the National Incident Management System (NIMS).
Staff Recommendation: Approve Motion.
 - 3. Discussion with approval of Resolution #2023-5-18-B, annual adoption of the Terms and Conditions for Personnel Assigned to an Emergency Incident (CalOES).
Staff Recommendation: Approve Motion.
- C) Board
 - 1. Discussion with motion to approve Appropriations Limit Resolution #2023-5-18-C.
Staff Recommendation: Approve Resolution.
 - 2. Discussion with motion to approve Sewer Standby Charges Resolution #2023-5-18-D.
Staff Recommendation: Approve Resolution.
 - 3. Discussion with motion to approve Water Standby Charges Resolution #2023-5-18-E.
Staff Recommendation: Approve Resolution.
 - 4. Discussion with motion as needed to amend Policy #5010 to add 5010.80 Live Streaming and Recording of a Board Meeting.
Staff Recommendation: Approve Policy Amendment.
 - 5. Discussion with motion to approve Agreement for Collection of Special Taxes, Fees, and Assessments with the County of San Bernardino for FY 2023-2024.
Staff Recommendation: Approve Agreement.

I. ADJOURNMENT OF OPEN SESSION

BRIEF RECESS (AS NEEDED)

J. CLOSED SESSION

Closed session is being held pursuant to Code 54957(b) for the purpose of Employment Agreement negotiations. Position: General Manager.

K. ADJOURNMENT OF CLOSED SESSION

L. OPEN SESSION

M. PUBLIC ANNOUNCEMENT OF ACTION TAKEN (IF ANY) IN CLOSED SESSION

N. DISCUSSION / ACTION ITEMS

A) Board

1. Discussion with motion to amend and extend Employment Agreement between the District and General Manager Huff by mutual agreement of the parties per paragraph 4 of the Employment Agreement for a __ year period.

O. ANNOUNCEMENTS / REPORTS

A) President

B) Board Members

C) Staff

The Annual Finance Board Meeting will be May 24, 2023 at 1:15 p.m.

The next Regular Board Meeting will be June 15, 2023 at 6:30 p.m.

P. 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

April 20, 2023

6:30 PM

The regular meeting of the Board of Directors of Arrowbear Park County Water District was held April 20, 2023, at the District office located at 2365 Fir Drive, Arrowbear Lake, California.

Directors in attendance:

President Terisa Bonito
Vice-President Mark Bunyea
Director Seth Burt
Director Paul Miller
Director Sheila Wymer

Directors who were absent:

None

Also present were the following:

General Manager Huff
Chief Lindley
Secretary Rimmer
Field Operations Supervisor Weber

Visitors present:

Craig Carpenter
William Hewlett
Grace McKean

Open Session

President Bonito called the meeting to order. William Hewlett led the recitation of the Pledge of Allegiance. President Bonito certified the posting of the agenda. President Bonito performed a roll call, Directors that were present: Directors Wymer, Burt, Bonito, Bunyea, and Miller. Directors that were absent: None

Approval of Consent Agenda:

Director Miller made a motion to accept the consent agenda, second was by Director Wymer. Motion passed by unanimous vote.

Ayes: Wymer, Burt, Bonito, Bunyea, and Miller

Nays: None

Abstain: None

Absent: None.

Public Comments:

There were no public comments.

Staff Reports:

- A) Field Operations Supervisor Weber gave a report on the monthly repairs and routine services performed in February and March. Supervisor Weber also complimented the work and attitude of the new Utility Workers Logan Stinson and Tim Fernandez.
- B) Chief Lindley reported on the Fire Department calls for the month of February and March. Chief Lindley also reported that there will be a Pancake Breakfast on 04/29/23 at the Hootman Center in Running Springs from 8:00 AM to 1:00 PM and that the annual Firefighter Picnic would be July 1, 2023 at Tucker Field.

- C) General Manager Huff reported on the District's 90 day performance review of the new hire, Logan Stinson, that the FY 21/22 Audit will be presented at the May 18, 2023 Board meeting, that he attended continuing education seminars and webinars, and also re-visited the Board room layout.

President Bonito 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 the Mutual Assistance Agreement with Running Springs Fire Department. Motion to approve the Mutual Assistance Agreement with Running Springs Fire Department was made by Director Wymer, seconded by Director Miller, and approved by a unanimous vote.

Ayes: Miller, Bunyea, Bonito, Burt, and Wymer

Nays: None

Abstain: None

Absent: None

B) Board

1. There was a discussion with a Motion to approve Resolution 2023-4-20, expressing appreciation for those who performed admirably during the severe storms. The motion to approve Resolution 2023-420 was made by Director Wymer, seconded by Director Miller, and approved by a unanimous vote.

Ayes: Wymer, Burt, Bonito, Bunyea, and Miller

Nays: None

Abstain: None

Absent: None

2. There was a discussion regarding approving changing the current Water Conservation Program from Stage #2 to Stage #1 as a result of the significant precipitation received. Motion to approve changing the current Water Conservation Program from Stage #2 to Stage #1 was made by Director Miller, seconded by Director Wymer, and approved by a unanimous vote.

Ayes: Miller, Bunyea, Bonito, Burt, and Wymer

Nays: None

Abstain: None

Absent: None

3. There was no action taken regarding adopting a policy allowing Board Member remote participation in Board Meetings.

4. There was a discussion regarding adopting a policy to live stream/broadcast Board Meetings. Board directed Staff to draft a policy for live streaming/broadcasting Board Meetings and a motion was made by Director Miller and seconded by Director Wymer, and approved by unanimous vote.

Ayes: Miller, Bunyea, Bonito, Burt, and Wymer

Nays: None

Abstain: None

Absent: None

Announcements:

- A) The President had no announcements.
- B) The Board expressed their appreciation for the recent emergency situation.
- C) Staff set May 25, 2023 at 1:00 PM as the date for the Budget Meeting. There was a tour of the District scheduled for April 26, 2023 at 1:30 PM.

The next Regular Board Meeting will be May 18, 2023, at 6:30 PM.

Adjournment of Open Meeting

There being no further business, President Bonito adjourned the meeting at 7:59 PM.

Terisa Bonito, President

Caroline V. Rimmer, Secretary

SUMMARY OF BANK BALANCES

4/1/2023 to 4/30/2023

	GENERAL ACCOUNTS	RESTRICTED ACCOUNTS
	First Foundation Bank	CALPers OPEB
Account Beginning Balance	\$ 105,538.05	\$ 199,206.31
Total Cleared Deposits - 55	\$ 211,287.13	
Total Cleared Checks/Debits - 67	\$ (119,672.16)	
Interest earned (Investment Loss)	\$ 4.50	\$ 9,386.00
Service Charge(s)	\$ -	\$ (43.34)
Ending Balance	\$ 197,157.52	\$ 208,548.97
Investment Accounts	LAIF GENERAL	CEPPT
Beginning Balance	\$ 785,376.30	\$ 17,134.01
Quarterly Interest	\$ 5,293.31	\$ 736.40
Service Charge(s)		\$ (10.01)
Transfer From/To General Checking Account		
Ending Balance	\$ 790,669.61	\$ 17,860.40
TOTALS	\$ 987,827.13	\$ 226,409.37

SUMMARY OF INCOME & EXPENSES

	April 2023	YEAR TO DATE	BUDGET	REMAINING	%
TOTAL INCOME	\$ 220,892.08	\$ 1,327,899.53	\$1,465,800.00	\$ 137,900.47	90.59%
TOTAL OPERATING EXPENSES	\$ 93,367.03	\$ 1,171,329.44	\$1,363,958.05	\$ 192,628.61	85.88%
NET SURPLUS / (DEFICIT)	\$ 127,525.05	\$ 156,570.09	\$ 101,841.95	\$ (54,728.14)	

