

**Monroeville Water District
Board of Directors' Meeting Notice & Agenda**

**Thursday, October 10, 2024, 9:30 am – Special Meeting
Bayliss Fire Department – 5555 County Road W, Glenn, CA**

By Zoom (<https://us06web.zoom.us/j/83562643442?pwd=SzhLMHg1ZHdaT3FGT29XUkFFZDB5QT09>)

By Phone (1 669 444 9171; Meeting ID: 835 6264 3442; Passcode: 505869)

1. Call to Order and Attendance

2. Public Comment

The public may comment on matters with the Board's jurisdiction. The presiding officer may place reasonable limits on the time afforded to each speaker. The Board will not be able to act on matters brought to its attention under this item until a future board meeting.

3. Consent Agenda (any of these items can be moved to Business items for more discussion and action at the Board's direction.)

- a. Approval of Minutes of Regular Board Meeting on June 6, 2024
- b. Approval of Financials - June 30, 2024; September 30, 2024
- c. Approval of Claims – October 2024 & Landowner Loan Repayment

4. Business Items for discussion & action

- a. District Business (Vanderwaal)
 - i. Discuss and approve 2024-2025 Budget
 - ii. Approval of Smith & Newell as Auditor for years ending June 30, 2024, 2025, and 2026.
- b. Project Update
 - i. Corning Subbasin (Jenny Scheer)
 - ii. Other Potential Projects

5. Glenn Groundwater Authority Update (Lohse)

6. Corning Subbasin Update (Violich)

- a. Sustainable Groundwater Management Implementation Newsletter (Corning Subbasin & Tehama County Subbasins)

7. Next Meeting:
Regular Meeting: _____

8. Adjournment

PLEASE NOTE:

- Members of the public may be allowed to address the Board or presenters on agenda items, as items are presented, should said be required by law. However, the Chair will recognize Monroeville Water District Board Members first.
- Any documents related to agenda items that are made available to the board before the meeting will be available for review by the public at the District's Office located at 1030 W Wood Street, Willows, California, during normal business hours.
- In compliance with the Americans with Disabilities Act, if you need special assistance or accommodations to participate in this meeting, please contact the District's offices at 530-934-7794. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. This may include agendas in alternative formats. (28 CFR 35.101-35.164 ADA Title II.

**Monroeville Water District
Board of Directors' Meeting Minutes**

**Thursday, June 6, 2024, 9:00am – Regular Meeting
Bayliss Fire Department – 5555 County Road W, Glenn, CA**

Board Member	Present
Fiack	X
Lohse	X
Mori	X
Violich	X
Whyler	Absent
Other Attendees	
Jenny Scheer	
Tori Vanderwaal	
Merrilee Vanderwaal (Zoom)	

1. Call to Order and Attendance

The meeting was called to order at 9:02 am by Seth Fiack; a quorum was present.

2. Public Comment

The public may comment on matters with the Board's jurisdiction. The presiding officer may place reasonable limits on the time afforded to each speaker. The Board will not be able to act on matters brought to its attention under this item until a future board meeting.

None

3. Consent Agenda (any of these items can be moved to Business items for more discussion and action at the Board's direction.)

- a. Approval of Minutes of Regular Board Meeting on December 7, 2023
- b. Approval of Check Register – February – June 2024, including payment of half of loan formation payable balance
- c. Approval of Financials - May 31, 2024

Director Violich moved to approve the consent agenda; Director Lohse seconded.
Vote 4-0.

4. Business Items for discussion & action

a. District Business (Vanderwaal)

i. Appointment of Board Secretary

Director Fiack nominated Brian Mori as Secretary; Director Violich seconded.
Vote 4-0.

ii. Discuss and approve Resolution 2024-01: Bank Signers

Director Lohse moved to approve Resolution 2024-10. Violich seconded.
Vote 4-0.

iii. Accept Audited Financial Statements, 06/30/2023

Director Violich moved to approve Resolution 2024-01. Mori seconded.
Vote 4-0.

iv. Discuss and approve Resolution 2024-02: Establishing the Levy of Special Taxes for Fiscal year 2024-2025

Director Violich recommended that the District continue with \$5.29 for this year; with goal to reduce for 2025-2026. Landowners are being hit by other, high assessments.

Director Mori also urged to keep taxes as low as possible; and to bring them back up if projects arise.

