



REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA

TUESDAY, August 27, 2024, 7:00 PM

NOTE: Different Meeting Location:

Aromas School Cafeteria, 365 Vega Street, Aromas, CA

President- Vicki Morris
Vice President- Wayne Holman
Director- Wayne Norton
Director- Timothy Powers
Director- Seth Capron
General Manager- Robert Johnson

I. CALL TO ORDER

II. ROLL CALL OF DIRECTORS: President Vicki Morris and Vice President Wayne Holman, Directors Wayne Norton, Timothy Powers, and Seth Capron.

III. PLEDGE OF ALLEGIANCE

IV. STATEMENTS OF DISQUALIFICATION

V. ADDITIONS AND DELETIONS

VI. REPORT OUT FROM CLOSED SESSION ON JULY 23, 2024

VII. MINUTES: Review the Minutes of the July 23 2024, Regular Board Meeting for Board approval. p. 3-5

VIII. ORAL COMMUNICATION: *Anyone wishing to address the Board on informational items, staff reports or matters not listed on the agenda may do so. Please limit your comment to three (3) minutes. The public may comment on listed Action and Public Hearing items at the time they are considered by the Board.*

IX. REPORTS

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

p. 6-9

p. 10

X. ACTION ITEMS:

OPEN PUBLIC HEARING:

A. Consider adopting Resolution #2024-05; Approval of Rate Changes for the Aromas Water District p. 11-52

Staff and Pavletic Consulting, LLC will present the recommendations discussed at previous Board meetings, the Exhibits to Ordinance #72 that have been amended to set new rates and fees for water service according to Proposition 218. The Proposition 218 notification was mailed to customers and property owners on July 10, 2024, inviting public comments at this hearing.

CLOSE PUBLIC HEARING:

Board then hears the final tabulation of protest notes. If there is less than a 50% +1 against the proposed rate increase, the Board may adopt the proposed rates.

B. Financial Reports for the Month of July 2024 p. 53-58

Including both Assessment Districts, the financial reports for July show a total revenue of \$214,516.32; total expenditures were \$367,412.12 between July 17, and August 16, 2024. These financials and monthly expenditures will be presented for discussion and Board approval.

XI. FUTURE MEETINGS & AGENDA ITEMS – Next meeting – September 24, 2024, District office

XII. ADJOURN TO CLOSED SESSION

Pursuant to California Government Code section 54956.8,

- a) Concerning real property located at 0 Quarry Road, owned by Driscoll's Business Affiliates.

Provide Robert Johnson, District Negotiator, with directions on price, terms and possible next steps.

XIII. RETURN TO OPEN SESSION

XIV. ADJOURNMENT

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**Minutes of the Regular Meeting of the
Aromas Water District Board of Directors
July 23, 2024**

- I. **CALL TO ORDER.** The regular meeting of the Aromas Water District Board of Directors was called to order by Vice-President Holman on Tuesday, July 23, 2024, at 7:00 p.m. in a hybrid setting; attendees were present in the Board Room, and online via Zoom.
- II. **ROLL CALL.** Vice-President Holman, Directors Powers, Norton, and Capron were present in the Board Room along with General Manager Johnson. Counsel Bosso attended via Zoom. President Morris was absent.
- III. **PLEDGE OF ALLEGIANCE.** Vice-President Holman led the pledge of allegiance.
- IV. **STATEMENTS OF DISQUALIFICATION.** There were no statements of disqualification.
- V. **ADDITIONS AND DELETIONS.** There were no additions or deletions.
- VI. **REPORT OUT FROM CLOSED SESSION ON JUNE 25, 2024.** GM Johnson was given direction.
- VII. **MINUTES.** The minutes of the June 25, 2024, Board Meeting was presented for review and approval. Director Powers moved for approval of the minutes; Director Capron seconded. Minutes were unanimously approved by the Directors present.
- VIII. **ORAL COMMUNICATION.** No public comment.

IX. PRESENTATIONS & REPORTS

- A. **Director's Report.** Nothing reported.
- B. **Attorney's Report.** Counsel Bosso reported that there was not much to report on that would affect our District. He mentioned the State Department of Water Resources passed a number of regulations regarding urban water conservation programs, though they only apply to water entities with over 3,000 connections.

C. Manager's Report:

OPERATIONS & MAINTENANCE

Production & Well Levels

Total production in June 2024 was 10,031,463 gallons; roughly 30% higher than May's production (roughly 2,288,613 gallons), and 15% lower than June's average production. The average daily production was 334,382 gallons.

The District has 976 total connected meters – no new connections this month.

San Juan and Carpenteria wells were operated the entire month, while Pleasant Acres well was not operated at all. All water testing reports were filed on time.

Operational well levels: Carpenteria well was two feet lower than the previous month, and San Juan well was down three feet. **Observational wells:** The Marshall well level showed a decrease of one foot from the previous month, and the Aimee Meadows well reading showed a decrease of four feet from the last reading.

INCIDENTS

No incidents were encountered this month.

ADMINISTRATIVE

Staff & Board Recognition

GM Johnson reported on the following staff activities: 1) Management Analyst (MA) Girõn completed the required paperwork for the Board member elections for both counties, 2) MA Girõn, Customer Service Representative (CSR) Bowman, and GM Johnson completed the necessary tasks to mailout the Proposed Rate Study Increase informational flyer and ballot, 3) GM Johnson attended a Cybersecurity webinar, and 4) GM Johnson attended a webinar on hiring Accounting personnel and setting performance metrics.

Conservation & Rainfall

The beginning of the new rainfall year was on October 1, 2023. Since then, 21.08 inches of precipitation has been recorded by the rain gauge at Chittenden Pass.

PROJECTS

Cole and Rocks Road Annexation

No new installations were performed this month.

New Water Source

This matter was discussed in the June Closed Session, and the General Manager was given direction.

Progress on the District's Capital Improvement Plan

There was no new information to report regarding this item.

Follow-up on the Kang Annexation effort

There was no new information to report regarding this item.

Rate Study 2025

The Board approved the proposed rates at the June Board meeting; setting the stage for the second meeting (public hearing) that will occur on August 27, 2024.

D. Correspondence:

GM Johnson went through the monthly correspondence list and provided information on specific items, including; 1) status of the Driscoll matter, 2) state actions regarding conservation, as well as 3) the receipt of the electric vehicle rebate from 3CE.

(continued on next page)

X. ACTION ITEMS

A. Consider membership on the San Benito Local Area Formation Commission (SBLAFCo) as a Special District representative, adopting Resolution #2024-04, and providing direction to staff

Staff and Ms. Stephenson, Executive Officer for SBLAFCo, presented a shortened version of her workshop presentation explaining the benefits of having special districts represented as a part of LAFCo’s around the state. Director Norton made the motion to approve, and Director Capron seconded it. The motion was unanimously approved, and the resolution adopted by the Directors present via a roll call vote.

B. Consider approving an updated logo for the Aromas Water District, and providing direction to staff

Staff presented an updated logo for the District as well as advantages to updating the logo. After discussion, a motion was made to table the item until after the Public Hearing about the proposed rate increase. Director Capron made the motion to approve, and Director Norton seconded it. The motion carried with a three to one vote by the Directors present; Vice-President Holman voted no.

C. Financial Reports for the Month of June 2024

Total Assets / Liabilities & Equity are \$16,367,204.16. In the P&L Report, Revenue for June was \$176,473.59. Total Expenditures were \$115,359.93 between June 17, 2024, and July 16, 2024.

Director Powers moved to adopt the Financial Reports which was seconded by Director Norton. The Financial reports were unanimously approved.

XI. FUTURE MEETINGS & AGENDA ITEMS

The next regular Board meeting date will be Tuesday, August 27, 2024, at the Aromas School Cafeteria. At that meeting, there may be a Closed Session related to real property negotiations.

XII. ADJOURNMENT OF REGULAR MEETING TO CLOSED SESSION

The regular meeting was adjourned at 8:15pm.

XIII. RETURN TO OPEN SESSION

Closed Session adjourned at 8:27pm with direction given to the General Manager.

XIV. ADJOURNMENT

Vice-President Holman adjourned this meeting at 8:28pm.

Read and approved by: _____
Vice-President, Wayne Holman

Attest: _____
Board Secretary, Robert Johnson

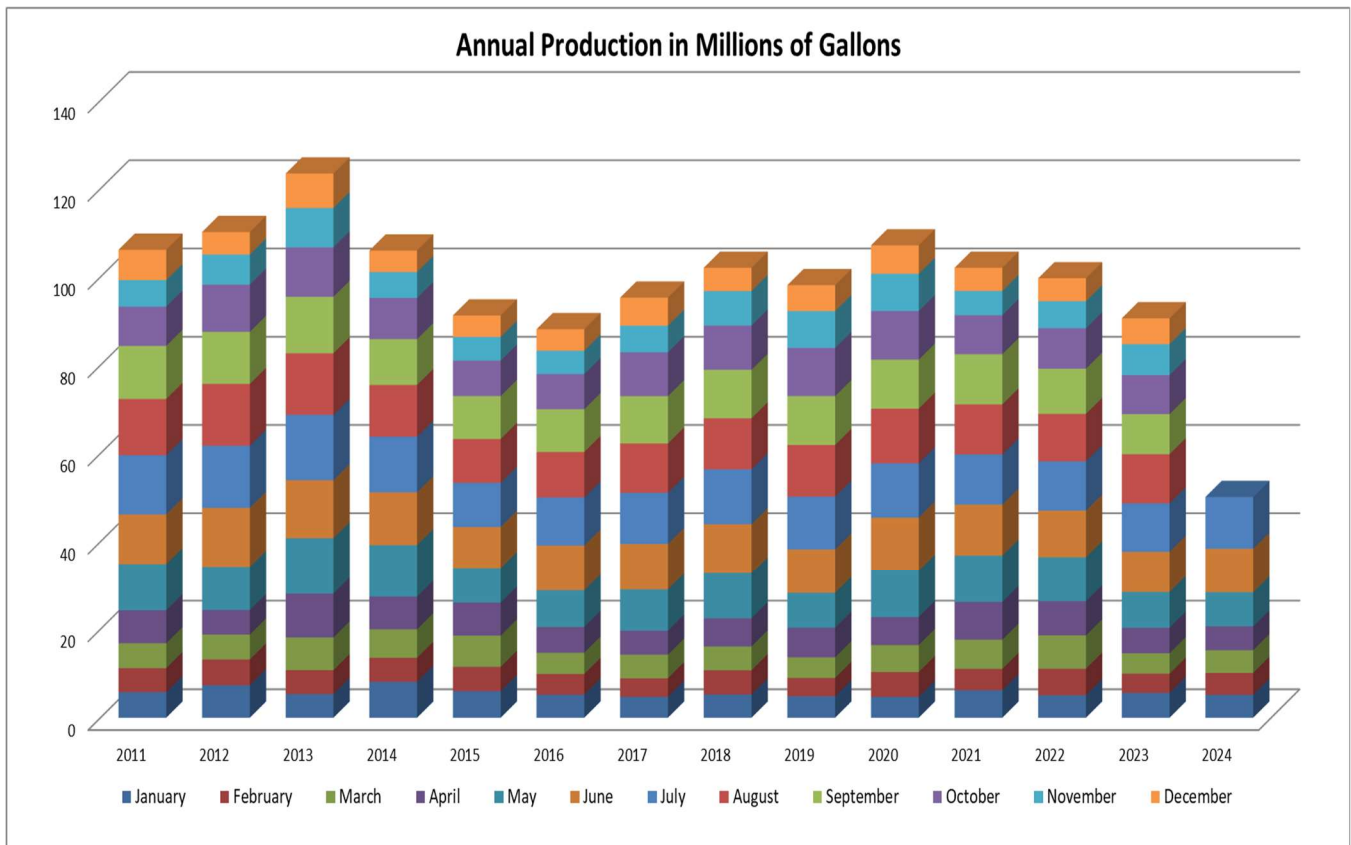
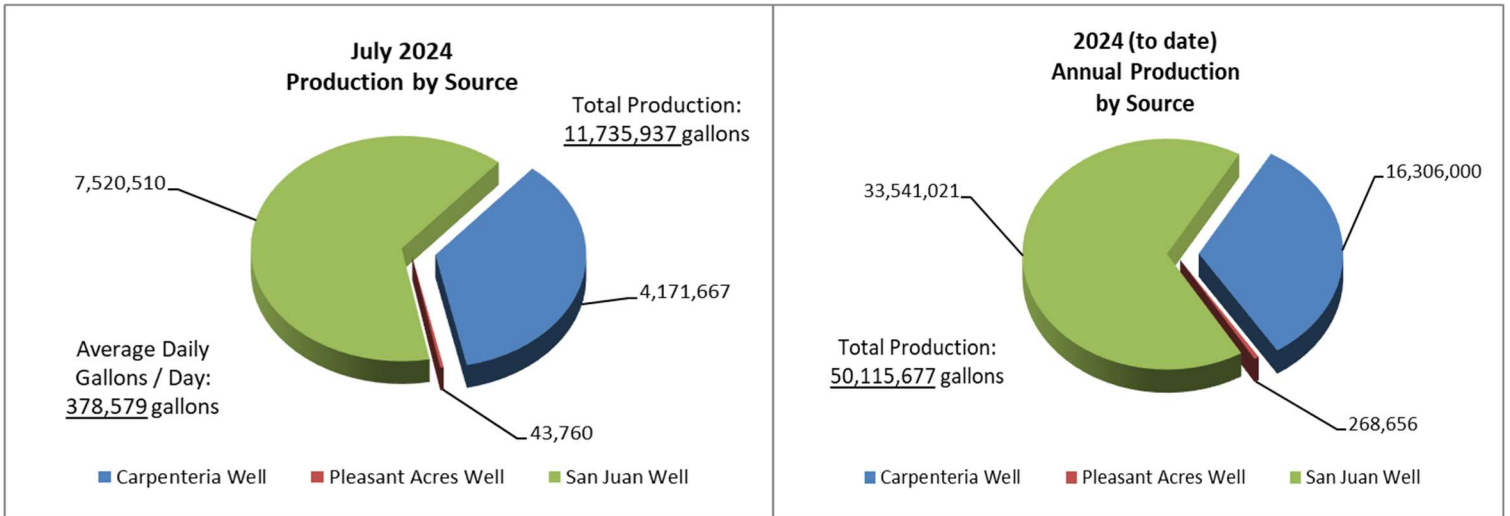
Date: _____

Date: _____

General Manager's Report July 2024



PRODUCTION REPORT



Totals	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Million Gal	123.42	105.97	91.27	88.152	95.304	102.07	98.141	107.1	102.07	99.69	90.62	50.12
Acre Ft	378.7	325.16	280.05	270.49	292.43	313.18	301.13	328.8	313.19	305.89	278.06	153.79

OPERATIONS AND MAINTENANCE REPORT

OPERATIONS:

- There are 976 meters installed.
- San Juan and Carpentaria wells were operated the entire month, while Pleasant Acres well was operated one day.
- Water Treatment Plant: finished water was free of both iron and manganese this month.
- Distribution testing for total Coliform; all samples were negative.
- All monthly DWR reports on Coliform, and Fe / Mn were filed on time.
- WTP filters are backwashed when necessary.
- Monthly Generator in-house 15-minute testing under load.
- Monthly well-level monitoring (see chart following this report in Board Packet).

