

**Grizzly Flats Community Services District
Minutes of the Regular Meeting of the Board
July 18, 2024**

A. CALL TO ORDER

The regular meeting of the Grizzly Flats CSD Board of Directors was called to order at 6:00 P.M. by Director Hannblom.

ROLL CALL OF THE BOARD

Present: Directors, Chigazola, Davidson, Forbey, Hannblom, and Director Malonson

Called-in: None

Absent: None

Others: Kim Gustafson and Jessi Phillips

SALUTE TO THE FLAG was led by Director Hannblom.

- B. APPROVAL OF THE AGENDA** – Director Chigazola made a motion to approve the agenda as presented. Director Malonson 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with all directors present voting aye.

- C. PUBLIC COMMENT** – There were no public comments.

- D. CONSENT CALENDAR**- These items are expected to be routine business not normally requiring discussion. Action by the Board was taken at one time with one motion.

1. **Approval of the June 13, 2024 regular meeting minutes.**
2. **Review monthly System Report for June (production data, rainfall information, operations unrelated to the Caldor Fire Recovery efforts).**
3. **Approval of the financial reports and spending for June 2024.**

Director Malonson made a motion to approve the consent calendar as presented. Director Chigazola 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with all directors present voting aye.

E. OFFICE & FINANCE

Office Operations:

1. **Voting for California Special District Association's (CSDA's) 2024 Board Election** – There was a brief discussion about the candidates.

Director Davidson made a motion to vote for Nicholas Schneider for Seat A on CSDA's Board of Directors. Director Forbey 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with four directors present voting aye.

2. **Review and approve the contract extension with H2O Urban Solutions, Inc for Operations and Maintenance Services during the 2024/2025 fiscal year** – There was a brief discussion and the Board recommended that staff go out to bid in the next year or two for Operations and Maintenance services.

Director Chigazola made a motion to approve the contract extension with H2O Urban Solutions, Inc. Director Malonson 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with four directors present voting aye.

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3. **Review and approve the contract extension with Western Hydrologics L.L.P. for annual water rights reporting** - Kim Gustafson said that Jeff Meyer of Western Hydrologics L.L.P. files the District's annual water rights, and that their contract recently expired. She requested that the Board authorize a contract extension. Director Davidson said it is important that the water gets put to beneficial use and that it is documented to secure water rights.

Director Davidson made a motion to approve the contract extension with Western Hydrologics, L.L.P. for annual water rights reporting. Director Malonson 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with four directors present voting aye.

Financial Operations:

4. **Update on transferring outstanding charges for collections through the El Dorado County tax roll** - Kim Gustafson said a new tax code must be created prior to transferring lien balances to the tax roll. She said that creating a new tax code will take some time and the transfer will likely not happen this year.
5. **Approve annual membership with Mountain Counties Water Resources Association (MCWRA), for the period of July 1, 2024 to June 30, 2025** - Kim Gustafson said the District has been with MCWRA for about 9 years. She explained how the MCWRA brings important water rights related information to smaller District's and helps to protect the water rights of the headwaters.

Director Chigazola made a motion to approve MCWRA's annual membership invoice in the amount of \$1,412 as presented. Director Forbey 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with four directors present voting aye.

F. AMERICAN RESCUE PLAN ACT

1. **Update on the District's ARPA projects**- Kim Gustafson said the District is requesting approval for the Clearwell Tank Replacement Project tonight and that the bid amounts came in much higher than anticipated. In result, staff is evaluating how much project funding will remain for the Water Treatment Plants. Scott Myers (H2O Urban Solutions) joined the meeting via phone. He said with the higher bids, the plans for the projects would need to be adjusted. He mentions the District could purchase two treatment modules and only have one installed and running until further funding is available. He mentioned a glass infused bolted tank instead of a welded steel tank could save on costs.
2. **Receive the Geotechnical report for the Clearwell Replacement Project from Geocon Consultants, Inc.**- Kim Gustafson presented the Board of Directors with a copy of the report from the geotechnical investigation which was conducted where the new clearwell tank will be located.
3. **Review proposals for the Clearwell Replacement and authorize staff to contract with the most qualified team** - Pacific Tank and Construction Inc. was awarded the contract, bid totaling \$1,353,503.00 Kim Gustafson and the Directors spoke briefly of the clearwell tank replacement. They all agreed that the project needs to get started as soon as possible. The Clearwell tank is the only tank remaining since the Caldor Fire and is in poor condition.

Director Chigazola made a motion to award the Clearwell Replacement project to Pacific Tank and Construction, Inc. for a not-to-exceed cost of \$1,353,503. Director Malonson 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with all directors present voting aye.

4. **Review proposals for Water Treatment Module Pre-Selection and authorize staff to contract with the most qualified firm** – Kim Gustafson said that she would like to remove this item from consideration for the time being.

G. DISASTER RECOVERY

1. **Review the most recent Disaster Recovery Status Report-** Kim Gustafson hopes the United States Department of Agriculture (USDA) funding can be spread out to cover some of the pipeline repairs on Eagle Ditch, North Canyon, and Big Canyon. She said she has submitted the invoices from H2O Urban Solutions through May to FEMA for reimbursement through the storm project since the District will no longer be replacing the PLC with that funding. For the reservoir debris removal project, she said the District will have the RFP out in the next week or so, she isn't sure if there will be enough time to get responses for the next regular board meeting. Director Hannblom said to schedule a special meeting if needed to get the project going.
2. **Update on hazard tree marking for USDA grant to move hazard trees along Eagle Ditch pipeline -** Kim Gustafson said Nate's tree service began tree felling activities for Phase 1 (units C, D, E, and F) along Eagle Ditch. As of July 3, 2024, they had about 35% of the work completed.

H. PERSONNEL & POLICY REVIEW COMMITTEE

1. **Update from Personnel & Policy Review Committee Meeting held on July 3, 2024 -** The Personnel and Policy committee consist of Kim Gustafson, Director Hannblom, and Director Malonson met on July 3, 2024 to discuss several policy changes.
2. **Approve proposed changes to the District's accounting policies and procedures manual, employee handbook, and the schedule of charges as appended to ordinance 88-1 -** Kim Gustafson said that Barbara Brenner's office recommended that Federal Procurement Requirements be added to the Accounting Policies and Procedures manual to better protect the District. Other policy changes recommended by the committee included a new Workplace Violence Prevention Plan, eliminating the need for the Board to receive performance reviews for employees who report to the General Manager, removing wording from the Employee Handbook that prohibited recreational marijuana use, adopting a fee for water theft from fire hydrants, and adjusting the employee pay ranges to be more in-line with industry standards.

Director Forbey made a motion to approve the revisions to the District's Accounting Policies and Procedure Manual, Employee Handbook, and the Schedule of Charges as appended to Ordinance 88-1 as presented. Director Chigazola 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with all directors present voting aye.

- I. **CLOSED SESSION** – The Board of Directors entered closed session at 7:58 PM to discuss the following items:
 1. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
 2. **CONFERENCE WITH LABOR NEGOTIATORS**
- J. **REPORT ON CLOSED SESSION** – The Board of Directors and Kim Gustafson came out of closed session at 10:05 PM and said that the Board discussed the General Manager performance review and salary changes based on the new salary schedule as a result of the recent salary survey performed for the District's employees.
- K. **2024/2025 BUDGET SESSION-**
 1. **Receive the proposed budget for the 2024/2025 fiscal year for Operation and Maintenance (O&M), Asset Management and Capital Improvement Projects (CIP). The Board will be asked to adopt the Budget during the August 8, 2024 regular meeting -** The Board was given a copy of the budget to review, but it will change following the closed session discussion. The revised budget will be distributed to all Directors for review prior to the regular August meeting.
- L. **ANNOUNCEMENTS/DIRECTORS COMMENTS**
 1. **Reminder about Declaration of Candidacy -** Kim Gustafson reminded the Board about the Declaration of Candidacy forms. Director Davidson asked Kim if anyone in the community has shown any interest, and she said there were two community members who previously expressed interest. Although she notified them of the upcoming election, she has not heard back from either of them.

2. **Discuss scheduling the strategic planning session** - Kim Gustafson asked the Board if they were ready to schedule the strategic planning session. It was recommended that the topic be revisited in another 6 months.

M. ADJORNMENT- Director Chigazola made a motion to adjourn. Director Malonson 2nd the motion. There was no further discussion. Director Hannblom called for a vote. The motion passed with all directors present voting aye and the meeting was adjourned at 10:17 P.M.