Add to Section 4. 'E. Compliance with SGMA and participation in related projects.'

Director Violich moved to approve Resolution 2024-02 as amended. Director Mori seconded.

Vote 4-0.

v. Discuss and approve 2024-2025 Budget

Board requested to remove GSA Supporting expenses.

Director Mori commented that although the grants will do lots, they won't cover cost of water; MWD can bring value by paying for water for recharge projects. Grant funding needs to be used by 2026.

Board requested to reduce operating expenses to \$20k.

Jenny Scheer discussed grant projects and need for funds for projects.

Deferred approval of budget to next meeting.

5. Project Discussion (Jenny Scheer with Water & Land Solutions)

Board discussed their goals of Project Participation across the District.

Jenny presented concepts of the goals of the Corning GSA and project opportunities.

The GSA has grant funding and is prioritizing its projects, which include ground water monitoring wells; recharge projects; surface water; getting interest of those who are interested in connecting to surface water. The GSA should be able to do projects with a cost share. It is focused on Orland Unit, Kirkwood & Cottonwood.

The GSA still has funding to do more groundwater analysis.

The following questions arose about partnering between the GSA, MWD and GCID.

- Could MWD start discussion with GCID about accessing water?
- Get some traction with ideas; some older projects may make more sense now.
- Any creeks for water right applications? How do we bring more surface water?
- Lay groundwork and get things moving forward (design).

Newsom's flood orders have opened doors to get projects in place for during peak flows.

With the GGA, there is an ad hoc committee reviewing long term projects, including recharge basins along Walker Creek; on farm improvements with cost share to put in filters; winter water to be used for recharge; applying for water right; and Black Butte spillway gates.

6. Glenn Groundwater Authority Update (Lohse)

Final draft of plan was submitted.

Three Type of Rates: groundwater; surface; urban & drylands

Surface – still have landowners that use groundwater exclusively that will be charged the groundwater rate of \$3.10. Trying to push people towards surface water if available.

Public Meetings in July

Well mitigation plan in place by beginning of 2026.

7. Corning Subbasin Update (Violich)

Three tiered – groundwater, surface, non-irrigated

8. Next Meeting:

Regular Meeting: Thursday, August 8, 2024 at 9:00 am

9. Adjournment **Meeting adjourned at 10:33am.**

Brian Mori, Secretary

Monroeville Water District
Profit & Loss
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>
Income	
50000 · Special Tax Revenue	171,305.04
59000 · Interest Charged	1,189.05
Total Income	<u>172,494.09</u>
Gross Profit	172,494.09
Expense	
62000 · Insurance	2,350.00
62500 · Property Tax Admin (Glenn Cty)	815.79
62700 · Legal & Professional Services	
62725 · District Administration	8,167.82
62750 · Legal Services	72.00
62700 · Legal & Professional Services - Other	3,360.00
Total 62700 · Legal & Professional Services	11,599.82
62900 · Postage & Mailing	76.50
63000 · Office Expenses	336.00
63400 · Dues & Memberships	1,046.00
Total Expense	<u>16,224.11</u>
Net Income	<u><u>156,269.98</u></u>

Monroeville Water District
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10100 · TCBK Checking	6,123.28
10200 · TCBK Special Tax Checking	298,535.65
Total Checking/Savings	304,658.93
Accounts Receivable	
11000 · Accounts Receivable	10,854.32
Total Accounts Receivable	10,854.32
Total Current Assets	315,513.25
TOTAL ASSETS	315,513.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,241.00
Total Accounts Payable	2,241.00
Total Current Liabilities	2,241.00
Long Term Liabilities	
25000 · Landowner Formation Payable	52,915.00
Total Long Term Liabilities	52,915.00
Total Liabilities	55,156.00
Equity	
32000 · Fund Balance	104,087.27
Net Income	156,269.98
Total Equity	260,357.25
TOTAL LIABILITIES & EQUITY	315,513.25

7:06 PM

10/04/24

Accrual Basis

Monroeville Water District
Profit & Loss
July 1 through October 4, 2024

	<u>Jul 1 - Oct 4, 24</u>
Expense	
62000 · Insurance	100.00
62700 · Legal & Professional Services	
62725 · District Administration	<u>247.50</u>
Total 62700 · Legal & Professional Services	<u>247.50</u>
Total Expense	<u>347.50</u>
Net Income	<u><u>-347.50</u></u>