MAINTENANCE:

- Preventative maintenance and flushing were performed, as needed.
- Chlorine chemical pump maintenance and analyzer maintenance at all wells was performed.
- Additional maintenance tasks are being performed as time allows.

INCIDENTS:

- On July 24, a water main break occurred on Marcus Street due to a paving project in downtown Aromas. This incident necessitated the replacement and tapping of a section of the water main to restore water service. Due to the pressure loss, the State Water Resources Control Board Division of Drinking Water mandated the issuance of a “Boil Water Notice” (BWN). This notice remained in effect until water samples confirmed the absence of coliform bacteria for two consecutive days. The BWN was subsequently lifted on July 26.

ADMINISTRATIVE REPORT

STAFF & BOARD RECOGNITION:

- Management Analyst (MA) Girõn has been preparing for the District to perform a Corrosion Control Study. This study is a requirement from the lead sampling exceedance a couple years ago.
- GM Johnson and MA Girõn attended a webinar about upcoming Utility Billing software changes (current billing software has been sold to another entity, and they are making changes).
- GM Johnson and consultant transitioned the website to a new format (required by vendor).
- Accounting Clerk Travis Hill started on August 5, and is catching on to tasks and functions quickly.

CONSERVATION UPDATE:

July’s 2024 water usage figures indicated an increase in water use when compared to June’s water use: an increase of 1,660,714 gallons, or roughly 17%.

October 1, 2023, marked the start of a new water year. As of the date of this report (August 14), the rain gauge at Chittenden Pass has recorded 21.08 inches of precipitation for this water year, with no rainfall this month. As a reminder, last year’s precipitation total (October 2022 to September 2023) was 38.52 inches.

PROJECTS:

1. **Finding a New Water Source Project**

Staff was given additional direction at the June Closed Session meeting and is moving forward.

2. **Progress on the District's Capital Improvement Plan (Plan)**

A public workshop was held on April 22, 2024, to discuss the projects contained within the Plan as well as timing and project necessity. The following night, at the Board meeting, the Plan discussion continued, and the Board was at an impasse on what to do next, based on the rates that would result from the listed projects. A Rate Study Ad-Hoc Committee (Committee) was established to look at projects and rates. The Committee has utilized the Plan's information to develop information for the Rate Study analysis.

The next steps for the Plan are to be determined. Nothing has moved forward in the last month.

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

The Kang Annexation, approved by the District Board in November 2022, and the PVWMA Board approved the annexation at their April 2023 meeting. The annexation application to San Benito County LAFCo has been turned in. Staff met with the LAFCo Executive Officer at a May 2024 workshop and discussed matters that need to be finalized for the annexation effort to be completed.

Nothing has moved forward in the last few months.

4. **Rate Study 2025**

Tonight's meeting is the second of two public meetings related to the Rate Study; the first meeting presented the new rates, and then tonight's meeting provides the public an opportunity to comment and either protest or accept the proposed rate changes.

5. **Construction of an Operations and Maintenance Shop**

A Request for Proposals (RFP) was released on July 17 and was open until August 15, with one response. Staff is working with the respondent to determine a preliminary budget to bring to the Board to gauge the level of interest in the project.

6. **School Tanks Abandonment and Replacement**

Staff is in contact with a contractor regarding the School Tanks abandonment project; and is awaiting a proposal.

7. **Fire Hydrant Repair**

On August 8, a fire hydrant at the corner of San Juan and Carpenteria was hit by a pickup truck. Staff arrived on scene and shut the water off that resulted in minimal loss of produced water. Contractors have completed the install of the new hydrant with the breakaway valve.

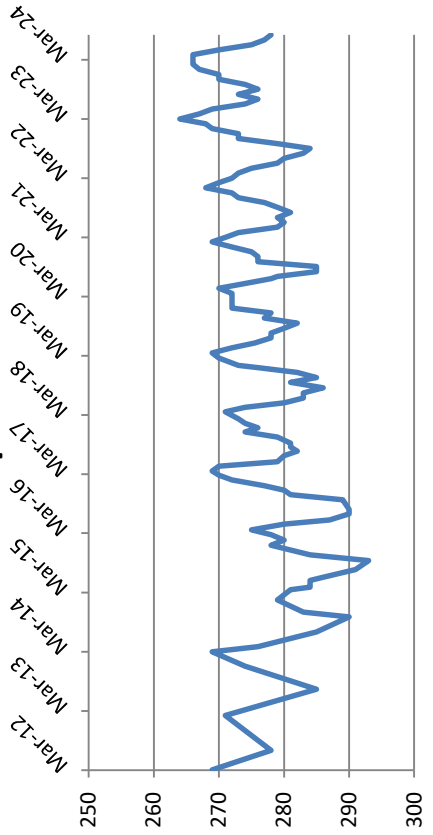
Robert Johnson
General Manager
August 14, 2024

Well Water Level Monitoring Depth to Water Measurements

Date: August 8, 2024

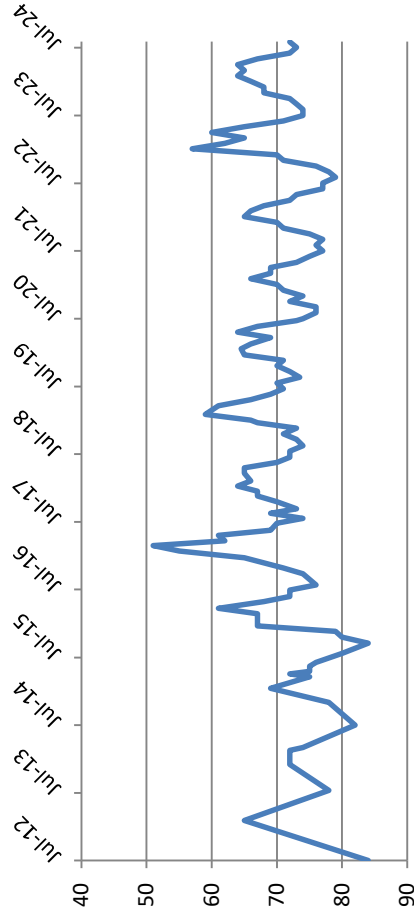


Carpenteria



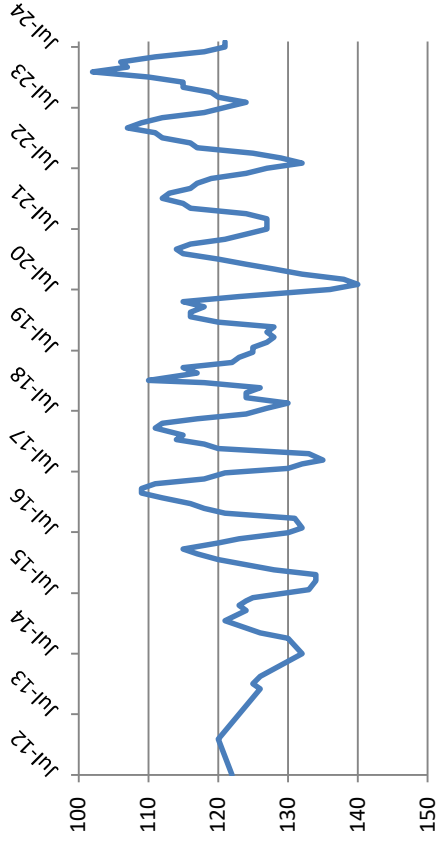
Carpenteria Well (production): Previous Read = 277 feet; Current Read = 278 feet

Marshall



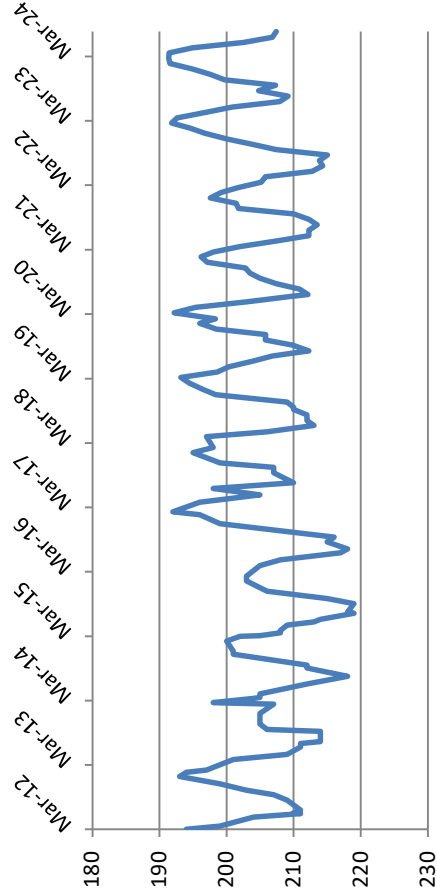
Marshall Well (monitoring): Previous Read = 73 feet; Current Read = 72 feet

San Juan



San Juan Well (production): Previous Read = 121 feet; Current Read = 121 feet

Aimee Meadows



Aimee Meadows (monitoring): Previous Read = 207 feet; Current Read = 207 feet

CORRESPONDENCE LIST: 07/17/2024 – 08/19/2024

DATE	TYPE	TO	FROM	SUBJECT
07/24/24	E	R. Johnson, AWD	S. Kier, SWRCB DDW	Boil Water Notice (BWN) Template
07/26/24	E	R. Johnson, AWD	J. Weininger, SWRCB DDW	Precautionary BWN for Marcus Street - AWD
07/28/24	E	B. Wood, CalTrans	R. Johnson, AWD	San Benito Wildlife Crossing - AWD
08/01/24	E	R. Johnson, AWD	M. Wallace, Streamline	Website Update
08/09/24	E	SWRCB DDW	E. Girõn, AWD	CA3510004-2024-August-TCR
08/09/24	E	SWRCB DDW	E. Girõn, AWD	CA3510004-2024-July-WTP
08/09/24	E	R. Johnson, AWD	B. Turkel, gWorks	AWD and gWorks Cloud Upgrade
08/13/24	E	R. Johnson, AWD	S. Kier, SWRCB DDW	Lead and Copper Water Source Treatment Recommendation
08/13/24	E	B. Driscoll, Best Berries	R. Johnson, AWD	Checking In
08/15/24	E	AWD	H. Hamdan, Kimley-Horn	Carr Bridge replacement, San Benito
08/15/24	E	H. Hamdan, Kimley-Horn	R. Johnson, AWD	Carr Bridge replacement, San Benito
08/19/24	E	Service at Solar Technologies, Inc.	R. Johnson, AWD	Service Request from Aromas Water District

Staff Report



To: Board of Directors

Re: Item X.A – Consider adopting Resolution #2024-05; Approval of Rate Changes for the Aromas Water District

Date: August 19, 2024

Summary / Discussion

The Aromas Water District (District) last conducted a comprehensive Water Rates and Capacity Charges Study (Rate Study) in 2019, resulting in annual rate increases of approximately six percent. Subsequent financial audits have revealed that the District's financial “net-position” remains in the negative, with insufficient revenue to adequately fund reserve requirements and essential capital improvement projects outlined in the 2018 Strategic Plan.

To address this ongoing challenge, the Board of Directors (Board) engaged Pavletic Consulting, LLC (PC) to undertake a new Rate Study covering the next five years. Given PC's extensive experience with the District from two previous rate studies, this engagement ensured efficient project execution.

To foster public input, the Board held public meetings on May 21, 2024, and June 25, 2024, to discuss the Rate Study and proposed rate adjustments.

A public hearing will be held at this meeting to present the final findings of the Water Rates and Water Capacity Charges report prepared by Mr. Tom Pavletic of PC. The proposed rate structure maintains a tiered system based on water usage in cubic feet (cf) with categories of 0 to 699 cf, 700 to 2000 cf, and 2001+ cf. Following public comment, the Board will deliberate and take action.

Consistent with Proposition 218 requirements, a 45-day notification was mailed to customers on July 10, 2024.

Staff Recommendation

At the close of the Public Hearing, the BOD will tabulate protest votes, then discuss the proposed rate increases as shown in Resolution 2024-05, Exhibits A-F, and provide direction to staff.

Submitted by:

Robert Johnson
General Manager



RESOLUTION 2024-05

A RESOLUTION OF THE AROMAS WATER DISTRICT, RATIFYING THE PROPOSITION 218 PROCESS ACCORDING TO THE CALIFORNIA CONSTITUTION ARTICLE XIID AND ADOPTING AMENDED EXHIBITS TO ORDINANCE #72 WHICH SETS FORTH RULES, REGULATIONS AND CHARGES FOR WATER SERVICE.

WHEREAS, on June 25, 2024, staff of Aromas Water District presented their Report to the Board of Directors, and the Board of Directors directed staff to initiate the Proposition 218 process on the proposed water rates, as outlined in the Report; and

WHEREAS, on July 10, 2024, staff mailed the Notice of Public Hearing to all residents and property owners served by the District, as required by Proposition 218 (Cal. Const. Art. XIID, § 6);

WHEREAS, the Notice of Public Hearing instructed residents and property owners how to file a protest on the proposed water rates, in accordance with California Constitution Article XXIID; and

WHEREAS, the proposed water rates will be used to fund capital projects, debt obligations, reserves, and costs for operating and maintaining current levels of service within the service areas; and

WHEREAS, the proposed water rates are supported by the “Water Rates and Water Capacity Charges Study (“Fee Study”) which is on file at the Aromas Water District Office.

NOW, THEREFORE, BE IT RESOLVED by the Aromas Water District that based upon the information and testimony presented at the Public Hearing of August 27, 2024, Council hereby:

1. Finds that insufficient written protests were presented to prevent the proposed water rates from being imposed; and
2. Ratifies the Proposition 218 process and adopts the water rates recommended by the staff of Aromas Water District, as set forth in the Notice of Public Hearing mailed to all property owners; and
3. Finds the water rates set forth in the Notice of Public Hearing, to take effect on October 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028 are supported by the Fee Study which is incorporated herein; and
4. Adopts the amended Exhibits for Ordinance #72 "Setting Forth Rules, Regulations and Charges for Water Service"

PASSED AND ADOPTED by the Board of Directors of the Aromas Water District, Aromas, Monterey and San Benito Counties, California, at a Regular meeting duly held on this 27th day of AUGUST by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVE:

ATTEST:

Vicki Morris, Board President

Robert Johnson, Board Secretary

Exhibits to Ordinance #72
Setting Forth Rules, Regulation and Charges for Water Service

EXHIBIT A: Base Rate Fees, \$/month	Fiscal Year				
	FY25	FY26	FY27	FY28	FY29
Fee Category					
Effective Dates	10/1/2024	7/1/2025	7/1/2026	7/1/2027	7/1/2028
Meter Size					
¾ x ¾-inch	\$57.00	\$64.00	\$70.00	\$76.00	\$86.00
1-inch	\$140.00	\$160.00	\$180.00	\$190.00	\$220.00
1½-inch	\$290.00	\$320.00	\$350.00	\$380.00	\$430.00
2-inch	\$460.00	\$510.00	\$560.00	\$610.00	\$690.00
3-inch	\$1,000.00	\$1,120.00	\$1,230.00	\$1,330.00	\$1,510.00
4-inch	\$1,710.00	\$1,920.00	\$2,100.00	\$2,280.00	\$2,580.00
6-inch	\$3,560.00	\$4,000.00	\$4,380.00	\$4,750.00	\$5,380.00

EXHIBIT B: Water Use Rates, \$/CCF	FY25	FY26	FY27	FY28	FY29
PVWMA *	\$0.69	TBD	TBD	TBD	TBD
Commercial / Industrial / Landscape	\$9.37	\$10.50	\$11.44	\$12.47	\$14.09
Single / Multi Family					
Tier 1	\$6.12	\$6.86	\$7.47	\$8.15	\$9.21
Tier 2	\$10.33	\$11.57	\$12.61	\$13.74	\$15.53
Tier 3	\$14.03	\$15.72	\$17.13	\$18.67	\$21.10
Tier Ranges, CCF					
Tier 1	0 - 7	0 - 7	0 - 7	0 - 7	0 - 7
Tier 2	7 - 20	7 - 20	7 - 20	7 - 20	7 - 20
Tier 3	>20	>20	>20	>20	>20

EXHIBIT C: Fire Protection Services Fee

No Fire Protection Fees to be applied

EXHIBIT D: Bulk Service					
Base Fee, \$ / month	\$134.00	\$151.00	\$164.00	\$179.00	\$200.00
Water Use Rate, \$ / CCF	\$9.37	\$10.50	\$11.44	\$12.47	\$14.09
* Each account will be assessed the pro-rata portion of the fees imposed upon the Aromas Water District by the PVWMA for well augmentation fees. Fees are by the PVWMA Board of Directors.					

