

Omochumne-Hartnell Water District

P. O. Box 211

Wilton, CA 95693

February 21, 2023 @ 10 am

8970 Elk Grove Blvd, Elk Grove, CA

Notice of meeting of the Omochumne-Hartnell Water District

Notice is hereby given that the Omochumne-Hartnell Water District calls a meeting. This meeting is open to the public. This meeting will be conducted entirely by teleconference and in person. In Compliance with CA Executive Orders N-25-20 and N-29-20 members of the Board of Directors and members of the public will participate in this meeting by teleconference. The call-in information for the Board of Directors and the public is as follows:

To Join by Teleconference:

Join Zoom Meeting

<https://us02web.zoom.us/j/86774305120?pwd=T1YyV2RHsk9nOHViMXBmcGNFNldHdzO9>

+1 669 900 9128 US

Meeting ID: 867 7430 5120

Passcode: 865005

One tap mobile

+16699009128,,86774305120#,,,,*865005# US (San Jose)

In Person:

8970 Elk Grove Blvd, Elk Grove, CA. 95624

Any member of the public on the telephone may speak during Public Comment or may email public comments to info@ohwd.org and comments will be read from each member of the public. During this period of modified Brown Act Requirements, Omochumne Hartnell Water District will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt whatsoever in favor of accessibility. Requests for reasonable modifications under the ADA may be submitted to the same address

Call to Order:

1. Introductions
2. Determine if quorum is present

Public comments – comments are limited to 3 minutes for each presenter

(Comment will be received at this time for any items not on the agenda but are in purview of the Boards jurisdiction or any agenda item that does not specifically state public comment will be accepted)

Action Items:

1. **Consideration of Findings Related to Remote Meetings Pursuant to AB361.**
2. **Consent Items**
 - a. Review and Approve Agenda
 - b. Minutes from January 17, 2023
 - c. Financial report
 - i. Financial statement
 - ii. Invoices
 - Public Comment
3. **SGMA Compliance**
 - a. Sacramento Valley – South American Groundwater Sub Basin (5-21.65)
 - i. SASB MOU implementation and update
 1. Appointment of members to committee
 - ii. GSP Implementation Grant update
 - Public comment

b. San Joaquin Valley – Cosumnes Groundwater Sub Basin (5-22.16)

i. Update on Cosumnes Groundwater Authority

- Public Comment

4. Groundwater Recharge – update on water applications

- Public Comment

5. Grants for Blodgett Dam repair/removal

- Public comment

6. Asset Capitalization Policy

- Public Comment

7. Audit update

- Public Comment

8. Informational items:

- a. SSCAWA Meeting
- b. Received communications
- c. Water Coordinator's Report
- d. ACWA activity

9. General Managers Report:

- a. Meetings and Correspondences

10. Directors Comments

11. Next regular meeting scheduled March 21, 2023 at 10 AM

12. Adjourn Meeting

Omochumne-Hartnell Water District Board

Meeting January 17, 2023 @ 10:00 AM

Meeting held by teleconference and video conference due to COVID-19

Call to Order: 10:03 am

1. Introductions
2. Determine if quorum is present
 - a. Directors Mark Stretars, Ken Mitchell, Mark Wilson, Kurt Kautz, and Paul Hensleigh were in attendance.

Public comments – Public comments were received.

Action Items:

1. Findings Related to Remote Meetings Pursuant to AB 361 – Legal Counsel reviewed findings related to remote meetings for AB 361 and the Governors current State of Emergency. The OHWD Board of Directors makes the following findings therefore will continue to meet remotely pursuant to AB361: 1. Conditions currently exist within the district, namely, that the district is included within the March 4, 2020 state of emergency declared by the Governor pursuant to Government Code section 8625, 2. And, that state or local officials have imposed or recommended measures to promote social distancing. A motion to accept findings made by Mr. Hensleigh, second by Mr. Stretars. Roll call vote: Stretars; Aye, Wilson; Aye, Hensleigh; Aye, Kautz, Aye, Mitchell; Aye. Motion passed. 4/0/0
2. Consent Items: a.b.c. i.ii. Review and approve agenda. A motion to approve Agenda for the Regular Board Meeting on January 17, 2022, made by Mr. Hensleigh, second by Mr. Mitchell. Roll call vote: Stretars; Aye, Mitchell; Aye, Hensleigh; Aye, Mitchell; Aye, Kautz; Aye. Motion passed. 5/0/0
The Minutes from the Board Meeting on November 15, 2022 reviewed. No December Board Meeting held. Review of all balances, accounts payable, and receivables to the district. A motion to file and accept the Meeting Minutes for the meeting on November 15, 2022 with grammar edit, and to receive and file the monthly financial statement including invoices to be paid at this time made by Mr. Hensleigh, second by Mr. Stretars. Roll call vote: Stretars; Aye, Wilson; Aye, Hensleigh; Aye, Mitchell; Aye, Kautz; Aye. Motion passed. 5/0/0
3. SGMA Compliance
 - a. Sacramento Valley – South American Groundwater Sub Basin (5-21.65) –
 - i. SASB MOU implementation and update- Mr. Wackman gave an update of the managers meeting of all managers from the different districts involved. Executive committee meeting will be held on how the monitoring is being implemented and annual reporting will include two directors from the OHWD district as we move forward and will be chosen at the February board meeting.
 - ii. GSP Implementation Grant – Mr. Wackman reviewed applications applied for implementation grant. Laura Foglio updated from DWR and draft list of awards will be presented in May, and give the district a good idea of what will be funded. Final list will be presented in October 2023. Public comments were received.
 - b. San Joaquin Valley – Cosumnes Groundwater Sub Basin (5-22.16)
 - i. Update on Cosumnes Groundwater Authority – Meeting will be held on January 23, 2023. Discussions of fee study that will be perused. Public workshops will be held in the next month and are listed on the website for more details. Annual reporting details will be submitted. SGMA DWR grant has been submitted for \$4.2 Million dollars.
4. Stormwater/Groundwater Recharge Permanent permit process – Mr. Wackman reported that the five year permit has been issued, and now the district needs to

