



REGULAR MEETING OF THE BOARD OF DIRECTORS

AGENDA

TUESDAY, August 28, 2018
7:00 PM

President- Richard Smith Vice President-Wayne Holman Director- Marcus Dutra Director- Wayne Norton Director- James Leap General Manager- Robert Johnson Board Secretary-Louise Coombes
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- I. **CALL TO ORDER**
- II. **ROLL CALL OF DIRECTORS:** President Richard Smith, Vice President Wayne Holman, Directors, Marcus Dutra, Wayne Norton and James Leap.
- III. **PLEDGE OF ALLEGIANCE**
- IV. **STATEMENTS OF DISQUALIFICATION**
- V. **ADDITIONS AND DELETIONS**
- VI. **MINUTES** Motion to approve the Minutes of the July 24, 2018 Regular Board Meeting p.3-6
- VII. **ORAL COMMUNICATION** *Anyone wishing to address the Board on informational items, staff reports or matters not listed on the agenda may do so during Oral Communications. Please limit your comment to three minutes. The public may comment on listed Action and Public Hearing items at the time they are considered by the Board.*
- VIII. **PRESENTATIONS & REPORTS**
 - A. DIRECTORS' REPORTS
 - B. ATTORNEY'S REPORT
 - C. MANAGER'S REPORT p.7-10
 - D. CORRESPONDENCE p.11-12
- IX. **ACTION ITEMS:**
 - A. **Consider adopting Resolution 2018-05 to file an application with the State to amend the original Section 218 Agreement to include Social Security coverage for part-time staff.** p.13-24
Staff will present a report on the Social Security Section 218 election results and accompanying Resolution for Board discussion and action.
 - B. **Consider receiving an update on the development of a Board member Training Plan, and providing direction to Staff.** p.25-32
Staff will present an update on the Board member Training Plan for Board discussion and action.
 - C. **Consider rescheduling December 2018 Regular Board of Directors Meeting, and providing direction to Staff.**
Staff will present options for possible rescheduling of December 2018 Board of Directors Meeting for Board discussion and action.
 - D. **Financial Reports for the Month of July 2018** p.33-38
Oakridge & Orchard Acres Assessment Districts are now included in the financial reports. Therefore, the reports show a Total Revenue of \$155,163.08; Total expenditures were \$67,315.42 between July 18, 2018 and August 20, 2018. These financials and monthly expenditures will be presented for discussion and approval.
- X. **FUTURE MEETINGS & AGENDA ITEMS** Next meeting ó Tuesday, September 25, 2018
- XI. **ADJOURNMENT**

Next Res. # 2018-06

All public records relating to an agenda item on this agenda are available for public inspection at the time the record is distributed to all, or a majority of the board. Such records shall be available at the District office located at 388 Blohm Avenue, Aromas, CA.
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Minutes of the Regular Meeting of the Board of Directors of the Aromas Water District July 24, 2018

- I. CALL TO ORDER.** The regular meeting of the Board of Directors of the Aromas Water District was called to order by President Smith on Tuesday, July 24, 2018 at 7:03 p.m. at the District office located at 388 Blohm Ave, Aromas, California.
- II. ROLL CALL.** President Smith, Vice President Holman and Directors Norton, Leap and Dutra were present. Also in attendance were General Manager Robert Johnson, Counsel Bob Bosso and Board Secretary Louise Coombes.
- III. PLEDGE OF ALLEGIANCE.** Director Norton led the pledge of allegiance.
- IV. STATEMENTS OF DISQUALIFICATION.** There were no disqualification statements.
- V. ADDITIONS AND DELETIONS.** There were no additions or deletions to the Agenda.
- VI. MINUTES.** The minutes of the June 28, 2018 Board Meeting were presented for review and approval; there was one correction requested in the Attorney's Report by Counsel Bosso; there were no other comments. Director Holman moved for approval of the minutes with the correction and Director Norton seconded. Minutes were unanimously approved with all Directors present.
- VII. ORAL COMMUNICATION.** There were no public comments. GM Johnson consulted with Counsel Bosso's regarding whether the purchase of a new Operations truck should be agendized, considering it was included the recently approved Capital Budget. Counsel Bosso confirmed that it was not necessary to be agendized. Comparative pricing at different dealerships has been obtained by both Chief Operator DeAlba and Director Dutra who commented on the various features of each type of truck. Director Holman commented that GM Johnson should decide on whichever truck is best for the District, and all Directors agreed.

VIII. REPORTS/PRESENTATIONS

- A. Director's Reports.** There were no reports from the Directors.
- B. Attorney's Report.** Counsel Bosso reported that the SB831 ADU case has stalled in Legislature, therefore is unlikely to have an impact on the District in 2018. There is still no further progress on the Goleta case. Director Norton inquired if there was any progress on SB998 regarding termination of service for non-payment, and Counsel Bosso reported no further developments. President Smith commented that during a recent visit to the office he had witnessed how staff currently handled such a situation and was rueful that should this Senate Bill pass, the process has the potential to become even more complicated for staff; Director Norton outlined some of the additional criteria to which the District will have to adhere should the bill pass. Counsel Bosso commented that the case has been re-referred to the Appropriations Committee after one round of amendments.
- C. Manager's Report.** GM Johnson commented on the Production Report; throughout June 2018, the production from all three wells was similar. GM Johnson mentioned that the Operations Team is very conscious of the cost of power used for pumping, so they are introducing a new software tool to track pumping during peak/partial peak and off peak hours. Once data for all three wells has been obtained for summer, a report will be provided to the Board.

President Smith inquired about whether the solar field at Carpenteria is aiding in the reduction in power cost and GM Johnson confirmed that during peak times Carpenteria Well is being utilized extensively. Director Leap enquired about the recent capacity limitations of Carpenteria Well and GM Johnson explained that the flow meter was recently calibrated and cleaned so accuracy on knowing the flow rate has dramatically improved.

Director Dutra inquired about the variable frequency drive (VFD) installed at Carpenteria Well; GM Johnson explained that although the VFD is working, there has been some challenges with the programming and, despite repeated attempts to contact them, TESCO have not addressed these issues since before GM Johnson joined the District. Part of the programming issue is that San Juan and Carpenteria Wells cannot be run simultaneously so the Operations Team have to reset the set points twice daily to overcome this problem. Another issue is the lack of a manual speed control; currently the only control is via programming. Due to his computer skills, there is potential to train and certify Operator Zelmar in this type of programming to bring the solution in-house.

The other option, previously presented to the Board, is to utilize the XiO system solution, which usurps the TESCO unit and have XiO program everything remotely. The cost may be prohibitive at approximately \$110,000 of hardware and then a monthly cellular phone charge of around \$800 per month. Another issue is that XiO currently is a single source vendor, so committing to this technology could place the District in a challenging position in the future.

OPERATIONS AND MAINTENANCE

Production & Well Levels

GM Johnson described June's production as higher than the previous few years. All wells were in full production except for the one day that Carpenteria Well was inactive whilst the flow meter was cleaned. Additional grounding rings were also installed in order to mitigate previous signal interference issues.

Well water levels show that Carpenteria and Marshall Well's level has not altered from the previous month; San Juan Well's level reduced by three feet and Aimee Meadows Well measurement is up by one foot and is a current reading, rather than retrospective.

OPERATIONS

There have been no new connections during June other than the previously reported connection on June 12, 2018.

ADMINISTRATION

Staff & Board Recognition

GM Johnson expressed praise for the Administrative Staff as they prepare for financial year end/beginning.

In addition, shortlisting and interviews took place for the Customer Services Representative. Out of twenty eight applicants, four were interviewed and, after glowing references, the job was offered and accepted by one of the four and the new employee begins work on August 6th, 2018.

GM Johnson and Chief Operator DeAlba visited a customer who was requesting a 4" service line, and after some discussion, a solution was presented that involved the installation of a large tank which could be filled at night and a 4" outlet from the tank to supply the customer's needs.

President Smith and Director Leap accompanied GM Johnson in attending the Special Districts Association of Monterey County meeting. The topic was Salinas Valley GSA/SGMA; President Smith found it very informative and both Directors noted how often GM Johnson's name came up as an expert to the project in his former role with the Monterey County Water Resources Agency.

GM Johnson continues to work on gathering information to install solar energy at the District Office. After much correspondence with Solar Technologies AWD has now received a proposal for both the installation of the solar panels and a power wall, which GM Johnson will be discussing with their representative on July 25, 2018.

Drought & Conservation

GM Johnson reported no change in the rain gauge measurement since the last meeting; still at 13".

Projects

This month's projects are Action Items A & B below.

- D. Correspondence.** GM Johnson drew the Board's attention to the Annual DRINC Report being reviewed and accepted by District 05 Monterey, the deadline for which is normally October.

Vice President Holman enquired about the planning application for Cole 1880 Road. GM Johnson outlined the customer's plan to install yurts and facilities on the property for accommodation of educational classes.

IX. ACTION ITEMS

A. Report on San Benito County Water District Basin Boundary Modification Request

GM Johnson had previously written a letter of support of this modification, mentioned in June's correspondence, at which time the Board requested further information. GM Johnson provided a slide presentation to give greater detail on the modification so that the Board could give direction to staff.