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

Vendor Name	Description	Expenses	
Adobe Systems Inc	Adobe Renewal	239.88	
		<u>239.88</u>	Transaction Total
Total Adobe Systems Inc		239.88	
Albertsons	Board Refreshments	49.07	
		<u>49.07</u>	Transaction Total
Total Albertsons		49.07	
Alert All Corporation,	Promotional Items - FD	1,291.38	
		<u>1,291.38</u>	Transaction Total
Total Alert All Corporation		1,291.38	
Blake Matthews	03/19/23 - 04/01/23 (3) Hard Shifts	250.00	
	04/02/23 - 04/15/23 (5) Hard Shifts	<u>500.00</u>	
		750.00	Transaction Total
Total Blake Matthews		750.00	
California Water Envir Assoc	Renewal - Weber ID57908	202.00	
		<u>202.00</u>	Transaction Total
Total California Water Envir Assoc		202.00	
CalPERS	03/15/23 - 03/28/23 PERS	1,142.11	
	03/29/23 - 04/11/23 PERS	<u>1,141.40</u>	
		2,283.51	Transaction Total
Total CalPERS		2,283.51	
CalPERS Health Ins	April 2023 Health Premium	13,424.66	
		<u>13,424.66</u>	Transaction Total
Total CalPERS Health Ins		13,424.66	
Charter Cable	Apr 2023 Cable - DO	177.96	
	Cable - FD	<u>149.98</u>	
		327.94	Transaction Total
Total Charter Cable		327.94	
Clinical Laboratory of SB Inc	Water Testing - April 2023	454.00	
		<u>454.00</u>	Transaction Total
Total Clinical Laboratory of SB Inc		454.00	

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

Vendor Name	Description	Expenses	
Core & Main	Repairs	33.77	
		<u>33.77</u>	Transaction Total
Total Core & Main		33.77	
Costco	Board Mtg	29.78	
	Fuel - DO	61.43	
	Office Supplies / Tools	<u>79.02</u>	
		<u>170.23</u>	Transaction Total
Total Costco		170.23	
County of San Bernardino	Trash	13.39	
		<u>13.39</u>	Transaction Total
Total County of San Bernardino		13.39	
Covered in Ink	Letterhead, Remit. Env., Door Hangers - DO	<u>1,314.55</u>	
		<u>1,314.55</u>	Transaction Total
Total Covered in Ink		1,314.55	
Creative Technologies	Annual Tech Support - El Dorado	<u>875.00</u>	
		<u>875.00</u>	Transaction Total
Total Creative Technologies		875.00	
D'Alesio, Inc.	Shields - FD	<u>107.54</u>	
		<u>107.54</u>	Transaction Total
Total D'Alesio, Inc.		107.54	
De Lage Landen Financial Services...	Copier 05/01/23 05/31/23 DO/FD	<u>65.61</u>	
		<u>65.61</u>	Transaction Total
Total De Lage Landen Financial Se...		65.61	
Freddie Rodriguez, Jr.	03/19/23 - 04/01/23 (2) Hard Shifts - Probationary	100.00	
	04/02/23 - 04/15/23 (2) Hard Shifts - Probationary	<u>100.00</u>	
		<u>200.00</u>	Transaction Total
Total Freddie Rodriguez, Jr.		200.00	
Frontier Communications	Warehouse Phone	<u>110.21</u>	
		<u>110.21</u>	Transaction Total
Total Frontier Communications		110.21	

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

Vendor Name	Description	Expenses	
Heartland PR Co	04/19/23 PR	120.51	
	PR 04/05/23	<u>120.51</u>	
		<u>241.02</u>	Transaction Total
Total Heartland PR Co		241.02	
Home Depot	Office Supplies	<u>30.32</u>	
		<u>30.32</u>	Transaction Total
Total Home Depot		30.32	
Inland Overhead Door Company	Bay Door #2 Repair - FD	<u>399.00</u>	
		<u>399.00</u>	Transaction Total
Total Inland Overhead Door Comp...		399.00	
Invoice Cloud	April 2023 CC Processing Fees - Invoice Cloud	<u>175.20</u>	
		<u>175.20</u>	Transaction Total
Total Invoice Cloud		175.20	
Jacob Sanchez	03/19/23 - 04/01/23 (2) Hard Shifts	<u>200.00</u>	
		<u>200.00</u>	Transaction Total
Total Jacob Sanchez		200.00	
Jensens	Board Mtg	<u>8.99</u>	
		<u>8.99</u>	Transaction Total
Total Jensens		8.99	
Joseph Carpenter	03/19/23 - 04/01/23 (2) Hard Shifts - Probationary	100.00	
	04/02/23 - 04/15/23 (2) Hard Shifts - Probationary	<u>100.00</u>	
		<u>200.00</u>	Transaction Total
Total Joseph Carpenter		200.00	
Josue Macuil	03/19/23 - 04/01/23 (2) Hard Shifts	200.00	
	04/02/23 - 04/15/23 (1) Hard Shift	<u>100.00</u>	
		<u>300.00</u>	Transaction Total
Total Josue Macuil		300.00	
Kennedy Toscano	03/19/23 - 04/01/23 (4) Hard Shifts - Probationary	200.00	
	04/02/23 - 04/15/23 (4) Hard Shifts - Probationary	<u>175.00</u>	
		<u>375.00</u>	Transaction Total

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

Vendor Name	Description	Expenses	
Total Kennedy Toscano		375.00	
Land Use Services Department	05/01/22 - 04/30/23 Fire Hazard Abatement Services	<u>4,294.32</u>	
		4,294.32	Transaction Total
Total Land Use Services Department		4,294.32	
Leslies Pool Supply	Chlorine - DO	<u>493.55</u>	
		493.55	Transaction Total
Total Leslie's Pool Supply		493.55	
Lloyd Pest Control	Pest Control FD	<u>80.00</u>	
		80.00	Transaction Total
Total Lloyd Pest Control		80.00	
Managsorn Mekchai	04/02/23 - 04/15/23 (2) Hard Shifts	200.00	
		<u>200.00</u>	Transaction Total
Total Managsorn Mekchai		200.00	
Max Taylor	03/19/23 - 04/01/23 (2) Hard Shifts - Probationary	<u>100.00</u>	
		100.00	Transaction Total
Total Max Taylor		100.00	
Nathanael Kahlen	03/19/23 - 04/01/23 (2) Hard Shifts	200.00	
	04/02/23 - 04/15/23 (1) Hard Shift	<u>100.00</u>	
		300.00	Transaction Total
Total Nathanael Kahlen		300.00	
Nicholas Novelich	03/19/23 - 04/01/23 (4) Hard Shifts	400.00	
	04/02/23 - 04/15/23 (4) Hard Shifts	400.00	
		<u>800.00</u>	Transaction Total
Total Nicholas Novelich		800.00	
Paya CC Processing	April 2023 CC Processing Fees - Paya	<u>626.42</u>	
		626.42	Transaction Total
Total Paya CC Processing		626.42	
Radiation Detection Company	Renewal	<u>460.33</u>	
		460.33	Transaction Total

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

Vendor Name	Description	Expenses	
Total Radiation Detection Company		460.33	
Rockys Roadhouse	Master Plan Mtg	<u>94.66</u>	
		94.66	Transaction Total
Total Rockys Roadhouse		94.66	
Running Springs Water District	WWTP - Apr 2023	29,907.00	
		<u>29,907.00</u>	Transaction Total
Total Running Springs Water District		29,907.00	
Ryan Brewart	03/19/23 - 04/01/23 (1) Hard Shift	100.00	
	04/02/23 - 04/15/23 (1) Hard Shift	<u>100.00</u>	
		200.00	Transaction Total
Total Ryan Brewart		200.00	
SecureTech Security, Inc.	Security - DO	105.00	
	Security - FD	105.00	
	Security - Warehouse	<u>105.00</u>	
		315.00	Transaction Total
Total SecureTech Security, Inc.		315.00	
Southern California Edison	April 2023 Pumps	3,297.33	
	Electric - DO	<u>121.30</u>	
		3,418.63	Transaction Total
Total Southern California Edison		3,418.63	
Technical Duplicator Services, Inc.	Copier Charges	<u>36.09</u>	
		36.09	Transaction Total
Total Technical Duplicator Service...		36.09	
The Gas Company	Apr 2023 Gas Cedar	80.71	
	Apr 2023 Gas DO	<u>172.32</u>	
		253.03	Transaction Total
Total The Gas Company		253.03	
The Standard Life Insurance Com...	April 2023 Dental Premium	<u>595.74</u>	
		595.74	Transaction Total
Total The Standard Life Insurance...		595.74	

