

**LA HABRA HEIGHTS COUNTY
WATER DISTRICT**

BOARD MEETING

APRIL 25, 2023

**AGENDA FOR REGULAR MEETING
BOARD OF DIRECTORS
LA HABRA HEIGHTS COUNTY WATER DISTRICT
April 25, 2023 @ 4:00PM**

- 1. Roll call of Directors by Secretary**
- 2. Notation of staff members and others present**
- 3. Public Communications** (Comments will be limited to 3 minutes)
- 4. Directors Report – Individual, Subcommittees and/or Attended Events**
- 5. Consent Items:** It is recommended these items be acted upon simultaneously unless separate discussion or action is requested by a member of the public or a Director.
 - a. Minutes of Regular Board meeting for March 28, 2023 (approve)
 - b. Financial Reports – March 2023 (approve)
 - c. Status of Investments – March 2023

6. Approval of warrants and authorize signatures per warrant list

7. Report of Superintendent

8. Report and recommendations of General Manager:

- a. Discuss and Action – Fiscal year 2023/2024 Proposed Budget

9. Closed Session

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION:

In re: Aqueous Film-Forming Foams Products Liability. Case No. 2:18-mn-2873-RMG, pending in the United States District Court for the District of South Carolina, Charleston Division. Discussion of existing litigation pursuant to Government Code section 54956.9, paragraph (1) of subdivision (d).

10. Adjournment

Any documents that are provided to the Board of Directors regarding items on this agenda less than 72 hours prior to this meeting will be available for public inspection at the front counter of the District office located at 1271 N. Hacienda Road, La Habra Heights, California 90631

MINUTES

MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF DIRECTORS
LA HABRA HEIGHTS COUNTY WATER DISTRICT
March 28, 2023

A regular meeting of the Board of Directors of La Habra Heights County Water District ("District") was held on March 28, 2023, at 4:03 p.m. at the office of the District, located at 1271 North Hacienda Road, La Habra Heights.

Item 1. Roll call of Directors by Secretary/General Manager, Michael Gualtieri.

PRESENT: Directors Baroldi, Crabb, McVicar, and Perumean

ABSENT: Director Cooke

Item 2. Staff members and others present. Staff: Michael Gualtieri, Secretary/General Manager and Joe Matthews, Superintendent. Others present Michael Silander, Attorney.

Item 3. Public Communications – None

Item 4. Directors Report – Individual, Subcommittees and/or Attended Events. None

(Director Cooke entered the meeting at 4:07 p.m. before the start of the next item)

After the posting of the agenda, an item arose that needed to be added to this month's agenda, to wit: A RESOLUTION OF THE BOARD OF DIRECTORS OF LA HABRA HEIGHTS COUNTY WATER DISTRICT CREATING THE TEMPORARY AND TRANSITIONARY EMPLOYMENT POSITIONS OF ASSISTANT GENERAL MANAGER AND ASSISTANT SUPERINTENDENT, Resolution No. 23-03. After discussion there was a motion by Director Cooke and seconded by Director McVicar to add Resolution 23-03 to the agenda for discussion and approval. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean
NOES: None
ABSENT: None

Item 5. a. b.& c. Minutes of Regular meeting for February 28, 2023, Minutes of the Special meeting for March 13, 2023, and Financial Reports for February 2023. After discussion, there was a motion by Director McVicar and seconded by Director Perumean to approve the minutes and financial reports. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean
NOES: None
ABSENT: None

Item 6. Approval of warrants and authorize signatures per warrant list. After discussion, there was a motion made by Director McVicar and seconded by Director Baroldi that the warrant numbers 45883 through 45941 in the amount of \$338,994.45 and EFT transfers in the amount of \$12,220.22 be approved and signatures be authorized. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean
NOES: None
ABSENT: None

Item 7. Report of Superintendent. The Superintendent informed that Cla-val performed preventative maintenance at the Wells, La Mirada, and Plant 1. A leaking fire hydrant at 1933 Kanola was replaced and a meter for a customer was relocated. In addition, one main leak and one service leak was repaired. The mainline pipe for the Greenview pipeline project has been installed, pressure tested, and chlorinated. Water samples were sent to the lab and results are pending. Once bacteriological results are received the tie-in will be scheduled. The booster motor #2 at Plant 5 failed. The motor was removed for rebuilding on Thursday, March 23, 2023. Lastly, discussed was the valve program and the District vehicle purchase program.

Item 8.a. Discuss and Approve – Temporary Position of Assistant General Manager /Assistant Superintendent. After discussion there was a motion by Director McVicar and seconded by Director Cooke to approve both positions and allow a monthly bonus for Assistant General Manager position of \$500.00 and \$250.00 bonus a month for Assistant Superintendent position and to be re-visited in four months. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean
NOES: None
ABSENT: None

There was a motion to approve Resolution 23-03, Creating the Temporary and Transitional Employment Positions of Assistant General Manager and Assistant Superintendent. There was a motion by Director McVicar and seconded by Director Perumean to approve Resolution 23-03. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean
NOES: None
ABSENT: None

Item 8.b. Discuss and Approve – Temporary Sixth Field Employee for Fiscal Year 23/24. After discussion, there was a motion by Director McVicar and seconded by Director Crabb to approve sixth field employee and this position will sunset on May 1, 2024. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, McVicar, and Perumean
NOES: None
ABSENT: None

Item 8.c. Update – Orchard Dale Water District Sixth Amendment, PFAS Notification Mailer, Water Rights. The General Manager informed the District will continue to use original agreement to continue capital improvements to joint facilities and informed them of the PFAS Notification Mailer and a residents comment regarding the mailer. Also, he informed the Board that there is an opportunity to purchase up to 100-acre feet of water rights and will inform them once it becomes available.

(Director McVicar left the meeting at 6:48 p.m.)

Item 9.a. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION. Government Code Section 54956.9(d)(2)/(e)(3). One matter. Claimant: Eva Rek D'Angelo. At open session, there was a motion by Director Cooke and seconded by Director Perumean to deny this claim. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, and Perumean
NOES: None
ABSENT: Director McVicar

Item 9.b. Closed Session: CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION: In re: Aqueous Film-Forming Foams Products Liability. Case No. 2:18-mn-2873-RMG, pending in the United States District Court for the District of South Carolina, Charleston Division. Discussion of existing litigation pursuant to Government Code section 54956.9, paragraph (1) of subdivision (d). This item was not discussed.