Directors Norton and Holman posed the question of how this will affect the District, including what are our options should we decide to build a well within the boundaries. As we are a stakeholder, SGMA requires that the District be consulted on all decisions about water management.

Granite Rock are currently exempt from reporting to PVWMA and SGMA despite being within the boundaries of the basin; this could be a future concern, depending on how much they are actually pumping, and how that pumping could affect the basin.

Director Leap made a motion to receive the Report and for GM Johnson to continue to monitor the situation and provide updates to the Board when available. The motion was seconded by Director Norton and unanimously accepted with all Directors present.

B. Development of Board of Directors Training Plan

GM Johnson outlined the development of options for training to keep all Board Members current in order to raise the level of leadership at the District. Ultimately the goal is to achieve the District of Excellence Platinum Level award. As well as recognition for the District, there is a financial advantage in a reduction to the cost of Risk Management through SDRMA.

Requirements which are already obtained include; District Transparency Certificate of Excellence, three years of clean Financial Audits and Recognition in Special District Governance for the GM.

Requirements that will need some additional work include; update of the District's Policies and Procedures manual; Recognition in Special District Governance for the full Board; GM Special District Administrator Certification.

Although Platinum Level is the ultimate goal, many elements are so close to completion that silver or even gold level are within reach.

There were many positive comments from Directors Leap and Norton regarding how pursuing this would make the District Board and Staff more professional and showing leadership commitment.

President Smith appointed an Ad-Hoc Committee of himself, Director Norton and GM Johnson to identify and organize a schedule of upcoming training opportunities and dates for either individual or collective training.

Director Norton made a motion to receive this report and form the aforementioned Ad-Hoc Committee. The motion was seconded by Director Leap and was unanimously accepted with all Directors present.

C. Financial Reports for the month of June 2018. Total revenue for June was \$324,760.75; Total expenditures were \$85,977.13 between June 19, 2018 and July 17, 2018. GM Johnson informed the Board that the figures look considerably different than last month as the District's Accountant has been working on the Assessment Districts to break out all the figures from the previously single static figure throughout last year, but this process is not yet complete.

The *Accounts Receivable - Other* account shows two new connection deposits. Total assets are \$11,927,573.86 which now includes the two Assessment Districts. There are currently a lot of bulk water sales, largely due to local gas line testing, hence the large amount under Hydrant Meter Deposit. CFD 98-1 will soon be completed as customers cash the last couple of final checks. In Long Term Liabilities, a large part of the \$4,682,290.00 is the City National Bank loan for the solar field (completes in 2021) and the fixed asset loan for Rea tank, Carr tank and others (completes in 2029).

In the P&L Report GM Johnson mentioned that the Annual and YTD figures are now identical because we are at the end of the Fiscal Year and these are the revised budget numbers. The Gross Profit line shows that the District is ahead of the budget by \$276,934.28.

When comparing Expenses against the budgeted figures, we are under budget in everything except for power. Payroll was less due to no Customer Service Representative for a few months of the year, plus Chief Operator DeAlba was on medical leave for a short time. The Audit figure shows higher than budgeted only because the Auditors have already begun work on the Audit for FY2017-18. The Depreciation Reserve shows the amount that was earmarked for repair or replacement but was not spent on repairs and so it goes to the Depreciation Reserve.

In the monthly expenditures GM Johnson pointed out that we will be seeking reimbursement for the cost of the Aromas Day booth which was paid in error.

Director Dutra moved to adopt the Financial Reports as presented; the motion was seconded by Director Norton. The Financial Reports were unanimously accepted with all Directors present.

X. FUTURE MEETINGS & AGENDA ITEMS. The next meeting will be on Tuesday, August 28, 2018.

XI. ADJOURNMENT. Vice President Smith adjourned the meeting at 8.52 pm until Tuesday, August 28, 2018.

Read and approved by: _____
President, Richard Smith

Attest: _____
Board Secretary, Louise Coombes

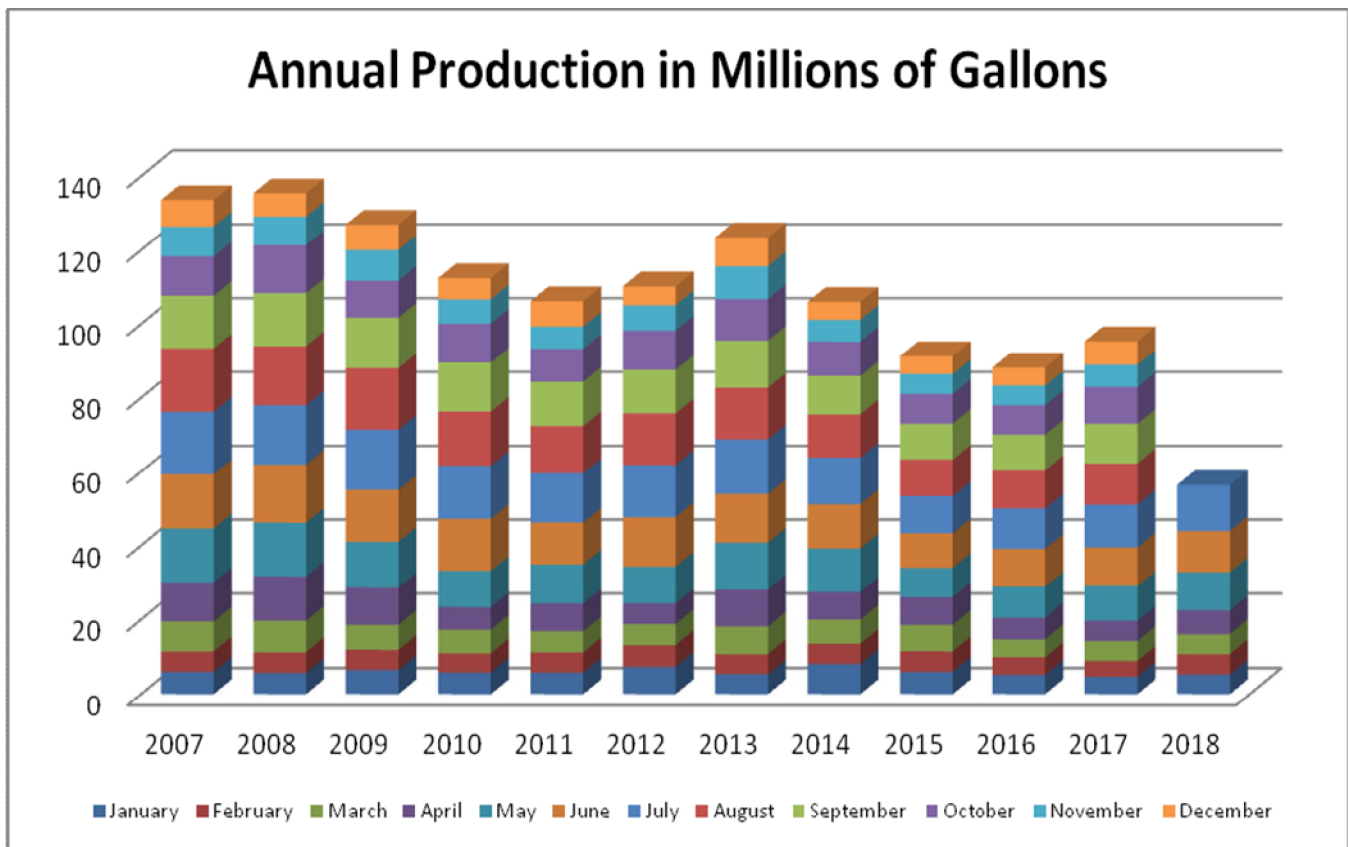
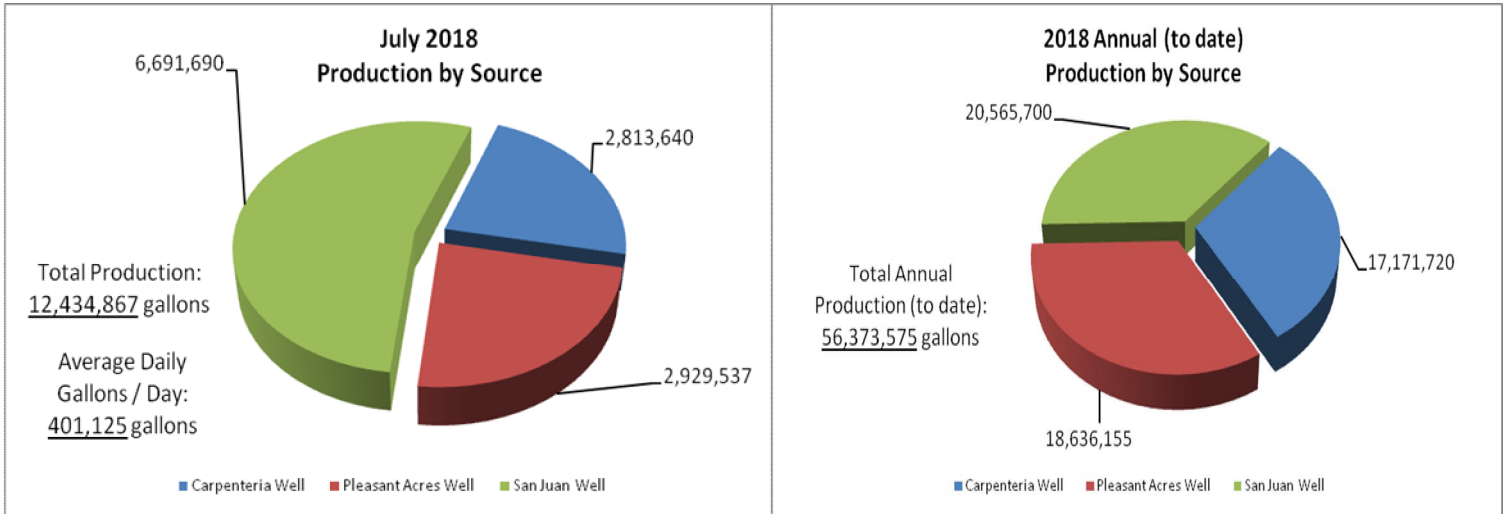
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Date: _____