Minutes submitted by:

Kim Gustafson, Board Secretary

Approved by:

Lynn Hannblom, Board Chair

Date:

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Grizzly Flats Community Services District System Report

July 2024

Kim Gustafson, General Manager
Andy Vicars (D2) GFCSD Maintenance Technician,
Cody Moore, & Michelle Derryberry, H2Ou Water System Operators, and RJ Barney (Operator in Training)

The purpose of this System Report is to share production data and statistics with the Board of Directors for an update on our Operations and Maintenance activities as we recover from the Caldor Fire.

Water Production Report

Current Year

2024	Total Gallons	Daily Average (gallons per day)	Monthly Flushing
January	2,607,400	84,110	179,865
February	2,826,200	97,455	547,926
March	2,877,804	92,832	227,663
April	3,009,628	100,321	254,954
May	2,746,900	88,610	257,492
June	4,264,500	142,150	317,301
July	2,146,100	69,229	166,230
August			
September			
October			
November			
December			

*July's flushing total represents water flushed for water quality purposes (127,230 gallons), and water lost due to leaks on Blue Mountain Drive (39,000 gallons).

Prior Years

2023	Total Gallons	Daily Average
January	2,638,810	85,123
February	2,102,184	75,078
March	3,036,700	97,958
April	2,803,200	93,440
May	2,857,600	92,181
June	2,460,000	82,000
July	3,638,600	117,374
August	3,648,700	117,700
September	3,061,284	102,043
October	2,853,300	92,042
November	2,539,240	84,641
December	2,344,516	75,630

2022	Total Gallons	Daily Average
January	2,386,600	76,987
February	2,568,200	91,721
March	2,668,600	86,084
April	2,817,200	93,907
May	3,574,600	115,310
June	4,251,500	141,717
July	4,529,800	146,123
August	3,443,000	111,065
September	2,932,100	97,737
October	2,727,200	87,974
November	2,027,000	67,567
December	2,925,100	94,358

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Water Treatment

- The Treatment Plants experienced turbidity spikes in July due to high temperatures and algae growth at the diversions.

Distribution System

- On July 8th and July 9th, 2024, James Young assisted staff with a permanent fix to the water main break located at the intersection of Blue Mountain and Millwood.

Rainfall

This Year (July 1 – June 30)	Amount (in inches)
July	0.00
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Prior Years (July 1 – June 30)	Amount (in inches)
2013 – 2014	31.25
2014 – 2015	32.76
2015 – 2016	52.70
2016 – 2017	78.03
2017 – 2018	38.46
2018 – 2019	65.43
2019 – 2020	33.84
2020 – 2021	18.42
2021 – 2022	37.65
2022 – 2023	39.64
2023 – 2024	36.90
2024 – 2025 Total	00.00

Administration Report

Billing Information	Number this Month
Bills Mailed Out	620
Active Connections (on/billed each month)	620
Connections on hold (connections damaged by fire)	0
Inactive Connections (locked off/liened with no bill)	7
Current Liens	57
Liens Filed	4
Liens Released	2
New Service Installations	0
Fire Flow Letter Requests	3
1 st Tier Late Charges	80
2 nd Tier Late Charges	100

Staff transferred services at three locations in July, all of which were vacant parcels within the burn scar.

Billing Summary

2024	# of Bills Sent	# Payments Received	Amount Billed	Amount Received
January	623	580	44,084.36	43,487.98 (99%)
February	621	590	43,917.60	42,260.55 (96%)
March	623	634	43,929.31	47,277.75 (108%)
April	619	577	44,036.43	41,081.95 (93%)
May	620	597	44,483.05	43,349.86 (97%)
June	622	614	45,388.62	44,904.98 (99%)
July	620	589	46,469.68	39,064.54 (84%)
August				
September				
October				
November				
December				

2023	# of Bills Sent	# Payments Received	Amount Billed	Amount Received
January	557	552	38,395.60	42,946.92 (112%)
February	563	489	42,367.98	32,992.64 (78%)
March	562	565	38,391.27	46,081.30 (120%)
April	574	539	42,610.63	39,694.43 (93%)
May	583	554	41,661.73	46,155.20 (110%)
June	585	581	42,678.25	44,227.24 (104%)
July	589	570	43,519.16	43,227.34 (99%)
August	591	599	45,650.85	42,936.14 (94%)
September	602	568	43,574.75	37,800.10 (87%)
October	613	575	43,633.04	42,692.82 (98%)
November	620	612	44,413.81	45,889.96 (103%)
December	622	552	43,978.74	39,059.12 (89%)

2022	# of Bills Sent	# Payments Received	Amount Billed	Amount Received
January	222	206 (93%)	15,281.45	19,851.86
February	225	180 (80%)	16,473.35	15,320.98
March	234	216 (92%)	17,073.98	19,909.26
April	479	238 (50%)	30,324.68	18,922.53
May	517	329 (64%)	37,100.11	23,733.14
June	527	379 (72%)	38,350.24	35,010.72
July	531	397 (75%)	38,467.34	37,813.68
August	545	528 (97%)	39,578.18	39,827.01
September	545	502 (92%)	40,236.08	33,442.22
October	552	498 (90%)	39,615.53	36,302.27
November	556	551 (99%)	39,685.78	40,177.77
December	558	505 (91%)	45,658.22	29,758.29

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Grizzly Flats Community Services District
Profit/Loss - O/M
July 2024

	July 2024	Year-to-Date
Ordinary Income/Expense		
Income		
40000 · O & M Income		
40100 · Water Charges - Basic Rate	45,095.93	45,095.93
40110 · Water Charges - Volumetric Rate	3,807.14	3,807.14
40200 · Water User Penalties	557.84	557.84
40210 · Water User Lien Fees	920.00	920.00
40300 · Miscellaneous Revenue	0.00	0.00
40400 · Pooled Interest	42.07	42.07
40600 · New Service Installation	0.00	0.00
41000 · Grant Revenue - O&M State of CA	0.00	0.00
		Year-to-date Collection from customers \$40,507
Total 40000 · O & M Income	50,422.98	50,422.98 Month of July \$40,507
Expense		
50000 · Personnel Costs		
51000 · Salaries Expense		
51100 · Field Staff	3,785.60	3,785.60
51200 · Admin Staff	8,684.55	8,684.55
51400 · Standby Pay	68.58	68.58
51600 · Holiday Pay	642.40	642.40
Total 51000 · Salaries Expense	13,181.13	13,181.13
52000 · Payroll Expense		
52100 · Payroll Tax	988.12	988.12
52300 · Workers' Comp	191.42	191.42
Total 52000 · Payroll Expense	1,179.54	1,179.54
53000 · Benefits Expense		
53100 · Deferred Comp	0.00	0.00
53200 · HRA Medical	2,949.99	2,949.99
53300 · Life Insurance	0.00	0.00
Total 53000 · Benefits Expense	2,949.99	2,949.99
54000 · Contract Operation	25,000.00	25,000.00 H2O Urban Solutions (prior- months)
Total 50000 · Personnel Costs	42,310.66	42,310.66
60000 · Operations & Utilities Exp		
60100 · Alarm Service	0.00	0.00
60200 · Communication	226.27	226.27
60400 · Fire & Safety Supplies	17.77	17.77
60600 · PG&E	40.78	40.78
60700 · Propane	0.00	0.00
60800 · Trash Disposal	0.00	0.00
60900 · Website	0.00	0.00
Total 60000 · Operations & Utilities Exp	284.82	284.82
61000 · Water Treatment		
61100 · Chemicals	208.40	208.40
61200 · Equipment & Supplies	38.44	38.44
61300 · Testing & Lab Reports	85.00	85.00
Total 61000 · Water Treatment	331.84	331.84