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

Vendor Name	Description	Expenses	
Total Compensation Systems Inc	GASB 75 2nd Installment	<u>675.00</u>	
		<u>675.00</u>	Transaction Total
Total Total Compensation Systems...		675.00	
Tyler Tran	03/19/23 - 04/01/23 (4) Hard Shifts	400.00	
	04/02/23 - 04/15/23 (4) Hard Shifts	<u>400.00</u>	
		<u>800.00</u>	Transaction Total
Total Tyler Tran		800.00	
Underground Service Alert of So Cal	Dig Alerts - Apr 2023	<u>27.50</u>	
		<u>27.50</u>	Transaction Total
Total Underground Service Alert of...		27.50	
United States Postal Service	Postage	<u>24.00</u>	
		<u>24.00</u>	Transaction Total
Total United States Postal Service		24.00	
Verizon Wireless	After hours Phone	<u>84.34</u>	
		<u>84.34</u>	Transaction Total
Total Verizon Wireless		84.34	
Village Hardware	Warehouse Door Repair	<u>36.80</u>	
		<u>36.80</u>	Transaction Total
Total Village Hardware		36.80	
WebstaurantStore	Board Tables	<u>852.09</u>	
		<u>852.09</u>	Transaction Total
Total WebstaurantStore		852.09	
WEX Bank	Fuel Apr 2023	<u>832.55</u>	
		<u>832.55</u>	Transaction Total
Total WEX Bank		832.55	
Zachary Kim	03/19/23 - 04/01/23 (2) Hard Shifts - Probationary	100.00	
	04/02/23 - 04/15/23 (3) Hard Shift - Probationary	<u>150.00</u>	
		<u>250.00</u>	Transaction Total
Total Zachary Kim		250.00	

Arrowbear Park County Water District

Vendor Activity

From 4/1/2023 Through 4/30/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Expenses</u>	
Zoom	Apr 2023 Zoom	15.99	
		15.99	Transaction Total
Total Zoom		15.99	
		-	
Report Opening/Current Balance		-	
Report Transaction Totals		69,615.31	
		-	
Report Current Balances		-	

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Water

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories					
4000	Sales And Fees	35,397.94	356,495.17	440,000.00	(83,504.83) (18.98)%
4010	Sales To Other Agencies	0.00	48,787.51	65,000.00	(16,212.49) (24.94)%
5000	Property Taxes	0.00	7,800.00	7,800.00	0.00 0.00%
5005	Standby Charges	7,368.11	37,229.75	34,000.00	3,229.75 9.50%
5010	Interest Income	3,178.69	7,667.51	2,000.00	5,667.51 283.38%
5015	Late Charge Income	518.19	4,961.18	7,000.00	(2,038.82) (29.13)%
5020	Grant Income	0.00	0.00	500.00	(500.00) (100.00)%
5030	Other Adjustment	(32.07)	620.58	(2,000.00)	2,620.58 (131.03)%
5035	Other Fees Charges	745.34	6,648.47	6,500.00	148.47 2.28%
	Total Income Categories	47,176.20	470,210.17	560,800.00	(90,589.83) (16.15)%
Expense Categories					
6000	Salaries Wages Mgmt	5,292.50	55,571.37	75,059.71	19,488.34 25.96%
6005	Salaries Wages Office Reg	3,273.60	32,049.60	43,336.57	11,286.97 26.04%
6010	Salaries Wages Office Ot	0.00	0.00	660.90	660.90 100.00%
6015	Salaries Wages Field Reg	7,932.24	89,002.05	101,870.50	12,868.45 12.63%
6020	Salaries Wages Field Ot	681.57	12,328.36	12,121.61	(206.75) (1.71)%
6035	Payroll Taxes	1,310.63	14,693.59	18,479.99	3,786.40 20.49%
6100	Benefits Retirement	1,367.94	16,766.53	18,810.30	2,043.77 10.87%
6105	Benefits Dental Insurance	357.44	3,381.60	4,081.82	700.22 17.15%
6110	Benefits Health Ins Active	5,266.77	41,887.72	46,358.00	4,470.28 9.64%
6115	Benefits Health Ins Retired	2,650.19	26,034.92	34,853.08	8,818.16 25.30%
6116	Benefits OPEB	0.00	0.00	9,000.00	9,000.00 100.00%
6118	CEPPT Trust	0.00	0.00	12,000.00	12,000.00 100.00%
6120	Training	0.00	0.00	900.00	900.00 100.00%
6200	Director Fees	0.00	4,016.22	8,519.28	4,503.06 52.86%
6205	Director Training Conference	0.00	0.00	120.00	120.00 100.00%
6210	Board Misc	119.09	190.86	240.00	49.14 20.48%
6300	Prof Svcs Legal	0.00	2,579.76	1,800.00	(779.76) (43.32)%
6305	Prof Svcs Accounting	0.00	825.38	1,680.00	854.62 50.87%
6310	Prof Svcs Engineering	0.00	0.00	250.00	250.00 100.00%
6315	Prof Svcs Audit	405.00	12,269.34	11,560.00	(709.34) (6.14)%
6320	Prof Svcs Dues Membership Fees	0.00	3,919.12	5,160.00	1,240.88 24.05%
6325	Prof Svcs Bank Fees Charges	513.61	7,566.40	5,920.00	(1,646.40) (27.81)%
6330	Prof Svcs Regulatory Fees	0.00	7,257.85	4,400.00	(2,857.85) (64.95)%
6335	Prof Svcs Testing Lab	914.33	8,008.07	4,500.00	(3,508.07) (77.96)%
6340	Prof Svcs Computer Network	437.50	524.49	1,370.00	845.51 61.72%
6345	Prof Svcs Misc	13.75	1,196.67	1,080.00	(116.67) (10.80)%
6400	Office Supplies	34.99	738.94	720.00	(18.94) (2.63)%
6405	Office Printing	849.75	2,003.94	960.00	(1,043.94) (108.74)%
6410	Office Postage	14.40	2,428.35	4,680.00	2,251.65 48.11%
6415	Office Software Computer	143.93	162.06	240.00	77.94 32.48%
6420	Office Equipment/Furniture	511.25	546.37	240.00	(306.37) (127.65)%
6425	Office Misc	0.00	43.68	120.00	76.32 63.60%
6500	Insurance Workers Comp	0.00	19,042.19	20,870.69	1,828.50 8.76%
6505	Insurance Property Liability Vehicle	0.00	37,859.32	22,800.00	(15,059.32) (66.05)%
6600	Vehicle Maintenance	0.00	1,789.50	4,200.00	2,410.50 57.39%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Water

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining	
6605	Vehicle Fuel	356.14	6,403.77	6,600.00	196.23	2.97%
6700	Utility Phone Internet	298.54	2,895.78	3,500.00	604.22	17.26%
6705	Utility Gas	151.82	2,846.70	2,880.00	33.30	1.16%
6710	Utility Electric Facilities	72.78	771.38	1,080.00	308.62	28.58%
6715	Utility Electric Pumping	2,205.13	28,802.95	30,000.00	1,197.05	3.99%
6720	Utility Security	126.00	622.74	768.00	145.26	18.91%
6800	Operations Routine Maint	493.55	1,876.87	4,200.00	2,323.13	55.31%
6805	Operations Repairs	33.77	7,634.76	6,500.00	(1,134.76)	(17.46)%
6810	Operations Inspecting/Testing	0.00	173.21	400.00	226.79	56.70%
6815	Operations Facilities	30.11	978.67	1,200.00	221.33	18.44%
6820	Operations Tools Equipment	30.61	2,414.26	1,200.00	(1,214.26)	(101.19)%
6825	Operations Uniforms	0.00	585.48	720.00	134.52	18.68%
6830	Operations Safety Equipment	0.00	667.78	900.00	232.22	25.80%
6837	Water Standby Purchase	0.00	2,323.00	2,323.00	0.00	0.00%
	Total Expense Categories	<u>35,888.93</u>	<u>463,681.60</u>	<u>541,233.45</u>	<u>77,551.85</u>	<u>14.33%</u>
	Net Surplus/(Deficit)	<u>11,287.27</u>	<u>6,528.57</u>	<u>19,566.55</u>	<u>(13,037.98)</u>	<u>(66.63)%</u>
	Master Plan Expenses					
0059	Hwy 18 Pipeline	0.00	0.00	301,090.74	301,090.74	100.00%
0060	Encina Dr.	0.00	13,115.67	13,358.00	242.33	1.81%
0062	Pine Ridge	0.00	0.00	18,500.00	18,500.00	100.00%
0064	Tractor Forklifts	0.00	1,320.07	1,300.00	(20.07)	(1.54)%
0065	PortaJohn	0.00	1,750.65	1,820.00	69.35	3.81%
	Total Master Plan Expenses	<u>0.00</u>	<u>16,186.39</u>	<u>336,068.74</u>	<u>319,882.35</u>	<u>95.18%</u>