General Manager's Report July 2018



PRODUCTION REPORT



Totals	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Million Gal	133.6	135.38	126.9	112.37	106.15	110.17	123.42	105.97	91.27	88.152	95.304	56.374
Acre Ft	410.0	415.4	389.4	344.8	325.7	338.05	378.7	325.16	280.05	270.49	292.43	172.98

OPERATIONS AND MAINTENANCE REPORT

OPERATIONS:

- There are 957 total meters, on 902 parcels. Two meters were installed at the end of Rose Avenue.
- Loss Production system wide has been maintained at below 5% for over 18+ months.
- Carpenteria, San Juan, and Pleasant Acres wells were operational for the entire month.
- Water Treatment Plant; the finished water is non-detect for both iron and manganese.
- Distribution testing for total Coliform; all samples negative.
- All Coliform, Mn and Fe, and monthly DWR reports were filed on time.
- WTP filters are being backwashed approximately every 5-7+/- days.
- Monthly Generator in-house 15 minute testing under load.
- Monthly well-level monitoring (see attached chart).

MAINTENANCE:

- Preventative maintenance as needed, flushing was performed since less water is being used
- Graffiti removal whenever it occurs
- Chlorine chemical pump maintenance and analyzer maintenance at all wells
- Summer maintenance tasks are being performed as time allows (e.g. mowing solar field)

INCIDENTS:

- On August 18 (Saturday), MGE Underground hit a water main on Garden Avenue. Operator Zelmar was on call and handled the situation very well. Accounts Clerk (AC) Giron was in the area and went into the office and began handling phone calls and preparing hang tags. Service was restored within four hours. An incident report is being generated for record keeping and repayment purposes.

ADMINISTRATIVE REPORT

STAFF & BOARD RECOGNITION:

- The District's new Customer Service Representative (CSR), Sandra Varela, commenced work at the District on August 6. She is catching on quickly, as expected, given her work experience and personal nature.
- Administrative Services Officer (ASO) Coombes and AC Giron continue to go above and beyond the call, keeping things running smoothly, while training the new CSR.
- ASO Coombes and AC Giron worked with Andy Beck from Fedak and Brown LLC in mid-August to complete the initial steps of the annual District Audit. There is to be a follow-up visit in September to complete the audit.
- A customer called to say that AC Giron was extremely helpful during the incident on 8/18, explaining to her what was going on, and what was being done to fix the issue.
- Chief Operator DeAlba did a great job assisting our consultants on the installation of two water meters at the end of Rose Avenue.
- Operator Zelmar continues to work on a tool to compare pumping and power costs. This tool will be helpful for managing and budgeting pumping costs.
- Operator Zelmar has been investigating a number of leak questions from customers related to their respective July bills (leaks versus increased water usage).

- GM Johnson held a staff meeting to help introduce Sandra to the whole group and helped layout the direction of where the District is heading.
- GM Johnson met with Monterey County Resource Management Agency, Code Enforcement, regarding an issue related to the San Juan Water Treatment Plant.
- GM Johnson and CO DeAlba looked at vehicles to replace CO DeAlba's work vehicle and came to a decision if the vehicle was purchased and is being outfitted for AWD.
- The entire staff has been extremely helpful in preparing for the Aromas Day festivities.

CONSERVATION UPDATE:

July 2018 usage figures indicate that customers continue to increase their water use during the summer season.

July 2018 was deemed the hottest July on record, with all time record heat in a number of California locations. While some extreme temperatures receded, temperatures tended to not cool off during the evenings, and the past three or four weeks have had heat waves that have broken a number of daily records. Interestingly, Death Valley recorded the warmest single month officially recorded anywhere on Earth.

PROJECTS:

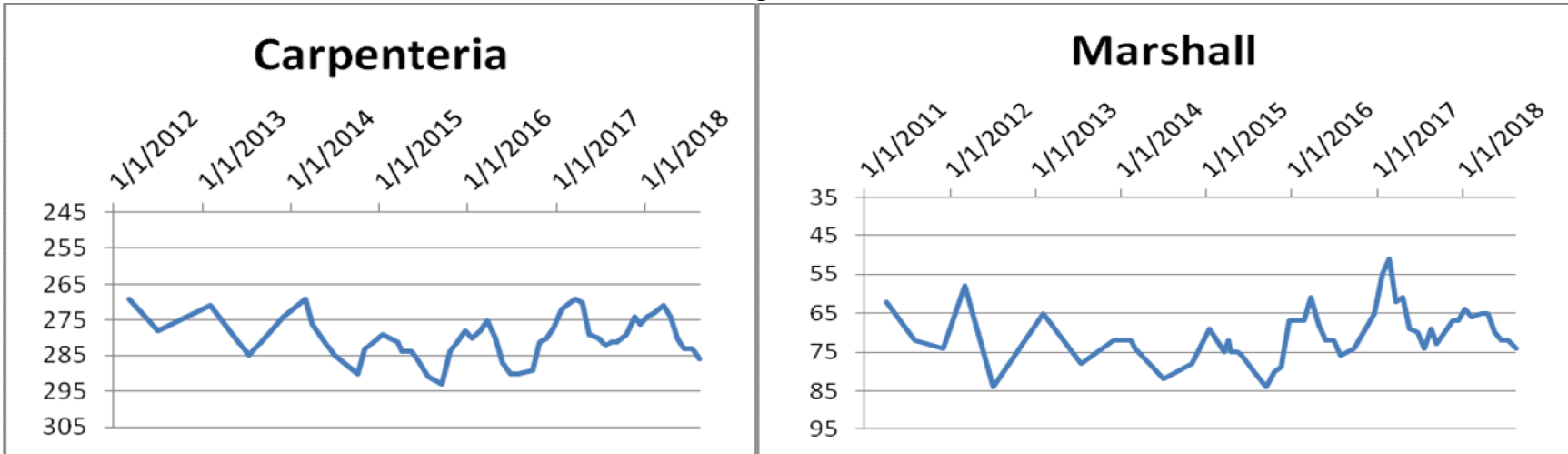
1. Marshall Yard Parcel Merge progress

GM Johnson has been working with San Benito County Resource Management Agency Planning staff to merge the two District parcels at the end of Marshall Lane. It turns out a Lot Line Adjustment (LLA) is the accepted practice, though there is a need to do some research before proceeding with the LLA. Progress on this process will be presented at the Board meeting.

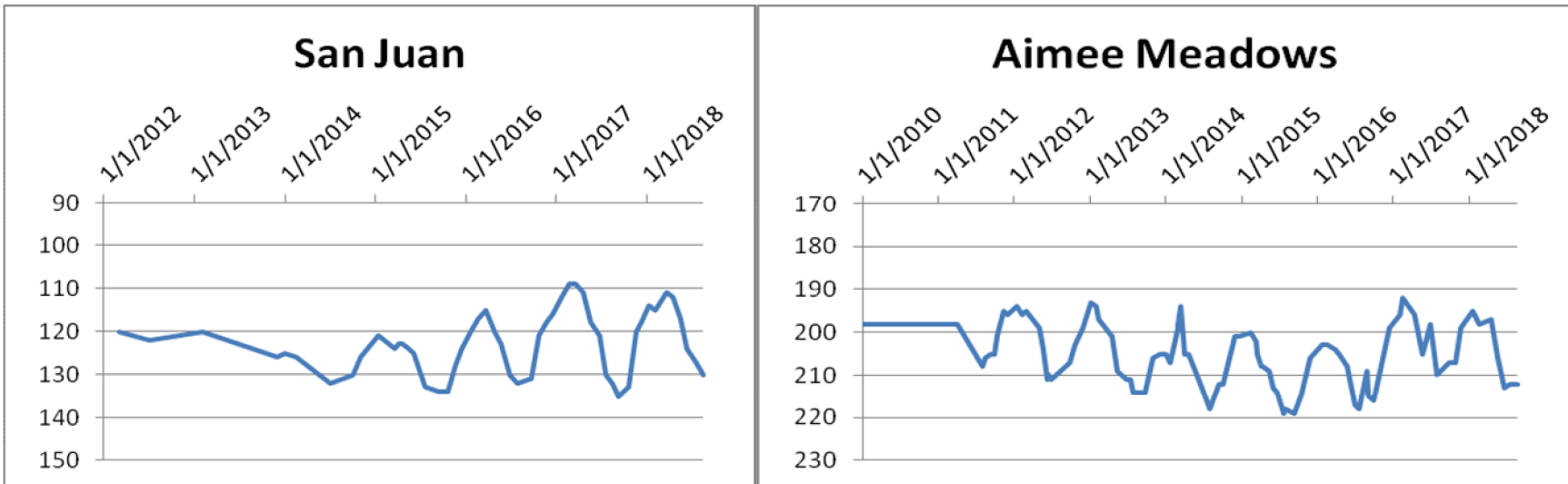
Robert Johnson
General Manager
August 21, 2018