contact with landowners in order to track extraction of any water for beneficial use of recharge water. Notifications have been sent to all email lists to the public for notifications.

5. Grants for Blodgett Dam repair/removal – Laura Foglio reported that US Fish and Wildlife has been helpful giving ideas for Blodgett Dam Project, and have applied for two potential grants. Melinda Frost reported National grant will be competitive and being on the radar is important at this point.
6. Sherbakoff Property Management – Mr. Wackman stated that the district is still waiting for reimbursement from grant. Nothing further at this time due to the need for the property to dry out due to recent storm events.
7. Audit update – Secretary Burns has met with the Don Cole and presented information for years ending June 30, 2019 and June 30, 2020. Don Cole will present audit findings at the February or March Board Meeting.
8. **Informational items:**
 1. SSCAWA Meeting – No meeting held
 2. Received communications – No communications received.
 3. Water Coordinator’s Report – Mr. Mitchell reported water is in the river.
 4. ACWA activity –Nothing new at this time.

General Managers Report:

1. Meetings and Correspondences – No report at this time.

Directors:

1. Comments – Links will be added to the test site for the monitoring wells.
2. Director’s meeting attendance report:
Kautz (1), Mitchell (1), Hensleigh (1), Wilson (1) Stretars (1)

The next regular meeting – **February 21, 2022 at 10 AM**

**** 8970 Elk Grove Blvd. Elk Grove CA.****

Adjourn Meeting - A motion to adjourn the Meeting at 10:55 pm, made by Mr. Hensleigh, second by Mr. Wilson. Roll call vote: Stretars; Aye, Hensleigh; Aye; Aye, Wilson; Aye, Mitchell; Aye, Kautz; Aye. Motion passed 5/0/0.

Omochumne-Hartnell Water District

A/P Aging Detail
As of February 20, 2023

DATE	TRANSACTION TYPE	NUM	VENDOR	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
Current							
02/20/2023	Bill		Golden State Irrigation	03/02/2023	-10	5,054.26	5,054.26
02/20/2023	Bill		Sacramento County Farm Bureau	03/02/2023	-10	200.00	200.00
02/20/2023	Bill		Paul Hensleigh	03/02/2023	-10	50.00	50.00
02/20/2023	Bill		Wackman Consulting	03/22/2023	-30	4,000.00	4,000.00
02/20/2023	Bill		Downey Brand Attorneys LLP	03/22/2023	-30	2,240.00	2,240.00
02/20/2023	Bill		Southeast Sac Co. Ag Water Authority	03/22/2023	-30	1,500.00	1,500.00
02/20/2023	Bill		Larry Walker Associates	03/22/2023	-30	1,325.50	1,325.50
02/20/2023	Bill		Shasta Burns	03/22/2023	-30	600.00	600.00
02/20/2023	Bill		Chase Card Services	03/22/2023	-30	153.01	153.01
02/20/2023	Bill		Mark Wilson	03/22/2023	-30	50.00	50.00
02/20/2023	Bill		Ken Mitchell	03/22/2023	-30	50.00	50.00
02/20/2023	Bill		Mark L. Stretars	03/22/2023	-30	50.00	50.00
02/20/2023	Bill		Kurt Kautz	03/22/2023	-30	50.00	50.00
Total for Current						\$15,322.77	\$15,322.77
TOTAL						\$15,322.77	\$15,322.77

Omochumne-Hartnell Water District

Balance Sheet

As of February 20, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
LAIF	116,822.25
River City Bank	356,489.14
Total Bank Accounts	\$473,311.39
Accounts Receivable	
Accounts Receivable	47,074.40
Total Accounts Receivable	\$47,074.40
Total Current Assets	\$520,385.79
Other Assets	
Loan Receivable - SSCAWA	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$520,385.79
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	15,322.77
SAFCA Bridge Loan	0.00
Total Accounts Payable	\$15,322.77
Credit Cards	
Chase Visa	0.00
Total Credit Cards	\$0.00
Total Current Liabilities	\$15,322.77
Total Liabilities	\$15,322.77
Equity	
Opening Bal Equity	296,356.48
Retained Earnings	134,985.87
Net Income	73,720.67
Total Equity	\$505,063.02
TOTAL LIABILITIES AND EQUITY	\$520,385.79