**Grizzly Flats Community Services District
Profit/Loss - O/M
July 2024**

	July 2024	Year-to-Date
62000 - Maintenance Exp		
62100 - Building	0.00	0.00
62200 - Customer Meters	0.00	0.00
62300 - Distribution System	25,572.84	25,572.84
62400 - Grounds	0.00	0.00
62410 - Grizzly Pond Expenses	0.00	0.00
62450 - Eagle Ditch	0.00	0.00
62500 - Office Equipment	0.00	0.00
62600 - Parts & Equip.	5.42	5.42
62700 - Road Repairs	0.00	0.00
62800 - Service Contracts	0.00	0.00
62900 - Treatment Plant I & II	0.00	0.00
Total 62000 - Maintenance Exp	25,578.26	25,578.26
63000 - Vehicle Exp.		
63100 - Oil/Grease	0.00	0.00
63200 - Parts & Repairs	0.00	0.00
63300 - Tires & Snow Chains	0.00	0.00
63400 - Tractor Maintenance & Repairs	0.00	0.00
63500 - Fuel Purchases	0.00	0.00
Total 63000 - Vehicle Exp.	0.00	0.00
64000 - Employee Exp.		
64100 - Clothing	0.00	0.00
64200 - Education & Certification	0.00	0.00
64300 - Employee - Auto Mileage	0.00	0.00
64400 - Transportation and Travel	0.00	0.00
Total 64000 - Employee Exp.	0.00	0.00
65000 - Admin Exp.		
65100 - Agency Admin. Fee	777.85	777.85
65150 - Bank Fees & Supplies	61.17	61.17
65200 - Election Cost	0.00	0.00
65250 - Janitorial & Supplies	30.87	30.87
65300 - Meeting Expense	0.00	0.00
65350 - Membership & Dues	300.00	300.00
65400 - Office Supplies	89.49	89.49
65450 - Postage	272.00	272.00
65500 - Public & Legal Notices	132.50	132.50
65550 - Software	2,000.00	2,000.00
Total 65000 - Admin Exp.	3,663.88	3,663.88
66000 - Professional Services		
66100 - Audit & Accounting	740.00	740.00
66200 - Legal	0.00	0.00
66400 - Liability Insurance	1,960.62	1,960.62
66900 - Liability Other	0.00	0.00
Total 6600 - Professional Services	2,700.62	2,700.62
67100 - Asset Management Program	0.00	0.00
Total Expense	74,870.08	74,870.08
Net Income (Loss)	(\$24,447.10)	(\$24,447.10)

Underground Service Alert
& CA Special District

Continental Utility - Annual
Maintenance

Grizzly Flat Community Services District
Profit/Loss - CIP
July 2024

	July 2024	Year-to-Date
CIP Income/Expense		
Income		
45000 - Capital Income		
45100 - Standby Charges	0.00	0.00
45200 - Penalties on Standby Fees	0.00	0.00
45300 - Capital Connection Fee	0.00	0.00
45600 - Pooled Interest	0.00	0.00
Total 45000 - Capital Income	0.00	0.00
 70000 - Capital Expense		
70000 - Capital Purchases	0.00	0.00
70210 - Grant Expense	0.00	
70300 - Interest on Long Term Debt	0.00	0.00
70800 - Depreciation	7,641.42	7,641.42
Total 70000 - Capital Expense	7,641.42	7,641.42
 Net Income (Loss)		
	-7,641.42	-7,641.42

PK10

Grizzly Flats Community Services District Check Detail

July 2, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	5092	07/02/2024	Andrew Vicars.	10100 · WF-O&M Checking		-318.54
Bill	7/2/24	07/02/2024		22200 · Accrued HRA Medical	-318.54	318.54
					-318.54	318.54
Bill Pmt -Check	5093	07/02/2024	Continental Utility Solutions, Inc.	10100 · WF-O&M Checking		-2,000.00
Bill	M21713	07/02/2024		65550 · Software	-2,000.00	2,000.00
					-2,000.00	2,000.00
Bill Pmt -Check	5094	07/02/2024	El Dorado Co. Auditor Controller	10100 · WF-O&M Checking		-426.85
Bill	2024/25	07/02/2024		65100 · Agency Admin. Fee	-426.85	426.85
					-426.85	426.85
Bill Pmt -Check	5095	07/02/2024	El Dorado Disposal	10100 · WF-O&M Checking		-152.79
Bill	176006892u030	06/26/2024		60800 · Trash Disposal	-152.79	152.79
					-152.79	152.79
Bill Pmt -Check	5096	07/02/2024	Eurofins Eaton Analytical, Inc.	10100 · WF-O&M Checking		-170.00
Bill	3800055690	06/24/2024		61300 · Testing & Lab Reports	-170.00	170.00
					-170.00	170.00
Bill Pmt -Check	5097	07/02/2024	49R Propane	10100 · WF-O&M Checking		-222.13
Bill	22260	06/28/2024		60700 · Propane	-222.13	222.13
					-222.13	222.13
Bill Pmt -Check	5098	07/02/2024	PACE Supply Corp.	10100 · WF-O&M Checking		-121.71
Bill	069599742	06/19/2024		62300 · Distribution System	-121.71	121.71
					-121.71	121.71
Bill Pmt -Check	5099	07/02/2024	Inland Business Systems	10100 · WF-O&M Checking		-241.52
Bill	4242950	07/25/2024		62800 · Service Contracts	-241.52	241.52
					-241.52	241.52
Bill Pmt -Check	5100	07/02/2024	Kim Gustafson.	10100 · WF-O&M Checking		-1,660.14
Bill	6/28/24	06/28/2024		22200 · Accrued HRA Medical	-1,660.14	1,660.14
					-1,660.14	1,660.14

**Grizzly Flats Community Services District
Check Detail**

July 2, 2024

Bill Pmt -Check	5101	07/02/2024	Mountain Democrat, Inc	10100 · WF-O&M Checking		-322.50
Bill	13326e	06/26/2024		17017 · #1 Clearwell & WTP Imp	-322.50	322.50
					-322.50	322.50 ✓
Bill Pmt -Check	5102	07/02/2024	P G & E	10100 · WF-O&M Checking		-45.67
Bill	6/14/24	06/14/2024		60600 · PG&E	-45.67	45.67
					-45.67	45.67 ✓
Bill Pmt -Check	5103	07/02/2024	Paul Greathouse Excavation	10100 · WF-O&M Checking		-5,796.00
Bill	06	06/25/2024		62300 · Distribution System	-5,796.00	5,796.00
					-5,796.00	5,796.00 ✓
Bill Pmt -Check	5104	07/02/2024	Signal Service Inc.	10100 · WF-O&M Checking		-243.00
Bill	388276	06/16/2024		60100 · Alarm Service	-243.00	243.00
					-243.00	243.00 ✓
Bill Pmt -Check	5105	07/02/2024	USA Blue Book	10100 · WF-O&M Checking		-176.63
Bill	398274	06/18/2024		61200 · Equipment & Supplies	-176.63	176.63
					-176.63	176.63 ✓
Bill Pmt -Check	5106	07/02/2024	US Bank Corporate Payments	10100 · WF-O&M Checking		-751.93
Bill	6/17/24	06/17/2024		60200 · Communication	-212.58	212.58
				65250 · Janitorial & Supplies	-62.94	62.94
				62600 · Parts & Equip.	-40.64	40.64
				65500 · Public & Legal Notices	-53.82	53.82
				62600 · Parts & Equip.	-134.76	134.76
				63400 · Tractor Maintenance & Repairs	-56.94	56.94
				60400 · Fire and Safety Supplies	-25.69	25.69
				62600 · Parts & Equip.	-26.53	26.53
				60200 · Communication	-126.32	126.32
				14800 · Caldor Fire Expenses	-11.71	11.71
					-751.93	751.93 ✓

Kim Gustafson 7/12/24
Pat Jole 7/12/24

Grizzly Flats Community Services District

Check Detail

July 16, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	5107	07/16/2024	ACI Payments, Inc.	10100 · WF-O&M Checking		-5.95
Bill	1000119623	06/30/2024		65150 · Bank Fees & Supplies	-5.95	5.95
					-5.95	5.95 ✓
Bill Pmt -Check	5108	07/16/2024	Andrew Vicars.	10100 · WF-O&M Checking		-768.64
Bill	7/16/24	07/16/2024		22200 · Accrued HRA Medical	-768.64	768.64
					-768.64	768.64 ✓
Bill Pmt -Check	5109	07/16/2024	BaseCamp Environmental, Inc	10100 · WF-O&M Checking		-218.75
Bill	52531	06/30/2024		17017 · #1 Clearwell & WTP Imp	-109.38	109.38
				17018 · #2 Reservoir Lining Rehab	-109.37	109.37
					-218.75	218.75 ✓
Bill Pmt -Check	5110	07/16/2024	CALNET	10100 · WF-O&M Checking		-137.67
Bill	21949464	06/30/2024		60200 · Communication	-137.67	137.67
					-137.67	137.67 ✓
Bill Pmt -Check	5111	07/16/2024	Camille D'Ambrosio	10100 · WF-O&M Checking		-332.50
Bill	6	06/30/2024		17017 · #1 Clearwell & WTP Imp	-332.50	332.50
					-332.50	332.50 ✓
Bill Pmt -Check	5112	07/16/2024	Core & Main LP	10100 · WF-O&M Checking		-732.81
Bill	V170215	07/01/2024	(\$3,173.73 still due)	62300 · Distribution System	-732.81	732.81
					-732.81	732.81 ✓
Bill Pmt -Check	5113	07/16/2024	Darlene Serpa Accounting	10100 · WF-O&M Checking		-740.00
Bill	June-24	06/30/2024		66100 · Audit & Accounting	-740.00	740.00
					-740.00	740.00 ✓
Bill Pmt -Check	5114	07/16/2024	El Dorado County Environ. Mgt.	10100 · WF-O&M Checking		-351.00
Bill	0134537	07/01/2024		65100 · Agency Admin. Fee	-351.00	351.00
					-351.00	351.00 ✓
Bill Pmt -Check	5115	07/16/2024	Eurofins Eaton Analytical, Inc.	10100 · WF-O&M Checking		-15.00
Bill	3800055979	06/27/2024		61300 · Testing & Lab Reports	-15.00	15.00
					-15.00	15.00 ✓