Well Water Level Monitoring Depth to Water Measurements

Date: August 18, 2018



Carpenteria Well (production): Previous Read = 283 feet ; Current Read = 286 feet Marshall Well (monitoring): Previous Read = 72 feet ; Current Read = 74 feet



San Juan Well (production): Previous Read = 127 feet ; Current Read = 130 feet Aimee Meadows Well (monitoring): 7/17/2018 = 212 feet ; 8/20/2018 = 212 feet

CORRESPONDENCE LIST: 7/16/2018 - 8/20/2018

DATE	TYPE	TO	FROM	SUBJECT
7/16/18	E	AWD	S. Smith, ACWA JPIA	ACWA JPIA: 2019 Employee Benefit Rates
7/16/18	M	AWD	PG&E	Upcoming Upgrade of Electrical Equipment
7/17/18	M	AWD	A Flores, PG&E	Replacement of Electric Power Pole
7/23/18	E	AWD	S Lemessy, SmartProcure	Request for Public Records - PO / Vendor Info & Submittal confirmation
7/24/18	E	J Emard, DWR & DWR	AWD	SGMP Update: Basin Boundary Modification Period Extended to September
7/26/18	E	AWD	S Lemessy, SmartProcure	Acceptance and gratitude for Records Submittal
7/26/18	E	AWD	S Sugarman, MBAS	Additional of Uranium Test for Pleasant Acres Well + Report
7/26/18	E	C Lynch, CalFire	R Johnson, AWD	AWD Conference Room Capacity Determination
7/27/18	M	AWD	J Bowling, Monterey Cty Resource Mgmt Agency	Notice of Violation: Stormwater discharge into County Road and Adjacent Property
7/26/18	E	R Johnson, AWD	K Guertner, Salinas Valley Ford Truck Center	Revised quote for 2018 Ford with accessories.
7/27/18	E	AWD	G Arevalo, Monterey County Elections	Measure on the Ballot - Nov 2018 Election + AWD's response
7/30/18	E	R Ray, My Cars	R Johnson, AWD	Rejection of Quote for Vehicle
7/30/18	M	K Guertner, Salinas Valley Truck Center	R Johnson, AWD	Purchase of 2018 Utility Truck & Paperwork for Ford Fleet Membership
7/30/18	E	R Johnson, AWD	D Zarate, NBS	FY 18/19 Submittal to County Tax Roll - Monterey
8/1/18	E	AWD	BARFleets	Notification of Government Fleet Smog Check
8/1/18	E	AWD	ACWA	Member Appreciation Month
8/2/18	E	AWD	G Arevalo, Monterey County Elections	Final Call to Candidates for the November 6, 2018 Statewide General Election
8/3/18	M	L. Coombes, AWD	V Silva-Gil, CalPERS	Social Security Referendum Election Ballot & Certification
8/5/18	E	AWD	J Wollbrinck, SJ Water	Cal Water Mendocino Complex Fire Request
8/5/18	E	AWD	S Harrison, Cal Water Svc	Emergency Request
8/8/2018	E	SWRCB	R. Johnson, AWD	Monthly Summary of Coliform Monitoring
8/8/2018	E	SWRCB	R. Johnson, AWD	Monthly Fe & Mn Field Test Results

CORRESPONDENCE LIST: 7/16/2018 - 8/20/2018

DATE	TYPE	TO	FROM	SUBJECT
8/10/18	E/M	L. Coombes, AWD	Finance Dept, SDRMA	Worker's Comp Annual Payroll Reconciliation Report request [and later] Confirmation of Received Report
8/14/18	E	D Carrillo, SB Cty Education Dept	R. Johnson, AWD	Lead Sampling at the Aromas School
8/14/18	E	L. Coombes, AWD	A Beck, Fedak & Brown	Request for Legal Representation letter to be printed on AWD letterhead for upcoming Audit.
8/15/18	M	AWD Board	Ms S Maresco, 18723 Caris Ln	Leaks in extensive irrigation in newly purchased home.
8/15/18	M	AWD	Mr S Mast. 2765 Summerland Rd	Request for adjustment to bill as leak is proving difficult to locate and customer has taken quick action.

Staff Report



To: Board of Directors

Date: August 20, 2018

Re: Item IX.A ó Consider adopting Resolution 2018-05 to file an application with the State to amend the original Section 218 Agreement and include Social Security coverage for part-time staff.

Summary / Discussion

The Aromas Water District (District) has completed the first three steps of the Section 218 Error Modification process. Step Three was the Referendum held on August 3, 2018, to continue Social Security coverage for part-time staff, the result of which was a majority vote in favor.

Based on that result, Step Four is the adoption of Resolution 2018-05 which initiates the filing of an application with the State. This application instigates entering into an agreement with the State to extend Social Security coverage to eligible employees of the District, namely the part-time employees who recently voted in favor of the Social Security provision.

In essence, the elective positions remain excluded, but part-time staff become included as an amendment to the original Agreement. There will be no State reimbursement contributions for retroactive coverage, or penalties to be paid; equally there will be no request from the District to the IRS for a refund for any Social Security contributions which have been previously paid in error.

If Resolution 2018-05 is adopted, the liaison at CalPERS Employer Account Management Division will forward the signed documents to the Social Security Administration; a response will be expected within 6-12 months.

Staff Recommendation

Staff recommends adopting the attached Resolution in order to file the application with the State.

Submitted by:

Louise Coombes
Admin Services Officer / Board Secretary

RESOLUTION NO. _____
(To Accompany Application and Agreement)

WHEREAS, a majority of the eligible employees of the Aromas Water District, hereinafter referred to as "Public Agency", who are members of and in positions covered by the California Public Employees' Retirement System; at a referendum conducted in accordance with the provisions of Part 4, Division 5, of Title 2 of the California Government Code, Section 218 of the Federal Social Security Act, and regulations promulgated by the Board of Administration of the California Public Employees' Retirement System, hereinafter referred to as "State", voted in favor of coverage under the provisions of the Old-Age, Survivors, Disability and Health Insurance system established by the Federal Social Security Act; and

WHEREAS, the Public Agency desires to file an application with the State and to enter into an agreement with the State to extend to such retirement system members and to other eligible employees of the Public Agency in the same coverage group, as defined in Section 218(d)(4) of the Federal Social Security Act, coverage under the said insurance system on behalf of the Public Agency; and

WHEREAS, official form "Application and Agreement PERS-SOC-32R" containing the terms and conditions under which the State will effect such inclusion has been examined by this body;

NOW, THEREFORE, BE IT RESOLVED, that said Application and Agreement on said official form be executed on behalf of the Public Agency and submitted to the State to provide coverage under the California State Social Security Agreement of March 9, 1951, of all services performed by individuals as employees of the Public Agency as members of a coverage group (as defined in Section 218(d)(4) of the Social Security Act) of the California Employees' Public Retirement System, except the following:

1. All services excluded from coverage under the agreement by Section 218 of the Social Security Act; and
2. Services excluded by option of the Applicant as indicated in Resolution No. 2018-02 adopted at a meeting of the Aromas Water District on April 24, 2018: Elective positions.

Effective date of coverage of services under said agreement to be July 1, 1976; and

BE IT FURTHER RESOLVED, that Louise Coombes, Admin. Services Officer/Board Secretary, 388 Blohm Ave. Aromas, CA 95004, is hereby authorized and directed to execute said Application and Agreement on behalf of and as Authorized Agent of the Public Agency and to forward same to the State for acceptance and further action; and

BE IT FURTHER RESOLVED, that authority hereafter to act as Authorized Agent, and so to conduct all negotiations, conclude all arrangements, submit all reports, and sign all agreements and instruments which may be necessary to carry out the letter and intent of the aforesaid application and agreement, in conformity with all applicable Federal and State laws, rules and regulations, is vested in the position of Admin. Services Officer/Board Secretary.

Aromas Water District

Presiding Officer

Title

Date

CERTIFICATION

I, Robert Johnson, General Manager_of the Aromas Water District, State of California, do hereby certify the foregoing to be a full, true, and correct copy of Resolution No. 2018- adopted by the Board of Directors of the Aromas Water District at the regular/special meeting held on the 28th day of August, 2018, as the same appears of record in my office.