EXHIBIT E: Water Capacity Charges **	Effective 10/1/2024
Meter Size	
¾ x ¾-inch	\$17,140.00
1-inch	\$42,850.00
1½-inch	\$85,700.00
2-inch	\$137,120.00
3-inch	\$299,950.00
4-inch	\$514,200.00
6-inch	\$1,071,250.00

** Water Capacity Charges shall be modified each July 1st - or on the date set by the Board of Directors - by an amount less than or equal to the percentage change in the ENR 20-City Comparison Cost Index as published by the *Engineering News Record* from the preceding one year period.

EXHIBIT F: Water Installation Fee

For each installation of a Water Meter, a deposit of \$4,000.00 per meter is required. The deposit will be applied towards all actual and necessary costs of installation of the meter. The customer requesting the installation will be billed for the costs that exceed the advanced deposit. Water service will not be initiated until all costs are paid.



FINAL
Water Rates and Water Capacity Charges Study

Prepared for
Aromas Water District
Aromas, California
May 2024

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List of Abbreviations

AWWA	American Water Works Association
cf	cubic foot (equal to ~7.48 gallons)
CCF	Hundred Cubic Feet (equal to ~748.1 gallons)
CIP	Capital Improvement Program
COS	Cost of Service
District	Aromas Water District
DWR	Department of Water Resources
FY	Fiscal Year (July 1 to June 30)
FY25	July 1, 2024 to June 30, 2025
gpd	gallons per day
mg	million gallons
mgd	million gallons per day
O&M	Operation and maintenance
PVWMA	Pajaro Valley Water Management Agency

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Executive Summary

The Aromas Water District (District), in conjunction with Pavletic Consulting LLC, has analyzed the adequacy of revenues to meet projected expenditures of the water enterprise fund to determine whether revenues will be adequate to cover operating and maintenance costs as well as needed capital costs while supporting debt service obligations and meeting target reserve levels. It is recommended that the District adopt fee increases for the five-year period (FY25 – FY29). Capacity charges for new connections to the water system were also evaluated and an index appropriate for annual escalation of the charges is recommended.

Projected Cash Flow and Revenue Required from Water Rates

Revenue required for each projected fiscal year is arrived at by increasing annual revenue from water rates so that total annual income plus the beginning cash balance covers total annual expenditures and leaves an ending balance that exceeds target values for operations, capital asset, and debt service reserves. Net revenues must also satisfy the covenant regarding net revenues found in the loan agreement with Truist Bank.

Income, expenditures, and fund balances are summarized for FY25 – FY29 in Table ES-1 (all values are rounded) with comments added to provide important information. A more detailed summary is shown in Table ES-2.

Table ES-1. Cash Flow Summary FY25 – FY29						
	FY25 - FY29	FY25	FY26	FY27	FY28	FY29
Income	<i>% rate increases ></i>	14%	12%	9%	9%	13%
Water Revenue	\$10,256,000	\$2,729,000 < additional revenue from rate increases; net of water conservation impact				
Capacity Charges and Fees	0	Conservative assumption using no new connections				
Tax Receipts	380,000	Conservative assumption using no increase in receipts from FY24 value				
Miscellaneous	13,000	Includes \$1,000 per year in grants				
Interest	70,000	Interest earned on fund cash balance				
Total Income	\$10,719,000					
Expenditures		<u>Payroll</u>	<u>Operations</u>	<u>Personnel</u>	<u>Power</u>	<u>All Other</u>
		32%	24%	19%	17%	8%
Operating Expenditures	\$7,975,000	\$6,891,000 < FY24 exp over the next 5 years with no increases				\$1,084,000 < Op Exp 5 yr inc
Capital Expenditures	5,557,000	partially funded by \$5,759,000 loan proceeds added to the fund balance in May 2022				
Loan Payments	2,175,000	Annual payments to City National Bank (\$110,237) and Truist Bank (\$324,784)				
Total Expenditures	\$15,707,000					
Income less Expenditures						
Total Income	\$10,719,000	from above				
Total Expenditures	15,707,000	from above				
Income less Expenditures	(\$4,988,000)	amount of fund balance depleted from FY25 - FY29				
Change in Fund Balance						
Beginning FY25 Balance	\$7,602,000	based on cash flow				
Ending FY29 Balance	2,614,000	based on cash flow				
Five-Year Change	(\$4,988,000)	amount of fund balance depleted from FY25 - FY29				
Reserve Status end of FY29						
Operating	\$860,453	180 days of annual operating expenses				
Capital Emergency	<i>determined</i>	\$1,750,000	< available for capital emergency reserve or emergency funding reserve in FY29			
Capital Funding	<i>by Board</i>					

The recommended increases in water rates for FY25 – FY29 increases revenue from those charges from approximately \$7,527,000 to \$10,256,000 – an increase of approximately \$2,729,000.

The target balance for all projected fiscal years (FY25 – FY29) includes only the Operating reserve component – the Capital Emergency reserve and the Capital Funding reserve components are pending because those reserve amounts are to be determined by the Board in a resolution according to the District's *Financial Reserve Policy*. At the end of FY29, projected reserves available for the Capital Emergency reserve component plus the Capital Funding reserve component is approximately \$1,750,000.

Projected revenue required from water rates – approximately \$10,256,000 – is achieved with annual increases in rates of 14% for FY25, 12% for FY26, 9% for FY27, 9% for FY28, and 13% for FY29.

A detailed summary of cash flow is shown in the table below.

Table ES-2. Cash Flow Details FY24 – FY29								
Item	2020 Study		Projected					FY25 - FY 29 Total
	Projected FY24	Budget FY24	FY25	FY26	FY27	FY28	FY29	
Revenues	<i>annual increase in Water Revenue ></i>		<i>14.0%</i>	<i>12.0%</i>	<i>9.0%</i>	<i>9.0%</i>	<i>13.0%</i>	
Water Revenue	1,500,900	1,499,841	1,631,288	1,884,052	2,038,377	2,198,652	2,464,512	10,216,882
Bulk Water	2,900	5,660	6,069	7,227	7,878	8,587	9,703	39,464
Connection	12,000	85,700	0	0	0	0	0	0
Tax Receipts	66,000	76,000	76,000	76,000	76,000	76,000	76,000	380,000
Miscellaneous	2,000	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Interest	17,000	150,000	50,000	5,000	5,000	5,000	5,000	70,000
Grants	0	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Total Revenues	1,600,800	1,819,701	1,765,857	1,974,780	2,129,755	2,290,739	2,557,715	10,718,846
Operating Expenditures								
Operations	123,500	223,500	239,145	255,885	273,797	292,963	313,470	1,375,260
Power	82,600	88,845	106,614	115,143	124,355	134,303	145,047	625,462
Payroll	509,100	550,746	572,776	595,687	619,514	644,295	670,067	3,102,339
Employee Costs	198,100	332,922	346,239	360,088	374,492	389,472	405,051	1,875,341
Communications	17,200	31,500	32,445	33,418	34,421	35,454	36,517	172,255
Office	25,500	23,640	24,349	25,080	25,832	26,607	27,405	129,273
Administrative & General	88,200	127,020	130,831	134,756	138,798	142,962	147,251	694,597
Total Operating Expenses	1,044,200	1,378,173	1,452,399	1,520,057	1,591,209	1,666,055	1,744,808	7,974,528
Capital Expenses	75,000	150,000	3,507,000	2,000,000	0	50,000	0	5,557,000
Loan Payments								
City National Note Payable	110,400	110,237	110,237	110,237	110,237	110,237	110,237	551,187
Truist Bank Note Payable		324,784	324,784	324,784	324,784	324,784	324,784	1,623,920
Total Loan Payments	110,400	435,021	435,021	435,021	435,021	435,021	435,021	2,175,107
Total Expenditures	1,229,600	1,963,194	5,394,420	3,955,078	2,026,230	2,151,076	2,179,829	15,706,635
Fund Balances								
Beginning Cash Balance, July 1	1,168,516	7,745,000	7,601,507	3,972,944	1,992,645	2,096,170	2,235,832	
Ending Cash Balance, June 30	1,539,716	7,601,507	3,972,944	1,992,645	2,096,170	2,235,832	2,613,718	
Reserves Target								
Operating	569,400	679,647	716,251	749,617	784,706	821,616	860,453	
Capital Emergency		0	0	0	0	0	0	
Capital Funding		0	0	0	0	0	0	
Fund Balance Available for Capital Reserves		6,920,000	3,260,000	1,240,000	1,310,000	1,410,000	1,750,000	

Projected Capital Improvement Program Expenditures

Between FY25 and FY29 (five fiscal years), total projected CIP expenditures are \$5,557,000 million. Forecast CIP expenditures for the following three years, FY 30, FY31, and FY32, total \$2,306,000 million. CIP expenditures are projected to be funded with the 2022 loan from Truist Bank, cash from water rates, and use of capital reserves. Projected CIP expenditures for FY24 through FY32 are summarized in the table below.

Capital Project	Priority	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY25-FY29	FY30-FY32
Project G-1	9							60,000			0	60,000
Project G-2	9							80,000			0	80,000
Project G-3	9							50,000			0	50,000
Project G-4	2		500,000								500,000	0
Project G-5	3							120,000			0	120,000
Project G-6	3		15,000								15,000	0
Project S-1	2		2,992,000	2,000,000							4,992,000	0
Project S-2	4							483,000			0	483,000
Project ST-1	4										0	0
Project ST-2	1	150,000									0	0
Project ST-3	5					50,000					50,000	0
Project P-1	5									656,000	0	656,000
Project P-2	6							100,000			0	100,000
Project P-3	6										0	0
Project P-4	8								256,000		0	256,000
Project D-1	1							30,000			0	30,000
Project D-2	6							85,000	85,000	85,000	0	255,000
Project D-3	7										0	0
Project D-4	6										0	0
Project D-5	7										0	0
Project D-6	8										0	0
Project D-7	9										0	0
Project D-8	3									216,000	0	216,000
Total		150,000	3,507,000	2,000,000	0	50,000	0	1,008,000	341,000	957,000	5,557,000	2,306,000
Cumulative FY25-FY32			3,507,000	5,507,000	5,507,000	5,557,000	5,557,000	6,565,000	6,906,000	7,863,000		

Current Debt Service

Limited Obligation Improvement Bonds. The District has two outstanding Limited Obligation Improvement Bonds – Orchard Acres Assessment District 2008 Series A and Assessment District No. 2013-1 Series 2014. The bonds are a limited obligation to the District, and payable solely from the proceeds of unpaid assessments levied on the Assessment Districts. The bonds are not paid with revenue from water rates.

City National Note Payable. In 2006, the District entered into a loan agreement with Santa Barbara Bank & Trust, N.A. and borrowed \$854,318. The proceeds of the loan financed the improvement to the District's water treatment and distribution system. In 2011, the District refinanced its loan obtained in 2006, and borrowed additional funds to total \$1,457,578. The proceeds of the loan financed the improvement to the District's water treatment and distribution system extended to consist of the replacement of, and improvement to, the site of the Carpenteria well and improvements to the booster station. In 2015, the District refinanced its loan obtained in 2011, with the Municipal Finance Corporation to refinance \$1,323,721 on a tax-exempt basis and borrowed \$201,966 on a taxable basis. The proceeds of the additional funds were used to acquire and install a solar energy project at the Carpenteria well site. The interest rates on the tax-exempt note and the taxable note are stated at 3.00% and 2.75%, respectively, and mature in 2030 and 2021, respectively. The terms of the notes call for semi-annual debt service payment of principal and interest payable on May 1st and November 1st of each year. The notes are secured by a pledge of and lien on the net revenues of the District's water system. In 2021, the District paid the taxable note in full.

Truist Bank Note Payable. On May 2022, the District entered into a loan agreement with Truist Bank and borrowed \$5,759,500 which is secured by a pledge of and lien on the net revenues of the District's water revenues. The proceeds from the loan will finance the acquisition and installation of certain improvements to the District's water system, including a new well and a solar energy project. Terms of the loan call for semi-annual payments of principal and interest payable on February 1st and August 1st of each year. The interest on the loan is stated at 3.08% and matures in 2042.

Recommended Water Rates

Current rates for FY24, effective July 1, 2023, recommended rates to be effective October 1, 2024 for FY25, and recommended rates for FY26 – FY29 to be effective July 1 of each fiscal year, are shown in the table below. The rates for FY 24 were developed in 2019 as part of the water rates adopted for fiscal years FY20 through FY24.

Annual bill increases for Single Family accounts during the 2019 five-year rate plan (for FY20 – FY24) averaged approximately 5.5% per year when factoring in a 9.1% reduction in average monthly water use from 271 gallons per day (gpd) to 246 gpd. Annual bill increases for Single Family accounts for the recommended five-year rate plan (FY25 – FY29) average 9.7% per year when factoring in a 10% reduction in average monthly water use from 246 gpd to 221 gpd.

Table ES-4. Current FY24 and Recommended FY25 – FY29 Water Rates

	Current FY24	Recommended					
		FY25	FY26	FY27	FY28	FY29	
<i>Effective date ></i>	1-Jul-2023	1-Oct-2024	1-Jul-2025	1-Jul-2026	1-Jul-2027	1-Jul-2028	
<i>Annual Rate Increases, Percent ></i>		14.0%	12.0%	9.0%	9.0%	13.0%	
Water Use Fees							
Single and Multiple Family (MF)	<i>Use Range, cf</i>						
Tier 1	0 - 6	\$0.0537	\$0.0612	\$0.0686	\$0.0747	\$0.0815	\$0.0921
Tier 2	7- 20	\$0.0906	\$0.1033	\$0.1157	\$0.1261	\$0.1374	\$0.1553
Tier 3	> 20	\$0.1231	\$0.1403	\$0.1572	\$0.1713	\$0.1867	\$0.2110
All Other Classes	<i>all use</i>	\$0.0822	\$0.0937	\$0.1050	\$0.1144	\$0.1247	\$0.1409
Bulk Meters	<i>all use</i>	\$0.0822	\$0.0937	\$0.1050	\$0.1144	\$0.1247	\$0.1409
<i>* Use ranges for MF accounts adjusted for number of units</i>							
	<i>Equivalent</i>						
Base Rate Fees							
	<i>Meter Ratio</i>						
¾ x ¾-inch	1.0	\$50.00	\$57.00	\$64.00	\$70.00	\$76.00	\$86.00
1-inch	2.5	\$118.00	\$140.00	\$160.00	\$180.00	\$190.00	\$220.00
1½-inch	5.0	\$231.00	\$290.00	\$320.00	\$350.00	\$380.00	\$430.00
2-inch	8.0	\$366.00	\$460.00	\$510.00	\$560.00	\$610.00	\$690.00
3-inch	17.5	\$795.00	\$1,000.00	\$1,120.00	\$1,230.00	\$1,330.00	\$1,510.00
4-inch	30.0	\$1,360.00	\$1,710.00	\$1,920.00	\$2,100.00	\$2,280.00	\$2,580.00
6-inch	62.5	\$2,830.00	\$3,560.00	\$4,000.00	\$4,380.00	\$4,750.00	\$5,380.00

Recommended Capacity Charges

Capacity Charges were reviewed using the same methodology as used in the 2014 and 2019 studies. Based on the current review, it is recommended that the current charges remain unchanged. Charges for FY25 and onward may be escalated using an appropriate index such as the *Engineering News Record* 20-City Construction Cost Index.