Grizzly Flats Community Services District

Check Detail

July 16, 2024

Bill Pmt -Check	5116	07/16/2024	Jessica Phillips.	10100 · WF-O&M Checking		-781.78
Bill	7/15/24	07/15/2024		22200 · Accrued HRA Medical		-781.78
						781.78 ✓
Bill Pmt -Check	5117	07/16/2024	ODP Business Solutions, LLC	10100 · WF-O&M Checking		-71.58
Bill	374435562001	07/09/2024		65400 · Office Supplies		-71.58
						71.58 ✓
Bill Pmt -Check	5118	07/16/2024	Water Environmental Testing	10100 · WF-O&M Checking		-195.00
Bill	24-06-GF	06/30/2024		61300 · Testing & Lab Reports		-195.00
						195.00 ✓
Bill Pmt -Check	5119	07/16/2024	White Benner, LLP	10100 · WF-O&M Checking		-456.00
Bill	50371	06/30/2024		66200 · Legal		-456.00
						456.00 ✓

Kim Gustafson 7/17/24

Kate Jace 7/18/24

Grizzly Flats Community Services District

Balance Sheet

As of July 31, 2024

July 31, 2024

ASSETS

Current Assets

Checking/Savings

10000 · Cash In Banks

10100 · WF-O&M Checking 1,145,936.88

10200 · WF- Payroll Checking 24,496.69

10400 · WF- USDA Loan Reserve 46,006.71

Total 10000 · Cash In Banks 1,216,440.28

11000 · LAIF Investments

11100 · O&M Funds

11110 · O & M Reserve Acct 108,439.08

Total 11100 · O&M Funds 108,439.08

11800 · CIP Funds

11210 · CIP Dedicated Reserve 25,126.10

11220 · CIP Restricted Reserve 250,000.00

11240 · Hydrant Repair and Replacemen 15,000.00

Total 11800 · CIP Funds 290,126.10

Total 11000 · LAIF Investments 398,565.18

12000 · Cash in County Treasury

12200 · CIP Funds -2,570.80 County Overpayment

Total 12000 · Cash in County Treasury -2,570.80

13000 · Petty Cash Fund

100.00

Total Checking/Savings 1,612,534.66

Other Current Assets

14500 · Other Receivable 0.00

USDA & BaseCamp Enviro - Tree
Removal - Storm Damage & ARPA

14700 · Grant Reimbursable 113,130.86 Pump Upgrades

14800 · Caldor Fire Expenses 259,423.60 Offset by acct 25000

Amount owed by customers. Includes
monthly billing of \$50,381

14900 · A/R- Water User Fees 167,982.18

15000 · Prepaid Expenses

15100 · Insurance 21,566.86

15200 · Worker's Comp 2,105.66

Total 15000 · Prepaid Expenses 23,672.52

Total Other Current Assets 564,209.16

Total Current Assets 2,176,743.82

Fixed Assets

16000 · Capital Assets

16100 · Land 237,405.00

16200 · Water Plant 3,546,527.91

16300 · Vehicles 68,275.01

16400 · Equipment 269,188.21

16900 · Accumulated Depreciation -2,033,713.46

Total 16000 · Capital Assets 2,087,682.67

Grizzly Flats Community Services District

Balance Sheet

As of July 31, 2024

	<u>July 31, 2024</u>
17000 - Work In Progress	
17010 - WIP - Reservoir Liner Repairs	22,625.00
17015 - WIP - DFA Grant - Improve (3)	3,025.00
17016 - WIP - ARPA - Other	4,910.00
17017 - WIP - ARPA #1 Clearwell & WTP Imp	105,584.40
17018 - WIP - ARPA #2 Reservoir Lining Rehab	34,222.24
17019 - FEMA Project 4683DR Storm Damages	21,709.93
17020 - WIP - USDA Grant - Tree Felling	20,023.25
17700 - Water Master Plan (H2Ou)	29,135.00
Total 17000 - Work In Progress	<u>241,234.82</u>
Total Fixed Assets	<u>2,328,917.49</u>
TOTAL ASSETS	<u><u>4,505,661.31</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	29,553.91
Total Accounts Payable	<u>29,553.91</u>
Other Current Liabilities	
21400 - Other Payables or Expense	0.00
22000 - Personnel Payables	
22100 - Federal & State Payroll Taxes	0.00
22200 - Accrued HRA Medical	51,230.91
22300 - Accrued Vacation	3,613.04
Total 22000 - Personnel Payables	<u>54,843.95</u>
23500 - Other Liability	50,000.00 H2O Urban Solutions
Grants & Projects	
24900 - Project 659585 - Utility Damage	148,458.27
24910 - WIP - ARPA Grant	55,302.38
24920 - Project 437365 - Fire Hydrants	357,904.95
25000 - Deferred Revenue Advance	509,638.16 Funds received - projects on going - per CPA
Total Other Current Liabilities	<u>1,176,147.71</u>
Total Current Liabilities	<u>1,205,701.62</u>
Long Term Liabilities	
20200 - USDA Loan	766,500.00
Total Long Term Liabilities	<u>766,500.00</u>
Total Liabilities	<u>1,972,201.62</u>
Equity	
167 - Retained Earnings - Old Acct	725,669.24
30000 - Reserves-Retained Earnings	1,176,447.01
30100 - Reserves- CIP Restricted	540,875.62
30300 - Reserves - Asset Management	80,548.45
30400 - Reserves - USDA Loan Reserve	42,007.89
Net Income	-32,088.52
Total Equity	<u>2,533,459.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,505,661.31</u></u>

Grizzly Flats Community Services District
O/M Budget vs. Actual
July 2024

	Jul-24 to July-24	Budget	\$ Over Budget	% of Budget
Income				
40000 · O & M Income				
40100 · Water Charges - Basic Rate	45,095.93	600,000.00	-554,904.07	7.52%
40110 · Water Charges - Volumetric Rate	3,807.14	80,000.00	-76,192.86	4.76%
40200 · Water User Penalties	557.84	10,000.00	-9,442.16	5.58%
40210 · Water User Lein Fees	920.00	0.00	920.00	100.0%
40300 · Miscellaneous Revenue	0.00	800.00	-800.00	0.0%
40400 · Pooled Interest	42.07	3,500.00	-3,457.93	1.2%
40600 · New Service Installation	0.00	1,200.00	-1,200.00	0.0%
41000 - Grant Revenue O&M - State of CA	0.00	0.00	0.00	0.0%
Total 40000 · O & M Income	50,422.98	695,500.00	-645,077.02	7.25%
Expense				
50000 · Personnel Costs				
51000 · Salaries Expense				
51100 · Field Staff	3,785.60	142,456.00	-138,670.40	2.66%
51200 · Admin Staff	8,684.55	122,335.00	-113,650.45	7.1%
51300 - Overtime	0.00	2,000.00	-2,000.00	0.0%
51400 - Standby Pay	68.58	300.00	-231.42	22.86%
51600 · Holiday Pay	642.40	12,304.00	-11,661.60	5.22%
Total 51000 · Salaries Expense	13,181.13	279,395.00	-266,213.87	4.72%
52000 · Payroll Expense				
52100 · Payroll Tax	988.12	20,257.00	-19,268.88	4.88%
52300 · Workers' Comp	191.42	2,297.00	-2,105.58	8.33%
Total 52000 · Payroll Expense	1,179.54	22,554.00	-21,374.46	5.23%
53000 · Benefits Expense				
53100 · Deferred Comp	0.00	5,560.00	-5,560.00	0.0%
53200 · HRA Medical	2,949.99	49,800.00	-46,850.01	5.92%
53300 · Life Insurance	0.00	400.00	-400.00	0.0%
Total 53000 · Benefits Expense	2,949.99	55,760.00	-52,810.01	5.29%
54000 · Contract Operations	25,000.00	276,605.00	-251,605.00	9.04%
Total 50000 · Personnel Costs	42,310.66	634,314.00	-592,003.34	6.67%