(Signature)

(Title)

(Date)

APPLICATION AND AGREEMENT

For the purposes of this application and agreement, any reference made herein to any State or Federal statute or statutes, or regulations, or part thereof, applies to all amendments thereto now or hereafter made.

For the purposes of this application and agreement, "Federal System" means Old-Age, Survivors, and Disability and Health Insurance system established by the Federal Social Security Act, "Federal agency" means the Commissioner of Social Security, or successor in function to such officer, "Board" means the Board of Administration of the Public Employees' Retirement System, acting on behalf of the State of California.

The Aromas Water District, a public agency as defined in Section 22009 of the Government Code* hereinafter called Applicant, hereby makes application to the Board to execute a modification to the California State Social Security Agreement extending thereunder the Federal System to all services performed by individuals as employees of the Applicant in a coverage group as defined in Section 218(d)(4) of the Social Security Act* of the California Public Employees' Retirement System, a deemed retirement system except the following:

1. Those services mandatorily excluded from said agreement by Section 218 of the Social Security Act.*
2. The following services excluded by option of the Applicant pursuant to Resolution No. 2018-02, adopted on April 24, 2018:

Elective positions

*See Attachment

In order to carry into effect the common governmental duties under such statutes and in consideration of the mutual promises hereinafter made, the Applicant and the Board agree as follows:

1. The Board will execute a modification to the California State Social Security Agreement to extend thereunder the Federal System to the services of employees of Applicant as hereinbefore applied for.
2. Applicant will comply promptly and completely, throughout the term of this application and agreement, with the letter and intent of all statutes of the State of California, and Section 218 of the Federal Social Security Act, and applicable Federal and State regulations adopted pursuant thereto.
3. Applicant shall pay to the Federal Government amounts equivalent to the sum of taxes (employer-employee contributions) imposed under the Federal Insurance Contributions Act if the services of employees covered by the application and agreement constituted employment as defined in such Act. Applicant shall keep or cause to be kept accurate records of all remuneration for such services, said records to be maintained as required by Federal or State regulations, and said records shall be available for inspection or audit by the Board or its designated representative.
4. Applicant will prepare and submit such wage reports as may be required.

5. Applicant shall pay and reimburse the State at such times as may be determined by the State:
 - (a) Any sums of money that the State may be obligated to pay or forfeit to the Federal Government by reason of any failure of the Applicant, for any cause or reason, to pay the contributions, penalties, or interest required by the agreement between the Federal agency and the State at such time or in such amounts as required by the said agreement and any State or Federal regulations adopted pursuant thereto.
 - (b) In such amounts as may be determined by the State, its proportionate share of any and all costs incurred by the State in the administration of the Federal System as it affects the Applicant and its employees.
 - (c) In such amounts as may be determined by the State, the cost of any and all work and services relating to any referendum for the purposes of coverage under the Federal System held with respect to the coverage group for which coverage under the Federal System is requested herein.
 - (d) In such amounts as may be determined by the State, the costs of any audits of the books and records of the Applicant made by the State or its designated representatives pursuant to Section 22559 of the Government Code.
6. The coverage herein provided for shall be effective July 1, 1976.
7. That, subject to the aforesaid provisions and applicable law, this application and agreement may be amended by the mutual consent of the parties in writing.

8. After the filing of this application and agreement, its acceptance and execution by the State shall constitute it a binding agreement between the Applicant and the State of California with respect to the matters herein set forth.

Aromas Water District

Signed by:

(Authorized Agent)

And by:

(Witness)

(Title)

(Date)

ACCEPTED: _____

BY _____
Veronica Silva-Gil
State Social Security Administrator
Employer Account Management Division

ATTACHMENT

Section 22009, Government Code:

"Public Agency" means the State, any city, county, city and county, district, municipal or public corporation or any instrumentality thereof, or boards and committees established under Chapter 10 of Division 6 of the Agricultural Code, Chapter 754 of Statutes of 1933, as amended, or Chapter 307 of the Statutes of 1935, as amended, the employees of which constitute one or more coverage groups or retirement system coverage groups.

Section 218(d)(4):

For the purposes of subsection (c) of this section, the following employees shall be deemed to be a separate coverage group:

- (A) all employees in positions which were covered by the same retirement system on the date the agreement was made applicable to such system (other than employees to whose services the agreement already applied on such date);
- (B) all employees in positions which became covered by such system at any time after such date; and
- (C) all employees in positions which were covered by such system at any time before such date and to whose services the insurance system established by this title has not been extended before such date because the positions were covered by such retirement system - including employees to whose services the agreement was not applicable on such date because such services were excluded pursuant to subsection (c)(3)(B).

The following services are required to be excluded:

- (a) service performed in a policeman's or fireman's position, covered by a retirement system at the time coverage is extended to the Public Agency;
- (b) service performed by an individual who is employed to relieve him from unemployment;
- (c) service performed in a hospital, home, or other institution by a patient or inmate thereof;
- (d) covered transportation service (as defined in Section 210(k) of the Social Security Act, as amended);

- (e) service (other than agricultural labor or service performed by a student) which is excluded from employment by any provision of Section 210(a) of the Social Security Act, other than paragraph 7 of such section, or service the remuneration for which is excluded from wages by paragraph (2) of Section 209(h);
- (f) service performed by an individual as an employee on a temporary basis in case of fire, storm, snow, earthquake, or similar emergency;
- (g) services performed by election officials or election workers for each calendar year in which the remuneration paid for such service is less than the threshold amount mandated by law. (The threshold amount as of January 1, 2017 was \$1,800.00).

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



Date: August 28, 2018

Refund of Social Security Contributions

This statement is to certify that Aromas Water District has not, and will not, be requesting a refund from the IRS for any Social Security contributions which have been previously paid in error since the inception of the original Section 218 Agreement in 1976.

Aromas Water District
Signed by:

Robert Johnson

General Manager
(Title)

(Date)

ACCEPTED: _____

BY _____
Veronica Silva-Gil
State Social Security Administrator
Employer Account Management Division

The Aromas Water District is dedicated to providing a reliable supply of high quality water.

Staff Report



To: Board of Directors

Re: Item IX.B ó Consider receiving an update on the development of a Board member Training Plan, and providing direction to Staff

Date: August 21, 2018

Summary / Discussion

As mentioned at the last Board meeting, the Aromas Water District (District) Strategic Plan (Plan) identified a specific section for the Board of Directors (BOD). This section has two goals, with one of them being, “Maintain and Enhance District Board of Directors culture.” This was to be accomplished by: 1) developing new Board of Director training materials, 2) keeping Board members current on required trainings, 3) evaluating new opportunities for Board member professional development (in the area of being a Board member) and 4) attending these new training opportunities.

The District General Manager was also included in the training scenario, to facilitate the development of an “Ethic of Excellence” at the District, all the way from the directors to the operators to the office staff. The establishment of this type of “Consistent Learning Culture” will increase the effectiveness and efficiency of the District, in both the short and long-term.

An initial target was identified as the District of Distinction (DoD) certification. This award has recently morphed from one level to four levels of distinction; the levels vary with the amount of training performed as well as who has been trained. As the District moves toward a DoD certification, financial reductions in risk management related costs can be achieved.

Since there are many permutations on achieving the DoD certification, the BOD established an Ad-Hoc Training Committee to review options, alternatives, and develop a plan to be implemented. The committee met once since the previous BOD meeting and developed some parameters for the training plan. Those parameters were incorporated into an initial DRAFT of the Training Plan, which is attached to this report for Board review and comments; that can be provided at this Board meeting.

Also attached to this report is a current chart of applicable training for each Board member and the General Manager (updated from last month).

Staff Recommendation

Accept the update report and provide comments on the initial DRAFT of the Aromas Water District Board Training Plan, and provide direction to Staff.