Item 10. There being no further business to come before the Board, motion was made by Director Cooke and seconded by Director Perumean that the meeting be adjourned at 6:52 p.m. The vote was as follows:

AYES: Directors Baroldi, Cooke, Crabb, and Perumean
NOES: None
ABSENT: Director McVicar

Dated: April 25, 2023

Brad Cooke, President

(SEAL)

Michael Gualtieri, Secretary

FINANCIAL REPORT

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF NET POSITION

March 31, 2022 and March 31, 2023

	<u>2022</u>	<u>2023</u>
<u>ASSETS:</u>		
<u>Current Assets:</u>		
CASH-PETTY	300.00	300.00
CASH-CHECKING	1,283,416.26	937,660.03
INVESTMENT-LAIF	3,601,250.29	4,899,520.76
ACCOUNTS RECEIVABLE-WATER	328,298.31	270,797.19
ACCOUNTS RECEIVABLE-OTHER	413,733.96	267,804.21
TAXES RECEIVABLE	-	-
LEASE RECEIVABLE	-	127,183.86
ACCRUED INTEREST RECEIVABLE	2,566.00	31,440.00
INVENTORY	199,778.43	212,225.85
PREPAID EXPENSES	64,277.69	63,713.99
Total Current Assets	<u>5,893,620.94</u>	<u>6,810,645.89</u>
<u>Noncurrent Assets:</u>		
Capital Assets:		
LAND	532,743.65	532,743.65
WATER RIGHTS	1,608,490.80	1,640,490.80
SOURCE OF SUPPLY	2,271,079.60	2,271,079.60
PUMPING PLANT	1,625,877.77	1,625,877.77
TRANSMISSION & DISTRIBUTION	26,054,010.03	26,361,304.22
GENERAL PLANT	1,739,468.59	1,775,220.89
CONSTRUCTION IN PROGRESS	179,495.79	136,448.30
Total Capital Assets	<u>34,011,166.23</u>	<u>34,343,165.23</u>
Accumulated Depreciation	<u>(19,344,491.48)</u>	<u>(19,982,302.65)</u>
Net Capital Assets	<u>14,666,674.75</u>	<u>14,360,862.58</u>
Other Noncurrent Assets:		
CONSTRUCTION ADVANCE RECEIVABLE	19,677.43	9,960.19
INVESTMENTS-CAL DOMESTIC WATER CO	591.00	591.00
LEASE RECEIVABLE	-	2,418,786.60
Total Other Noncurrent Assets	<u>20,268.43</u>	<u>2,429,337.79</u>
Total Assets	<u>20,580,564.12</u>	<u>23,600,846.26</u>
DEFERRED OUTFLOWS OF RESOURCES- Deferred amount from pension plan	214,013.00	172,529.00
DEFERRED OUTFLOWS OF RESOURCES- Deferred amount from OPEB	<u>139,714.00</u>	<u>259,764.00</u>
Total Deferred Outflows of Resources	<u>353,727.00</u>	<u>432,293.00</u>

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF NET POSITION

March 31, 2022 and March 31, 2023

	2022	2023
LIABILITIES		
<u>Current Liabilities:</u>		
ACCOUNTS PAYABLE	312,456.63	179,349.10
CURR PORTION-LONG TERM DEBT	59,938.00	61,359.75
ACCRUED INTEREST-CONTRACT PAYABLE-D/G	713.88	361.35
DEPOSITS-CUSTOMERS	2,000.00	4,000.00
DEPOSITS-CONSTRUCTION	620.00	4,500.00
ACCRUED PROPERTY TAXES	-	-
ACCRUED PAYROLL	-	-
ACCRUED EMPLOYEE BENEFITS	138,557.59	150,468.34
DEFERRED RENTAL INCOME	141,027.25	-
ACCRUED RETIREMENT CONTRIBUTIONS	-	-
NET OPEB OBLIGATION	1,455,020.00	1,706,103.00
NET PENSION LIABILITY	924,418.00	125,862.00
Total Current Liabilities	3,034,751.35	2,232,003.54
<u>Long-term Liabilities, net of current portion:</u>		
LOAN PAYABLE-STATE OF CALIF	61,359.75	-
Total Long-term Liabilities	61,359.75	-
Total Liabilities	3,096,111.10	2,232,003.54
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from pension plan	60,916.00	140,358.00
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from OPEB	451,487.00	385,809.00
DEFERRED INFLOWS OF RESOURCES- Deferred amounts from Leases	-	2,447,692.01
Total Deferred Inflows of Resources	512,403.00	2,973,859.01
<u>Net Position:</u>		
INVESTED IN CAPITAL ASSETS, NET RELATED DEBT	14,545,377.00	14,299,502.83
UNRESTRICTED	2,760,722.59	4,517,813.69
RESTRICTED	19,677.43	9,960.19
Total Net Position	17,325,777.02	18,827,276.71

LA HABRA HEIGHTS COUNTY WATER DISTRICT
STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
For Nine Months Ending March 31, 2022 and March 31, 2023

	Last Year Current Month Actual 3/31/2022	Current Month Actual 3/31/2023	Last Year YTD Actual 3/31/2022	Current YTD Actual 3/31/2023	Current Budget 2022/23	Actual 3/31/2023 % of budget 2022/23
Operating Revenue:	365,291.95	289,376.38	3,751,227.35	3,601,506.15	5,423,251.00	66%
Operating Expenses:						
Source of Supply	155,512.63	70,874.36	1,520,452.09	1,187,985.54	2,321,487.00	51%
Pumping	9,340.68	27,312.83	112,680.37	100,129.19	122,928.00	82%
Treatment	3,992.15	760.19	39,436.34	40,559.62	37,425.00	108%
Transmission & Distribution	72,612.72	48,812.89	519,030.56	531,618.04	597,780.00	89%
Customer Accounts	16,500.26	22,163.58	134,591.32	160,179.93	168,659.00	95%
Administrative and General	139,609.76	133,929.69	1,182,012.67	1,205,684.48	1,652,843.00	73%
Capital Improvements	110,598.41	129,275.08	995,385.69	1,163,475.72	1,551,301.00	75%
Other	9,714.87	10,505.82	65,832.48	69,577.50	89,851.00	77%
TOTAL OPERATING EXPENSES	517,881.48	443,634.44	4,569,421.52	4,459,210.02	6,542,274.00	68%
OPERATING INCOME (LOSS)	(152,589.53)	(154,258.06)	(818,194.17)	(857,703.87)	(1,119,023.00)	77%
Non-Operating Revenues	62,724.69	34,629.74	641,358.51	746,389.28	1,039,354.00	72%
Non-Operating Expenses	1,857.96	2,907.12	8,217.12	9,230.18	36,739.00	25%
NET NON-OPERATING REVENUES (EXPENSES)	60,866.73	31,722.62	633,141.39	737,159.10	1,002,615.00	74%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(91,722.80)	(122,535.44)	(185,052.78)	(120,544.77)	(116,408.00)	104%
SYSTEM BUY IN FEE			13,593.00	-		
CAPITAL CONTRIBUTIONS			4,410.55	5,245.75		
NET INCOME (LOSS) IN NET POSITION			(167,049.23)	(115,299.02)		
NET POSITION-BEGINNING OF YEAR			17,492,826.25	18,942,575.73		
NET POSITION-END OF PERIOD			17,325,777.02	18,827,276.71		