Section 1

Introduction

This section describes the organization of the report, rate-making objectives, the rate-setting process, and a general description of the water system.

1.1 Organization of the Report

This report is divided into five sections. This introduction provides an overview of the study objectives, rate setting process and the sources of data used in preparation of the report.

Section 2 discusses customer characteristics.

Section 3 describes the development of water rates.

Section 4 describes the impact of changes in rates and charges on single family customers.

Section 5 describes the limitations of the study document.

1.2 Rate-Making Objectives

There are numerous rate-making objectives that must be considered when developing rates and rate structures.

Revenue sufficiency. Generate sufficient revenue to fund operating costs, capital costs, loan payments and obligations, and adequate reserves.

Revenue stability. Recover revenue from rates that will cover fixed and variable costs.

Meet Fiscal Management Goals. Meet financial goals and metrics that will support the best credit rating and reduced risk of default.

Administrative ease and cost of implementation. Enable easy and cost-efficient implementation and ongoing administration, including monitoring and updating.

Affordability. Be as affordable as possible while maintaining a sound financial position and credit rating.

Customer acceptance. Be as simple as possible to facilitate customer understanding and acceptance.

Fairness. Provide for each customer class to pay its proportionate share of the required revenue in compliance with legal rate-making requirements.

1.3 Customer and Financial Data

Information and data for the development of water rates and capacity charges include a number of documents provided by the District. The list of documents, and the key information and data from each used in this study, are summarized below.

Aromas Water District 2023-24 Expense Budget

The District provided its *Expense Budget for July 2023 through June 2024*.

Aromas Water District 2022 Annual Water Quality Report

This report provides information on the Aromas Water District water quality monitoring done during the year 2022. It includes details about where the District’s water comes from, what it contains, and how it compares to State Standards. This report shows the results of testing for the period of January 1 - December 31, 2022. The report also includes a message from the General Manager, statistics about the source of water supply and average water use, and information about water meters and outdoor water conservation tips.

Aromas Water District Financial Statements and Supplementary Information for 2023 and 2022

The District provided its *Annual Financial Report For the Fiscal Years Ended June 30, 2023 and 2022* which includes basis financial statements and supplementary information.

Aromas Water District Financial Reserves Policy

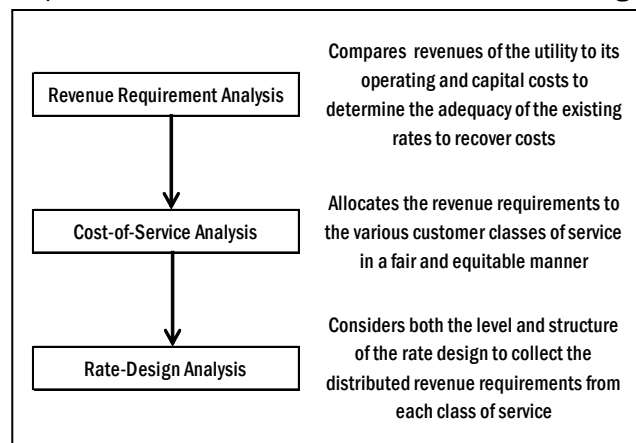
During January 2014, the District passed Resolution 2014-1 adopting a Financial Reserves Policy. The purpose of the policy is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization and to provide a secure source of internal funds for organization priorities such as building repair and improvement, capital projects, emergencies, program opportunity, and capacity building. The policy describes three types of reserves: Operating Reserve, Capital Emergency Reserve and Capital Funding Reserve. The policy states that the reserve funds will be funded with surplus unrestricted operating funds.

Customer Billing Data

The District provided a data base listing monthly water use for each metered account for the time period January through December 2023 (12 months). Each account record had descriptive information of the customer class.

1.4 Overview of Utility Rate Setting Process

Rate studies classically have three categories of technical analysis – the development of revenue required from rates, the allocation of costs among billable parameters (cost-of-service analysis) and the design of a rate structure. An overview of the rate-setting analytical steps is shown in Figure 1-1.



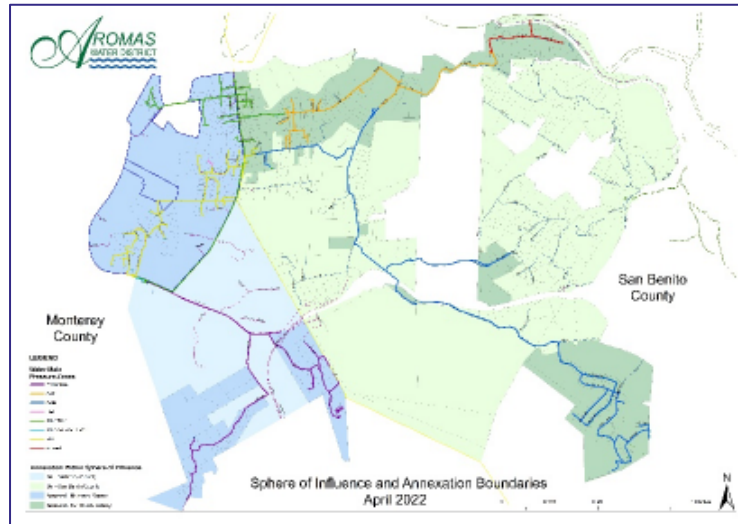
The District previously completed a *Water Rates and Water Capacity Charges Study* in 2019 (2019 Study). The study included a revenue analysis, cost-of-service analysis, and rate-design analysis.

The current rate study includes an updated revenue requirement analysis. Rate-design changes and cost-of-service allocation adjustments recommended in the 2019 Study are now fully incorporated into the current and recommended rate structure.

Figure 1-1. Overview of Rate Setting Analytical Steps

1.5 District Service Area and Water System

The Aromas Water District was formed in 1959. The District's service area is approximately 20 square miles in Monterey and San Benito Counties. Water service is provided to most of the unincorporated area of Aromas (population 3,000) and a portion of the unincorporated area west of the City of San Juan Bautista. The District currently serves approximately 980 connections.



The primary assets in the District's water system are three deep-water wells, five pumps / booster stations, nine storage tanks at seven locations, a water treatment plant, approximately 32 miles of transmission and distribution lines, approximately 182 hydrants and an office building at 388 Blohm Avenue. The current replacement value of these assets, plus the meters and laterals for each connection, is estimated at \$34 million.

During 2023, customers used approximately 86,800,000 gallons of water – an average of approximately 237,000 gallons per day. During the peak

months of July and August, average water deliveries of approximately 353,000 gallons per day are approximately 50 percent higher than the annual average.

Annual average daily use by single family customers in 2023 was approximately 223 gallons per day (approximately 6,900 gallons per month). Average monthly use by single family customers varied from approximately 4,400 gallons during the winter months to 10,900 gallons at the peak of summer.

1.6 Current Water Rates and Capacity Charges

Ordinance 72 sets forth Rules, Regulations and Charges for Water Service applicable to all water delivered by the District. Definitions of the various rates from Ordinance 72 that are evaluated as part of this study are included in this section along with the current values for each set of rates.

Base Rate Fee. A “base rate” is a fixed monthly fee that meets a portion of the estimated fixed cost to provide service to any existing meter, including but not limited to inspection, maintenance, accounting, meter reading and billing services for that water connection and for the provision of fire suppression capacity to that connection location. A base rate fee is based primarily on the number and size of meters installed.

Water Use Fee. A “water use charge” is a fee imposed to pay for water actually used by the property in question. A water use charge is a commodity charge based primarily on the amount consumed. Note that the Equivalent Meter Ratio is used to expand the range of each tier to compensate for greater water use as meter size increases.

Bulk Service Fees. The term “bulk service” means water supplies obtained from an Aromas Water District-designated bulk water station, or through a hydrant meter. All other service shall be deemed a “point of service” customer where water is delivered through a permanent and stationary meter. No “point of service” delivery is deemed a “bulk service” unless approved as an exception to this provision by the Board of Directors.

Pajaro Valley Water Management Agency Surcharge. The term “Pajaro Valley Water Management Agency surcharge” refers to a fee or charge imposed as a separate line item and additional charge to pay, pro-rata, for fees imposed by the Pajaro Valley Water Management Agency as they relate to each water service.

The projected FY24 Pajaro Valley Water Management Agency surcharge is \$302 per acre foot of water production by the District – approximately \$0.00693 per cf (cubic foot). The District, in turn, charges \$0.00023 per cf of water use to account for water production that does not produce revenue. The total surcharge on District customer bills is \$0.0067 per cf. The surcharge amount is not evaluated as part of this study. The surcharge may appear on the notice of public hearing along with the other rates and charges evaluated as part of this study.

Capacity Charge. A “capacity charge” means a charge to pay for a prorata “buy-in” for facilities in existence at the time a charge is imposed. The capacity charge is based upon the meter size of the new connection. Any additional expense incurred directly as a result of a new customer connecting to the District system (e.g., main extensions, booster systems, etc.) is the responsibility of the new customer and is in addition to the capacity charge.

Water installation fees are not evaluated as part of this study. The term “water installation fee” refers to a charge to reimburse the District for all actual and necessary costs incurred, in the sole discretion of the District, in order to install a specific connection, including but not limited to labor and material expenses required to acquire and install pipes, mains, pumps and storage facilities and rights of way intended to serve that connection or set of new connections. The “water installation fee” includes administrative, legal, and contractor and sub-contractor oversight costs, and any other costs that may be associated with extending service to a new connection.

Section 2

Customer User Characteristics

The purpose of this section is to summarize the number of connections to the water system and the amount of customer water use. The data used in this section comes from the District’s billing invoices.

2.1 Customer Water Meters

The District’s customer base is largely residential with a meter size of 5/8 x 3/4-inch. Residential (single and multiple family) accounts make up 96 percent of all accounts. 5/8 x 3/4-inch meters make up 99 percent of all meters. The table below summarizes meters by size and customer class.

	Current	Projected					% of Total FY24
	FY24	FY25	FY26	FY27	FY28	FY29	
Meters by Size							
5/8 x 3/4-inch	970	970	970	970	970	970	99%
1-inch	2	2	2	2	2	2	0.2%
1½-inch	1	1	1	1	1	1	0.1%
2-inch	3	3	3	3	3	3	0.3%
Total Meters by Size	976	976	976	976	976	976	100%
Meters by Customer Class							
Single Family	921	921	921	921	921	921	94%
Multi Family	21	21	21	21	21	21	2%
Commercial	26	26	26	26	26	26	3%
Irrigation	8	8	8	8	8	8	1%
Total Meters by Customer Class	976	976	976	976	976	976	100%

2.2 Customer Water Use

Average metered water use by customer class and month for 2023 in units of CCF is shown in the figures below. The figure on the left side shows usage in CCF; the figure on the right shows usage for each customer class as a percent of total usage in each month. Data for preparation of the figures is included in Table A-1 of Appendix A.

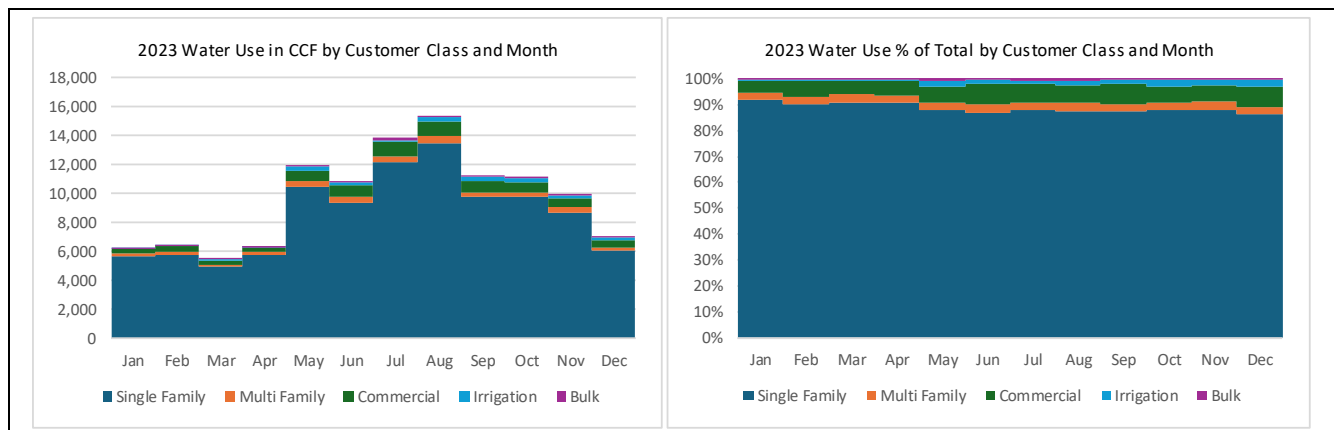


Figure 2-1. Water Use by Customer Class and Month

2.3 Water Use Tier Ranges

There are three tiers of water use, each with its own usage rate, applicable to the Single Family and Multiple Family customer classes. Tier ranges for Multiple Family accounts are adjusted for the number of dwelling units. All other customer classes pay a uniform rate for all levels of water use. Current water use fees and tiers are shown in the table below.

Customer Class	Rate, \$/cf	Use Range, cf
Single and Multiple Family		
Tier 1	\$0.0537	0 - 6
Tier 2	\$0.0906	7 - 20
Tier 3	\$0.1231	> 20
All Other Classes	\$0.0822	all use
Bulk Meters	\$0.0822	all use
cf = cubic foot, equal to approximately 7.48 gallons		

Nonresidential Water Use Fees

The District has three nonresidential customer classes:

- Commercial (and Institutional)
- Irrigation (Landscape)
- Bulk (hydrant meters)

There are 26 Commercial/Institutional accounts and eight Landscape Irrigation accounts. Except for six connections, all meter sizes are $\frac{5}{8}$ x $\frac{3}{4}$ -inch. Water use by these accounts is approximately nine percent of total water use. A single rate for all levels of water use is assigned for Commercial/Institutional, Landscape Irrigation and Bulk customer classes. A single rate for nonresidential customer classes is common. Nonresidential customer classes are mostly businesses or institutions with water demand that is dictated by their customers or service demands.

Residential Water Use Fees

The District has two residential customer classes:

- Single Family
- Multiple Family

The current tier ranges were developed in 2019, Tier ranges for residential customers were developed to accommodate seasonal water use fluctuations for indoor and outdoor water use.