Submitted by:

Robert Johnson
General Manager

Training Matrix for AWD Board of Directors and Executive Staff

Name	Governance Training	Completed SDLA	Ethics	Harassment Prevention	Additional Training	Comments
					SDLA + 10	
Marcus Dutra	9/21/15		1/24/17	8/22/17	SDLA + 10	
Wayne Holman	9/21/15		1/24/17	2/26/18	SDLA + 10	
James Leap	1/15/13		1/24/17		SDLA + 10	
Wayne Norton	11/19/14	11/19/14	1/24/17	10/23/15	8	Close to Recognition in Special District Governance
Richard Smith	9/21/15		1/24/17	12/5/14	SDLA + 10	
Robert Johnson	4/17/18	4/18/18	Being Researched	2013	Completed	Received Recognition in Special District Governance

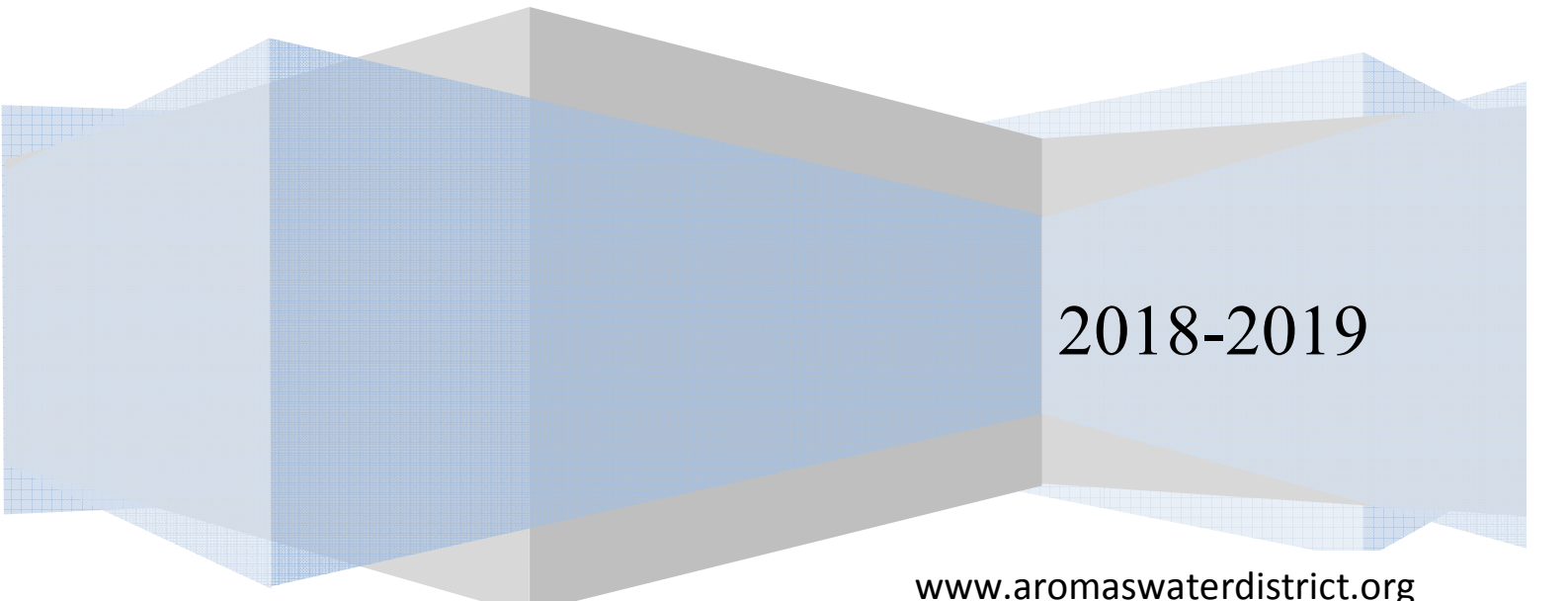
Needs for District of Distinction (separated by levels)

District of Distinction (base level):	Transparency Certificate	P/P Manual	3 years of audits
District of Distinction (silver):	Requirements for DoD	RSDG (majority of Board)	
District of Distinction (gold):	Requirements for DoD	RSDG (full Board/GM)	
District of Distinction (platinum):	Requirements for DoD	RSDG (full Board/GM) SDA (GM)	



Board of Directors' Training Plan

DRAFT 01



2018-2019

www.aromaswaterdistrict.org

Introduction

The world of water is changing, and with change comes challenging situations that could arise from controversial and often contentious issues. These types of situations can be better handled by a Board through training and preparation. The Aromas Water District (AWD) Board of Directors (BOD), in preparing for the future, has identified in the 2019 – 2024 Strategic Plan the need for enhanced Board member training. Having a training plan in place prepares the BOD and GM for those types of discussions and decisions. The Strategic Plan BOD section has (in part) incorporated the following Goals and Objectives:

- Maintain and Enhance District Board of Directors culture
 - Develop new Board member training materials
 - Complete required Board of Director training
 - Ethics (every two years)
 - Prevention of Sexual Harassment (every two years)
 - Research and evaluate opportunities for Board of Director (Board member) professional development
 - Attend Board professional development opportunities

In step with the “Maintain and Enhance Board of Directors culture”, this BOD Training Plan is developed as a ‘living document’ that can be updated as needed into the future to reflect and accommodate changes at the AWD.

The BOD Training Plan is currently arranged in the following manner:

- Introduction
- Desired Outcome (similar to a Mission Statement)
- Plan to Achieve Desired Outcome
- Initial Training Opportunities
- Summary

Desired Outcome

The AWD BOD Training Plan’s desired outcome is to equip the BOD and General Manager (GM) team with tools and techniques to evaluate circumstances and implement informed, professional and values-based decisions, proactively preparing for the challenges that will face the AWD moving forward.

Plan to Achieve Desired Outcome

To achieve the Desired Outcome mentioned above, a training plan needs to be developed, approved, and implemented by the AWD BOD. This plan needs to be achievable, affordable and actionable:

- Achievable in terms of being able to accomplish the training requirements while performing the other responsibilities of Board members and the GM;

- Affordable in terms of taking advantage of free and minimal cost training opportunities, as well as the bigger ticket training opportunities like conferences when circumstances allow; and
- Actionable in terms of the training needs to be relevant and easily deployed as challenges arise.

Each of these items was considered as the framework for the Training Plan was developed.

ACHIEVABLE

For this Training Plan to be ACHIEVABLE, consideration needs to be given to the Board members other Board duties, or other responsibilities outside of AWD – this training plan should not be a burden to accomplish, or else it cannot be implemented effectively.

Achievability has been identified in this first iteration as one training opportunity per quarter, though this would not include the required trainings in Ethics and Sexual Harassment Prevention; those would be performed as necessary. These training opportunities would be identified at a Board meeting, where the scheduling of the training would be discussed and agreed upon.

Achievability also applies to the accessibility to the materials. The available materials will be discussed further in the AFFORDABLE section, suffice it to say this plan would take into account the use of webinars that could be accessed at home or in a Board workshop setting.

The final portion of the Achievability section would be use of “cohesive tracks”. Where possible, trainings with similar focus or themes would be completed sequentially. Of course, AWD has little control of the training sessions that are offered by other entities; though training cohesiveness will be a consideration when evaluating training opportunities.

AFFORDABLE

For this Training Plan to be AFFORDABLE, utilization of free or minimal cost training opportunities is paramount. Being cognizant of AWD’s financial status is imperative as AWD moves forward. Financial training opportunities will be evaluated also, to assist the BOD and GM in maintaining and enhancing AWD’s financial position.

Training opportunities that will be evaluated and brought forward for discussion and possible implementation can come in at least four categories:

- No cost – there are free webinars offered on a number of subjects that would be beneficial to the BOD and GM
- Minimal cost – some webinars or one-day training workshops are available and can augment the “no cost” webinars to facilitate increasing the strength of the BOD / GM team
- Big Ticket – these trainings are either very specialized or a large conference-type event. Attendance at these types of events also provides additional benefits like networking, or points towards additional certification levels.

- Self-developed – some trainings can be developed in-house, which could place them in the “minimal cost category”; however these types of trainings would be different than the webinar type trainings and could quite possibly be very specific to AWD needs (currently the GM is taking staff through “The Seven Habits of Highly Effective People” with curriculum he is writing on his own).

Suffice it to say, the training plan to be developed will be cost-conscious in relation to AWD’s budget and financial status.

ACTIONABLE

For this Training Plan to be ACTIONABLE, the training opportunities participated in need to be applicable and relevant to AWD and the challenges faced. It has been said that, “...you can’t train in a foxhole”, meaning when you are in the heat of battle, there is not time to train – that is time to use the training you have received. Be it a wartime foxhole, or a public meeting regarding a rate increase, the principle is the same - training needs to occur before the discussion happens, before the decision is made or before the decree is handed out, not during the discussion, etc.

Having this training plan in place will provide the BOD and GM a common foundational basis from which to have discussions and as a result, make better decisions.

INITIAL TRAINING OPPORTUNITIES

Initial training opportunities were identified by the Ad-Hoc Board Training Committee from the CSDA 2018 Professional Development Catalog. The committee reviewed the no or minimal cost webinars. These webinars are recorded and can be viewed anytime. The committee went through the available webinars and prioritized them High, Medium, and Low. The resulting prioritization is represented below:

Board of Directors Training Plan

Webinars	SDRMA	Priority
Ask the Experts: Energy Project Financing		H
Ask the Experts: Financing Mission Critical Infrastructure		H
Brown Act Principles, Traps and Avoiding Violation	x	H
Conflicts of Interest / When one must or should step aside	x	H
General Manager Evaluations	x	H
Good Governance	x	H
Introduction to Special District Finances for New Board Members	x	H
Must have Communication Protocols for Board Members/Staff	x	H
New Tools to Pay for Infrastructure - Enhanced Infrastructure FD		H
Required Ethics Compliance Training - AB 1234	x	H
Required Sexual Harassment Prevention Training for Special Districts	x	H
Rules of Order Made Easy		H
Strategic Planning for Special Districts		H
The Great Board Chair		H
Understanding Board Member and District Liability Issues	x	H
What Every Board Member Should Know	x	H
Who Does What? Best Practices in Board/Staff Relations		H
A How-To-Do-It for Special Districts with Revenue Needs		M
Accessing Legislative & Outreach Information (WN)		M
Grassroots Advocacy and Public Outreach		M
What's Public Engagement and Why Do It?		M
A Practical Guide for Creating a New Board Member Orientation		L
Annual Employment Law Update 2017	x	L
Are Vendors Presenting You a Poison Apple Contract?		L
Avoiding Payment and Performance Problems: Construction Projects		L
Governments Engaging Youth		L
How to Communicate Effectively using popular On-line Tools		L
LAFCO 101 for Special Districts (WN)		L
Leveraging Your State and Federal Relationships		L
Public Engagement and Budgeting		L

This listing changes annually, so it will be kept current as part of the regular training plan updates. Other training opportunities that will be listed in subsequent versions include live webinars, workshops, and conferences.