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF REVENUE AND EXPENSES

For Nine Months Ending March 31, 2022 and March 31, 2023

	Last Year Current Month Actual 3/31/2022	Current Month Actual 3/31/2023	Last Year YTD Actual 3/31/2022	Current YTD Actual 3/31/2023	Current Budget 2022/23	Actual 3/31/2023 % of budget 2022/23 75%
OPERATING REVENUES						
SALES-WATER	186,268.19	95,466.29	2,143,565.33	1,866,674.04	3,139,278.00	60%
SALES-READINESS TO SERVE	175,652.95	190,387.04	1,579,718.54	1,701,272.14	2,226,733.00	76%
SALES-MISCELLANEOUS	3,370.81	3,523.05	27,943.48	33,559.97	28,366.00	118%
LEASE-WATER RIGHTS	-	-	-	-	28,874.00	0%
TOTAL OPERATING REVENUES	365,291.95	289,376.38	3,751,227.35	3,601,506.15	5,423,251.00	66%
OPERATING EXPENSES						
PURCHASED WATER	4,122.17	3,943.43	28,270.66	39,192.89	246,552.00	16%
GROUND WATER REPLENISHMENT ASSMT	87,936.86	31,437.39	849,889.52	687,923.58	1,140,347.00	60%
POWER	63,453.60	35,493.54	642,291.91	460,869.07	934,588.00	49%
TOTAL SOURCE OF SUPPLY	155,512.63	70,874.36	1,520,452.09	1,187,985.54	2,321,487.00	51%
LABOR-PUMPING	5,942.90	11,076.69	38,807.96	46,485.56	68,948.00	67%
MAINTENANCE-PUMPING	3,397.78	16,236.14	73,872.41	53,643.63	53,980.00	99%
TOTAL PUMPING	9,340.68	27,312.83	112,680.37	100,129.19	122,928.00	82%
MAINT & LABOR-TREATMENT	3,992.15	760.19	39,436.34	40,559.62	37,425.00	108%
TOTAL TREATMENT	3,992.15	760.19	39,436.34	40,559.62	37,425.00	108%
LABOR-TRANS & DISTRIBUTION	27,207.00	27,678.27	158,629.61	192,842.20	241,611.00	80%
MAINT-TRANS & DISTRIBUTION	16,306.90	18,443.33	164,432.15	231,278.48	158,357.00	146%
JOINT FACILITIES-WELL, LM CONDUIT&RES	45,869.16	15,077.38	368,312.52	198,209.98	400,793.00	50%
ORCHARD DALE PORTION	(16,770.34)	(12,386.09)	(172,343.72)	(90,712.62)	(202,981.00)	45%
TOTAL TRANSMISSION&DISTRIBUTION	72,612.72	48,812.89	519,030.56	531,618.04	597,780.00	89%
LABOR&MAINT-CUSTOMER ACCOUNTS	16,500.26	22,163.58	135,342.31	158,392.90	166,021.00	95%
UNCOLLECTIBLE ACCOUNTS	-	-	(750.99)	1,787.03	2,638.00	68%
TOTAL CUSTOMER ACCOUNTS	16,500.26	22,163.58	134,591.32	160,179.93	168,659.00	95%
TOTAL OTHER OPERATING EXPENSES	102,445.81	99,049.49	805,738.59	832,486.78	926,792.00	90%
TOTAL SOURCE OF SUPPLY & OPERATING EXPENSES	257,958.44	169,923.85	2,326,190.68	2,020,472.32	3,248,279.00	62%
ADMINISTRATIVE & GENERAL EXPENSES						
LABOR-FIELD-SICK,VAC,HOLIDAY	6,559.11	5,844.67	57,712.39	61,853.37	77,198.00	80%
WAGES-MANAGEMENT	16,994.99	17,881.87	116,096.14	119,762.65	165,468.00	72%
WAGES-OFFICE	30,827.70	25,660.17	182,372.16	179,493.47	272,120.00	66%
WAGES-MGMT&OFFICE-SICK,VAC,HOLIDAY	7,057.98	15,054.18	69,522.67	77,916.89	95,140.00	82%
OFFICE SUPPLIES	2,111.53	3,925.70	16,808.32	19,918.92	29,957.00	67%
AUTO SERVICE	4,083.17	2,656.95	38,635.52	37,195.20	47,734.00	78%
BANK SERVICE CHARGE	1,478.92	1,032.43	9,723.71	6,670.59	13,990.00	48%
DUES & SUBSCRIPTIONS	90.00	550.00	24,540.83	24,982.58	29,665.00	84%
BUILDING SERVICE	1,038.48	2,143.40	14,344.60	16,742.29	23,731.00	71%
OFFICE EQUIPMENT MAINT	4,472.05	724.95	27,540.81	17,199.18	27,612.00	62%
PROFESSIONAL	2,324.00	4,146.33	42,146.53	87,994.30	81,196.00	108%
EDUCATION & MEETINGS	844.40	1,335.23	15,815.37	15,810.83	17,354.00	91%

LA HABRA HEIGHTS COUNTY WATER DISTRICT

STATEMENTS OF REVENUE AND EXPENSES

For Nine Months Ending March 31, 2022 and March 31, 2023

	Last Year Current Month Actual 3/31/2022	Current Month Actual 3/31/2023	Last Year YTD Actual 3/31/2022	Current YTD Actual 3/31/2023	Current Budget 2022/23	Actual 3/31/2023 % of budget 2022/23 75%
LEGAL	3,650.00	4,312.50	25,830.78	31,312.50	37,162.00	84%
UTILITIES	2,216.00	2,091.06	23,378.24	29,128.37	48,932.00	60%
ENGINEERING	522.00	1,127.00	42,717.50	13,795.00	28,315.00	49%
INSUR-AUTO,LIABILITY&PROPERTY	8,054.85	6,481.41	47,347.60	57,359.38	67,431.00	85%
INSUR-GROUP HEALTH & LIFE	18,308.39	14,779.47	174,704.16	139,386.29	227,214.00	61%
EMPLOYEE WORKERS COMPENSATION	5,710.56	108.48	17,935.14	16,304.98	25,279.00	65%
DENTAL	1,132.00	-	5,039.84	2,224.00	4,730.00	47%
RETIREMENT-CALPERS	15,558.38	16,705.31	96,672.56	100,822.81	150,485.00	67%
RETIREMENT-DEFERRED COMP	1,478.28	1,595.33	14,125.63	14,777.37	21,456.00	69%
RETIREMENT-CALPERS UNFUND ACCR LIAB	-	-	72,110.00	89,261.00	92,333.00	97%
MAINTENANCE-GENERAL PLANT	5,096.97	5,773.25	46,892.17	45,772.51	68,341.00	67%
CAPITAL IMPROVEMENTS	110,598.41	129,275.08	995,385.69	1,163,475.72	1,551,301.00	75%
PROPERTY TAXES	443.10	444.06	4,486.15	4,509.47	6,454.00	70%
PAYROLL TAXES	9,271.77	10,061.76	61,346.33	65,068.03	83,397.00	78%
TOTAL ADMIN & GENERAL EXP	259,923.04	273,710.59	2,243,230.84	2,438,737.70	3,293,995.00	74%
TOTAL OPERATING EXPENSES	517,881.48	443,634.44	4,569,421.52	4,459,210.02	6,542,274.00	68%
OPERATING INCOME (LOSS)	(152,589.53)	(154,258.06)	(818,194.17)	(857,703.87)	(1,119,023.00)	77%
NONOPERATING REVENUES						
INTEREST INCOME	1,095.00	11,669.00	6,828.33	66,526.13	10,272.00	648%
PROPERTY TAX INCOME	49,899.42	5,115.84	514,793.00	553,848.62	892,371.00	62%
RENT INCOME	9,570.96	11,744.35	86,138.64	102,480.69	120,458.00	85%
OIL ROYALTIES	1,304.31	1,030.55	11,440.39	13,443.78	10,589.00	127%
MISCELLANEOUS INCOME	855.00	570.00	7,452.16	5,590.06	5,664.00	99%
GAIN ON ASSET SOLD	-	4,500.00	14,705.99	4,500.00	-	0%
TOTAL NONOPERATING REVENUES	62,724.69	34,629.74	641,358.51	746,389.28	1,039,354.00	72%
NONOPERATING EXPENSES						
INTEREST EXPENSE-D/G LOAN	237.96	120.45	2,497.12	1,564.80	1,801.00	87%
LOSS ON INVESTMENT	-	-	-	-	-	0%
DIRECTORS FEES	1,000.00	1,100.00	5,100.00	5,300.00	9,900.00	54%
DIRECTORS EXPENSES	620.00	-	620.00	678.71	9,711.00	7%
ELECTION	-	1,686.67	-	1,686.67	15,327.00	0%
TOTAL NONOPERATING EXPENSES	1,857.96	2,907.12	8,217.12	9,230.18	36,739.00	25%
NET NONOPER REVENUES(EXPENSES)	60,866.73	31,722.62	633,141.39	737,159.10	1,002,615.00	74%
NET INCOME (LOSS) IN NET POSTION	(91,722.80)	(122,535.44)	(185,052.78)	(120,544.77)	(116,408.00)	104%