Residential Tier Water Use Summary

Water Use in the tier ranges for residential customer classes is summarized in the figures below. The summary is based on 12 months of water use for 2023. Data used for preparation of the figures is included in Table A-2 of Appendix A (Single Family figure) and Table A-3 of Appendix A (Multiple Family figure). Water use within the Single Family customer class has decreased from approximately 10 CCF per month per account to approximately 9 CCF per month per account over the preceding five-year period. Note that with current water use fees, conservation of one unit of water (1 CCF = 748 gallons = 25 gallons per day) in the Tier 2 range reduces a monthly bill by \$9.06 (about eight percent of an average monthly bill).

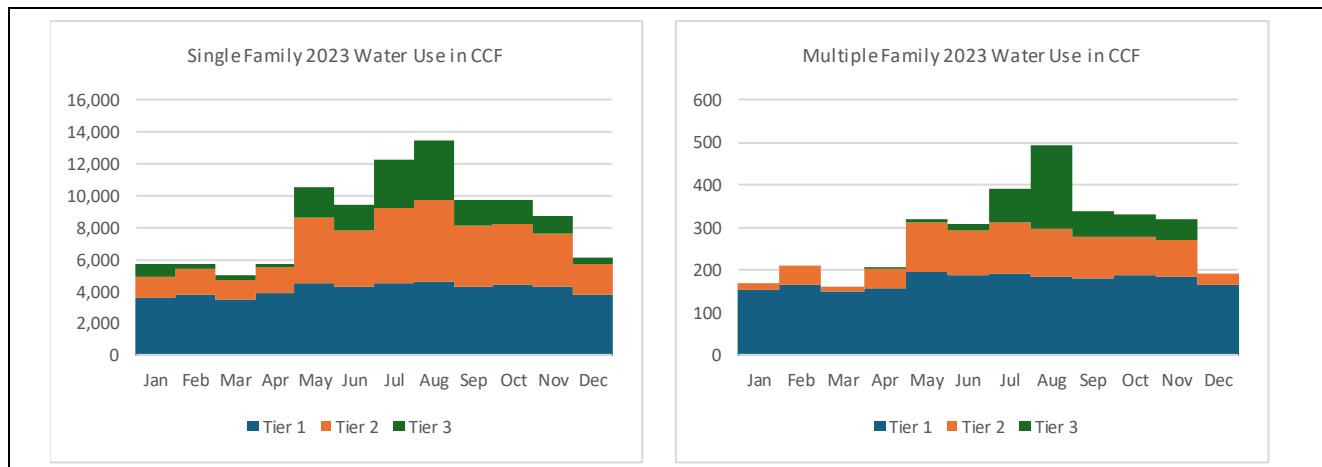


Figure 2-2. Residential Water Use by Tier

2.4 Projected Water Use

Projected water use for each customer class incorporates varying levels of conservation. For the two residential customer classes, conservation levels are zero for Tier 1, two percent for Tier 2, and three percent for Tier 3. Conservation levels vary from zero to two percent per year for Commercial, Irrigation, and Bulk customer classes. Projected water use is summarized in the table below. Detailed data is included in Table A-4 of Appendix A.

Table 2-3. Projected Water Use							
All Values in CCF	Current	Projected					% of Total
	FY24	FY25	FY26	FY27	FY28	FY29	FY24
Water Use by Rate Category							
Tier 1	51,526	51,505	51,484	51,463	51,443	51,423	45%
Tier 2	37,065	36,332	35,614	34,910	34,221	33,545	32%
Tier 3	16,871	16,375	15,892	15,425	14,971	14,531	15%
Uniform Rate	10,284	10,168	10,054	9,941	9,830	9,720	8.9%
Total Water Use by Rate Category	115,746	114,380	113,044	111,740	110,465	109,218	100%
Water Use by Customer Class							
Single Family	102,025	100,809	99,622	98,464	97,333	96,230	88%
Multi Family	3,437	3,402	3,368	3,335	3,301	3,268	3%
Commercial	7,615	7,539	7,464	7,389	7,315	7,242	6.6%
Irrigation	1,980	1,940	1,902	1,863	1,826	1,790	1.7%
Bulk	689	689	689	689	689	689	0.6%
Total Water Use by Customer Class	115,746	114,380	113,044	111,740	110,465	109,218	100%
Total All Water Use, Gallons (rounded)	86,600,000	85,600,000	84,600,000	83,600,000	82,600,000	81,700,000	
Annual Change All Water Use, Gallons		(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(900,000)	

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Section 3

Financial Plan and Cash Flow

Revenue from rates must be sufficient to meet the following financial planning criteria:

1. Provide funds for operating, capital and debt service expenditures;
2. Maintain annual fund balances that meet annual target fund balances;
3. Meet debt service coverage requirements;
4. Satisfy Financial Management Plan goals; and
5. Meet legal requirements.

3.1 Operation and Maintenance Expenditures

O&M expenditures include the cost of labor, operating, indirect costs, and transfers. Actual FY23 and projected O&M expenditures for FY24 – FY29 are summarized in the table below. Note that annual percent increases for Power are increased in FY25 compared to the following fiscal years.

Table 3-1. Operating and Maintenance Expenditures FY23 – FY29								
Operating Expenses	Budget	Projected					FY25 - FY 29 Total	% of Total
	FY24	FY25	FY26	FY27	FY28	FY29		
Operations	<i>annual percent increase ></i> 223,500	7.0%	7.0%	7.0%	7.0%	7.0%	1,375,260	17%
Power	<i>annual percent increase ></i> 88,845	20.0%	8.0%	8.0%	8.0%	8.0%		
Payroll	<i>annual percent increase ></i> 550,746	4.0%	4.0%	4.0%	4.0%	4.0%	3,102,339	39%
Employee Costs	<i>annual percent increase ></i> 332,922	4.0%	4.0%	4.0%	4.0%	4.0%		
Communications	<i>annual percent increase ></i> 31,500	3.0%	3.0%	3.0%	3.0%	3.0%	172,255	2%
Office	<i>annual percent increase ></i> 23,640	3.0%	3.0%	3.0%	3.0%	3.0%		
Administrative & General	<i>annual percent increase ></i> 127,020	3.0%	3.0%	3.0%	3.0%	3.0%	694,597	9%
Total Operating Expenses	1,378,173	1,452,399	1,520,057	1,591,209	1,666,055	1,744,808		
Annual \$ Increase		74,226	67,659	71,152	74,846	78,753		
Annual % Increase		5%	5%	5%	5%	5%		

3.2 Capital Improvement Program Expenditures

Between FY25 and FY29 (five fiscal years), total projected CIP expenditures are approximately \$5,557,000 million. CIP expenditures are projected to be funded with cash from the 2022 loan from Truist Bank, cash from water rates, and use of fund balance. Projected CIP expenditures for FY24 through FY32 are summarized in the table below.

Capital Project	Priority	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY25-FY29	FY30-FY32
Project G-1	9							60,000			0	60,000
Project G-2	9							80,000			0	80,000
Project G-3	9							50,000			0	50,000
Project G-4	2		500,000								500,000	0
Project G-5	3							120,000			0	120,000
Project G-6	3		15,000								15,000	0
Project S-1	2		2,992,000	2,000,000							4,992,000	0
Project S-2	4							483,000			0	483,000
Project ST-1	4										0	0
Project ST-2	1	150,000									0	0
Project ST-3	5					50,000					50,000	0
Project P-1	5									656,000	0	656,000
Project P-2	6							100,000			0	100,000
Project P-3	6										0	0
Project P-4	8								256,000		0	256,000
Project D-1	1							30,000			0	30,000
Project D-2	6							85,000	85,000	85,000	0	255,000
Project D-3	7										0	0
Project D-4	6										0	0
Project D-5	7										0	0
Project D-6	8										0	0
Project D-7	9										0	0
Project D-8	3									216,000	0	216,000
Total		150,000	3,507,000	2,000,000	0	50,000	0	1,008,000	341,000	957,000	5,557,000	2,306,000
Cumulative FY25-FY32			3,507,000	5,507,000	5,507,000	5,557,000	5,557,000	6,565,000	6,906,000	7,863,000		

3.3 Current Debt Service and Covenant Regarding Net Revenues

The District has four long-term debt obligations:¹

- Orchard Acres Assessment District, 2008 Limited Obligation Improvement Bond, Series A
- Assessment District No. 2013-1, Limited Obligation Improvement Bond, Series 2014
- City National Note Payable, Tax-Exempt Portion Maturing in 2030
- Truist Bank Note Payable, Maturing in 2042

The two assessment district long-term debt obligations are payable solely from the proceeds of unpaid assessments levied on the particular residences that benefit from the proceeds of those bonds. Revenue from water rates is not used to pay the assessment district bond obligations. Revenue from water rates are used to pay the City National Note Payable and Truist Bank Note Payable.

City National Note Payable. In 2006, the District entered into a loan agreement with Santa Barbara Bank & Trust, N.A. and borrowed \$854,318. The proceeds of the loan financed the improvement to the District's water treatment and distribution system. In 2011, the District refinanced its loan obtained in 2006, and borrowed additional funds to total \$1,457,578. The proceeds of the loan financed the improvement to the District's water treatment and distribution system extended to consist of the replacement of, and improvement to, the site of the Carpenteria well and improvements to the booster station. In 2015, the District refinanced its loan obtained in 2011, with the Municipal Finance

¹ Information in this section is taken from the *Aromas Water District Annual Financial Report for the Years Ended June 30, 2023 and 2022*, Note 5, pages 21-24.

Corporation to refinance \$1,323,721 on a tax-exempt basis and borrowed \$201,966 on a taxable basis. The proceeds of the additional funds were used to acquire and install a solar energy project at the Carpenteria well site. The interest rates on the tax-exempt note and the taxable note are stated at 3.00% and 2.75%, respectively, and mature in 2030 and 2021, respectively. The terms of the notes call for semi-annual debt service payment of principal and interest payable on May 1st and November 1st of each year. The notes are secured by a pledge of and lien on the net revenues of the District's water system. In 2021, the District paid the taxable note in full.

Truist Bank Note Payable. On May 2022, the District entered into a loan agreement with Truist Bank and borrowed \$5,759,500 which is secured by a pledge of and lien on the net revenues of the District's water revenues. The proceeds from the loan will finance the acquisition and installation of certain improvements to the District's water system, including a new well and a solar energy project. Terms of the loan call for semi-annual payments of principal and interest payable on February 1st and August 1st of each year. The interest on the loan is stated at 3.08% and matures in 2042.

The loan agreement includes a "Covenant Regarding Net Revenues" which states "...the District shall fix, prescribe, revise and collect rates, fees and charges for the services and facilities furnished by the Water System during each Fiscal Year which (together with existing unencumbered fund balances which are maintained in the form of cash or cash equivalents, and which are on hand as of the beginning of the Fiscal Year and are lawfully available to the District for payment of any of the following amounts during such Fiscal Year) sufficient to yield Net Revenues which are at least equal to 115% of the Loan Repayments and principal of and interest on any Parity Obligations which are payable from the Net Revenues, when and as the same come due and payable during such Fiscal Year."

Loan payments and evaluation of the covenant regarding net revenues are summarized in the table below.

Table 3-3. Current Debt Service and Covenant Regarding Net Revenues							
Covenant Regarding Net Revenues	Budget	Projected					FY25 - FY 29
	FY24	FY25	FY26	FY27	FY28	FY29	Total
Loan Payments							
City National Note Payable	110,237	110,237	110,237	110,237	110,237	110,237	551,187
Truist Bank Note Payable	<u>324,784</u>	<u>324,784</u>	<u>324,784</u>	<u>324,784</u>	<u>324,784</u>	<u>324,784</u>	<u>1,623,920</u>
Total Loan Payments	435,021	435,021	435,021	435,021	435,021	435,021	2,175,107
Net Revenues							
Revenues	1,819,701	1,765,857	1,974,780	2,129,755	2,290,739	2,557,715	
Net Item: Operating Expenditures	<u>(1,378,173)</u>	<u>(1,452,399)</u>	<u>(1,520,057)</u>	<u>(1,591,209)</u>	<u>(1,666,055)</u>	<u>(1,744,808)</u>	
Net Revenues	441,528	313,458	454,722	538,546	624,684	812,907	
Unencumbered Fund Balances							
As of June 30, 2023	1,606,919	1,606,919	1,606,919	1,606,919	1,606,919	1,606,919	
Net Revenues + Unencumbered Fund Balances							
Net Revenues	441,528	313,458	454,722	538,546	624,684	812,907	
Unencumbered Fund Balances	<u>1,606,919</u>	<u>1,606,919</u>	<u>1,606,919</u>	<u>1,606,919</u>	<u>1,606,919</u>	<u>1,606,919</u>	
Net Revenues + Unencumbered Fund Balances	2,048,447	1,920,377	2,061,641	2,145,465	2,231,603	2,419,826	
Total Loan Payments	435,021	435,021	435,021	435,021	435,021	435,021	
Net Revenues + Unencumbered Fund Balances as a % of Loan Payments	471%	441%	474%	493%	513%	556%	
Covenant Regarding Net Revenues	115%	115%	115%	115%	115%	115%	

3.4 Cash Flow and Revenue Required from Water Rates

Revenue required from water rates for each projected fiscal year is arrived at by increasing annual revenue from water rates so that total annual income plus the cash beginning balance and loan disbursements covers total annual expenditures and leaves an ending balance that exceeds target values for operations, capital emergency, capital funding, and debt service reserves. Net revenues must also satisfy the covenant regarding net revenues found in the loan agreement with Truist Bank.

Income, expenditures, and fund balances are summarized for FY24 – FY29 in the table below. Note that reserves for capital emergency and capital funding are depleted during FY24 – FY29. The District's Financial Reserves policy (see Section 3.6) states that the reserve funds will be funded with surplus unrestricted operating funds.

Table 3-4. Projected Cash Flow FY24 – FY29

Item	2020 Study		Projected					FY25 - FY 29
	Projected FY24	Budget FY24	FY25	FY26	FY27	FY28	FY29	Total
Revenues	<i>annual increase in Water Revenue ></i>		<i>14.0%</i>	<i>12.0%</i>	<i>9.0%</i>	<i>9.0%</i>	<i>13.0%</i>	
Water Revenue	1,500,900	1,499,841	1,631,288	1,884,052	2,038,377	2,198,652	2,464,512	10,216,882
Bulk Water	2,900	5,660	6,069	7,227	7,878	8,587	9,703	39,464
Connection	12,000	85,700	0	0	0	0	0	0
Tax Receipts	66,000	76,000	76,000	76,000	76,000	76,000	76,000	380,000
Miscellaneous	2,000	1,500	1,500	1,500	1,500	1,500	1,500	7,500
Interest	17,000	150,000	50,000	5,000	5,000	5,000	5,000	70,000
Grants	0	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Total Revenues	1,600,800	1,819,701	1,765,857	1,974,780	2,129,755	2,290,739	2,557,715	10,718,846
Operating Expenditures								
Operations	123,500	223,500	239,145	255,885	273,797	292,963	313,470	1,375,260
Power	82,600	88,845	106,614	115,143	124,355	134,303	145,047	625,462
Payroll	509,100	550,746	572,776	595,687	619,514	644,295	670,067	3,102,339
Employee Costs	198,100	332,922	346,239	360,088	374,492	389,472	405,051	1,875,341
Communications	17,200	31,500	32,445	33,418	34,421	35,454	36,517	172,255
Office	25,500	23,640	24,349	25,080	25,832	26,607	27,405	129,273
Administrative & General	88,200	127,020	130,831	134,756	138,798	142,962	147,251	694,597
Total Operating Expenses	1,044,200	1,378,173	1,452,399	1,520,057	1,591,209	1,666,055	1,744,808	7,974,528
Capital Expenses	75,000	150,000	3,507,000	2,000,000	0	50,000	0	5,557,000
Loan Payments								
City National Note Payable	110,400	110,237	110,237	110,237	110,237	110,237	110,237	551,187
Truist Bank Note Payable		324,784	324,784	324,784	324,784	324,784	324,784	1,623,920
Total Loan Payments	110,400	435,021	435,021	435,021	435,021	435,021	435,021	2,175,107
Total Expenditures	1,229,600	1,963,194	5,394,420	3,955,078	2,026,230	2,151,076	2,179,829	15,706,635
Fund Balances								
Beginning Cash Balance, July 1	1,168,516	7,745,000	7,601,507	3,972,944	1,992,645	2,096,170	2,235,832	
Ending Cash Balance, June 30	1,539,716	7,601,507	3,972,944	1,992,645	2,096,170	2,235,832	2,613,718	
Reserves Target								
Operating	569,400	679,647	716,251	749,617	784,706	821,616	860,453	
Capital Emergency		0	0	0	0	0	0	
Capital Funding		0	0	0	0	0	0	
Fund Balance Available for Capital Reserves		6,920,000	3,260,000	1,240,000	1,310,000	1,410,000	1,750,000	

3.5 Recommended Water Rates

Revenue required from water rates shown in the previous table are based on the recommended rates listed in the table below. Revenue from rates by rate type (water use fees and base rate fees) for each customer class is shown in detail in Table B-1 in Appendix B.