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories					
4000	Sales And Fees	40,747.85	405,232.94	470,000.00	(64,767.06) (13.78)%
5000	Property Taxes	0.00	5,200.00	5,200.00	0.00 0.00%
5005	Standby Charges	14,223.33	74,975.07	68,000.00	6,975.07 10.26%
5010	Interest Income	1,324.46	3,513.02	1,600.00	1,913.02 119.56%
5015	Late Charge Income	686.91	6,576.48	6,500.00	76.48 1.18%
5020	Grant Income	0.00	0.00	500.00	(500.00) (100.00)%
5030	Other Adjustment	(4.79)	3,792.15	(1,800.00)	5,592.15 (310.68)%
5035	Other Fees Charges	592.66	5,959.15	6,500.00	(540.85) (8.32)%
	Total Income Categories	57,570.42	505,248.81	556,500.00	(51,251.19) (9.21)%
Expense Categories					
6000	Salaries Wages Mgmt	2,886.82	30,311.66	31,274.88	963.22 3.08%
6005	Salaries Wages Office Reg	1,785.60	17,481.60	18,056.90	575.30 3.19%
6010	Salaries Wages Office Ot	0.00	0.00	275.37	275.37 100.00%
6015	Salaries Wages Field Reg	4,271.09	47,798.97	67,913.66	20,114.69 29.62%
6020	Salaries Wages Field Ot	367.23	6,637.67	8,081.07	1,443.40 17.86%
6035	Payroll Taxes	710.30	7,949.99	9,880.10	1,930.11 19.54%
6100	Benefits Retirement	741.05	9,073.79	12,540.20	3,466.41 27.64%
6105	Benefits Dental Insurance	194.04	1,830.20	2,215.78	385.58 17.40%
6110	Benefits Health Ins Active	2,847.44	22,675.28	25,279.48	2,604.20 10.30%
6115	Benefits Health Ins Retired	1,445.56	14,200.84	14,522.12	321.28 2.21%
6116	Benefits OPEB	0.00	0.00	6,000.00	6,000.00 100.00%
6118	CEPPT Trust	0.00	0.00	5,000.00	5,000.00 100.00%
6120	Training	0.00	0.00	200.00	200.00 100.00%
6200	Director Fees	0.00	2,190.67	3,549.70	1,359.03 38.29%
6205	Director Training Conference	0.00	0.00	50.00	50.00 100.00%
6210	Board Misc	49.64	80.64	100.00	19.36 19.36%
6300	Prof Svcs Legal	0.00	1,521.84	750.00	(771.84) (102.91)%
6305	Prof Svcs Accounting	0.00	343.91	700.00	356.09 50.87%
6310	Prof Svcs Engineering	0.00	0.00	200.00	200.00 100.00%
6315	Prof Svcs Audit	168.75	11,796.83	11,220.00	(576.83) (5.14)%
6320	Prof Svcs Dues Membership Fees	0.00	1,753.73	2,650.00	896.27 33.82%
6325	Prof Svcs Bank Fees Charges	530.43	8,926.27	4,680.00	(4,246.27) (90.73)%
6330	Prof Svcs Regulatory Fees	0.00	949.80	3,000.00	2,050.20 68.34%
6340	Prof Svcs Computer Network	437.50	1,097.15	1,150.00	52.85 4.60%
6345	Prof Svcs Misc	13.75	735.94	720.00	(15.94) (2.21)%
6400	Office Supplies	14.58	388.09	300.00	(88.09) (29.36)%
6405	Office Printing	551.24	799.80	400.00	(399.80) (99.95)%
6410	Office Postage	6.00	1,301.76	3,120.00	1,818.24 58.28%
6415	Office Software Computer	59.97	72.06	100.00	27.94 27.94%
6420	Office Equipment/Furniture	213.02	229.43	100.00	(129.43) (129.43)%
6425	Office Misc	0.00	29.11	50.00	20.89 41.78%
6500	Insurance Workers Comp	0.00	10,303.81	12,112.72	1,808.91 14.93%
6505	Insurance Property Liability Vehicle	0.00	29,676.43	15,200.00	(14,476.43) (95.24)%
6600	Vehicle Maintenance	0.00	1,055.68	2,800.00	1,744.32 62.30%
6605	Vehicle Fuel	237.43	4,166.19	4,400.00	233.81 5.31%
6700	Utility Phone Internet	172.28	1,644.86	1,750.00	105.14 6.01%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Sewer

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6705 Utility Gas	75.36	1,547.77	1,900.00	352.23	18.54%
6710 Utility Electric Facilities	48.52	501.52	450.00	(51.52)	(11.45)%
6715 Utility Electric Pumping	765.81	7,037.99	8,500.00	1,462.01	17.20%
6720 Utility Security	68.25	337.76	439.00	101.24	23.06%
6800 Operations Routine Maint	0.00	0.00	500.00	500.00	100.00%
6805 Operations Repairs	0.00	75.91	500.00	424.09	84.82%
6810 Operations Inspecting/Testing	0.00	0.00	17,000.00	17,000.00	100.00%
6815 Operations Facilities	18.07	337.87	800.00	462.13	57.77%
6820 Operations Tools Equipment	222.41	505.17	1,000.00	494.83	49.48%
6825 Operations Uniforms	0.00	358.45	480.00	121.55	25.32%
6830 Operations Safety Equipment	0.00	424.53	600.00	175.47	29.25%
6835 Operations Treatment	18,987.00	189,870.00	200,000.00	10,130.00	5.07%
Total Expense Categories	<u>37,889.14</u>	<u>438,020.97</u>	<u>502,510.98</u>	<u>64,490.01</u>	<u>12.83%</u>
Net Surplus/(Deficit)	<u>19,681.28</u>	<u>67,227.84</u>	<u>53,989.02</u>	<u>13,238.82</u>	<u>24.52%</u>
Master Plan Expenses					
0044 RS Treatment Plant	10,920.00	109,200.00	123,370.00	14,170.00	11.49%
0064 Tractor Forklifts	0.00	710.80	700.00	(10.80)	(1.54)%
0065 PortaJohn	0.00	969.24	980.00	10.76	1.10%
Total Master Plan Expenses	<u>10,920.00</u>	<u>110,880.04</u>	<u>125,050.00</u>	<u>14,169.96</u>	<u>11.33%</u>