STATUS OF INVESTMENTS

LA HABRA HEIGHTS COUNTY WATER DISTRICT

REPORT OF INVESTMENTS FOR QUARTER ENDING MARCH 31, 2023

TYPE OF INVESTMENT	ISSUER	PURCHASE DATE	DAYS TO MATURITY	YIELD	AGENT/ BROKER	SOURCE OF VALUATION	MARKET VALUE	BEGINNING BALANCE	ACTIVITY	ENDING BALANCE	% TO TOTAL PORTFOLIO
Pooled fund	Local Agency Investment Fund (LAIF)	NA	1	2.831	California State Treasurer	NA	4,899,521	4,924,195	21,727 *	4,945,922	100.0%
TOTAL							4,899,521	4,924,195	21,727	4,945,922	100.0%

* Deposited on 1/13/23 \$21,727 interest earned from October - December 2022

All current investments and transactions during the month comply with the investment policy adopted by Resolution 23-02 adopted February 28, 2023

Pending any future action of Board of Directors or any unforeseen catastrophe, I certify that sufficient investment liquidity and anticipated revenue are available to meet the next six months of estimated expenditures.

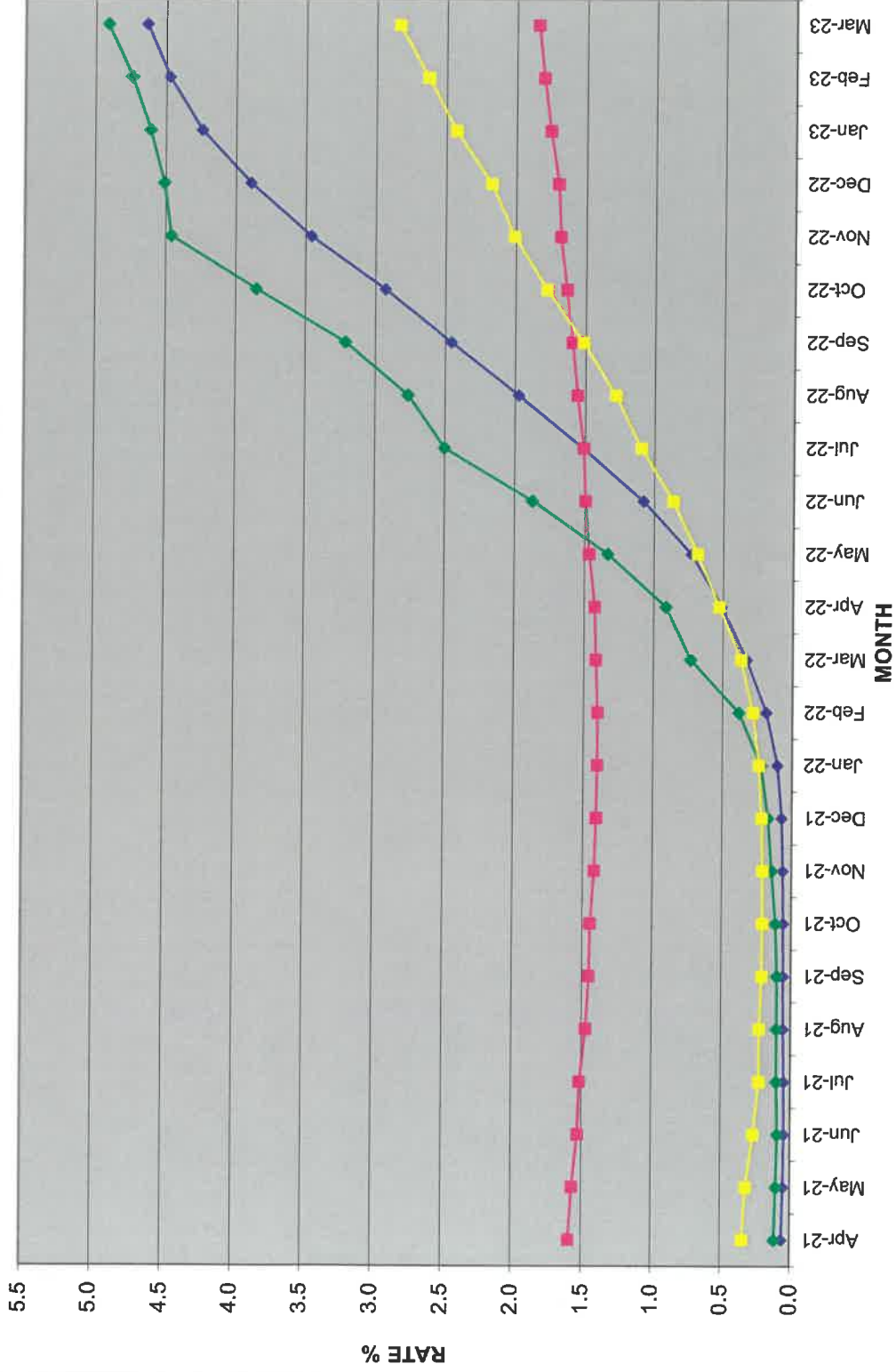

 Tammy S. Wagstaff, Treasurer

April 25, 2023

Date

LA HABRA HEIGHTS COUNTY WATER DISTRICT

Historical Interest Rates



◆ Treasury Bills
■ Treasury Notes
◆ Commercial Paper, 90 day
◆ LAIF
 Treasury Bills and Treasury Notes source: www.treasurydirect.gov
 Commercial Paper, 90 days source: www.federalreserve.gov
 LAIF (Local Agency Investment Fund) source: www.treasurer.ca.gov

WARRANTS

La Habra Heights CWD
AP Check Register (Current by Bank)
 Check Dates: Greater than 3/15/2023