Table 3-5. Current FY24 and Recommended FY25 – FY29 Water Rates							
		Current	Recommended				
		FY24	FY25	FY26	FY27	FY28	FY29
	<i>Effective date ></i>	1-Jul-2023	1-Oct-2024	1-Jul-2025	1-Jul-2026	1-Jul-2027	1-Jul-2028
	<i>Annual Rate Increases, Percent ></i>		14.0%	12.0%	9.0%	9.0%	13.0%
Water Use Fees							
Single and Multiple Family (MF)	<i>Use Range, cf</i>						
Tier 1	0 - 6	\$0.0537	\$0.0612	\$0.0686	\$0.0747	\$0.0815	\$0.0921
Tier 2	7- 20	\$0.0906	\$0.1033	\$0.1157	\$0.1261	\$0.1374	\$0.1553
Tier 3	> 20	\$0.1231	\$0.1403	\$0.1572	\$0.1713	\$0.1867	\$0.2110
All Other Classes	<i>all use</i>	\$0.0822	\$0.0937	\$0.1050	\$0.1144	\$0.1247	\$0.1409
Bulk Meters	<i>all use</i>	\$0.0822	\$0.0937	\$0.1050	\$0.1144	\$0.1247	\$0.1409
<i>* Use ranges for MF accounts adjusted for number of units</i>							
	<i>Equivalent Meter Ratio</i>						
Base Rate Fees							
	<i>Meter Ratio</i>						
½ x ¾-inch	1.0	\$50.00	\$57.00	\$64.00	\$70.00	\$76.00	\$86.00
1-inch	2.5	\$118.00	\$140.00	\$160.00	\$180.00	\$190.00	\$220.00
1½-inch	5.0	\$231.00	\$290.00	\$320.00	\$350.00	\$380.00	\$430.00
2-inch	8.0	\$366.00	\$460.00	\$510.00	\$560.00	\$610.00	\$690.00
3-inch	17.5	\$795.00	\$1,000.00	\$1,120.00	\$1,230.00	\$1,330.00	\$1,510.00
4-inch	30.0	\$1,360.00	\$1,710.00	\$1,920.00	\$2,100.00	\$2,280.00	\$2,580.00
6-inch	62.5	\$2,830.00	\$3,560.00	\$4,000.00	\$4,380.00	\$4,750.00	\$5,380.00

3.6 Financial Reserve Policy and Target Reserve Levels

During January 2014, the District passed Resolution 2014-1 adopting a Financial Reserves Policy. The purpose of the policy is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization and to provide a secure source of internal funds for District priorities such as building repair and improvement, capital projects, emergencies, program opportunity, and capacity building. The policy describes three types of reserves: Operating Reserve, Capital Emergency Reserve and Capital Funding Reserve. The policy states that the reserve funds will be funded with surplus unrestricted operating funds.

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Section 4

Impact of Rate Changes on Customer Bills

Single Family accounts make up 94% of all customer accounts. The impact on customers is summarized in terms of changes in the monthly bill for a typical Single Family account.

4.1 Single Family Monthly Bills Survey

Current and projected FY25 Single Family customer bills for the Aromas Water District were compared to those in the service areas of the Pajaro/Sunny Mesa Community Services District, the City of San Juan Bautista, the San Lorenzo Valley Water District, the Soquel Creek Water District, the Sunnyslope Water District and the City of Watsonville. Monthly bills are shown in the figure below and are for the smallest Single Family meter size and 10 CCF per month of water use.

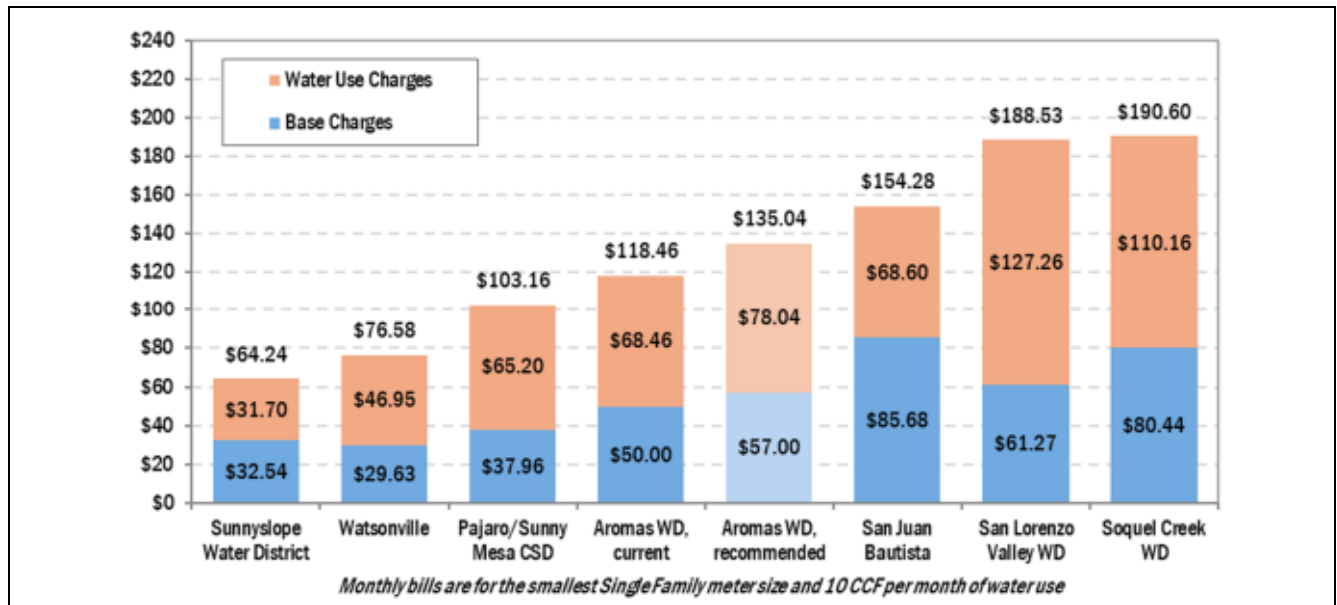


Figure 4-1. Single Family Monthly Bills Survey

4.2 Single Family Bills FY3 – FY29

Monthly water bills for Single Family users for FY3 – FY24 (22 years) were compared with bills recommended for the next five years (FY25 – FY29). Results of the comparison are shown in the figure below. The comparison is for a user with a 5/8 x 3/4-inch meter using the average amount of water. The average amount of water for each time period is listed in the legend below the figure.

For the past 22 years, the average annual increase in bills has been approximately 4.3 percent. Rate increases recommended for the next five years (FY25 – FY29) average 9.7 percent per year. For the entire 27 years, the average annual increase in bills will be approximately 5.3 percent.

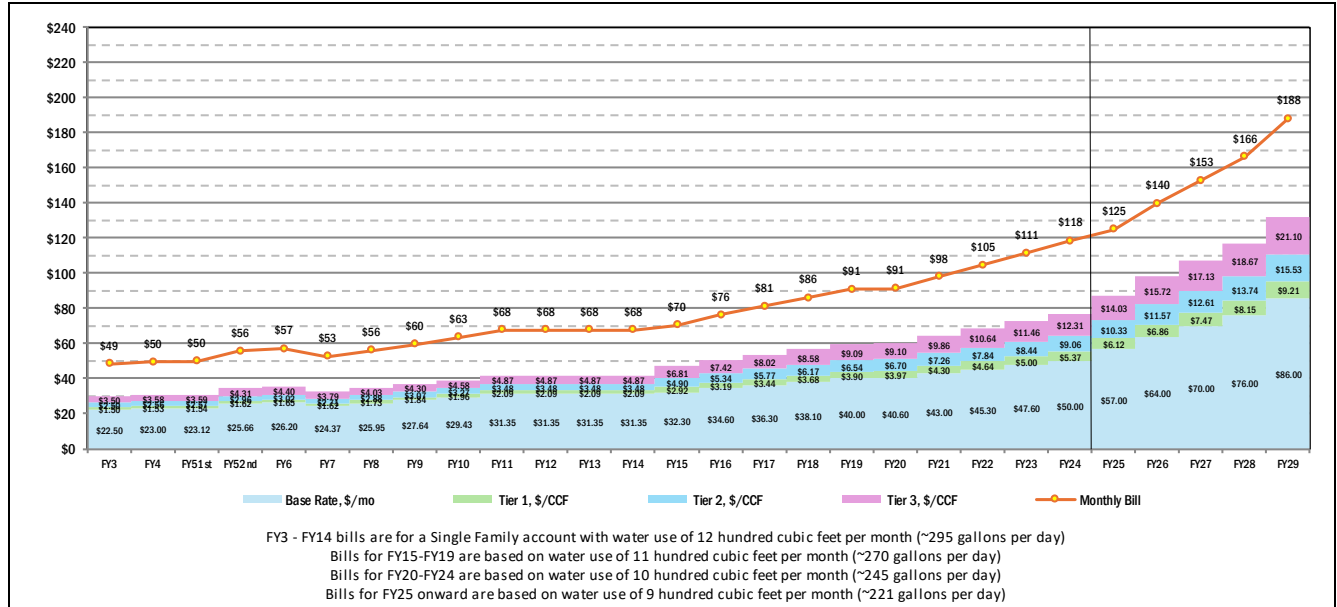


Figure 4-2. Single Family Bills FY3 – FY29



Section 5

Limitations

This document was prepared solely for Aromas Water District in accordance with professional standards at the time the services were performed and in accordance with the contract between Aromas Water District and Pavletic Consulting LLC. This document is governed by the specific scope of work authorized by Aromas Water District; it is not intended to be relied upon by any other party. We have relied on information or instructions provided by Aromas Water District and, unless otherwise expressly indicated, have made no independent investigation as to the validity, completeness, or accuracy of such information.

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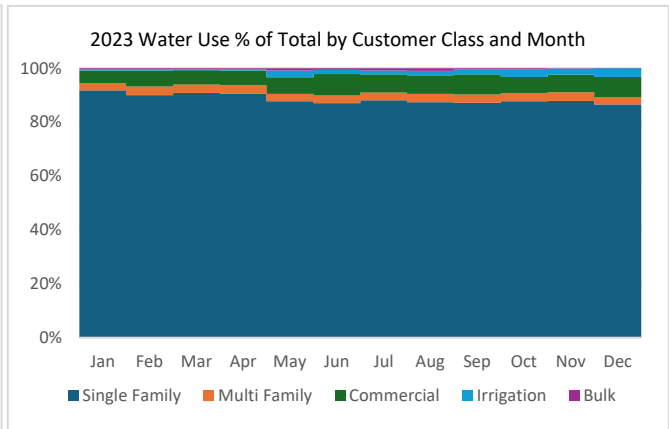
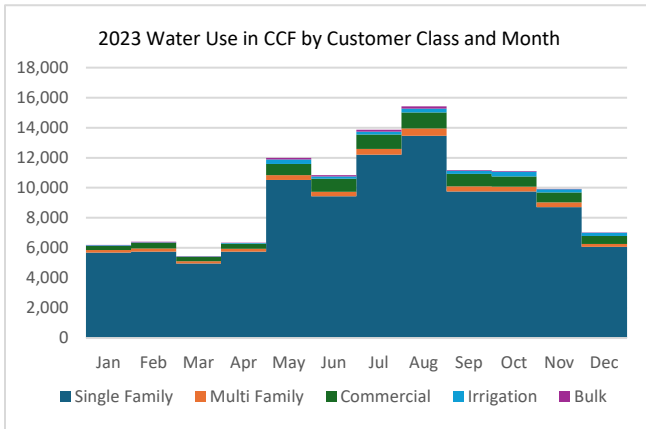
Appendix A: Customer Water Use Data

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Table A-1
CY2023 Water Use

Customer Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Single Family	5,681	5,755	4,955	5,744	10,517	9,424	12,205	13,467	9,746	9,744	8,717	6,069	102,025
Multi Family	169	210	162	203	320	309	390	492	340	332	319	191	3,437
Commercial	289	381	293	343	749	867	951	1,054	840	676	649	523	7,615
Irrigation	29	29	24	27	287	164	185	259	209	326	216	225	1,980
Bulk	28	25	21	31	113	69	129	154	50	40	21	9	689
Total CCF	6,195	6,400	5,454	6,348	11,986	10,833	13,859	15,427	11,186	11,118	9,922	7,017	115,746
Total Gallons	4,634,741	4,788,154	4,080,467	4,748,916	8,966,906	8,104,519	10,367,910	11,540,684	8,367,955	8,317,114	7,422,529	5,249,597	86,589,493
gallons per day	149,508	171,006	131,628	158,297	289,255	270,151	334,449	372,280	278,932	268,294	247,418	169,342	2,793,209

Customer Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Single Family	92%	90%	91%	90%	88%	87%	88%	87%	87%	88%	88%	86%	88%
Multi Family	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Commercial	5%	6%	5%	5%	6%	8%	7%	7%	8%	6%	7%	7%	6.6%
Irrigation	0.5%	0.5%	0.4%	0.4%	2.4%	1.5%	1.3%	1.7%	1.9%	2.9%	2.2%	3.2%	1.7%
Bulk	0.4%	0.4%	0.4%	0.5%	0.9%	0.6%	0.9%	1.0%	0.5%	0.4%	0.2%	0.1%	0.6%
% of Total CCF	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%