**Grizzly Flats Community Services District
O/M Budget vs. Actual
July 2024**

	<u>Jul-24 to July-24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
60000 · Operations & Utilities Exp				
60100 · Alarm Service	0.00	1,200.00	-1,200.00	0.0%
60200 · Communication	226.27	4,500.00	-4,273.73	5.03%
60400 · Fire and Safety Supplies	17.77	1,000.00	-982.23	1.78%
60600 · PG&E	40.78	1,000.00	-959.22	4.08%
60700 · Propane	0.00	4,000.00	-4,000.00	0.0%
60800 · Trash Disposal	0.00	750.00	-750.00	0.0%
60900 · Website	0.00	270.00	-270.00	0.0%
Total 60000 · Operations & Utilities Exp	284.82	12,720.00	-12,435.18	2.24%
61000 · Water Treatment				
61100 · Chemicals	208.40	6,500.00	-6,291.60	3.21%
61200 · Equipment & Supplies	38.44	2,000.00	-1,961.56	1.92%
61300 · Testing & Lab Reports	85.00	10,500.00	-10,415.00	0.81%
Total 61000 · Water Treatment	331.84	19,000.00	-18,668.16	1.75%
62000 · Maintenance Exp				
62100 · Building	0.00	500.00	-500.00	0.0%
62200 · Customer Meters	0.00	3,000.00	-3,000.00	0.0%
62300 · Distribution System	25,572.84	15,000.00	10,572.84	170.49%
62400 · Grounds	0.00	5,000.00	-5,000.00	0.0%
62410 · Grizzly Pond Expenses	0.00	700.00	-700.00	0.0%
62450 · Eagle Ditch	0.00	10,000.00	-10,000.00	0.0%
62500 · Office Equip.	0.00	1,000.00	-1,000.00	0.0%
62600 · Parts & Equip.	5.42	1,500.00	-1,494.58	0.36%
62700 · Road Repairs	0.00	10,000.00	-10,000.00	0.0%
62800 · Service Contracts	0.00	3,100.00	-3,100.00	0.0%
62900 · Treatment Plant I & II	0.00	4,000.00	-4,000.00	0.0%
Total 62000 · Maintenance Exp	25,578.26	53,800.00	-28,221.74	47.54%
63000 · Vehicle Exp.				
63100 · Oil/Grease	0.00	500.00	-500.00	0.0%
63200 · Parts & Repairs	0.00	3,500.00	-3,500.00	0.0%
63300 · Tires & Snow Chains	0.00	2,000.00	-2,000.00	0.0%
63400 · Tractor Maintenance & Repairs	0.00	1,000.00	-1,000.00	0.0%
63500 · Fuel Purchases	0.00	5,500.00	-5,500.00	0.0%
Total 63000 · Vehicle Exp.	0.00	12,500.00	-12,500.00	0.0%

**Grizzly Flats Community Services District
O/M Budget vs. Actual
July 2024**

	<u>Jul-24 to July-24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
64000 · Employee Exp.				
64100 · Clothing	0.00	500.00	-500.00	0.0%
64200 · Education & Certifications	0.00	1,000.00	-1,000.00	0.0%
64300 · Employee - Auto Mileage	0.00	300.00	-300.00	0.0%
64400 · Transportation and Travel	0.00	800.00	-800.00	0.0%
Total 64000 · Employee Exp.	0.00	2,600.00	-2,600.00	0.0%
65000 · Admin Exp.				
65100 · Agency Admin. Fee	777.85	5,835.00	-5,057.15	13.33%
65150 · Bank Fees & Supplies	61.17	1,000.00	-938.83	6.12%
65200 · Election Costs	0.00	500.00	-500.00	0.0%
65250 · Janitorial & Supplies	30.87	700.00	-669.13	4.41%
65300 · Meeting Expenses	0.00	300.00	-300.00	0.0%
65350 · Membership & Dues	300.00	6,465.00	-6,165.00	4.64%
65400 · Office Supplies	89.49	4,500.00	-4,410.51	1.99%
65450 · Postage	272.00	5,300.00	-5,028.00	5.13%
65500 · Public & Legal Notices	132.50	1,300.00	-1,167.50	10.19%
65550 · Software	2,000.00	4,430.00	-2,430.00	45.15%
Total 65000 · Admin Exp.	3,663.88	30,330.00	-26,666.12	12.08%
66000 · Professional Services				
66100 · Audit & Accounting	740.00	16,600.00	-15,860.00	4.46%
66200 · Legal	0.00	4,000.00	-4,000.00	0.0%
66400 · Liability Insurance	1,960.62	23,527.00	-21,566.38	8.33%
66900 · Other	0.00	950.00	-950.00	0.0%
Total 66000 · Professional Services	2,700.62	45,077.00	-42,376.38	5.99%
67100 - Asset Management	0.00	0.00	0.00	0.0%
Total · O & M Expenses	74,870.08	810,341.00	(735,470.92)	9.24%
Net Income	(24,447.10)	(114,841.00)	90,393.90	21.29%

**Grizzly Flats Community Services District
CIP Budget vs. Actual
July 2024**

	<u>Jul-24 - Jul-24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
45000 - Capital Income				
45100 - Standby Charges	0.00	58,560.00	-58,560.00	0.0%
45200 - Penalties On Standby Fees	0.00	1,200.00	-1,200.00	0.0%
45300 - Capital Connection Fee	0.00	11,704.00	-11,704.00	0.0%
45600 - Pooled Interest	0.00	8,508.00	-8,508.00	0.0%
Total 45000 - Capital Income	<u>0.00</u>	<u>79,972.00</u>	<u>-79,972.00</u>	<u>0.0%</u>
70000 - Capital Exp.				
70000 - Capital Purchase	0.00	0.00	10,500.00	0.0%
70100 - Compliance	0.00	1,095.00	-1,095.00	0.0%
70210 - Loan/Grant Expense	0.00	0.00	0.00	0.0%
70300 - Interest On Long Term Debt	0.00	25,000.00	-25,000.00	0.0%
70800 - Depreciation	7,641.42	91,698.00	-84,056.58	8.33%
Total 70000 - Capital Exp.	<u>7,641.42</u>	<u>117,793.00</u>	<u>-99,651.58</u>	<u>6.49%</u>
Net Income	<u>(7,641.42)</u>	<u>(37,821.00)</u>	<u>19,679.58</u>	<u>20.20%</u>

Grizzly Flats Community Services District
Transactions by Account
As of July 31, 2024

3:52 PM
 07/16/24
 Accrual Basis

Type	Date	Num	Name	Clr	Memo	Split	Amount	Balance
25000 - Deferred Revenue Advance								
General Journal	06/30/2023	119			CPA - Reclassify Advance received from insurance co for ...	248...	410,086.44	410,086.44
General Journal	06/30/2023	120			Record Advance for pond liner - FEIMA & OES	248...	124,673.48	534,759.92
General Journal	06/30/2023	June-23			CPA Year-end - H2O Urban Feb-June True-up	540...	-21,851.76	512,908.16
General Journal	07/01/2023	115R			Reverse of GJE 115 -- CPA - Record Grant Accrued A/P J...	148...	-3,270.00	509,638.16
Total 25000 - Deferred Revenue Advance							509,638.16	509,638.16
TOTAL							509,638.16	509,638.16

PK 21

**Grizzly Flats Community Services District
Transactions by Account
As of July 31, 2024**

3:55 PM
07/16/24
Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
14800 - Caldor Fire Expenses								259,423.60
Total 14800 - Caldor Fire Expenses								259,423.60
TOTAL								259,423.60

pk22

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

August 01, 2024

LAIF Home
PMIA Average Monthly Yields

GRIZZLY FLATS COMMUNITY SERVICES
 DISTRICT
 OFFICE MANAGER
 P.O. BOX 250
 GRIZZLY FLATS, CA 95636

Tran Type Definitions

Account Number: 16-09-002

July 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller
7/15/2024	7/12/2024	QRD	1755342	N/A	SYSTEM

Amount
 4,446.83
Interest Earned
O+M 1,209.87
OP 3,236.96

Account Summary

Total Deposit:	4,446.83	Beginning Balance:	394,118.35
Total Withdrawal:	0.00	Ending Balance:	398,565.18

Grizzly Flats Community Services District

Trial Balance

As of July 31, 2024

Jul 31, 24

	Debit	Credit
11110 - O & M Reserve Acct	108,439.08	
11210 - CIP Dedicated Reserve	25,126.10	
11220 - CIP Restricted Reserve	250,000.00	
11240 - Hydrant Repair and Replacement	15,000.00	
	<u>398,565.18</u>	

pk 23

Grizzly Flats Community Services District

4765 Sciaroni Road / P.O. Box 250

Grizzly Flats, CA 95636-0250

Phone: 530/622-9626 Fax: 530/622-4806

www.grizzlyflatscsd.com



Paperwork for Item E
“2024/2025 Budget Session”
will be presented as a
separate handout.