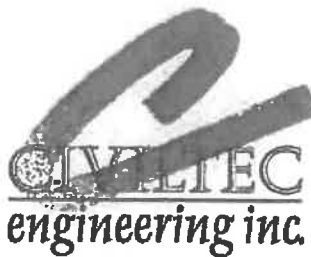
Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: 13100 - EFT TRANSFERS					13110
1002334303	03/29/23	M	0130	CALPERS	\$4,966.15
1002334304	03/29/23	M	0130	CALPERS	\$1,151.65
**1002344471	04/12/23	M	0130	CALPERS	\$4,966.15
1002344472	04/12/23	M	0130	CALPERS	\$918.04
BANK 13100 REGISTER TOTAL:					\$12,001.99
BANK ID: 13110 - CHECKING- WELLS FARGO					13110
45942	03/28/23	P	0385	ADMIRAL PEST CONTROL	\$76.00
45943	03/28/23	P	0409	ADVANTAGE,INC	\$1,033.50
45944	03/28/23	P	0013	CANNINGS HARDWARE	\$45.37
45945	03/28/23	P	0014	CENTRAL BASIN MWD	\$3,943.43
45946	03/28/23	P	0441	CINTAS CORPORATION	\$83.94
45947	03/28/23	P	0145	CIVILTEC ENGINEERING INC	\$7,116.00
45948	03/28/23	P	0017	CLINICAL LAB OF SB, INC	\$804.50
45949	03/28/23	P	0283	CONTINENTAL UTILITY SOLUTIONS	\$11.70
45950	03/28/23	P	0282	D&H WATER SYSTEMS	\$300.20
45951	03/28/23	P	0464	ENVIROKLEEN USA	\$650.00
45952	03/28/23	P	0099	GRAINGER INC	\$99.59
45953	03/28/23	P	0043	GRISWOLD INDUSTRIES	\$10,814.06
45954	03/28/23	P	0252	INFOSEND, INC	\$1,788.52
45955	03/28/23	P	0501	JORDAN KEAR	\$2,380.00
45956	03/28/23	P	0133	KONICA MINOLTA	\$386.28
45957	03/28/23	P	0402	L G HOLDINGS, INC	\$1,616.00
45958	03/28/23	P	0051	LINCOLN FINANCIAL GROUP	\$3,683.81
45959	03/28/23	P	0120	MICHAEL GUALTIERI	\$90.34
45960	03/28/23	P	0534	ODP BUSINESS SOLUTIONS, LLC.	\$144.51
45961	03/28/23	P	0221	REGISTRAR-RECORDER OFFICE	\$1,686.67
45962	03/28/23	P	0258	S&J SUPPLY CO, INC	\$966.61
45963	03/28/23	P	0415	SAMUEL MUNOZ	\$1,400.00
45964	03/28/23	P	0069	SOCALGAS	\$81.48
45965	03/28/23	P	0068	SOUTHERN CALIF EDISON CO	\$7,659.27
45966	03/28/23	P	0386	VERIZON WIRELESS	\$561.52
45967	03/28/23	P	0012	VULCAN MATERIALS COMPANY	\$3,379.62
45968	04/11/23	P	0116	ACWA-JPIA	\$15,059.11
45969	04/11/23	P	0409	ADVANTAGE,INC	\$694.94
45970	04/11/23	P	0353	ARCO BUSINESS SOLUTIONS	\$2,656.95
45971	04/11/23	P	0013	CANNINGS HARDWARE	\$50.84
45972	04/11/23	P	0441	CINTAS CORPORATION	\$83.94
45973	04/11/23	P	0528	CPR IT WORKS, LLC.	\$1,490.00
45974	04/11/23	P	0540	DUTHIE POWER SERVICES	\$7,382.86
45975	04/11/23	P	0464	ENVIROKLEEN USA	\$650.00
45976	04/11/23	P	0389	FRONTIER COMMUNICATIONS	\$77.88
45977	04/11/23	P	0124	G M SAGER CONSTRUCTION CO	\$10,908.00
45978	04/11/23	P	0043	GRISWOLD INDUSTRIES	\$562.50
45979	04/11/23	P	0369	HIGHROAD INFO TECHNOLOGY	\$4,960.07
45980	04/11/23	P	0153	HOME DEPOT CR SERVICES	\$268.05
45981	04/11/23	P	0205	JOE MATTHEWS	\$897.28
45982	04/11/23	P	0402	L G HOLDINGS, INC	\$1,791.00
45983	04/11/23	P	0051	LINCOLN FINANCIAL GROUP	\$3,680.17
45984	04/11/23	P	0430	MICHAEL SILANDER	\$3,437.50
45985	04/11/23	P	0426	NEW HORIZONS LEARNING GROUP	\$295.00
45986	04/11/23	P	0534	ODP BUSINESS SOLUTIONS, LLC.	\$78.83
45987	04/11/23	P	0495	PUBLIC WATER AGENCIES GROUP	\$875.00
45988	04/11/23	P	0363	RWS OF SOUTHERN CALIFORNIA	\$767.40
45989	04/11/23	P	0258	S&J SUPPLY CO, INC	\$257.57

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date) ; "A" - Application ; "E" - EFT
 ** Denotes broken check sequence.

La Habra Heights CWD
AP Check Register (Current by Bank)
Check Dates: Greater than 3/15/2023

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
45990	04/11/23	P	ONETIM	SAMUEL FUNG	\$74.05
45991	04/11/23	P	0147	SAN GABRIEL VALLEY WATER CO	\$49.49
45992	04/11/23	P	0068	SOUTHERN CALIF EDISON CO	\$36,773.55
45993	04/11/23	P	0267	STAMPS BY MAIL	\$126.00
45994	04/11/23	P	0243	TAMMY WAGSTAFF	\$87.95
45995	04/11/23	P	ONETIM	THE FRIDAY GROUP	\$701.81
45996	04/11/23	P	0432	TIME WARNER CABLE(SPECTRUM)	\$550.00
45997	04/11/23	P	0078	UNDERGROUND SERVICE ALERT	\$134.25
45998	04/11/23	P	0386	VERIZON WIRELESS	\$634.67
45999	04/11/23	P	0016	WATER REPLENISHMENT DISTRICT	\$48,514.44
BANK 13110 REGISTER TOTAL:					\$195,374.02
GRAND TOTAL :					\$207,376.01

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date) ; "A" - Application ; "E" - EFT
** Denotes broken check sequence.



Civil, Water, Wastewater, Drainage and Transportation Engineering
Construction Management • Surveying
California • Arizona

March 7, 2023

La Habra Heights County Water District
1271 North Hacienda Road
La Habra Heights, CA 90631

Attention: Michael Gualtieri, General Manager

Subject: Engineering Activities for the Month of February 2023
Invoice Backup Support - Billing Period through March 3, 2023

Dear Mr. Gualtieri:

The La Habra Heights County Water District requires Engineering Support from *CIVILTEC engineering, inc. (Civiltec)* at times on various projects. This work is provided on a time and materials basis when requested and directed by LHCWD management. Following is an explanation of time spent to back up the February 2023 invoicing. The numbering system is the *Civiltec* project number and tracking system.

2022153.00 – General Engineering Support. This project has been established to aid the District in general engineering inquiries, participate in meetings, hydraulic modeling and calibration and overall engineering support. The total budget for General Engineering Support has been established at \$25,000.00 for each Fiscal Year. Below is an accounting of expenditures under this *Civiltec* job number for FY 2022-23.