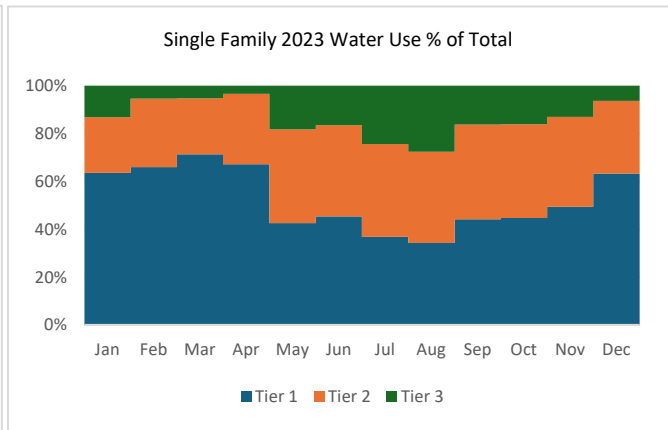
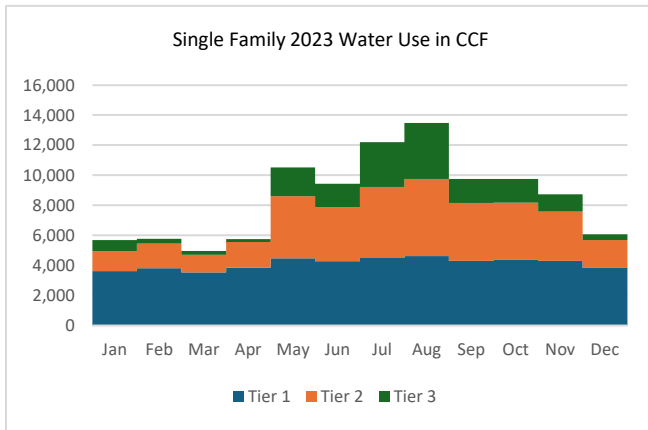
Source: "AromasWater_METER_2023(v2) (1).xlsx" provided by R. Johnson on 3/18/2024

Table A-2
Single Family CY2023 Water Use, CCF

Single Family	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Tier 1	3,611	3,796	3,533	3,855	4,470	4,270	4,486	4,607	4,305	4,350	4,300	3,837	49,421
Tier 2	1,316	1,643	1,157	1,691	4,125	3,597	4,734	5,137	3,851	3,824	3,272	1,847	36,196
Tier 3	754	317	265	197	1,922	1,558	2,985	3,722	1,590	1,570	1,145	385	16,409
Total CCF	5,681	5,755	4,955	5,744	10,517	9,424	12,205	13,467	9,746	9,744	8,717	6,069	102,025

Average Use	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Monthly Use	5,681	5,755	4,955	5,744	10,517	9,424	12,205	13,467	9,746	9,744	8,717	6,069	102,025
No. of Units	921	921	921	921	921	921	921	921	921	921	921	921	921
Avg. CCF	6.2	6.2	5.4	6.2	11.4	10.2	13.3	14.6	10.6	10.6	9.5	6.6	9.2
Avg. gallons	4,614	4,675	4,025	4,666	8,543	7,655	9,914	10,939	7,917	7,915	7,081	4,930	6,906
Avg. gpd	149	167	130	156	276	255	320	353	264	255	236	159	223

Single Family	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Tier 1	64%	66%	71%	67%	43%	45%	37%	34%	44%	45%	49%	63%	48%
Tier 2	23%	29%	23%	29%	39%	38%	39%	38%	40%	39%	38%	30%	35%
Tier 3	13%	6%	5%	3%	18%	17%	24%	28%	16%	16%	13%	6%	16%
% of Total CCF	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%



Source: "AromasWater_METER_2023(v2) (1).xlsx" provided by R. Johnson on 3/18/2024

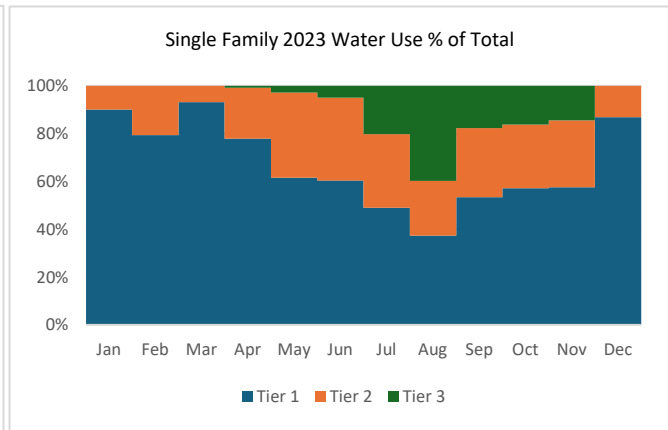
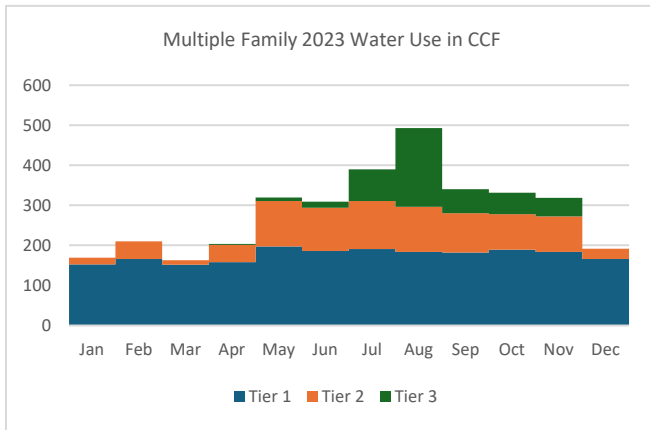
Table A-3
Multiple Family CY2023 Water Use, CCF

Multiple Family	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Tier 1	152	166	151	158	197	186	191	183	182	189	183	166	2,105
Tier 2	17	43	11	43	114	107	120	113	98	88	89	25	869
Tier 3	0	0	0	2	9	15	79	196	60	54	46	0	462
Total CCF	169	210	162	203	320	309	390	492	340	332	319	191	3,437

Average Use

Monthly Use	169	210	162	203	320	309	390	492	340	332	319	191	3,437
No. of Units	44	44	44	44	44	44	44	44	44	44	44	44	44
Avg, CCF	3.8	4.8	3.7	4.6	7.3	7.0	8.9	11.2	7.7	7.5	7.2	4.3	6.5
Avg, gallons	2,873	3,563	2,760	3,458	5,434	5,256	6,629	8,372	5,783	5,636	5,417	3,254	4,869
Avg, gpd	93	127	89	115	175	175	214	270	193	182	181	105	157

Multiple Family	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Tier 1	90%	79%	93%	78%	62%	60%	49%	37%	53%	57%	58%	87%	61%
Tier 2	10%	21%	7%	21%	36%	35%	31%	23%	29%	27%	28%	13%	25%
Tier 3	0%	0%	0%	1%	3%	5%	20%	40%	18%	16%	15%	0%	13%
% of Total CCF	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%



Source: "AromasWater_METER_2023(v2) (1).xlsx" provided by R. Johnson on 3/18/2024

Table A-4
Current and Projected Water Use, CCF

Customer Class	Estimated	Projected						
	FY24	FY25	FY26	FY27	FY28	FY29		
Water Conservation, Percent								
Single Family								
Tier 1		0.0%	0.0%	0.0%	0.0%	0.0%		
Tier 2		2.0%	2.0%	2.0%	2.0%	2.0%		
Tier 3		3.0%	3.0%	3.0%	3.0%	3.0%		
Multi Family		1.0%	1.0%	1.0%	1.0%	1.0%		
Commercial		1.0%	1.0%	1.0%	1.0%	1.0%		
Irrigation		2.0%	2.0%	2.0%	2.0%	2.0%		
Bulk		0.0%	0.0%	0.0%	0.0%	0.0%		
Total Conservation		1.18%	1.17%	1.15%	1.14%	1.13%		
Water Use, CCF								
	9.2 CCF/mo	9.1 CCF/mo	9.0 CCF/mo	8.9 CCF/mo	8.8 CCF/mo	8.7 CCF/mo		
Single Family	226 gpd	224 gpd	222 gpd	219 gpd	217 gpd	214 gpd		
Tier 1	from Table A-2	49,421	49,421	49,421	49,421	49,421		
Tier 2	from Table A-2	36,196	35,472	34,762	34,067	33,386		
Tier 3	from Table A-2	16,409	15,917	15,439	14,976	14,091		
Total Single Family	from Table A-2	102,025	100,809	99,622	98,464	97,333		
Multi Family								
Tier 1	from Table A-3	2,105	2,084	2,063	2,043	2,022		
Tier 2	from Table A-3	869	860	852	843	835		
Tier 3	from Table A-3	462	458	453	449	444		
Total Multi Family		3,437	3,402	3,368	3,335	3,301		
Commercial								
Tier 1								
Tier 2								
Tier 3								
Total Commercial	from Table A-1	7,615	7,539	7,464	7,389	7,315		
Irrigation								
Tier 1								
Tier 2								
Tier 3								
Total Irrigation	from Table A-1	1,980	1,940	1,902	1,863	1,826		
Bulk Water								
Tier 1								
Tier 2								
Tier 3								
Total Bulk Water	from Table A-1	689	689	689	689	689		
All Water Use								
Tier 1		51,526	51,505	51,484	51,463	51,443		
Tier 2		37,065	36,332	35,614	34,910	34,221		
Tier 3		16,871	16,375	15,892	15,425	14,971		
Uniform Rate		10,284	10,168	10,054	9,941	9,830		
Total All Water Use		115,746	114,380	113,044	111,740	110,465		
Summary by Customer Class								
Single Family		102,025	100,809	99,622	98,464	97,333	96,230	88%
Multi Family		3,437	3,402	3,368	3,335	3,301	3,268	3%
Commercial		7,615	7,539	7,464	7,389	7,315	7,242	7%
Irrigation		1,980	1,940	1,902	1,863	1,826	1,790	2%
Bulk		689	689	689	689	689	689	1%
Total All Water Use		115,746	114,380	113,044	111,740	110,465	109,218	100%
Total All Water Use, Gallons (rounded)		86,600,000	85,600,000	84,600,000	83,600,000	82,600,000	81,700,000	
Annual Change All Water Use, Gallons			(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(900,000)	

Appendix B: Revenue from Rates by Customer Class and Fee Type

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Table B-1
Revenues from Rates

	Estimated		Projected				FY25 - FY 29
	FY24	FY25	FY26	FY27	FY28	FY29	Total
Revenue							
Water Use							
Single Family	\$795,316	\$854,236	\$983,636	\$1,055,462	\$1,132,700	\$1,260,385	\$5,286,419
Multi Family	\$24,872	\$26,845	\$31,125	\$33,587	\$36,244	\$40,546	\$168,347
Commercial/Instiutional	\$62,597	\$67,406	\$78,334	\$84,530	\$91,216	\$102,044	\$423,530
Landscape Irrigation	\$16,275	\$17,446	\$19,957	\$21,318	\$22,772	\$25,218	\$106,710
Bulk	\$5,660	\$6,069	\$7,227	\$7,878	\$8,587	\$9,703	\$39,464
Total	\$904,721	\$972,002	\$1,120,280	\$1,202,775	\$1,291,519	\$1,437,895	\$6,024,471
Base Fee							
Single Family	\$552,600	\$610,623	\$707,328	\$773,640	\$839,952	\$950,472	\$3,882,015
Multi Family	\$12,600	\$13,923	\$16,128	\$17,640	\$19,152	\$21,672	\$88,515
Commercial/Instiutional	\$26,172	\$29,979	\$34,896	\$38,280	\$41,544	\$47,064	\$191,763
Landscape Irrigation	\$9,408	\$10,830	\$12,648	\$13,920	\$15,072	\$17,112	\$69,582
Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$600,780	\$665,355	\$771,000	\$843,480	\$915,720	\$1,036,320	\$4,231,875
Summary							
Water Use	\$904,721	\$972,002	\$1,120,280	\$1,202,775	\$1,291,519	\$1,437,895	\$6,024,471
Base Fee	\$600,780	\$665,355	\$771,000	\$843,480	\$915,720	\$1,036,320	\$4,231,875
Total	\$1,505,501	\$1,637,357	\$1,891,280	\$2,046,255	\$2,207,239	\$2,474,215	\$10,256,346
Percent of Total							
Water Use	60%	59%	59%	59%	59%	58%	
Base Fee	40%	41%	41%	41%	41%	42%	
Total	100%	100%	100%	100%	100%	100%	
Summary							
Single Family	\$1,347,916	\$1,464,859	\$1,690,964	\$1,829,102	\$1,972,652	\$2,210,857	\$9,168,434
Multi Family	\$37,472	\$40,768	\$47,253	\$51,227	\$55,396	\$62,218	\$256,862
Commercial/Instiutional	\$88,769	\$97,385	\$113,230	\$122,810	\$132,760	\$149,108	\$615,293
Landscape Irrigation	\$25,683	\$28,276	\$32,605	\$35,238	\$37,844	\$42,330	\$176,292
Bulk	\$5,660	\$6,069	\$7,227	\$7,878	\$8,587	\$9,703	\$39,464
Total	\$1,505,501	\$1,637,357	\$1,891,280	\$2,046,255	\$2,207,239	\$2,474,215	\$10,256,346
Percent of Total							
Single Family	90%	89%	89%	89%	89%	89%	
Multi Family	2%	2%	2%	3%	3%	3%	
Commercial/Instiutional	6%	6%	6%	6%	6%	6%	
Landscape Irrigation	2%	2%	2%	2%	2%	2%	
Bulk	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	
Total	100%	100%	100%	100%	100%	100%	
Annual Increase in Revenue							
FY25		\$131,856	\$131,856	\$131,856	\$131,856	\$131,856	\$659,280
FY26			\$253,923	\$253,923	\$253,923	\$253,923	\$1,015,690
FY27				\$154,976	\$154,976	\$154,976	\$464,927
FY28					\$160,984	\$160,984	\$321,967
FY29						\$266,977	\$266,977
Total		\$131,856	\$385,778	\$540,754	\$701,738	\$968,714	\$2,728,840

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Aromas Water District
Balance Sheet Prev Year Comparison

As of July 31, 2024

	Jul 31, 24	Jul 31, 23
ASSETS		
Current Assets		
Checking/Savings		
US Bank Checking 1715	94,784.45	48,082.69
US BANK Money Market 1842	152,799.48	466,955.35
LAIF-State of Ca xx-05	6,974,553.29	6,690,524.66
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA US Bank 102 Reserve	37,266.71	36,962.12
OAWA US Bank 101 Redemption	4,522.01	2,710.79
OAWA US Bank Checking 0664	86,685.46	34,886.40
Oakridge US BANK Checking 0701	436,825.41	437,261.90
Total Assessment District Banks	565,299.59	511,821.21
Total Checking/Savings	7,787,536.81	7,717,483.91
Accounts Receivable		
1200 · Accounts Rec - Spec Proj/Taxes	45,432.66	36,865.67
Total Accounts Receivable	45,432.66	36,865.67
Other Current Assets		
1292 · Accounts Rec - USDA Loan	1,944,486.01	1,944,486.01
1291 · Accounts Rec - Orchard Acres	238,052.45	281,922.45
Prepaid Insurance	24,725.47	20,962.52
128 · Inventory	79,478.29	83,410.55
1200.1 · Accounts Receivable--UBMax	218,373.38	180,554.57
1201.9 · Less Allowance for doubtful Acc	-500.00	-500.00
Total Other Current Assets	2,504,615.60	2,510,836.10
Total Current Assets	10,337,585.07	10,265,185.68
Fixed Assets		
1900 · Water System	12,420,262.73	12,310,822.91
1910 · Construction in Progress	305,846.08	292,304.86
1915 · Office Building & Improvements	440,291.33	440,291.33
1970 · Office Equipment & Fixtures	93,467.05	93,467.05
1980 · District Vehicles	246,989.85	117,577.39
1990 · Land and Easements	331,195.78	331,195.78
1995 · Idle Assets	43,400.00	43,400.00
1998 · Less Accum Depr Idle Assets	-42,400.00	-42,400.00
1999 · Less Accumuated Depreciation	-8,289,325.75	-7,908,446.75
Total Fixed Assets	5,549,727.07	5,678,212.57
Other Assets		
Deferred Outflow of Resources	315,213.00	315,213.00
Total Other Assets	315,213.00	315,213.00
TOTAL ASSETS	16,202,525.14	16,258,611.25