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

pk 25

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

TABLE OF CONTENTS

Independent Auditor's Report.....1

Basic Financial Statements

 Statement of Net Position.....3

 Statement of Revenues, Expenses and Changes in Net Position.....4

 Statement of Cash Flow.....5

Notes to the Financial Statements.....6

pk 26

LARRY BAIN, CPA

An Accounting Corporation

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Grizzly Flats Community Services District
Grizzly Flats, California

Opinion

We have audited the accompanying financial statements of Grizzly Flats Community Services District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grizzly Flats Community Services District as of June 30, 2023, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grizzly Flats Community Services District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Grizzly Flats Community Services District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grizzly Flats Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grizzly Flats Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.



Larry Bain, CPA
An Accounting Corporation

May 28, 2024

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2023

Current Assets	
Cash and investments	\$ 1,226,150
Prepaid expense	23,801
Accounts receivable	114,089
Grants receivable	222,835
Total current assets	<u>1,586,875</u>
Noncurrent Assets	
Restricted cash	719
Capital assets	
Nondepreciable capital assets	
Land	237,405
Construction in progress	<u>29,135</u>
Depreciable capital assets	
Water plant	3,546,528
Equipment	269,188
Vehicles	68,275
Less accumulated depreciation	<u>(1,934,376)</u>
Total depreciable capital assets-net	<u>1,949,615</u>
Total capital assets (net of accumulated depreciation)	<u>2,216,155</u>
Total noncurrent assets	<u>2,216,874</u>
Total assets	<u>3,803,749</u>
Current Liabilities	
Accrued expenses	258,641
Accrued salary and benefits payable	60,824
Unearned revenue	512,907
Current portion of compensated absences	1,985
Current portion of note payable	<u>18,500</u>
Total current liabilities	<u>852,857</u>
Long-Term Liabilities	
Compensated absences	1,985
Note payable	<u>766,500</u>
Total long-term liabilities	<u>768,485</u>
Total liabilities	<u>1,621,341</u>
Net Position	
Net investment in capital assets	1,431,155
Restricted for debt reserve	719
Unrestricted	<u>750,534</u>
Total net position	<u>\$ 2,182,408</u>

The notes to the financial statements are an integral part of this statement

PK29

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Operating revenue	
Water sales	\$ 507,984
Water user penalties	18,170
Other	<u>414</u>
Total operating revenues	<u>526,568</u>
Operating expenses	
Water treatment	13,092
Transmission and distribution	391,352
Administration and general	245,458
Depreciation	<u>91,698</u>
Total operating expenses	<u>741,600</u>
Operating income (loss)	<u>(215,032)</u>
Nonoperating revenue (expenses)	
Interest income	9,985
Standby fees	56,387
Penalties on standby fees	1,950
Insurance recovery	-
Grant revenue	638,260
Connection fee	14,633
Interest expense	<u>(23,814)</u>
Nonoperating revenues (expenses)	<u>697,401</u>
Net income before extraordinary item	<u>482,369</u>
Extraordinary item-Caldor Fire	<u>(367,092)</u>
Increase (decrease) in net position	115,277
Net position, beginning of fiscal year	<u>2,202,131</u>
Prior period adjustment	<u>(135,000)</u>
Net position, end of fiscal year	<u>\$ 2,182,408</u>

The notes to the financial statements are an integral part of this statement

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

**STATEMENT OF CASH FLOWS
JUNE 30, 2023**

Cash flows from operating activities:	
Cash receipts from customers	\$ 468,670
Cash payments to suppliers for goods and services	(364,946)
Cash payments to employees for services and benefits	(192,133)
Net cash provided by (used in) operating activities	<u>(88,409)</u>
Cash flows from noncapital and related financing activities:	
Extraordinary expense-Caldor Fire	(502,092)
Standby fees and penalties	58,337
Grants	<u>1,200,934</u>
Net cash provided by (used in) noncapital financing activities	<u>757,179</u>
Cash flows from capital and related financing activities:	
Principal payments on long-term debt	(17,500)
Interest paid	(23,814)
Connection fees	14,633
Additions to capital assets	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>(26,681)</u>
Cash flows from investing activities:	
Interest received on investments	<u>9,985</u>
Net increase (decrease) in cash and cash equivalents	652,074
Cash and cash equivalents, beginning of year	<u>574,795</u>
Cash and cash equivalents, end of year	<u>\$ 1,226,869</u>
Reconciliation of cash and cash equivalents to the balance sheet:	
Cash and cash equivalents	<u>\$ 1,226,869</u>
Cash and cash equivalents, June 30	<u>\$ 1,226,869</u>
Reconciliation of operating income (loss) to	
net cash provided by operating activities	
Operating Income (Loss)	\$ (215,032)
Adjustments to reconcile operating income (loss) to	
net cash provided by operating activities:	
Depreciation	91,698
Changes in assets and liabilities:	
Accounts receivable	(57,898)
Prepaid expense	(19,486)
Accounts payables	120,967
Accrued payroll	2,505
Compensated absences	<u>(11,163)</u>
Net cash provided by (used in) operating activities	<u>\$ (88,409)</u>

The notes to the financial statements are an integral part of this statement

pk 31

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 1: Summary of Significant Accounting Policies

The Grizzly Flats Community Services District ("District") was established in 1987. The former Grizzly Park Water Company was transferred by Thomas and Peggy Porter to the District on August 15, 1988. The District is located in the Foothills of the Sierra Nevada within El Dorado County. The District provides treated water for domestic use and fire protection within the service area of 1227 parcels. Currently, the District has over 600 connections. The District's governing body is a Board of Directors comprised of 5 members with 4 year staggered terms.

A. Reporting Entity

The District has defined its reporting entity in accordance with generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with Governmental Accounting Standards Board Statement No. 61.

B. Fund Accounting

The accounting records of the District are organized on the generally accepted basis of accounting for an enterprise fund.

Enterprise Fund – An Enterprise fund is used to account for the District's water operations that is financed and operated in a manner similar to a private business enterprise, where the intent of the Board of Directors is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

C. Basis of Accounting

The accompanying financial statements have been prepared on the full accrual basis of accounting. This is a basis of accounting that conforms to accounting principles generally accepted in the United States of America.

U.S. generally accepted accounting principles require all proprietary funds to use the accrual basis of accounting. The revenues are recognized when they are earned. Expenses are recognized under the accrual basis of accounting when the related fund liability is incurred.

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

Operating revenues in the proprietary funds are those revenues that are generated from the primary operation of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

D. Prepaid Expenses

Accounts for prepaid insurance.

E. Fixed Assets

Acquisitions of fixed assets over \$5,000 are capitalized at cost and the related accumulated depreciation is recorded. Depreciation is provided for using the straight line method over the estimated useful lives as indicated in the District's capital asset policy. The District has adopted a capital asset policy in accordance with GASB 34.

F. Cash Equivalents

For purpose of the statement of cash flows, the District considers cash and cash equivalents as short term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. This includes bank accounts and deposits with the State of California Local Agency Investment Fund (LAIF).

G. Accrued Unbilled Revenue

During the year, metered water connections are read and bills rendered after the period of usage. Revenue for water distributed but not yet billed is accrued at fiscal year-end to match revenues with related expenses.

H. Budgetary Reporting

The District prepares an annual operating and capital budget, which is approved and adopted by the Board of Directors. The budget serves as an approved plan to facilitate financial control and operational evaluation. California State law does not require formal adoption of appropriated budgets for enterprise funds.

I. Use of Estimates in the Preparation of Financial Statements:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

J. Estimated Insurance Liabilities:

The District maintains a commercial package policy that provides limits of liability per occurrence annually.

K. Net Position:

Net position comprise the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

Net Investment in Capital Assets: This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

*Restricted-*This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net position-*This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

L. Restricted and Unrestricted Resources:

When both restricted and unrestricted resources are available for use, the District uses restricted resources first, and then unrestricted resources as needed.

Note 2: Cash and Investments

Cash and investments are reported on the balance sheet as follows:

Cash and investments	\$ 1,226,050
Restricted cash and investments	719
Total cash and investments	<u>\$ 1,226,769</u>

Cash and investments at June 30, 2023, consisted of the following:

General checking	\$ 842,528
Payroll checking	1,280
Business savings account	719
Cash with county	2,600
L A I F	379,642
Total cash and investments	<u>\$ 1,226,769</u>

PK 34

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 2: Cash and Investments (Continued)

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for the Grizzly Flats Community Services District (District) by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address **interest rate risk, credit risk and concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
Investment pools authorized under CA			
Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of and investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment by maturity:

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
State Investment Pool*	\$ 379,642	\$ 379,642	\$ -
El Dorado County Pooled Cash*	2,600	2,600	
Totals	\$ 382,242	\$ 382,242	\$ -

*Not subject to categorization

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

PK35

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 2: Cash and Investments (Continued)

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2023, the District's deposits balance was \$667,209 and the carrying amount was \$844,527. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance, all was covered by the Federal Depository Insurance Corporation or by collateralized deposits.