Monroeville Water District
Balance Sheet
As of October 4, 2024

	<u>Oct 4, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · TCBK Checking	3,534.78
10200 · TCBK Special Tax Checking	307,660.15
Total Checking/Savings	311,194.93
Accounts Receivable	
11000 · Accounts Receivable	1,729.82
Total Accounts Receivable	1,729.82
Total Current Assets	312,924.75
TOTAL ASSETS	<u>312,924.75</u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
25000 · Landowner Formation Payable	52,915.00
Total Long Term Liabilities	52,915.00
Total Liabilities	52,915.00
Equity	
32000 · Fund Balance	260,357.25
Net Income	-347.50
Total Equity	260,009.75
TOTAL LIABILITIES & EQUITY	<u>312,924.75</u>

Monroeville Water District

Invoices to Pay

10-Oct-24

Paid in August 2024

8/19/2024 ACWA JPIA (Cyber Insurance)	\$100.00
8/19/2024 Sac Valley CPA (Jan - July)	\$2,272.50
8/19/2024 Streamline (website)	\$216.00

To be paid in October 2024

Sac Valley CPA (Aug-Sept)	<u>\$450.00</u>
	\$450.00

Checking Balance	\$3,534.78
Special Tax Checking Balance	<u>\$307,660.15</u> ***
	\$311,194.93

***Reserve = \$26,932 to \$35,909

Sac Valley CPA
PO Box 1113
Willows, CA 95988 US
+1 5309347794
merrilee@sacvalley.net



INVOICE

BILL TO
Monroeville Water District
PO Box 1113
Willows, CA 95988

INVOICE # 3591
DATE 10/04/2024
DUE DATE 11/03/2024
TERMS Net 30

ACTIVITY	QTY	RATE	AMOUNT
District Management District Administration: Bookkeeping; Board Meetings; Communications - Board & Public (August - September 2024)	2:00	225.00	450.00

BALANCE DUE **\$450.00**

Monroeville Water District
Landowner Formation Payable
as of October 10, 2024

27 RANCH	\$2,500.00
ANDERSON PTSHP	\$1,250.00
CARRIERE FARMS	\$5,000.00
CF KOEHNEN & SONS, INC	\$5,000.00
GARY ANDERSON	\$2,500.00
KAISER-GALLO	\$5,000.00
LINDA LOHSE	\$5,000.00
LOHSE BROTHERS	\$5,000.00
LOHSE FARMS, LLC (SUSAN LOHSE)	\$1,665.00
LOHSE RANCH	\$5,000.00
REAGER RANCH	\$2,500.00
VIOLICH FARMS	\$5,000.00
WHYLER CO	\$5,000.00
AUGUST HENNING	<u>\$2,500.00</u>
	\$52,915.00

	Actual	Budget	Budget	Forecasted	Forecasted	Forecasted
	2023/24	2023/24	2024/25	2025/26	2026/27	2026/27
Per Parcel Rate	\$ 5.29	\$ 5.29	\$ 5.29	\$ 3.50	\$ 2.50	\$ 2.50
REVENUES						
Special Tax	\$171,305	\$171,438	\$171,305	\$113,428	\$81,020	\$81,020
Interest & Finance Charges	\$495	\$0	\$250			
TOTAL REVENUES	\$171,800	\$171,438	\$171,555	\$113,428	\$81,020	\$81,020
PROJECT EXPENSES						
GSA Supporting Expenses	\$0	\$6,500	\$0	\$0	\$0	\$0
Projects	0	130,000	200,000	130,000	100,000	50,000
TOTAL PROJECT EXPENSES	\$0	\$136,500	\$200,000	\$130,000	\$100,000	\$50,000
OPERATING EXPENSES						
Administration and Management	\$6,143	\$26,460	\$11,000	\$11,550	\$12,128	\$12,734
Audits	3,360	3,500	3,550	3,750	3,950	4,200
Legal Services	72	6,900	2,500	2,625	2,756	2,894
Other Professional Services	0	1,500	0	0	0	0
Outreach materials, printing, copying	0	2,800	750	773	796	820
Postage	77	1,100	300	309	318	328
General Liability Insurance	2,350	2,953	2,938	3,026	3,116	3,210
Dues & Subscriptions	1,046	1,395	1,255	1,293	1,332	1,372
Website Development , Maintenance	120	1,400	900	927	955	983
Office Expenses	0	100	0	0	0	0
Prop 218 on Tax rolls	816	1,200	825	825	825	825
Contingency Fund	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$13,983	\$49,308	\$24,018	\$25,077	\$26,176	\$27,366
TOTAL EXPENSES	\$13,983	\$185,808	\$224,018	\$155,077	\$126,176	\$77,366
NET INCOME	\$157,817	-\$14,370	-\$52,463	-\$41,649	-\$45,156	\$3,654
Change in Accounts Receivable	7,009					
Change in Accounts Payable	2,603					
Formation Costs - Landowners	52,915	45,000	52,915			
NET CASH FLOW	\$95,289	-\$59,370	-\$105,378	-\$41,649	-\$45,156	\$3,654
Beginning Cash	\$209,369	\$209,369	\$304,659	\$199,281	\$157,632	\$112,476
Ending Cash	\$304,659	\$150,000	\$199,281	\$157,632	\$112,476	\$116,130
Ending Cash as % of Annual Expenses			830%	629%	430%	424%