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
Income Categories					
4020	0.00	0.00	24,000.00	(24,000.00)	(100.00)%
5000	114,819.20	332,771.13	292,000.00	40,771.13	13.96%
5010	794.66	2,560.98	2,000.00	560.98	28.05%
5020	0.00	12,458.44	30,000.00	(17,541.56)	(58.47)%
5035	150.00	4,650.00	500.00	4,150.00	830.00%
	<u>115,763.86</u>	<u>352,440.55</u>	<u>348,500.00</u>	<u>3,940.55</u>	<u>1.13%</u>
Expense Categories					
6000	4,714.56	50,896.18	66,014.93	15,118.75	22.90%
6005	892.80	8,740.80	10,834.14	2,093.34	19.32%
6010	0.00	0.00	165.22	165.22	100.00%
6025	4,675.00	52,600.00	72,800.00	20,200.00	27.75%
6035	427.78	4,627.10	6,054.52	1,427.42	23.58%
6100	174.52	31,491.38	31,923.05	431.67	1.35%
6105	44.26	423.34	505.44	82.10	16.24%
6110	447.76	4,692.99	5,625.85	932.86	16.58%
6115	722.78	7,100.41	8,713.27	1,612.86	18.51%
6118	0.00	0.00	3,000.00	3,000.00	100.00%
6120	0.00	247.00	3,000.00	2,753.00	91.77%
6200	0.00	1,095.35	2,129.82	1,034.47	48.57%
6205	0.00	0.00	30.00	30.00	100.00%
6210	29.76	47.91	60.00	12.09	20.15%
6300	0.00	396.00	750.00	354.00	47.20%
6305	0.00	206.35	420.00	213.65	50.87%
6315	101.25	11,661.83	11,220.00	(441.83)	(3.94)%
6320	0.00	1,152.55	2,500.00	1,347.45	53.90%
6325	42.76	530.01	650.00	119.99	18.46%
6330	0.00	3.00	0.00	(3.00)	0.00%
6340	0.00	21.75	645.00	623.25	96.63%
6345	80.00	7,709.89	4,900.00	(2,809.89)	(57.34)%
6400	8.75	322.08	955.00	632.92	66.27%
6405	15.26	164.40	340.00	175.60	51.65%
6410	3.60	25.37	0.00	(25.37)	0.00%
6415	35.98	691.95	2,260.00	1,568.05	69.38%
6420	127.82	134.82	750.00	615.18	82.02%
6425	1,291.38	1,291.38	180.00	(1,111.38)	(617.43)%
6500	0.00	16,419.88	19,221.36	2,801.48	14.57%
6505	0.00	16,021.50	15,999.00	(22.50)	(0.14)%
6600	0.00	8,843.95	2,500.00	(6,343.95)	(253.76)%
6605	300.41	4,539.37	5,000.00	460.63	9.21%
6700	176.67	1,969.73	4,750.00	2,780.27	58.53%
6705	25.85	11,573.30	8,920.00	(2,653.30)	(29.75)%
6710	326.39	4,049.43	2,090.00	(1,959.43)	(93.75)%
6720	120.75	515.38	741.00	225.62	30.45%
6800	0.00	0.00	250.00	250.00	100.00%
6810	0.00	2,928.99	2,000.00	(928.99)	(46.45)%
6815	401.01	2,487.48	2,500.00	12.52	0.50%

Arrowbear Park County Water District

Statement of Revenues and Expenditures

Fire

From 4/1/2023 Through 4/30/2023

	Current Period Actual	Current Year Actual	Total Budget \$	Total Budget \$ Variance	Percent Total Budget Remaining
6820 Operations Tools Equipment	0.00	46.98	2,500.00	2,453.02	98.12%
6825 Operations Uniforms	107.54	3,228.67	3,000.00	(228.67)	(7.62)%
6830 Operations Safety Equipment	0.00	2,122.43	2,000.00	(122.43)	(6.12)%
6840 Operations Medical Supplies	0.00	847.23	3,000.00	2,152.77	71.76%
6845 Operations Dispatching	0.00	3,464.39	5,316.00	1,851.61	34.83%
6850 Operations Fire Prevention Weed Abatement	4,294.32	4,294.32	4,000.00	(294.32)	(7.36)%
Total Expense Categories	<u>19,588.96</u>	<u>269,626.87</u>	<u>320,213.60</u>	<u>50,586.73</u>	<u>15.80%</u>
Net Surplus/(Deficit)	<u>96,174.90</u>	<u>82,813.68</u>	<u>28,286.40</u>	<u>54,527.28</u>	<u>192.77%</u>
 Master Plan Expenses					
0003 2016 Engine Lease Payments	0.00	48,528.01	48,528.01	0.00	0.00%
0012 Turnouts	0.00	15,573.05	9,000.00	(6,573.05)	(73.03)%
0013 Radios	0.00	0.00	35,000.00	35,000.00	100.00%
0063 Station Modifications	<u>0.00</u>	<u>1,123.81</u>	<u>9,000.00</u>	<u>7,876.19</u>	<u>87.51%</u>
Total Master Plan Expenses	<u>0.00</u>	<u>65,224.87</u>	<u>101,528.01</u>	<u>36,303.14</u>	<u>35.76%</u>

Status Report of Employee's Accumulated Days of Sick Leave & Vacation
Month of April 2023

Payroll End Dates: - 4/1/23 4/15/23 4/1/23 4/15/23 4/1/23 4/15/23 4/1/23 4/15/23 4/1/23 4/15/23 4/1/23 4/15/23

	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	
Norm	500.00	0.00	0.00			500.00	103.45	4.62	4.62			112.69							Norm
Jason	470.65	3.69	3.69			478.03	207.34	5.23	5.23	1.00	8.00	208.80	40.045					40.045	Jason
Caroline	176.29	3.69	3.69		4.00	179.67	46.85	4.62	4.62			56.09	30.125					30.125	Caroline
Logan	15.81	3.69	3.69			23.19	6.71	1.54	1.54			9.79	35.625	6.000			1.000	40.625	Logan
Tim	11.07	3.69	3.69	1.00		17.45	4.62	1.54	1.54			7.70	27.000		12.000			39.000	Tim

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

April 2023

#	DATE	METER #	ADDRESS	SVC	NOTES
1	04/02/23	0570	Music Camp	1	After hours call / tractor fee
2	04/01/23	0727	Upper Boulder	1	After hours call
3	04/14/23	0846	Music Camp	3	Re-set meter box
4	04/06/23	0658	Oak	1	
5	04/06/23	0787	Sierra View	1	
6	04/12/23	0451	Tank	1	
7	04/14/23	0222	Squirrel	1	
8	04/14/23	0884	Donner	1	
9	04/17/23	0668	Elko	8	Lateral broken
10	04/19/23	0750	Evergreen	1	
11	04/21/23	0171	Elko	1	
12	04/24/23	0682	Deer	1	
13	04/24/23	0785	Deep Creek	4	
14	04/24/23	0524	Deer Lick	1	
15	04/26/23	0281	Hilltop	1	
16	04/26/23	0923	Deerlick	1	
17	04/27/23	0054	Spruce	1	
18	04/27/23	0135	Hilltop	1	

SVC	DESCRIPTION	CALLS	ADDITIONAL INFORMATION
1	Customer requested turn off/on	15	New Owners. 3
2	District initiated shut off (leak, etc.)	0	Liens filed 0
3	District equipment repair	1	Liens Released 0
4	Meter reads/re-reads	1	Total Liens 7
5	Main Repairs	0	Shut off notices 77
6	Service Line Repairs	0	Non-payment shut offs 13
7	Customer Inquiry Requiring Investigation	0	Turn on after shut off 0
8	Sewer Issues/Repairs	1	Meters replaced 0
	Total Calls	18	

SUMMARY OF CALLS - APRIL 2023

Date	Incident Type		District	Out		Time	Personnel								Total		
04/01/23	Medical Aid	ABL	IN	17:33	17:55	0:22	147	180	200								3
04/05/23	Medical Aid	ABL	IN	23:49	0:34	0:42	185										1
04/06/23	Medical Aid	ABL	IN	9:12	9:39	0:27	185	199									2
04/08/23	Ringing Alarm	ABL	IN	17:32	17:55	0:23	180	193	147								3
04/08/23	PSA	ABL	IN	18:03	18:25	0:22	180	193	147								3
04/14/23	TC	ABL	IN	6:08	6:29	0:21	185	199	192								0
04/14/23	TC	ABL	IN	15:03	15:56	0:53	167	185									2
04/18/23	Medical Aid	ABL	IN	8:48	9:06	0:18	189	202									2
04/19/23	TC	ABL	IN	8:14	8:55	0:41	189	202	181								3
04/22/23	FS	RSP	OUT	1:36	1:59	0:23	167	185									2
04/23/23	TC	ABL	IN	17:36	18:23	0:47	147	200									2
04/24/23	Medical Aid	ABL	IN	3:17	3:54	0:37	147	200									2
04/28/23	FMS	RSP	OUT	18:12	18:25	0:13	181	185									2
04/28/23	TC	BBL	OUT	17:02	17:28	0:26	181	185									2
04/29/23	Medical Aid	ABL	IN	19:52	20:15	0:23	147	200									2