SUMMARY

As the BOD and GM train together, everyone's abilities will be improved, leading to enhanced decision-making abilities, and in the end, a stronger water district. The world of water is changing, and with change comes challenging decisions that will come from controversial and often contentious issues. Having a training plan in place that prepares the BOD and GM for those types of discussions and decisions is critical for the successful future of AWD.

Aromas Water District
Balance Sheet Prev Year Comparison
As of July 31, 2018

	Jul 31, 18	Jul 31, 17
ASSETS		
Current Assets		
Checking/Savings		
UB Checking	137,135.50	27,755.70
UB Bk Money Market xxxx7853	117,646.80	132,209.95
LAIF-State of Ca xx-05	796,380.46	784,602.17
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA Union Bank Checking 7741	38,994.61	44,056.98
OAWA Union Bank 101 Redemption	7.01	2.43
OAWA Union Bank 102 Reserve	35,730.24	35,549.40
Oakridge Union Checking 5587	390,857.25	373,804.39
CFD Union Bank CFD98-1	0.00	48,993.67
CFD 02 Provident T Fund Reserve	0.00	43,543.73
CFD 05 Provident T Fund Redempt	0.00	0.39
Total Assessment District Banks	465,589.11	545,950.99
Total Checking/Savings	1,516,851.87	1,490,618.81
Accounts Receivable		
1200 · Accounts Receivable - Other	2,000.00	0.00
Total Accounts Receivable	2,000.00	0.00
Other Current Assets		
1292 · Accounts Rec - USDA Loan	2,329,859.60	2,329,859.60
1291 · Accounts Rec - Orchard Acres	339,708.47	339,708.47
Prepaid Insurance	15,760.65	12,291.70
128 · Inventory	22,913.50	23,913.50
1200.1 · Accounts Receivable--UBMax	181,132.93	141,643.18
1201.9 · Less Allowance for doubtful ...	-500.00	-500.00
1203 · Property Taxes Receivable	0.00	1,261.82
Total Other Current Assets	2,888,875.15	2,848,178.27
Total Current Assets	4,407,727.02	4,338,797.08
Fixed Assets		
1900 · Water System	11,722,862.10	11,567,334.54
1915 · Office Building & Improvements	387,260.80	387,260.80
1970 · Office Equipment & Fixtures	93,467.05	93,467.05
1980 · District Vehicles	75,349.31	75,349.31
1990 · Land and Easements	330,195.78	330,195.78
1995 · Idle Assets	43,400.00	43,400.00
1998 · Less Accum Depr Idle Assets	-42,400.00	-42,400.00
1999 · Less Accumuated Depreciation	-5,452,923.75	-5,003,460.75
Total Fixed Assets	7,157,211.29	7,451,146.73
Other Assets		
Deferred Outflow of Resources	174,771.00	174,771.00
Deposits		
ACWA Deposit	2,080.80	2,080.80
Total Deposits	2,080.80	2,080.80
Total Other Assets	176,851.80	176,851.80
TOTAL ASSETS	11,741,790.11	11,966,795.61

Aromas Water District
Balance Sheet Prev Year Comparison
As of July 31, 2018

	Jul 31, 18	Jul 31, 17
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 - Accounts Payable	17,366.64	6,154.28
Total Accounts Payable	17,366.64	6,154.28
Credit Cards		
First Bankcard - E Giron #86	512.49	0.00
First Bankcard - R. Johnson #31	-347.61	0.00
ACE Hardware	39.85	39.85
First Bankcard - L Coombes #92	24.65	175.00
First Bankcard -- T. Zelmar #67	23.34	449.99
Valero - Fuel	629.35	375.43
First Bankcard -- D DeAlba #35	331.73	84.75
First Bankcard -- #24 (VM)	0.00	1,198.59
Total Credit Cards	1,213.80	2,323.61
Other Current Liabilities		
2100 - Payroll Liabilities	616.43	87.51
City National Bank - Current	105,477.00	105,477.00
Deferred Inflows- Actuarial	17,463.00	17,463.00
CUSTOMER DEPOSITS		
Connection Deposits Payable	4,000.00	4,000.00
Hydrant Meter Deposit	1,845.90	150.00
Total CUSTOMER DEPOSITS	5,845.90	4,150.00
Accrued Vacation Payable	19,106.97	22,769.14
Interest Payable	52,480.90	52,480.90
PVWMA Payable	19,064.25	13,991.39
Total Other Current Liabilities	220,054.45	216,418.94
Total Current Liabilities	238,634.89	224,896.83
Long Term Liabilities		
2590 - Unearned Revenue - CFD 98-1	5,545.71	13,436.52
2393 - Long-term Debt - CFD 98-1	0.00	80,000.00
2392 - Long-term Debt - USDA	2,662,000.00	2,693,000.00
2391 - Long-term Debt - Orchard Acres	410,000.00	420,000.00
GASB 68 Pension Liability	501,054.00	501,054.00
City National Bank	1,103,690.29	1,212,273.51
Total Long Term Liabilities	4,682,290.00	4,919,764.03
Total Liabilities	4,920,924.89	5,144,660.86
Equity		
Investment in Capital Assets	6,420,006.53	6,420,006.53
Unrestricted Net Assets	2,972,667.02	3,019,690.84
Allocation of Net Assets	-2,637,407.62	-2,637,407.62
Net Income	65,599.29	19,845.00
Total Equity	6,820,865.22	6,822,134.75
TOTAL LIABILITIES & EQUITY	11,741,790.11	11,966,795.61

Aromas Water District
Profit & Loss Budget Performance

July 2018

	Jul 18	Budget	Jul 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	152,022.69	115,000.00	152,022.69	115,000.00	1,092,000.00
307 · Bulk Water	1,169.05	500.00	1,169.05	500.00	6,000.00
302 · Connection	0.00	0.00	0.00	0.00	13,300.00
301 · Taxes Rcvd					
3090 · Oakridge / OAWA Assess...	0.00		0.00		160,140.73
301 · Taxes Rcvd - Other	0.00	0.00	0.00	0.00	66,000.00
Total 301 · Taxes Rcvd	0.00	0.00	0.00	0.00	226,140.73
304 · Misc Income	0.00	0.00	0.00	0.00	3,000.00
306 · Interest	1,346.34	750.00	1,346.34	750.00	12,000.00
312 · Grant Revenue	625.00	0.00	625.00	0.00	2,600.00
Total Income	155,163.08	116,250.00	155,163.08	116,250.00	1,355,040.73
Gross Profit	155,163.08	116,250.00	155,163.08	116,250.00	1,355,040.73
Expense					
Operations					
403 · Fuel	961.41	830.00	961.41	830.00	10,000.00
404 · Truck Maint	802.63	1,000.00	802.63	1,000.00	5,000.00
431 · System Repair & Maint	3,621.92	5,000.00	3,621.92	5,000.00	60,000.00
463 · Water Analysis	1,432.00	500.00	1,432.00	500.00	6,000.00
464 · Water Treatment	997.33	790.00	997.33	790.00	9,500.00
468 · Tools	172.53	500.00	172.53	500.00	7,500.00
470 · PRI/Annexation/Conserve	0.00	330.00	0.00	330.00	4,000.00
Total Operations	7,987.82	8,950.00	7,987.82	8,950.00	102,000.00
Power					
449.75 · 388 Blohm, # C	11.65	16.00	11.65	16.00	200.00
449.5 · 388 Blohm, A & B Office	67.87	130.00	67.87	130.00	1,600.00
461.5 · RLS Tank Booster	5.92	11.00	5.92	11.00	125.00
447 · Leo Ln Booster	19.98	34.00	19.98	34.00	400.00
448 · Aimee Mdws Well	5.25	11.00	5.25	11.00	125.00
451 · Marshall Corp Yard	17.04	42.00	17.04	42.00	500.00
452 · Rea Booster @ Seely	20.73	33.00	20.73	33.00	400.00
454 · Carr Booster	307.09	390.00	307.09	390.00	4,500.00
458 · Pleasant Acres Well	1,074.50	1,100.00	1,074.50	1,100.00	12,000.00
459 · Seely Booster @ Carpenteria	11.85	30.00	11.85	30.00	300.00
460 · San Juan Well	2,557.63	3,750.00	2,557.63	3,750.00	45,000.00
461 · Cole Tank	6.75	15.00	6.75	15.00	175.00
462 · Rea Tank	6.71	15.00	6.71	15.00	175.00
465 · Lwr Oakridge Boost	25.59	85.00	25.59	85.00	1,000.00
465.5 · Upper Oakridge Booster	150.00	50.00	150.00	50.00	600.00
466 · Pine Tree Tank	6.78	12.50	6.78	12.50	150.00
Total Power	4,295.34	5,724.50	4,295.34	5,724.50	67,250.00
Payroll					
Gross	32,089.74	33,700.00	32,089.74	33,700.00	405,740.00
Comp FICA	1,987.21	2,096.00	1,987.21	2,096.00	25,156.00
Comp MCARE	464.74	490.00	464.74	490.00	5,883.00
Comp SUI	31.75	190.00	31.75	190.00	2,335.00
Total Payroll	34,573.44	36,476.00	34,573.44	36,476.00	439,114.00
Employee / Labor Costs					
407 · Outside Services	446.95	500.00	446.95	500.00	6,000.00
408 · Uniform Allowance	0.00	0.00	0.00	0.00	1,500.00
409 · Workers Comp	935.60	1,058.00	935.60	1,058.00	12,702.00
410 · Health Ins	5,850.31	5,852.00	5,850.31	5,852.00	70,224.00
474 · Education	90.00	500.00	90.00	500.00	6,000.00
477 · Retirement	5,967.59	6,159.00	5,967.59	6,159.00	73,914.00
Total Employee / Labor Costs	13,290.45	14,069.00	13,290.45	14,069.00	170,340.00