There were expenditures of \$250.00 in the month of February 2023. David assisted Mike and Joe with sanding issues for Well No. 11 that included a site visit on February 21, 2023. The remaining budget is \$15,735.00.

2022154.00 – Engineering Fireflow Modeling FY22-23. This project has been established to aid the District with computer model simulations for fire flow requests by LHCWD customers. The total budget for this modeling support has been established at \$10,000.00 for each Fiscal Year. Below is an accounting of expenditures under this *Civiltec* job number for FY 2022-23.

There were expenditures of \$155.00 in the month of February 2023. Tim performed hydraulic analyses and filled out the 195 Form for 2042 Ahuacate Road. The remaining budget is \$6,270.00.

2020135.00 – Greenview Pipeline and PRV Station. LHCWD is constructing a new pipeline extension on Greenview to complete a piping loop. The project has been placed out to bid, bids have been received and the project has been awarded to Brkich Construction. The construction

La Habra Heights County Water District
Mr. Michael Gualtieri, General Manager
Engineering Activity Report for February 2023
March 7, 2023
Page 2



phase has begun. The overall engineering and construction support budget for the project is \$43,500.00. There were expenditures of \$3,920.00 in the month of February 2023. The remaining budget is \$2,649.47.

2020203.00 – Vigil Reservoir Drain Outlet Repair. LHHCWD plans to repair the existing outlet structure that was damaged during a tank overflow event. The drain rock, shotcrete, reinforcing fabric and concrete energy dissipater have been damaged. We had a meeting with Jonovich Construction to field review the project on December 12, 2022. Solutions have been discussed and Jonovich is researching the availability of large rock gradations. The overall engineering and construction support budget for the project is \$39,500.00. There were no expenditures in the month of February 2023. The remaining budget is \$9,845.00.

2022169.00 – Well No. 12 Well Siting Study. LHHCWD plans to drill a new well in the Judson Well Field. The Board of Directors authorized the *Civiltec* Well Siting Proposal in their meeting of September 27, 2022. We have completed site utility and mapping research and have conducted the site topographic survey of the site on the north end of the Mobile Home Park. A large storm drain box structure is located near the proposed well location that is causing a pause in the study. A site visit was conducted in February to review the site with Jordan Kear. A new site at the south end of the Mobile Home Park was field reviewed. LHHCWD and ODWD want to study this site for the new well. The engineering budget for the project is \$86,590.00. There were expenditures \$2,791.00 in January 2023. The remaining budget is \$61,934.00.

I hope this information helps with your processing of the project invoices. Please let me know if you have any questions.

Very truly yours,

CIVILTEC engineering, inc.

A handwritten signature in black ink, appearing to read 'W. David Byrum'.

W. David Byrum, P.E.
President, Principal Engineer

Michael Silander

Attorney at Law

2629 Townsgate Road, Suite 235

Westlake Village, CA 91361

INVOICE

DATE: APRIL 1, 2023

TO:

La Habra Heights County Water District
1271 Hacienda Road
La Habra Heights, CA 90631

PLEASE REMIT PAYMENT TO:

Michael Silander
2629 Townsgate Road, Suite 235
Westlake Village, CA 91361

SPECIFICATIONS:

LHHCWD/TOTAL

Invoice for legal services rendered in March 2023.

MATTER	HOURS	AMOUNT
Transactional 1 – General	17.5	\$2,187.50
Transactional 2 – PFAS litigation	0.0	\$0.00
Transactional 3 – Well No. 12	0.0	\$0.00
Retainer	Flat fee	\$1,250.00
		TOTAL: \$3,437.50

Please make all checks payable to Michael Silander
If you have any questions concerning this invoice,
please email michael@silanderlaw.com or call 805-490-9247

REPORT OF SUPERINTENDENT

LA HABRA HEIGHTS COUNTY WATER DISTRICT

MEMORANDUM

DATE: 04/19/2023

TO: MIKE GUALTIERI, BOARD OF DIRECTORS

FROM: JOE MATTHEWS, SUPERINTENDENT

SUBJECT: SUPERINTENDENT'S REPORT FOR APRIL 2023

Emergency Generator Preventative Maintenance and Repairs

Our annual preventative maintenance was performed on all emergency generators. All generators will be tested during a simulated outage upon completion of the annual electrical maintenance.

Greenview Pipeline Project

Permanent asphalt is scheduled to be installed the week of April 17, 2023.

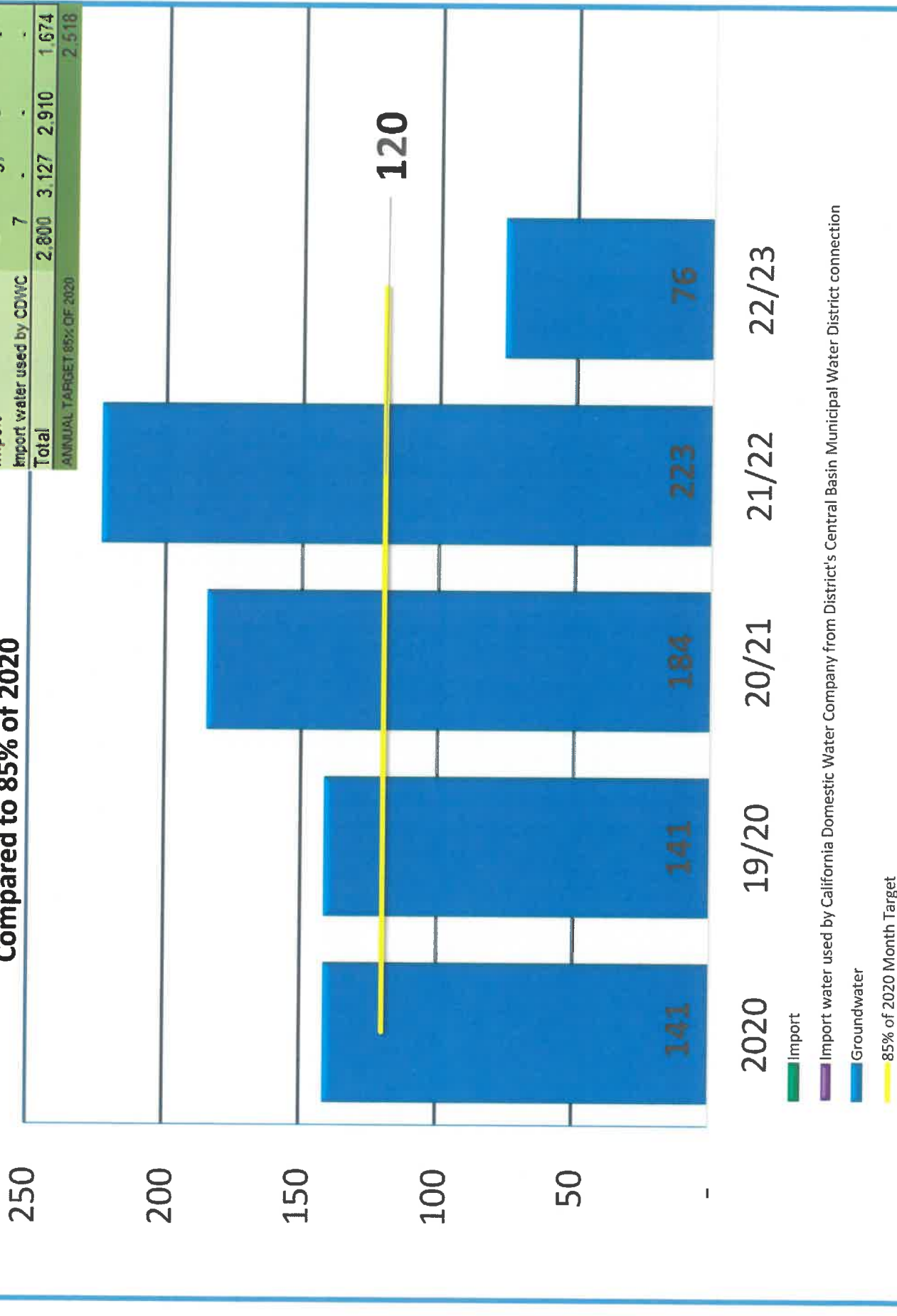
Well Water Loss

We conducted a leak detection survey on the main that carries water from our well field to the La Mirada Reservoir. No indication of leaks was found.