Total Calls:	15	169 Paul Lindley	0	189 Tyler Tran	2
Total in District:	12	140 Rick Mesa	0	192 Ryan Brewart	1
Total Out of District:	3	146 Ryan Dorsett	0	193 Joyce Mekchai	2
		147 Nick Novelich	6	198 Max Taylor	0
		148 Keith Ortiz	0	199 Freddie Rodriguez	2
		167 Josue Macuil	2	200 Zachary Kim	4
		177 Tim Richard	0	201 Kennedy Toscano	0
		180 Nathan Kahlen	3	202 Joseph Carpenter	2
		181 Jacob Sanchez	3		
		185 Blake Matthews	7		

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1 Kahlan Novelich
2 Kim Novelich	3 Toscano Tran	4 Carpenter Toscano Tran	5 Matthews	6 Matthews Rodriguez	7 Matthews	8 Kahlan Mekchai
9 Kim Novelich Toscano	10 Tran	11 Tran	12 Carpenter	13 Brewart Matthews Rodriguez	14 Macuil Matthews	15 Mekchai Novelich
16 Ortiz Toscano	17 Toscano	18	19 Sanchez	20	21 Matthews	22 Kahlan Mekchai
23	24 Toscano	25	26 Sanchez	27 Brewart Matthews	28 Matthews Sanchez	29 Ortiz Matthews
30 Novelich Toscano Taylor						

12-Avail.	24-Avail.
12-Station	24-Station



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Arrowbear Park County Water District
Arrowbear, California

Opinion

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Arrowbear Park County Water District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of June 30, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's minimum audit requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Arrowbear Park County Water District, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**HALLIDAY
& COMPANY**

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other postemployment benefit (OPEB) information on pages 4 through 12 and 47 through 50 be presented to supplement the basic financial statements. Such information, is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the organizational information on page 51, schedule of officers, directors, and management on page 52, and schedule of insurance coverage on page 53, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



March 17, 2023



March 17, 2023

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

Communication with Those Charged with Governance at Audit Conclusion

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, 2022. 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 November 16, 2022. 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. As described in Note 2, the District adopted the following accounting policies on July 1, 2021:

Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, which requires that leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract will be recognized as a lease liability and an intangible right-to-use lease asset for lessees and a lease receivable and a deferred inflow of resources for a lessor.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation plans*, which requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and clarifies that State 84, as amended, should be applied to all arrangements organized under IRC section 457 to determine whether those arrangement should be reported as fiduciary activities.

The adoption of these statements did not have a material impact on the financial statements. 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.

**HALLIDAY
& COMPANY**

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 of resources. 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.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets for the year in Note 4 to the financial statements, which provides information of the opening balances and the current year activity for the government-wide financial statements. The disclosure also provides information regarding assets acquired by the District via financed-purchase agreement and the related future minimum payments.

The disclosure of the District's pension plan in Note 7, which provides general information about the pension plan, actuarial methods and assumptions, changes in the net pension liability, and other pension related balances. The disclosure also provides information regarding the future recognition of deferred outflows and deferred inflows of resources related to the pension plan.

The disclosure of the District's OPEB plan in Note 8, which provides general information about the OPEB plan, actuarial methods and assumptions, changes in the net OPEB liability, and other OPEB related balances. The disclosure also provides information regarding the future recognition of deferred outflows and deferred inflows of resources related to 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 March 17, 2023 (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 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, year-end accrual entries reflected in the government-wide and proprietary fund statements, and modified accrual entries reflected in the governmental fund statements; 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.

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 process.

Board of Directors
Arrowbear Park County Water District
March 17, 2023

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,

A handwritten signature in black ink that reads "Halliday & Co., CPAs". The signature is written in a cursive, flowing style.

Halliday & Company, Certified Public Accountants

Arrowbear Park County Water District

DIRECTORS
Terisa Bonito
Mark Bunyea
Pat Oberlies
Sheila Wymer
Rick Weber

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

GENERAL MANAGER
Norman Huff

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

SECRETARY
Caroline Rimmer

March 17, 2023
Halliday & Company, Certified Public Accountants
PO Box 249
Redlands, CA 92373

This representation letter is provided in connection with your audit of the financial statements of Arrowbear Park County Water District (the District), which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of June 30, 2022, and 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 March 17, 2023, 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 November 16, 2022, 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 Standards Board Statements (GASBS) No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, No. 101, *Compensated Absences*, as discussed in Note 2. Currently the District expects GASBS No. 100 and No. 101 will not have a material impact on the financial statements.

On July 1, 2021, the District adopted GASB Statement No. 87, *Leases*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation plans*. The District has assessed the impact of those statement's adoptions, as discussed in Note 2. The District determined that these adoptions did 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 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 assessments 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.
- 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 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, evaluated 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 , as amended, 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 receivables 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 and 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 is 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. 2023-5-18-A

**AN ANNUAL RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ARROWBEAR PARK COUNTY WATER DISTRICT
ADOPTING THE NATIONAL INCIDENT MANAGEMENT SYSTEM**

The Board of Directors of the Arrowbear Park County Water District has resolved that:

WHEREAS; Emergency Response to critical incidents, whether natural or manmade, requires integrated professional management, and

WHEREAS; Unified Command of such incidents is recognized as the management model to maximize the public safety response, and

WHEREAS; The National Incident Management System, herein referred to as NIMS, has been identified by the Federal Government as being the requisite emergency management system for all political subdivisions, and

WHEREAS; Failure to adopt NIMS as the requisite emergency management system may preclude reimbursement to the political subdivision for costs expended during and after a declared emergency or disaster and for training and preparation for such disasters or emergencies.

THEREFORE; it shall be the public policy of the Arrowbear Park County Water District to adopt the NIMS concept of emergency planning and unified command. It shall further be the policy of this Arrowbear Park County Water District to train public officials responsible for emergency management.

ADOPTED this 18th day of May, 2023.

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 18th day of May, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: May 18, 2023

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Terisa Bonito, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL OF THE Arrowbear Park County Water District, on this 18th day of May, 2023.

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

RESOLUTION NO. 2023-5-18-B

AN ANNUAL RESOLUTION OF THE ARROWBEAR PARK COUNTY WATER DISTRICT IDENTIFYING THE TERMS AND CONDITIONS FOR FIRE DEPARTMENT RESPONSE AWAY FROM THEIR OFFICIAL DUTY STATION AND ASSIGNED TO AN EMERGENCY INCIDENT.

The Board of Directors of the Arrowbear Park County Water District has resolved that:

WHEREAS, the Arrowbear Lake Fire Department is an entity of the Arrowbear Park County Water District, a public agency located in the County of San Bernardino, State of California; and

WHEREAS, it is the desire of the Arrowbear Lake Fire Department to provide fair and legal payment to all its employees for time worked; and

WHEREAS, the Arrowbear Lake Fire Department has in its employ, Fire response personnel which may include: Fire Chief, Deputy Chief, Assistant Chief, Division Chief, Battalion Chief, Fire Captain, Lieutenant, Engineer, Apparatus Operator, Equipment Operator, Firefighter/Paramedic, Firefighter/EMT, Firefighter, Helicopter Pilot, and Dozer Operator; and

WHEREAS, the Arrowbear Lake Fire Department will compensate its employees per current District policy while in the course of their employment and away from their official duty station and assigned to an emergency incident, in support of an emergency incident, or pre-positioned for emergency response; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Arrowbear Park County Water District:

1. Personnel shall be compensated according to current District policy, Memorandum of Understanding (MOU), Personnel Rules and Regulations, and/or other directive that identifies personnel compensation in the workplace.
2. In the event a personnel classification does not have an assigned compensation rate, a "Base Rate" as set forth in an organizational policy, administrative directive or similar document will to compensate such personnel.
3. The Arrowbear Lake Fire Department will maintain a current salary survey or acknowledgement of acceptance of the "base rate" on file with the California Governor's Office of Emergency Services, Fire Rescue Division.
4. Personnel will be compensated (portal to portal) beginning at the time of dispatch to the return to jurisdiction when equipment and personnel are in service and available for agency response.
5. Fire department response personnel may include: Fire Chief, Deputy Chief, Assistant Chief, Division Chief, Battalion Chief, Fire Captain, Lieutenant, Engineer / Apparatus / Equipment Operator, Firefighter / Paramedic, Firefighter / EMT, Firefighter, Helicopter Pilot, and Dozer Operator.

ADOPTED this 18th day of May, 2023.