AGREEMENT FOR SERVICES

THIS AGREEMENT made and entered into this 10 day of June, 2024, by and between Monroeville Water District, herein referred to as "DISTRICT" and Smith & Newell Certified Public Accountants, hereinafter referred to as "AUDITOR".

WITNESSETH:

WHEREAS, DISTRICT wishes to secure the services of a professional auditing firm; and

WHEREAS, DISTRICT desires to conduct an audit of the financial statements of the DISTRICT for the fiscal years ending June 30, 2024, 2025, and 2026.

NOW, THEREFORE, in consideration of these premises, and the following mutual promises, covenants and conditions, the parties hereto agree as follows:

1. It is understood by the parties hereto that AUDITOR, while engaged in complying with and in performance of the terms of this Agreement, is an independent contractor and is not an officer, agent or employee of the DISTRICT.
2. AUDITOR, for and in consideration of the compensation hereinafter agreed to be paid by the DISTRICT hereby agrees to perform those accounting services and work as described in the Detailed Proposal, dated July 6, 2021.
3. This Agreement contains the sole and entire agreement between the parties. The parties acknowledge and agree that neither of them has made representation with respect to the subject matter of this Agreement or any representation including the execution and delivery thereof except representations as are specifically set forth herein.
4. No waiver or modification of this Agreement or of any covenant, condition or limitation herein contained shall be valid unless in writing and duly executed by the parties to be charged therewith. This Agreement, however, may be extended by mutual written consent of the parties.
5. This Agreement and performance hereunder and all suits and special proceedings hereunder shall be constructed in accordance with the laws of the State of California in any action, special proceeding, or other proceeding that may be brought arising out of, in connection with, or by reason of this Agreement, the laws of the State of California shall be applicable and so govern to the exclusion of the laws of any other forum without regard to the jurisdiction in which the action or special proceeding may be instituted.
6. This Agreement shall be binding on and inure to the benefit of the respective parties.
7. It is understood by the parties and agreed that the DISTRICT, its officers, agents and employees, shall not be liable or responsible for any injury or damage to person or property resulting from the operations or activities of AUDITOR while engaged in complying with any of the terms of this agreement. AUDITOR agrees to indemnify and hold harmless the DISTRICT and its officers, agents and employees, from and against all claims and liability for damage or injury to persons or property resulting from the activities of AUDITOR.

8. The AUDITOR shall at its own cost and expense carry public liability and property damage insurance in the amount of One Million Dollars (\$1,000,000.00) combined single limit and Workers' Compensation Insurance as required by law protecting both the AUDITOR and the DISTRICT.
9. DISTRICT agrees to pay the sum of Three Thousand Five Hundred Fifty Dollars (\$3,550) for the year ending June 30, 2024, Three Thousand Seven Hundred Fifty Dollars (\$3,750) for the year ending June 30, 2025, and Three Thousand Nine Hundred Fifty Dollars (\$3,950) for the year ending June 30, 2026.


IN WITNESS WHEREOF, the parties hereby have caused this Agreement to be executed on the day and year first above written.

MONROEVILLE WATER DISTRICT

SMITH & NEWELL CPAs

By: _____

By: _____


Carrie Schroeder, Partner