LA HABRA HEIGHTS COUNTY WATER DISTRICT

Production in acre feet for **MARCH**
Compared to 85% of 2020

ANNUAL WATER USAGE						
Water Source	2019/2020	2020/2021	2021/2022	2021/2022	2022/23 THRU MAR	2022/23
Groundwater	2,793	3,070	2,910	1,674	-	-
Import	-	57	-	-	-	-
Import water used by CDWC	7	-	-	-	-	-
Total	2,800	3,127	2,910	1,674	1,674	2,518
ANNUAL TARGET 85% OF 2020						



2020 19/20 20/21 21/22 22/23

■ Import
■ Import water used by California Domestic Water Company from District's Central Basin Municipal Water District connection
■ Groundwater
— 85% of 2020 Month Target

**DISCUSS AND ACTION – FISCAL
YEAR 2023/2024 PROPOSED
BUDGET**

LA HABRA HEIGHTS COUNTY WATER DISTRICT

MEMORANDUM

To: Michael Gualtieri, Joe Matthews
 From: Tammy Wagstaff
 Date: April 18, 2023
 RE: 2023/2024 Draft Budget

OPERATING BUDGET

Below reflect some of the assumptions in the attached budget, as well as, the proposed water rates. Projected water sales are 2,745 acre feet (AF) for the year.

I used the projected 2023 Water Rate Study projections for Commodity-Upper & Lower Zones and Readiness to Serve rates for fiscal year 2023/24 proposed rate increases.

<u>Zone</u>	2022/23 Board Approved Rate	2023/24 Budget Rate	<u>Difference</u>	<u>Percent Increase</u>
Upper:	2.78	2.98	.20	7.2
Lower:	2.50	2.60	.10	4.0

Readiness to serve charges:

<u>Meter Size</u>				
3/4" & 5/8"	47.66	52.78	\$5.12	10.7
1"	79.40	86.51	7.11	9.0
1-1/2"	158.76	170.85	12.09	7.6
2"	254.00	272.05	18.05	7.1
3"	555.57	592.51	36.94	6.7
4"	1,000.02	1,064.78	64.76	6.5
6"	2,222.18	2194.85	(27.33)	(1.2)
Fire Service per inch	32.41	-0-	(32.41)	(100.0)
Fire Meter	555.57	592.51	36.94	6.7

The budget reflects 95.0% supply from groundwater of 2,779 AF. It allows for a 6% water loss. Water Replenishment District water rates are projected to increase from \$411 per acre foot to \$446, an 8.5% increase.

Central Basin Municipal Water District's water rates are projected to increase on January 1, 2024 from \$1,379 to \$1,426 which is a 3.4% increase. Water service, capacity and fixed service charges amount to \$412.21 per cubic feet per second (cfs) each month; last year was \$412.21, which is no change.

The water wheeling agreement with Rowland Water District (Rowland) began operations on February 12, 2014. It is projected to generate no revenue this year as Rowland has not taken water since March 2016.

The budget reflects:

- Inflation projection of 4.9% (Consumer Price Index-All Urban Consumers) (CPI-U)
- Depreciation funded based on 15 year capital improvement plan from Master Water Plan
- Funding GASB 45 Other Post Employment Benefits “pay as you go”
- Add a temporary Utility Worker I for succession planning
- Wage increase – propose an 5.0% cost of living adjustment (Consumer Price Index-Urban Wage Earners and Clerical Workers) (CPI-W). In addition, it is proposed to implement a merit pool of 2.0% to reward those employees who have high performance results.
- Due to the lease accounting principles, a new category was created under non-operating revenue for the Whittier Mobile Country Club titled “Lease Income”, the Rent Income reflects rent from PIH for parking spots at Plant 1.

The budget reflects net income of \$71,631. Per the projected 2023 Water Rate Study the water and readiness to serve rates are to be increased to build reserves. These reserves are needed to meet the long term goals of replacing pipelines and wells identified in the 2022 Master Plan.

CAPITAL BUDGET

Recoat Reservoir 10A

Well 12

Purchase 50 acre feet water rights

The budget will be discussed at the next Board meeting. You may contact either Mike or myself at any time with questions.

EXHIBIT "A"