E. Investment in State Investment Pool

LAIF is included in the State's Pooled Money Investment Account. The total amount invested by all public agencies in the State's Pooled Money Investment Account approximates \$176.44 billion. Of the \$176.44 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 2.78% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute.

The District maintains a portion of its cash and investments with the El Dorado County Treasurer in an investment pool. The District's funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County's financial statements. The El Dorado County's financial statements may be obtained by contacting the County of El Dorado Auditor-Controller's office at 330 Fair Lane, Placerville, California 95667.

Required disclosures for the District's investment in the El Dorado County Investment Pool at June 30, 2023 are as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investments at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023**

Note 3: Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Balance 7/1/2022	Additions	Retirements/ Adjustments	Balance 6/30/2023
Capital assets not being depreciated				
Land	\$ 237,405	\$ -	\$ -	\$ 237,405
Construction in progress	29,135			29,135
Total capital assets, not being depreciated	<u>266,540</u>			<u>266,540</u>
Capital assets, being depreciated				
Water plant	3,546,528			3,546,528
Equipment	269,188			269,188
Vehicles	68,275			68,275
Total capital assets, being depreciated	<u>3,883,991</u>			<u>3,883,991</u>
Less accumulated depreciation:	<u>(1,842,678)</u>	<u>(91,698)</u>		<u>(1,934,376)</u>
Total capital assets, being depreciated, net	<u>2,041,313</u>	<u>(91,698)</u>		<u>1,949,615</u>
Total capital assets, net	<u>\$ 2,307,853</u>	<u>\$ (91,698)</u>	<u>\$ -</u>	<u>\$ 2,216,155</u>

Note 4: Long-Term Liabilities

The following is a summary of changes in the business-type activities long-term liabilities for the fiscal year ended June 30, 2023:

	Balance 7/1/2022	Additions	Retirements	Balance 6/30/2023	Due Within One Year
Compensated absences	\$ 15,131	\$ 8,119	\$ (19,281)	\$ 3,969	\$ 1,985
USDA Loan-WSIP	802,500		(17,500)	785,000	18,500
Total	<u>\$ 817,631</u>	<u>\$ 8,119</u>	<u>\$ (36,781)</u>	<u>\$ 788,969</u>	<u>\$ 20,485</u>

Long-term obligations consisted of the following:

Compensated Absences

Full-time employees accrue vacation days throughout the year, based upon the number of years of completed service. Earned but unused vacation benefits can be converted to cash at termination or retirement from employment. Vacation days may accrue up to, but no more than, twice the applicable annual vacation allowance defined in the District policy manual. Once an employee has accrued the maximum number of hours of vacation time, additional vacation time will not accrue until some portion of the accrued hours have been used.

pk37

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 4: Long-Term Liabilities (Continued)

Certificates of Participation

On September 1, 2011, Certificates of Participation for \$952,000 were issued to the Grizzly Flats Community Services District. Proceeds from these certificates were used for the construction of improvements to its domestic water system and related structures, improvements and equipment. The certificates are secured by a lien on the District's net revenues. The interest rate is 3.00%. Interest is payable on April 1 and October 1 of each year. Principal on certificates is payable annually on October 1 through 2050.

Future annual requirements to amortize the long-term debt outstanding as of June 30, 2023 are as follows:

<u>Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 18,500	\$ 23,273	\$ 41,330
2025	19,000	22,710	41,313
2026	19,500	22,133	41,773
2027	20,000	21,540	41,773
2028	20,500	20,933	41,433
2029-2033	112,500	94,898	207,398
2034-2038	130,500	76,688	207,188
2039-2043	151,000	55,605	206,605
2044-2048	175,000	31,200	206,200
2049-2051	118,500	5,393	123,893
Total	<u>\$ 785,000</u>	<u>\$ 374,370</u>	<u>\$1,158,903</u>

Note 5: Retirement Plan

The District offers to each full time employee a deferred compensation plan (tax sheltered annuity). This plan qualifies under IRC Section 457 (b) as exempt from current income taxes. As long as the employee contributes between 2% to 6% of their salary to the retirement plan, the District matches 50% of contributions up to a maximum 3% of the employee gross salary.

Note 6: Net Position

Net position at June 30, 2023 consisted of the following:

Net investment in capital assets	<u>\$ 1,431,155</u>
Restricted	
USDA loan reserve	<u>42,008</u>
Unrestricted	
Designated for	
Capital projects	540,876
Asset management	80,548
Undesignated	<u>129,110</u>
Total unrestricted	<u>750,534</u>
Total net position	<u>\$ 2,223,697</u>

pk 38

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

Note 7: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend rates, taxes and assessments. Any new increase or extended rates, taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these rates, taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

Note 8: Extraordinary Item

The District suffered a catastrophic loss due to the Caldor Fire in August 2021. As a result operations of the District were shut down for a portion of the 2021/22 fiscal year and some of the infrastructure was destroyed in the fire. During the 2022/23 fiscal year there were \$367,092 expenditures related to the Caldor Fire that are expected to be recovered with FEMA funding and/or insurance recovery.

Note 9: Prior Period Adjustment

In the prior fiscal year the District recognized \$135,000 as revenue as a reimbursement for work that had not been started. This was reclassified to unearned revenue (advance) during the current fiscal year and as a result a prior period adjustment was recorded.

Note 10: Commitments and Contingent Liabilities

Contingent Liabilities

In the normal course of business, the District is subject to various lawsuits. Defense of lawsuits is typically handled by the District's insurance carrier and losses, if any, are expected to be covered by insurance.

Commitments

Service Contract

On May 1, 2017 the District entered into an agreement with H2O Urban Solutions to support the water operations and maintenance of the water facilities. The term of that agreement is for three years with an option to renew for two additional one year terms, subject to termination per terms specified in the agreement. The District chose to exercise its second option for renewal from June 1, 2022 through June 30, 2023.

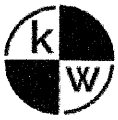
COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Grizzly Flats Community Services District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

Note 11: Subsequent Events

Management has evaluated subsequent events through May 28, 2024, the date these June 30, 2023 financial statement were available to be distributed.

pk39



July 01, 2024

GRIZZLY FLATS COMMUNITY SERVICES DISTRICT
Scott Meyers, District Engineer
4765 Sciaroni Road
Grizzly Flats, CA 95636

RE: Grizzly Flats Community Services District Contract Amendment

Dear Scott,

We request your approval of the following changes to our original contract for the Grizzly Flats Community Services District. The additional fees identified in the attached request are needed to cover geotechnical inspection/testing during construction and construction staking.

After authorization, the fees outlined herein will be billed in addition to costs approved under our original contract, in addition to any previously approved fees for additional work, and in addition to any previously authorized additional service requests.

Please complete and sign the form at the end of this document to indicate your approval. If you have any questions about the additional work described herein or if any additional information is needed, please do not hesitate to contact me directly.

Sincerely,

KIER & WRIGHT

William J. (Jim) Miller, PE
ASSOCIATE
jimmiller@kierwright.com
916.905.5533

Charlie Conarro, PE
PROJECT MANAGER
cconarro@kierwright.com
279.895.6278

PK 40

FEE PROPOSAL

BACKGROUND

Kier & Wright is currently providing engineering and professional services for the District associated with their American Rescue Plan Act (ARPA) funded infrastructure improvements, including a 200,000-gallon welded steel clearwell, and replacement of two water treatment modules. To meet ARPA deadlines and maintain project knowledge and understanding, the District is requesting Kier & Wright provide a proposal to amend the existing contract to include the project tasks below.

SCOPE & FEES

SERVICES

Project Management Meetings & Coordination \$2,100

Time included per this scope item includes meeting time as well as travel time between our nearest office and the meeting site. Time spent on conference calls and for coordination efforts will also be billed against this task.

Geotechnical Inspection \$12,400

Geocon, our geotechnical subconsultant, will provide subgrade inspection, compaction testing and a concrete strength assessment. This scope item assumes a maximum of four (4) site visits total.

Construction Staking \$5,500

The construction staking will include horizontal and vertical control throughout the site. Kier & Wright will provide office calculations and field survey for up to 40 points to be used at the contractors' discretion. The scope item is limited to one (1) mobilization. Time included per this scope item includes correspondence, printed plans, dispatch, exhibits and calculations for the proposed layout and administrative needs.