Omochumne-Hartnell Water District

Budget vs. Actuals: 2022-23 Final Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
GSA Assessment	80,883.37	124,000.00	-43,116.63	65.23 %
Interest	339.73	200.00	139.73	169.87 %
Property Taxes	109,464.93	170,000.00	-60,535.07	64.39 %
SAFCA Reimbursements	221,004.40	340,000.00	-118,995.60	65.00 %
Total Income	\$411,692.43	\$634,200.00	\$ -222,507.57	64.92 %
GROSS PROFIT	\$411,692.43	\$634,200.00	\$ -222,507.57	64.92 %
Expenses				
Accountant Fees		5,000.00	-5,000.00	
Dam Installation & Removal	10,348.80	10,000.00	348.80	103.49 %
Director's Per Diem	2,000.00	3,000.00	-1,000.00	66.67 %
Dues and Support Payments	4,285.00	4,500.00	-215.00	95.22 %
Election Expenses		500.00	-500.00	
Engineering Fees				
General	30,244.50	25,000.00	5,244.50	120.98 %
Grant Application Engineering		10,000.00	-10,000.00	
Ground Water Recharge	4,094.40	30,000.00	-25,905.60	13.65 %
Prop 68 Cost Share Cosumnes Basin - SAFCA	20,455.16		20,455.16	
Total Engineering Fees	54,794.06	65,000.00	-10,205.94	84.30 %
General Manager Services	32,000.00	48,000.00	-16,000.00	66.67 %
Groundwater Recharge Project				
Ground Water Recharge - Construction	187,751.41	340,000.00	-152,248.59	55.22 %
Groundwater Recharge - Utilities		5,000.00	-5,000.00	
Groundwater Recharge Operations		5,000.00	-5,000.00	
Groundwater Recharge Permit Fees	6,356.80	7,000.00	-643.20	90.81 %
Total Groundwater Recharge Project	194,108.21	357,000.00	-162,891.79	54.37 %
Legal Fees				
Legal - General	20,946.00	15,000.00	5,946.00	139.64 %
Legal - Groundwater Recharge	3,178.50	5,000.00	-1,821.50	63.57 %
Legal - SGMA	112.50	5,000.00	-4,887.50	2.25 %
Total Legal Fees	24,237.00	25,000.00	-763.00	96.95 %
Liability Insurance	2,478.50	2,500.00	-21.50	99.14 %
Office Rent	1,800.00	2,400.00	-600.00	75.00 %
Office Supplies	2,512.19	2,500.00	12.19	100.49 %
Postage-Post Office Box	108.00	500.00	-392.00	21.60 %
Secretarial Services	4,800.00	7,200.00	-2,400.00	66.67 %
SGMA Expenses				
SGMA - Cosumnes Groundwater Basin		30,000.00	-30,000.00	
SGMA - South American Groundwater Basin		70,000.00	-70,000.00	
Total SGMA Expenses		100,000.00	-100,000.00	
SSCAWA - JPA Membership	4,500.00	6,000.00	-1,500.00	75.00 %

Omochumne-Hartnell Water District

Budget vs. Actuals: 2022-23 Final Budget - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Expenses	\$337,971.76	\$639,100.00	\$ -301,128.24	52.88 %
NET OPERATING INCOME	\$73,720.67	\$ -4,900.00	\$78,620.67	-1,504.50 %
NET INCOME	\$73,720.67	\$ -4,900.00	\$78,620.67	-1,504.50 %

EXAMPLE 1)

CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives of 3 to 50 years in the government-wide statements.

EXAMPLE 2)

CAPITAL ASSETS

Capital assets, which include property, facilities, and equipment are capitalized provided such cost exceeds \$1,000 or more for equipment and \$5,000 or more for structures and improvements, and the expected useful life of the asset is more than three years. Capital assets are reported at historical cost, or estimated historical cost if constructed. Contributed assets are reported at fair market value as of the date received.

EXAMPLE 3)

CAPITAL ASSETS

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Depreciation of capital assets is computed using the straight-line method. The estimated useful lives for these depreciable assets are as follows:

- Buildings 20 to 50 years
- Improvements 20 years
- Machinery and equipment 5 to 10 years
- Licenses and vehicles 5 years

EXAMPLE 4)

CAPITAL ASSETS

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than five years. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value to an asset or materially extend assets lives are not capitalized.

Under the GASB Statement No. 34 Implementation Rules, the District is a Phase 3 entity and was not required to record infrastructure assets existing or acquired prior to July 1, 2003 at the date these new financial reporting standards were implemented; and the District has not recorded such assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed. Depreciation of capital assets is computed using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	30 to 60
Plants	45 to 50
Mains and laterals	30
Machinery and equipment	5 to 15

EXAMPLE 5)

CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of \$10,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Structures and Improvements	30 – 60
Equipment	5 – 15