LA HABRA HEIGHTS COUNTY WATER DISTRICT

2023/2024 BUDGET

GENERAL LEDGER ACCT #	DESCRIPTION	ACTUAL 2/28/2023	PROJECTED ACTUAL FISCAL YEAR 2022/2023	BUDGET FISCAL YEAR 2022/2023	PROJECTED BUDGET FISCAL YEAR 2023/2024	PROJECTED 2023/24 BUDGET HIGHER (LOWER) 2022/23 PROJ ACT
OPERATING REVENUE						
41100	Water Sales-Consumption	1,771,208	2,750,262	3,139,278	3,298,111	547,849
41200	Water Sales-Readiness to Serve	1,510,885	2,266,328	2,226,733	2,407,603	141,276
42300	Administrative & Turn on fee	30,037	45,056	28,366	30,838	(14,218)
49100	Water Rights Lease	-	26,874	28,874	29,997	3,123
	TOTAL OPERATING REVENUE	3,312,130	5,088,519	5,423,251	5,766,549	678,030
OPERATING EXPENSE						
Source of Supply						
51300	Purchased Water	35,249	51,737	246,552	263,615	211,878
51400	Ground Water Replenishment	656,486	1,028,084	1,140,347	1,239,349	211,265
52300	Power	425,375	727,490	934,588	875,124	147,634
	Total Source of Supply	1,117,110	1,807,311	2,321,487	2,378,088	570,777
Other Operating Expenses						
50000	Labor-Vacation, Sick & Holiday	56,009	85,661	77,198	84,217	(1,444)
52100	Labor-Pumping	35,410	54,156	68,948	79,385	25,229
52200	Maintenance-Pumping	37,407	56,111	53,980	55,044	(1,067)
53200	Maintenance & Labor-Treatment	39,799	59,699	37,425	55,322	(4,377)
54100	Labor-Trans & Distribution	165,164	252,604	241,611	283,716	31,112
54200	Maint-Trans & Distribution	212,835	309,053	158,357	190,224	(118,829)
62000	Joint Facilities-Wells	44,744	67,116	178,262	173,334	106,218
62100	Joint Facilities-Wells-Power	121,173	163,604	197,226	236,619	73,015
72000	Joint Facilities-LaMirada Conduit	2,610	3,915	9,185	8,922	5,007
82000	Joint Facilities-Reservoir	14,606	21,909	16,120	22,318	409
82200	Less: Orchard Dale portion	(78,327)	(117,491)	(202,981)	(221,144)	(103,654)
55100;55105	Labor& Maint-Customer Service	132,244	199,899	161,306	188,282	(11,617)
55110	Labor-Customer Account	3,986	6,096	4,714	5,522	(574)
55200	Uncollectible Accounts	1,787	1,787	2,638	3,489	1,702
	Total Other Operating Expenses	789,447	1,164,118	1,003,989	1,165,250	1,132
	TOTAL OPERATING EXPENSES	1,906,557	2,971,429	3,325,476	3,543,338	571,909
ADMINISTRATIVE & GENERAL EXPENSES						
56100,56110	Wages-Mgmt, Office&Sick/Vac/Holiday	318,577	487,235	532,728	547,846	60,611
56200	Office Supplies	15,993	23,990	29,957	31,216	7,227
56201	Auto Service	34,538	51,807	47,734	48,559	(3,248)
56202	Bank Service Charge	5,638	8,457	13,990	10,642	2,185
56203	Dues & Subscription	24,433	36,650	29,665	38,445	1,796
56204	Building Service	14,599	21,899	23,731	23,594	1,696
56205	Office Equipment Maint	16,474	24,711	27,612	32,891	8,180
56206	Professional	83,848	109,745	81,196	55,360	(54,384)
56207	Education & Meetings	14,476	21,714	17,354	16,608	(5,106)
56208	Legal	27,000	40,500	37,162	42,485	1,985
56209	Utilities	27,037	40,556	48,932	45,433	4,878
56220	Engineering	12,668	19,002	28,315	33,819	14,817
56300	Insurance-Auto, Liability, Property & Bond	50,878	76,317	67,431	76,646	329
56310	Insurance-Group Health & Life	124,607	186,911	227,214	214,571	27,661
56400	Employee Workers Compensation	16,197	24,296	25,279	34,153	9,858
56410	Dental	2,224	3,336	4,730	4,766	1,430
56420	Retirement-CalPERS	84,118	128,651	150,485	174,435	45,784
56421	Retirement-Deferred Compensation	13,182	20,161	21,456	23,551	3,390
56422	Retirement-CalPERS-Unfunded Accrued Liab.	89,261	89,261	92,333	83,515	(5,746)
57210	Payroll Taxes	55,006	82,509	83,397	93,644	11,135
56700	Maint-General Plant	39,999	59,999	68,341	69,340	9,342
57100	Capital Improvement	1,034,201	1,551,302	1,551,301	1,489,347	(61,955)
57200	Property Taxes	4,065	6,098	6,454	6,396	299
	TOTAL ADMINISTRATIVE & GENERAL EXP	2,109,019	3,115,102	3,216,797	3,197,262	82,160
	NET OPERATING INCOME (LOSS)	(703,446)	(998,012)	(1,119,021)	(974,051)	23,961

EXHIBIT "A"

LA HABRA HEIGHTS COUNTY WATER DISTRICT

2023/2024 BUDGET

GENERAL LEDGER ACCT #	DESCRIPTION	ACTUAL 2/28/2023	PROJECTED ACTUAL FISCAL YEAR 2022/2023	BUDGET FISCAL YEAR 2022/2023	PROJECTED BUDGET FISCAL YEAR 2023/2024	PROJECTED 2023/24 BUDGET HIGHER (LOWER) 2022/23 PROJ ACT
NON-OPERATING REVENUE						
49200	Interest Income	54,857	82,286	10,272	40,063	(42,223)
49300	Property Tax Income	548,733	823,100	892,371	916,445	93,346
49700	Rent Income	3,210	4,815	120,458	4,815	-
49750	Lease Income	87,527	131,291	-	131,858	568
49800	Oil Royalties	12,413	18,620	10,589	12,635	(5,985)
49810	Miscellaneous Income	5,020	7,530	5,664	5,814	(1,716)
49900	Gain on asset sold	-	-	-	-	-
	TOTAL NON-OPERATING REVENUE	711,760	1,067,640	1,039,354	1,111,630	43,990
NON-OPERATING EXPENSE						
59120	Interest Expense-Davis Grunsky loan	1,444	2,166	2,174	735	(1,431)
59120	Principal-Davis Grunsky loan	56,873	56,873	49,697	50,876	(5,997)
72100	Interest Reimb.-Orchard Dale	-	-	(371)	(126)	(126)
59400	Director's Fees	4,200	6,300	9,900	9,900	3,600
59900	Director's Expenses	679	1,019	9,711	4,563	3,545
59910	Election Expense	-	-	15,327	-	-
	TOTAL NON-OPERATING EXPENSE	63,196	66,358	86,438	65,948	(410)
	NET NON-OPERATING REVENUE(EXP)	648,564	1,001,283	952,916	1,045,682	44,400
	NET INCREASE (DECREASE) IN NET ASSETS	(54,882)	3,270	(166,105)	71,631	68,361

SUMMARY OF BUDGET

REVENUE	\$ 6,156,159	\$ 6,462,605	\$ 6,878,179
EXPENSE	\$ 6,152,889	\$ 6,628,710	\$ 6,806,548
NET INCREASE (DECREASE) IN NET ASSETS	\$ 3,270	\$ (166,105)	\$ 71,631
	0	0	(0)

CAPITAL IMPROVEMENT PLAN

	NET INC (DEC) NET ASSETS LESS CIP INTEREST INCOME		(14,116)	53,811
49650	SYSTEM BUY IN FEES		-	13,593
	INTEREST INCOME		17,386	17,820
	CAPITAL IMPROVEMENT		517,100	1,489,347
	Pipeline	5,944,000	-	-
	Vehicles*	770,000	-	-
	Reservoir 10A	848,000	-	848,000
	Reservoir Snooks	247,000	-	-
	Well 12	2,858,213	355,545	500,000
	La Mirada Reservoir recoat	1,094,442	-	-
	Add pump capacity Plant 1	1,125,000	-	-
	Reservoir 2 recoat	855,000	-	-
	Reservoir 5A recoat	702,000	-	-
	Greenvview PRV & pipeline	611,000	-	-
	Generators-Wells, La Mirada Pit, Plant 1	450,000	-	-
	Install PRV various locations	339,000	-	-
	Vigil Reservoir recoat	739,000	-	-
	Lyon Reservoir recoat	728,000	-	-
	Plant 5 & 6 generator	375,000	-	-
	New well	3,750,000	-	-
	Master Plan*	54,549	-	-
	Water Rate Study*	50,000	-	-
	Water Rights*	800,000	-	800,000
	TOTAL CAPITAL IMPROVEMENTS	22,340,204	355,545	2,148,000
	BEGINNING CASH AVAILABLE		5,905,401	6,070,226
	ENDING CASH AVAILABLE		6,070,226	5,496,797
	6 months operating expense		3,271,136	3,370,300
	*not in Water Master Plan update			
			2022/2023	2023/2024