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 18th day of May, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: May 18, 2023

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Terisa Bonito, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL OF THE Arrowbear Park County Water District, on this 18th day of May, 2023.

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

RESOLUTION 2023-5-18-C

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ARROWBEAR PARK COUNTY WATER DISTRICT ESTABLISHING
THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-2024.**

WHEREAS, Article XIII B of the California Constitution places an annual limitation upon appropriations from proceeds of taxes by each local government of the State of California; and

WHEREAS, Section 7910 of the California Government Code implements Article XIII B of the California Constitution by requiring each local jurisdiction to establish, by Resolution, its appropriations limit, and to make the documentation used in determining the appropriations limit available to the public fifteen (15) days prior to adoption of the Resolution establishing the appropriations limit; and

WHEREAS, this District has documented its calculation of the District's appropriations limit for fiscal year 2023-2024 and said calculations have been posted on the District's bulletin board and made available to the public at least fifteen (15) days prior to the adoption of this resolution;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Arrowbear Park County Water District as follows:

1. The appropriations limit applicable to this District pursuant to Article XIII B of the California Constitution for fiscal year 2023-2024 is hereby established and determined to be the sum of **\$2,342,527.62**.

2. A copy of the documentation used in the determination of these appropriations limits shall be affixed hereto and shall be available for public inspection.

3. Pursuant to Section 7910 of the California Government Code, any judicial action or proceeding to attack, review, set aside, void annul the establishment of these appropriation limits as set forth herein must be commenced within forty-five (45) days of this Resolution.

ADOPTED this 18th day of May, 2023.

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 18th day of May, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: May 18, 2023

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Terisa Bonito, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL OF THE Arrowbear Park County Water District, on this 18th day of May, 2023.

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

Arrowbear Park County Water District

Calculation of District APPROPRIATION LIMITS 2023-2024

Per Capita Personal Income Change: 4.44% Converted to a factor = 1.0444
$$\frac{4.44+100}{100} = 1.0444$$

Population Change: -0.45% Converted to a factor = .9955
$$\frac{-0.45+100}{100} = .9955$$

Ratio of Change: $1.0444 \times .9955 = 1.0397$

The change factor of 1.0397 is then applied to the 2022-2023 approved appropriation limit of \$2,253,079.90.

Therefore, the new appropriations limit for 2023-2024 is:

$$1.0397 \times \$2,253,079.90 = \mathbf{\$2,342,527.62}$$

Prepared By: Norman Huff – General Manager
5/3/2023

(File: AppropCalc2023-24.doc)
(Data from California Dept. of Finance Letter of May 2023)

POSTED
5/3/2023
Norm Huff

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
San Bernardino				
Adelanto	0.65	36,420	36,656	36,656
Apple Valley	-0.37	75,277	74,996	74,996
Barstow	-1.96	24,768	24,283	24,918
Big Bear Lake	-0.43	4,935	4,914	4,914
Chino	0.69	88,564	89,171	93,137
Chino Hills	-0.70	77,601	77,058	77,058
Colton	-0.67	53,513	53,154	53,154
Fontana	0.58	212,616	213,851	213,851
Grand Terrace	-0.73	12,908	12,814	12,814
Hesperia	0.19	99,855	100,041	100,041
Highland	-0.53	56,283	55,984	55,984
Loma Linda	-0.03	25,198	25,191	25,228
Montclair	-0.51	37,688	37,494	37,494
Needles	-0.77	4,793	4,756	4,756
Ontario	1.14	178,682	180,717	180,717
Rancho Cucamonga	-0.31	174,090	173,545	173,545
Redlands	-0.40	72,259	71,972	71,972
Rialto	-0.41	103,406	102,985	102,985
San Bernardino	1.25	219,218	221,949	223,230
Twentynine Palms	-0.94	15,687	15,539	25,929
Upland	-0.50	78,771	78,376	78,376
Victorville	0.90	132,189	133,384	137,193
Yucaipa	-0.46	54,242	53,991	53,991
Yucca Valley	-0.35	21,712	21,635	21,635
Unincorporated	-0.45	290,306	289,011	297,482
County Total	0.12	2,150,981	2,153,467	2,182,056

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

RESOLUTION 2023-5-18-D

A RESOLUTION OF THE GOVERNING BODY OF THE ARROWBEAR PARK COUNTY WATER DISTRICT AUTHORIZING SEWER STANDBY CHARGES ON ALL IMPROVED AND UNIMPROVED ACRES OR PARCELS SMALLER THAN AN ACRE

BE IT RESOLVED, by the Board of Directors of the Arrowbear Park County Water District as follows.

That Standby Charges in the amount of \$30.00 per acre, or \$30.00 per parcel smaller than an acre, shall be levied in accordance with the county Assessors records as of each assessment date.

Changes in parcel composition will be recognized only as records show on date of assessment each tax year.

ADOPTED this 18th day of May, 2023.

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 18th day of May, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: May 18, 2023

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Terisa Bonito, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL OF THE Arrowbear Park County Water District, on this 18th day of May, 2023.

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

RESOLUTION 2023-5-18-E

A RESOLUTION OF THE GOVERNING BODY OF THE ARROWBEAR PARK COUNTY WATER DISTRICT AUTHORIZING WATER STANDBY CHARGES ON ALL IMPROVED AND UNIMPROVED ACRES OR PARCELS SMALLER THAN AN ACRE

BE IT RESOLVED, by the Board of Directors of the Arrowbear Park County Water District, as follows:

That Standby Charges in the amount of \$15.00 per acre, or \$15.00 per parcel smaller than an acre shall be levied in accordance with the County Assessors records as of each assessment date.

Changes in parcel composition will be recognized only as records show on date of assessment each tax year.

ADOPTED this 18th day of May, 2023.

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 18th day of May, 2023 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Dated: May 18, 2023

ARROWBEAR PARK COUNTY WATER DISTRICT

By _____
Terisa Bonito, President, Board of Directors

Certification of Resolution

Attest:

WITNESS MY HAND OR THE SEAL OF THE Arrowbear Park County Water District, on this 18th day of May, 2023.

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

ARROWBEAR PARK COUNTY WATER DISTRICT

Policy Handbook

POLICY TITLE: Board Meetings
POLICY NUMBER: 5010

5010.10 Regular meetings of the Board of Directors shall be held on the third Thursday of *each calendar month (1)* at 6:30 P.M. in the District Office, 2365 Fir Dr. The date, time and place of regular Board meetings shall be reconsidered annually at the annual organizational meeting of the Board.

5010.20 Special meetings (non-emergency) of the Board of Directors may be called *by motion and a majority vote of the Board of Directors at a regular meeting of the Board of Directors.(2)*

5010.21 All Directors, the General Manager, District Counsel and [other desired staff] shall be notified of the special Board meeting and the purpose or purposes for which it is called. Said notification shall be in writing, delivered to them at least twenty-four (24) hours prior to the meeting.

5010.22 Newspapers of general circulation in the District, radio stations and television stations, organizations, and property owners who have requested notice of special meetings in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926) shall be notified by a mailing unless the special meeting is called less than one week in advance, in which case notice, including business to be transacted, will be given by telephone during business hours as soon after the meeting is scheduled as practicable.

5010.23 An agenda shall be prepared as specified for regular Board meetings in Policy #5020 and shall be delivered with the notice of the special meeting to those specified above.

5010.24 Only those items of business listed in the call for the special meeting shall be considered by the Board at any special meeting.

5010.30 Special Meetings (emergency). In the event of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency special meeting without complying with the twenty-four (24) hour notice required in 5010.21, above. An emergency situation means a crippling disaster which severely impairs public health, safety, or both, as determined by the General Manager, Board President or Vice President in the President's absence.

5010.31 Newspapers of general circulation in the District, radio stations and television stations which have requested notice of special meetings in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926) shall be notified by at least one (1) hour prior to the emergency special meeting. In the event that telephone services are not functioning, the notice requirement of one hour is waived, but the General Manager, or his/her designee, shall notify such newspapers, radio stations, or

ARROWBEAR PARK COUNTY WATER DISTRICT

Policy Handbook

television stations of the fact of the holding of the emergency special meeting, and of any action taken by the Board, as soon after the meeting as possible.