Aromas Water District
Balance Sheet Prev Year Comparison

As of July 31, 2024

	Jul 31, 24	Jul 31, 23
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	34,924.07	22,970.64
Total Accounts Payable	34,924.07	22,970.64
Credit Cards		
First Bankcard - S Smith #0239	1,560.91	268.55
First Bankcard - E Giron #1086	771.46	0.00
First Bankcard -R.Johnson #8178	89.99	212.21
First Bankcard - D DeAlba #2486	302.99	282.23
Valero Fleet	146.32	65.57
Total Credit Cards	2,871.67	828.56
Other Current Liabilities		
Accrued Sick Payable	5,871.67	5,242.81
Accrued Wages Payable	7,485.78	0.00
Accrued Vacation Payable	34,541.71	45,207.75
Current Portion US Bank OAWA	15,000.00	15,000.00
Current Portion USDA Oakridge	41,000.00	40,000.00
Current Portion City National	92,892.63	90,167.32
Current Portion Truist	162,359.00	79,367.00
2100 · Payroll Liabilities	113.80	151.68
Deferred Inflows- Actuarial	66,849.00	66,849.00
CUSTOMER DEPOSITS		
Connection Deposits Payable	10,000.00	33,000.00
Hydrant Meter Deposit	15,800.00	17,800.00
Total CUSTOMER DEPOSITS	25,800.00	50,800.00
Interest Payable	146,162.46	114,119.86
PVWMA Payable	10,407.17	7,870.82
Total Other Current Liabilities	608,483.22	514,776.24
Total Current Liabilities	646,278.96	538,575.44
Long Term Liabilities		
Truist Bank	5,157,912.00	5,400,840.00
2392 · Long-term Debt - USDA (Oakrdge)	2,315,489.90	2,356,489.90
2391 · Long-term Debt - Orchard Acres	335,000.00	350,000.00
GASB 68 Pension Liability	680,082.00	680,082.00
City National Bank	512,011.12	604,903.75
Total Long Term Liabilities	9,000,495.02	9,392,315.65
Total Liabilities	9,646,773.98	9,930,891.09
Equity		
Investment in Capital Assets	6,420,006.53	6,420,006.53
Unrestricted Net Assets	2,823,252.58	2,648,396.15
Allocation of Net Assets	-2,637,574.59	-2,637,574.59
Net Income	-49,933.36	-103,107.93
Total Equity	6,555,751.16	6,327,720.16
TOTAL LIABILITIES & EQUITY	16,202,525.14	16,258,611.25

Aromas Water District Profit & Loss Budget Performance

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	184,908.51	175,000.00	184,908.51	175,000.00	1,600,000.00
307 · Bulk Water	1,297.05	1,000.00	1,297.05	1,000.00	12,000.00
302 · Connection	0.00	0.00	0.00	0.00	51,420.00
301 · Taxes Rcvd - AWD					
3090 · Oakridge / OAWA Assess...	0.00	0.00	0.00	0.00	178,400.00
301 · Taxes Rcvd - AWD - Other	0.00	0.00	0.00	0.00	76,000.00
Total 301 · Taxes Rcvd - AWD	0.00	0.00	0.00	0.00	254,400.00
304 · Other Office Income & Reimbu...	2,000.00	125.00	2,000.00	125.00	1,500.00
306 · Interest	26,355.76	26,000.00	26,355.76	26,000.00	65,000.00
312 · Grant Revenue	0.00	0.00	0.00	0.00	1,000.00
Total Income	214,561.32	202,125.00	214,561.32	202,125.00	1,985,320.00
Gross Profit	214,561.32	202,125.00	214,561.32	202,125.00	1,985,320.00
Expense					
Operations					
403 · Fuel	1,704.65	2,000.00	1,704.65	2,000.00	24,000.00
404 · Truck Maint	28.10	850.00	28.10	850.00	10,000.00
431 · System Repair & Maint	6,084.14	10,500.00	6,084.14	10,500.00	125,000.00
463 · Water Analysis	446.00	625.00	446.00	625.00	7,500.00
464 · Water Treatment	3,517.30	3,500.00	3,517.30	3,500.00	27,000.00
468 · Tools	1,642.32	0.00	1,642.32	0.00	7,000.00
470 · Public Outreach / Annexation	3,646.65	950.00	3,646.65	950.00	25,000.00
Total Operations	17,069.16	18,425.00	17,069.16	18,425.00	225,500.00
Power					
449.75 · 388 Blohm, # C	114.97	125.00	114.97	125.00	1,500.00
449.5 · 388 Blohm, A & B Office	23.46	100.00	23.46	100.00	1,100.00
461.5 · RLS Tank Booster	5.59	10.00	5.59	10.00	120.00
447 · Leo Ln Booster	25.83	75.00	25.83	75.00	800.00
448 · Aimee Mdws Well	2.63	8.00	2.63	8.00	75.00
451 · Marshall Corp Yard	131.83	250.00	131.83	250.00	2,500.00
452 · Rea Booster @ Seely	20.40	80.00	20.40	80.00	810.00
454 · Carr Booster	274.41	300.00	274.41	300.00	7,500.00
458 · Pleasant Acres Well	35.01	100.00	35.01	100.00	1,200.00
459 · Seely Booster @ Carpenteria	5,642.48	3,450.00	5,642.48	3,450.00	7,200.00
460 · San Juan Well	2,402.06	2,400.00	2,402.06	2,400.00	71,000.00
461 · Cole Tank	4.08	10.00	4.08	10.00	120.00
462 · Rea Tank	4.35	10.00	4.35	10.00	120.00
465 - Lwr Oakridge Boost	48.03	125.00	48.03	125.00	1,400.00
465.5 - Upper Oakridge Booster	0.00	0.00	0.00	0.00	600.00
466 · Pine Tree Tank	3.94	10.00	3.94	10.00	120.00
Total Power	8,739.07	7,053.00	8,739.07	7,053.00	96,165.00
Payroll					
Gross	37,848.53	40,000.00	37,848.53	40,000.00	513,822.00
Comp FICA	2,346.64	2,450.00	2,346.64	2,450.00	31,857.00
Comp MCARE	548.78	570.00	548.78	570.00	7,450.00
Comp SUI	21.75	150.00	21.75	150.00	2,188.00
Total Payroll	40,765.70	43,170.00	40,765.70	43,170.00	555,317.00
Employee / Labor Costs					
407 · Outside Services	484.65	3,750.00	484.65	3,750.00	45,000.00
408 · Uniform Allowance	0.00	0.00	0.00	0.00	4,000.00
409 · Workers Comp	924.83	1,365.00	924.83	1,365.00	15,831.00
410 · Health Ins	8,367.91	7,530.00	8,367.91	7,530.00	90,360.00
474 · Education	30.00	0.00	30.00	0.00	8,000.00
477 · Retirement	72,935.01	75,162.00	72,935.01	75,162.00	119,162.00
Total Employee / Labor Costs	82,742.40	87,807.00	82,742.40	87,807.00	282,353.00

Aromas Water District
Profit & Loss Budget Performance

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
Office					
440 · Misc Exp	0.00	450.00	0.00	450.00	5,000.00
444 · Postage	368.01	450.00	368.01	450.00	5,000.00
445 · Office Supplies	839.18	450.00	839.18	450.00	5,000.00
446 · Office Eqpmt and Maint	409.24	175.00	409.24	175.00	12,000.00
Total Office	1,616.43	1,525.00	1,616.43	1,525.00	27,000.00
Communications					
455 · Phone, Off	542.12	650.00	542.12	650.00	7,700.00
456 · Telemetry	0.00	100.00	0.00	100.00	21,000.00
457 · Answ Serv/Cellular Phone	300.47	450.00	300.47	450.00	5,000.00
Total Communications	842.59	1,200.00	842.59	1,200.00	33,700.00
Administrative & General					
4591 · Admin Fee (Bond Admin N...	0.00	0.00	0.00	0.00	5,200.00
4590 · Bond Interest Exp - Assess...	0.00	0.00	0.00	0.00	121,000.00
417 · Capital Loan Interest	81,822.73	84,410.00	81,822.73	84,410.00	187,310.00
467 · Depreciation Reserve	25,795.00	25,795.00	25,795.00	25,795.00	309,529.00
405 · Election	0.00	0.00	0.00	0.00	2,000.00
406 · Liability Ins	2,757.34	2,500.00	2,757.34	2,500.00	30,000.00
420 · Legal Fees	1,400.00	1,400.00	1,400.00	1,400.00	27,000.00
422 · Bank Charges	280.90	165.00	280.90	165.00	2,000.00
423 · Litigation Contingency	0.00	0.00	0.00	0.00	35,000.00
425 · Audit	0.00	1,272.00	0.00	1,272.00	15,246.00
471 · Bad Debts	0.00	0.00	0.00	0.00	1,000.00
473 · Memberships	663.36	700.00	663.36	700.00	30,000.00
Total Administrative & General	112,719.33	116,242.00	112,719.33	116,242.00	765,285.00
Total Expense	264,494.68	275,422.00	264,494.68	275,422.00	1,985,320.00
Net Ordinary Income	-49,933.36	-73,297.00	-49,933.36	-73,297.00	0.00
Net Income	-49,933.36	-73,297.00	-49,933.36	-73,297.00	0.00

08/21/24

Aromas Water District
Monthly Expenditures
 July 18 through August 19, 2024

Date	Num	Name	Amount
US Bank Checking 1715			
07/23/2024	EFT	CalPERS	-69,176.00
07/24/2024	E-pay	Employment Development Dept	-65.36
07/25/2024	EFT	QuickBooks Payroll Service	-6,246.37
07/26/2024	DD2122	Bowman (P), Naomi	0.00
07/26/2024	19895	DeAlba (P), David	-3,767.64
07/26/2024	DD2123	Giron (P), Ester	0.00
07/26/2024	DD2124	Johnson (P), Robert L	0.00
07/26/2024	19896	Smith (P), Shaun	-1,965.01
07/26/2024	E-pay	Employment Development Dept	-849.55
07/26/2024	E-pay	United States Treasury (EFTPS)	-4,301.68
07/26/2024	EFT	CalPERS	-3,123.20
07/26/2024	EFT	CalPERS	-1,074.52
07/26/2024	NSF	Bill Adjustment Report	-211.77
07/26/2024	19897	A.L. Lease Co.	-14.09
07/26/2024	19898	ACE Hardware Prunedale	-155.00
07/26/2024	19899	ACWA JPIA	-11,269.22
07/26/2024	19900	Aromas Water District (Petty Cash)	-448.00
07/26/2024	19901	Core & Main (Formerly HD Supply)	-16,109.62
07/26/2024	19902	Ferguson Enterprise#3325 DBA POLLARDW...	-43.23
07/26/2024	19903	Hollister Ace Hardware	-138.39
07/26/2024	19904	Mid Valley Supply	-1,758.65
07/26/2024	19905	PVWMA(Pajaro Valley Water Mgmt Agency)	0.00
07/26/2024	19906	Robert E. Bosso	-1,400.00
07/26/2024	19907	SCAS	-145.80
07/26/2024	19908	Shaun Smith	-26.80
07/26/2024	19909	Spectrum - Charter Communications	-114.99
07/26/2024	19910	TH Electric	-686.49
07/26/2024	19911	Underground Service Alert (811)	-663.36
07/26/2024	19912	Xerox Corp	-6.75
07/26/2024	Pd Online	First Bankcard	-3,840.75
07/26/2024	Pd Online	P G & E	-11,475.72
07/29/2024	WIRE	Truist Governmental Finance	-162,391.73
08/05/2024	19913	USPO	-368.01
08/08/2024	EFT	QuickBooks Payroll Service	-7,173.60
08/09/2024	DD2125	Bowman (P), Naomi	0.00
08/09/2024	19914	DeAlba (P), David	-3,837.30
08/09/2024	DD2126	Giron (P), Ester	0.00
08/09/2024	DD2127	Johnson (P), Robert L	0.00
08/09/2024	19915	Smith (P), Shaun	-2,002.42
08/09/2024	DD2128	Capron (P), Seth	0.00
08/09/2024	19916	Holman (P), Wayne R	-248.19
08/09/2024	DD2129	Norton (P), K W	0.00
08/09/2024	DD2130	Powers (P), Timothy W	0.00
08/09/2024	EFT	CalPERS	-1,075.32
08/09/2024	EFT	CalPERS	-3,165.02
08/09/2024	E-pay	Employment Development Dept	-893.07
08/09/2024	E-pay	United States Treasury (EFTPS)	-4,606.52
08/09/2024	19917	Ace Hardware of Watsonville	-4.38

08/21/24

Aromas Water District
Monthly Expenditures
 July 18 through August 19, 2024

Date	Num	Name	Amount
08/09/2024	19918	ACE Hardware Prunedale	-556.25
08/09/2024	19919	ACWA JPIA, Emp. Ben. Prog.	-8,367.91
08/09/2024	19920	CALNET3	-771.16
08/09/2024	19921	Core & Main (Formerly HD Supply)	-1,109.64
08/09/2024	19922	County of Monterey	-31.00
08/09/2024	19923	Green Rubber Kennedy	-174.92
08/09/2024	19924	gWorks	-139.25
08/09/2024	19925	MNS Engineers Inc.	-1,875.00
08/09/2024	19926	Monterey Bay Analytical Services Inc	-446.00
08/09/2024	19927	Monterey Bay Solutions, LLC	-225.00
08/09/2024	19928	Old Firehouse Market	-1,131.53
08/09/2024	19929	Pajaro Valley Lock Shop	-113.56
08/09/2024	19930	Recology San Benito County	-66.32
08/09/2024	19931	Rob Johnson	-50.00
08/09/2024	19932	Robert E. Bosso	-1,400.00
08/09/2024	19933	Streamline	-126.00
08/09/2024	19934	USA BlueBook	-3,304.44
08/09/2024	PD Online	P G & E	-12,078.70
08/09/2024	PD Online	Verizon Wireless	-98.69
08/14/2024	EFT	Intuit	-90.52
08/16/2024	19935	ACE Hardware Prunedale	-123.77
08/16/2024	19936	ADT Security Services, Inc.	-417.06
08/16/2024	19937	Alex Tree Service	-2,600.00
08/16/2024	19938	California Rural Water Association	-744.00
08/16/2024	19939	Diamond Truck Body Mfg.	0.00
08/16/2024	19940	Mid Valley Supply	-2,813.83
08/16/2024	19941	MNS Engineers Inc.	-2,923.75
08/16/2024	19942	P G & E	-237.63
08/16/2024	19943	San Benito County Assessor	-13.11
08/16/2024	19944	Spectrum - Charter Communications	-116.24
08/16/2024	19945	Xerox Corp	-6.26
08/19/2024	PD ONLINE	ADT Security Services, Inc.	-417.06
Total US Bank Checking 1715			-367,412.12
TOTAL			-367,412.12