Aromas Water District
Profit & Loss Budget Performance

July 2018

	Jul 18	Budget	Jul 18	YTD Budget	Annual Budget
Office					
440 · Misc Exp	275.00	330.00	275.00	330.00	4,000.00
444 · Postage	272.44	280.00	272.44	280.00	4,000.00
445 · Office Supplies	200.01	330.00	200.01	330.00	4,000.00
446 · Office Eqpmt and Maint	129.05	780.00	129.05	780.00	10,000.00
Total Office	876.50	1,720.00	876.50	1,720.00	22,000.00
Communications					
455 · Phone, Off	326.14	290.00	326.14	290.00	3,500.00
456 · Telemetry	299.99	300.00	299.99	300.00	3,600.00
457 · Answ Serv/Cellular Phone	234.21	300.00	234.21	300.00	3,600.00
Total Communications	860.34	890.00	860.34	890.00	10,700.00
Administrative & General					
4593 · Bond Issue Cost	0.00		0.00		11,875.00
4592 · Professional Fees	0.00		0.00		2,215.68
4591 · Admin Fee (Bond Admin N...	0.00		0.00		8,423.16
4590 · Bond Interest Exp - Assess...	0.00		0.00		137,176.42
Int Pymts LoansCapital Projects	0.00		0.00		3,393.35
417 · Capital Loan Interest	0.00	0.00	0.00	0.00	36,820.00
467.5 · Amortization Exp	0.00		0.00		1,500.00
467 - Depreciation Reserve	22,000.00	22,000.00	22,000.00	22,000.00	266,352.00
405 · Election	0.00	0.00	0.00	0.00	5,200.00
406 · Liability Ins	1,502.24	1,600.00	1,502.24	1,600.00	20,000.00
420 · Legal Fees	1,300.00	1,300.00	1,300.00	1,300.00	16,000.00
422 · Bank Charges	235.71	80.00	235.71	80.00	1,000.00
423 · Litigation Contingency	0.00	0.00	0.00	0.00	10,000.00
425 · Audit	2,211.00	2,500.00	2,211.00	2,500.00	11,625.00
471 · Bad Debts	0.00	0.00	0.00	0.00	500.00
473 · Memberships	430.95	1,700.00	430.95	1,700.00	16,000.00
Total Administrative & General	27,679.90	29,180.00	27,679.90	29,180.00	548,080.61
Total Expense	89,563.79	97,009.50	89,563.79	97,009.50	1,359,484.61
Net Ordinary Income	65,599.29	19,240.50	65,599.29	19,240.50	-4,443.88
Net Income	65,599.29	19,240.50	65,599.29	19,240.50	-4,443.88

08/22/18

Aromas Water District
Monthly Expenditures
 July 18 through August 20, 2018

Date	Num	Name	Amount
UB Checking			
07/25/2018	16811	ACE Hardware Prunedale	-124.31
07/25/2018	16812	Aromas Auto Repair	-768.30
07/25/2018	16813	Aromas Water District (Petty Cash)	-295.00
07/25/2018	16814	Mid Valley Supply	-897.60
07/25/2018	16815	Powers Electric Products Co	-278.37
07/25/2018	16816	R & B Company	-222.18
07/25/2018	16817	Valero	-630.03
07/25/2018	16818	Viking Septic	-380.00
07/27/2018	Paid Online	P G & E	-23.00
07/27/2018	Paid Online	P G & E	-102.34
07/30/2018	E-pay	Employment Development Dept	-778.06
07/30/2018	E-pay	United States Treasury (EFTPS)	-4,153.56
07/31/2018	DD1244	Morris (P), Vicki	0.00
07/31/2018	DD1245	Coombes (P), Louise P	0.00
07/31/2018	16819	DeAlba (P), David	-3,150.81
07/31/2018	DD1247	Giron (P), Ester	0.00
07/31/2018	DD1248	Johnson (P), Robert L	0.00
07/31/2018	16820	Zelmar (P), Trevor J	-1,869.27
07/31/2018	ACH	QuickBooks Payroll Service	-5,749.67
07/31/2018	EFT	CalPERS	-1,208.35
07/31/2018	ACH	CalPERS	-2,350.66
07/31/2018	16829	Rob Johnson	-50.00
07/31/2018	16836	USPO	-202.44
07/31/2018	EFT	Bank Service Fees	-152.76
07/31/2018	16845	Robert E. Bosso	-1,300.00
08/01/2018	16822	A Tool Shed Rentals	-165.97
08/01/2018	16823	ACE Hardware Prunedale	-84.71
08/01/2018	16824	CALNET3	-566.13
08/01/2018	16825	CSSC	-79.00
08/01/2018	16826	David DeAlba	-43.60
08/01/2018	16827	First Bankcard	-2,919.62
08/01/2018	16828	Green Rubber Kennedy	-331.96
08/01/2018	16830	Softline Data, Inc.	-325.00
08/01/2018	16831	Streamline	-100.00
08/01/2018	16832	Underground Service Alert (811)	-430.95
08/01/2018	16833	United Way serving San Benito County	-38.00
08/01/2018	16834	Verizon Wireless	-105.21
08/01/2018	Paid Online	P G & E	-8,034.43
08/01/2018	Paid Online	P G & E	-119.77
08/01/2018	Paid Online	P G & E	-9.86
08/01/2018	Paid Online	P G & E	-19.42
08/01/2018	Paid Online	P G & E	-10.51
08/03/2018	EFT	CalPERS	-3,495.42
08/06/2018	16835	USPO	-50.00
08/08/2018	NSF	Bill Adjustment Report	-67.74
08/10/2018	16837	ACE Hardware Prunedale	-129.59
08/10/2018	16838	D & G Sanitation	-80.81
08/10/2018	16839	Fastenal Company	-49.74
08/10/2018	16840	Fedak & Brown LLP	-2,211.00
08/10/2018	16841	Mid Valley Supply	-498.67

08/22/18

Aromas Water District
Monthly Expenditures
July 18 through August 20, 2018

Date	Num	Name	Amount
08/10/2018	16842	Monterey Bay Analytical Services Inc	-1,432.00
08/10/2018	16843	R & B Company	-599.29
08/10/2018	16844	Recology San Benito County	-34.66
08/10/2018	16846	Xerox Corp	-18.10
08/13/2018	E-pay	Employment Development Dept	-788.32
08/13/2018	E-pay	United States Treasury (EFTPS)	-4,324.62
08/14/2018	16821	Golden State Bridge Inc.	-245.90
08/14/2018	ACH	QuickBooks Payroll Service	-8,476.28
08/15/2018	DD1253	Coombes (P), Louise P	0.00
08/15/2018	16849	DeAlba (P), David	-3,005.99
08/15/2018	DD1254	Giron (P), Ester	0.00
08/15/2018	DD1255	Johnson (P), Robert L	0.00
08/15/2018	DD1256	Varela (P), Sandra	0.00
08/15/2018	DD1257	Zelmar (P), Trevor J	0.00
08/15/2018	16847	Dutra (P), Marcus	-214.67
08/15/2018	16848	Holman (P), Wayne R	-214.67
08/15/2018	DD1250	Leap (P), James E	0.00
08/15/2018	DD1251	Norton (P), K W	0.00
08/15/2018	DD1252	Smith (P), Richard	0.00
08/15/2018	ACH	CalPERS	-1,022.40
08/15/2018	ACH	CalPERS	-2,284.70
Total UB Checking			-67,315.42
TOTAL			<u>-67,315.42</u>