5010.32 No closed session may be held during an emergency special meeting, and all other rules governing special meetings shall be observed with the exception of the twenty-four (24) hour notice. The minutes of the emergency special meeting, a list of persons the General Manager or designee notified or attempted to notify, a copy of the roll call vote(s), and any actions taken at such meeting shall be posted for a minimum of ten (10) days in the District office as soon after the meeting as possible.

5010.40 Adjourned Meeting. A majority vote by the Board of Directors may terminate any Board meeting at any place in the agenda to any time and place specified in the order of adjournment, except that if no Directors are present at any regular or adjourned regular meeting, the General Manager may declare the meeting adjourned to a stated time and place, and he/she shall cause a written notice of adjournment to be given to those specified in 5010.22 above.

5010.50 Annual Organizational Meeting The Board of Directors shall hold an annual organizational meeting at its regular meeting in January. At this meeting the Board will elect a President and Vice President from among its members to serve during the coming calendar year, and will appoint the Administrative Secretary as the Board's Secretary and Treasurer.

5010.60 The President/Chairperson of the meetings described herein shall determine the order in which agenda items shall be considered for discussion and/or action by the Board.

5010.70 The President/Chairperson and the General Manager shall insure that appropriate information is available for the audience at meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.

5010.80 Live Streaming and Recording of a Board Meeting The Board of Directors will, as available, provide a live stream and a recording of the live stream through a YouTube, or similar channel, hosted by the District. This method of transparency will allow District constituents to view the Board's meetings live, or at a time convenient to them, view the recorded video of the meeting. While community members may view the meeting through live streaming or the recording, should a community member desire to participate through public comments, they will need to attend the meeting in person or send an email or written comments to the District's address on arrowbearwater.org. A notice will be placed at the Board meeting location advising participants and visitors that streaming/recording is in progress and that their attendance constitutes consent to be videoed and recorded. Should there be a failure of technology, the Board will not be obligated to provide a live stream or recording.

(1) December Board Meeting exclusion approved by motion at the Jan. 17, 2019 Regular Board Meeting. December Board Meeting exclusion removed by motion at the Feb. 20, 2020 Regular Board Meeting.

(2) Amended to only allow for calling of a special meeting by Board majority. 7/21/2022



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
AGREEMENT FOR COLLECTION OF SPECIAL
TAXES, FEES, AND ASSESSMENTS
FISCAL YEAR 2023-24

THIS AGREEMENT is made and entered into this 18th day of May, 2023, by and between the COUNTY OF SAN BERNARDINO, hereinafter referred to as "County" and the Arrowbear Park County Water District, hereinafter referred to as "District".

WITNESSETH:

WHEREAS, Government Code Sections 29304 and 51800 authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any city, school district, special district, zone or improvement district thereof; and

WHEREAS, the District and County have determined that it is in the public interest that the County, when requested by District, collect on the County tax rolls the special taxes, fees, and assessments for District.

NOW, THEREFORE, IT IS AGREED by and between the parties hereto as follows:

1. County agrees, when requested by District as hereinafter provided to collect on the County tax rolls the special taxes, fees, and assessments of District, and of each zone or improvement District thereof.

2. When County is to collect District's special taxes, fees, and assessments, District agrees to notify in writing the Auditor-Controller (268 W. Hospitality Lane, 4TH floor, San Bernardino, CA 92415) of the County on or before the 10th day of August of each fiscal year of the Assessor's parcel numbers and the amount of each special tax, fee, or assessment to be so collected. Any such notice, in order to be effective, must be received by the Auditor-Controller by said date.

3. County may charge District an amount per parcel for each special tax, fee, or assessment that is to be collected on the County tax rolls by the County for the District, not to exceed County's actual cost of collection.

4. District warrants that the taxes, fees, or assessments imposed by District and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to, Articles XIIIIC and XIID of the California Constitution (Proposition 218).

5. District hereby releases and forever discharges County and its officers, agents, and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of District's responsibility under

this agreement, or other action taken by District in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees or assessments as contemplated in this agreement.

6. The County Auditor-Controller has not determined the validity of the taxes or assessments to be collected pursuant to this contract, and the undersigned District hereby assumes any and all responsibility for making such a determination. The undersigned District agrees to indemnify, defend, and hold harmless the County and its authorized officers, employees, agents, and volunteers from any and all claims, actions, losses, damages, and/or liability arising out of this contract or the imposition of the taxes or assessments collected pursuant to this contract, and for any costs or expenses incurred by the County on account of any claim therefore, except where such indemnification is prohibited by law. If any judgment is entered against County or any other indemnified party as a result of action taken to implement this Agreement, District agrees that County may offset the amount of any judgment paid by County or by any indemnified party from any monies collected by County on District's behalf, including property taxes, special taxes, fees, or assessments. County may, but is not required to, notify District of its intent to implement any offset authorized by this paragraph.

7. District agrees that its officers, agents and employees will cooperate with County by answering inquiries made to District by any person concerning District's special tax, fee, or assessment, and District agrees that its officers, agents, and employees will not refer such individuals making inquiries to County officers or employees for response.

8. District shall not assign or transfer this agreement or any interest herein and any such assignment or transfer or attempted assignment or transfer of this agreement or any interest herein by District shall be void and shall immediately and automatically terminate this agreement

9. This agreement shall be effective for the 2023-24 fiscal year.

10. Either party may terminate this agreement for any reason upon 30 days written notice to the other party. The County Auditor-Controller shall have the right to exercise County's right and authority under this contract including the right to terminate the contract.

11. County's waiver of breach of any one term, covenant, or other provision of this agreement, is not a waiver of breach of any other term, nor subsequent breach of the term or provision waived.

12. Each person signing this agreement represents and warrants that he or she has been fully authorized to do so.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

District: Arrowbear Park County
Water District

By: _____

Printed Name: Terisa Bonito

Title: President

Date: 05/18/2023

ENSEN MASON CPA, CFA,
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR
SAN BERNARDINO COUNTY

By Authorized Deputy: _____

Printed Name: Franciliza Zyss

Title: Interim Chief Deputy, Property Tax

Date: _____

Brown Act Provisions for Closed Session Labor Negotiations with Unrepresented Employee: General Manager

54957.6.

(a) Notwithstanding any other provision of law, a legislative body of a local agency may hold closed sessions with the local agency's designated representatives regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation.

However, prior to the closed session, the legislative body of the local agency shall hold an open and public session in which it identifies its designated representatives.

Closed sessions of a legislative body of a local agency, as permitted in this section, shall be for the purpose of reviewing its position and instructing the local agency's designated representatives.

Closed sessions, as permitted in this section, may take place prior to and during consultations and discussions with representatives of employee organizations and unrepresented employees.

Closed sessions with the local agency's designated representative regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits may include discussion of an agency's available funds and funding priorities, but only insofar as these discussions relate to providing instructions to the local agency's designated representative.

Closed sessions held pursuant to this section shall not include final action on the proposed compensation of one or more unrepresented employees.

For the purposes enumerated in this section, a legislative body of a local agency may also meet with a state conciliator who has intervened in the proceedings.

(b) For the purposes of this section, the term "employee" shall include an officer or an independent contractor who functions as an officer or an employee, but shall not include any elected official, member of a legislative body, or other independent contractors.

(Amended by Stats. 1998, Ch. 260, Sec. 5. Effective January 1, 1999.)

54957.7.

(a) Prior to holding any closed session, the legislative body of the local agency shall disclose, in an open meeting, the item or items to be discussed in the closed session. The disclosure may take the form of a reference to the item or items as they are listed by number or letter on the agenda. In the closed session, the legislative body may consider only those matters covered in its statement. Nothing in this section shall require or authorize a disclosure of information prohibited by state or federal law.

(b) After any closed session, the legislative body shall reconvene into open session prior to adjournment and shall make any disclosures required by Section 54957.1 of action taken in the closed session.

(c) The announcements required to be made in open session pursuant to this section may be made at the location announced in the agenda for the closed session, as long as the public is allowed to be present at that location for the purpose of hearing the announcements.

(Amended by Stats. 1993, Ch. 1137, Sec. 15. Effective January 1, 1994. Operative April 1, 1994, by Sec. 23 of Ch. 1137.)