COST SUMMARY

Project Management..... \$ 2,100

Geotechnical Inspection \$ 12,400

Construction Staking..... \$ 5,500

TOTAL PROPOSED FEE: \$ 20,000

EXCLUSIONS/ADDITIONAL SERVICES

To more accurately define our services, the following list are items specifically excluded from our scope of work. These would be considered additional services to be billed at the rates shown in the attached hourly rate schedule, or for which an additional estimate can be prepared upon request.

- Services not specifically outlined above.
- Plat & Legal (not described above).
- QSP Services.
- City plan-checking fees.
- Street Light Design Plans.
- Post Construction ALTA Survey.
- Site Lighting.

PK41

- Wetland or environmental coordination with regulatory agencies (i.e., Army Corps, State Fish & Game, Regional Water Quality Control Board).
- Structural retaining wall design.
- Municipal Hearings (Billed on a time & materials basis).
- The cost to dig up or expose existing utilities (if necessary).
- Mailing & Reproduction Cost (Billed at cost + 10%).
- LEED Certification Analysis.
- Corner Records for pre-construction and post-construction street monuments or property corners that may be destroyed during the construction of improvements to the subject property as defined in Section 8771(b) of the Professional Land Surveyors Act are specifically excluded from the scope above and if required, will be billed at our hourly rates.

OBLIGATION OF PAYMENT

The Entity identified in the attached Responsible Party Information Form will be responsible for payment of all services and reimbursable expenses (printing, plotting, delivery, overnight mail) rendered by Kier + Wright Civil Engineers and Surveyors, Inc. (Kier + Wright) in conjunction with the above-referenced project per the proposal dated June 26, 2024. If the project is terminated by the Entity, the Entity shall notify Kier + Wright, and Kier + Wright is entitled to payment by the Entity for all services and reimbursable expenses rendered up to the date of cancellation. If Kier + Wright is to be paid out of escrow and the project falls out of escrow or escrow does not close, the Entity is responsible for payment of all services and reimbursable expenses rendered by Kier + Wright.

Unpaid invoices over 60 days will be subject to interest at the prime lending rate plus 1%, as published in the Wall Street Journal, until the invoice is paid.

APPROVAL

If the terms of this proposal meet with your approval and you wish to have us proceed with the services described herein, please sign below, complete the project/billing information form on the next page and either email or mail a copy of the signed proposal to my attention. The proposed fees will be valid for the next 30 days. After that time, Kier & Wright may re-evaluate the proposed fees and terms to ensure that they reflect current costs.

Approved by: _____

Date: _____

AK42

RESPONSIBLE PARTY INFORMATION FORM

Company/Entity Name: _____
Agreement Authorized by (Name, Title) _____

PROJECT INFORMATION

Project Manager Name: _____
Phone Number: _____
Mobile Phone Number: _____
Email Address: _____

EMERGENCY CONTACT

Name: _____
Phone Number: _____

BILLING INFORMATION

Bill to the attention of (Name): _____
Address: _____
City, State, Zip: _____
Phone Number: _____
Fax Number: _____

Do you authorize us to send monthly invoices by email? _____ Yes _____ No

Billing Email Address: _____
P.O. # (if required): _____
S.O.W. # (if required): _____

AK43



HOURLY RATE SCHEDULE

Effective March 1, 2024 through February 28, 2025

Principal.....	\$ 302.00 / Hour
Principal Engineer.....	\$ 274.00 / Hour
Senior Engineer Manager.....	\$ 252.00 / Hour
Technical Manager.....	\$ 252.00 / Hour
Senior Engineer.....	\$ 239.00 / Hour
Engineer III.....	\$ 222.00 / Hour
Engineer II.....	\$ 185.00 / Hour
Engineer I.....	\$ 155.00 / Hour
Senior Survey Construction Manager.....	\$ 233.00 / Hour
Senior Land Surveyor.....	\$ 246.00 / Hour
Project Surveyor III.....	\$ 220.00 / Hour
Project Surveyor II.....	\$ 178.00 / Hour
Project Surveyor I.....	\$ 152.00 / Hour
Survey Coordinator.....	\$ 199.00 / Hour
Engineering Tech III.....	\$ 200.00 / Hour
Engineering Tech II.....	\$ 181.00 / Hour
Engineering Tech I.....	\$ 169.00 / Hour
Draftsman / Survey Tech III.....	\$ 155.00 / Hour
Draftsman / Survey Tech II.....	\$ 128.00 / Hour
Draftsman / Survey Tech I.....	\$ 117.00 / Hour
3-Man Survey Crew.....	\$ 410.00 / Hour
2-Man Survey Crew.....	\$ 320.00 / Hour
1-Man Survey Crew.....	\$ 200.00 / Hour
Testimony (Trial or Deposition).....	\$ 589.00 / Hour
Project Coordinator III.....	\$ 144.00 / Hour
Project Coordinator II.....	\$ 127.00 / Hour
Project Coordinator I.....	\$ 110.00 / Hour
Engineering / Survey Intern.....	\$ 64.00 / Hour
3D Laser Scanning Crew.....	\$ 421.00 / Hour

All blueprinting and reproduction will be billed at cost plus 10%.

Time spent for preparation for testimony will be billed in accordance with the above hourly rates.

pk44



GRIZZLY FLATS CSD DISASTER STATUS REPORT



Date: August 8, 2024

General: The purpose of Status Reporting is to provide current information to District staff, administration, and elected officials of ongoing progress on water service and infrastructure restoration. The Status Report will be updated on a regular basis and as information critical to restoration of the water system becomes available.

CURRENT STATUS	
Situation Summary	<ul style="list-style-type: none"> • Eagle Ditch Tree Felling Project – Nate’s Tree Service began tree felling activities on June 17, 2024. As of July 3rd, they had 35% of the project completed. Out of the combined total starting tree count of 2,744 trees, 948 are complete. At the current pace, they should have the project wrapped up during the first or second week of August. • Insurance and FEMA funding for the reservoir liner repair project has been received by GFCSD. The Board awarded the bid to Syblon Reid on May 9, 2024. Work is expected to begin next week, and to conclude prior to August 30, 2024. • District staff continues work with Angel Jimenez at FEMA to get undeveloped projects obligated. • On May 22, 2014, staff held an online meeting with Angel Jimenez, four CalOES personnel, and a team of six personnel from EHP to discuss environmental concerns for the outstanding fire related projects. Prior to moving forward, EHP will require a long list of information as well as permits that ensure all federal environmental concerns are adequately addressed prior to approving the projects. Of concern is a Foothill yellow-legged frog habitat which is located near the diversions on USFS land. • District staff continue regular bi-weekly meetings with Insurance Co. On August 6, 2024, the insurers agreed to \$3,250,000 for fire damage repair / replacement cost for the Tanks and Booster Station project. • Severe storms of December 2022 - Staff will not request replacement of the Programmable Logic Controller with this funding, but rather will submit 50% of H2Ou’s operations costs incurred while manually treating water for reimbursement under this project.

PK45



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Water System Assessment	<ul style="list-style-type: none">• District staff is complete with all assessments of the water system and is responding to FEMA's requests for information (RFI) and reviewing damage and recovery costs to support emergency funding applications as they become available.<ul style="list-style-type: none">- H2Ou prepared a justification memo for replacing entire service line from the water main to the meter for services damaged in the Caldor Fire, but a response hasn't been received from FEMA. FEMA recommended adding this work as a project version change once the project has been obligated.- Voids from burned tree stumps along Eagle Ditch pipeline are not currently included in the damage description for the project, so an amendment may be needed when construction begins. FEMA recommended adding this work as a project version change once the project has been obligated.
Actions and Activities	<ul style="list-style-type: none">• Finalizing documentation requested by FEMA to support damages.• Maintaining Water Treatment and Distribution Operations with fire and storm related water quality impacts and equipment failures from regular power outages and aging equipment. H2Ou staff is working to procure a new PLC and to confirm the lead time for planning purposes.
Future Actions	<ul style="list-style-type: none">• Review damage determination by FEMA and prepare cost estimates of damages. Compare to FEMA and insurance cost estimates.• Retain contractor to replace surface water metering station.• Planning and design of replacement facilities for Tyler and Winding Way, and the surface water metering station.• Use ARPA funding for non-fire related improvements is much needed to begin making progress and address challenges with current water treatment production, monitoring processes, tank levels, system pressures, etc. during power outages and remotely. The Reservoir Debris Survey Report is complete, and staff will solicit bids for the debris removal work in July 2024. The Board may be requested to select a contractor for the debris removal work during the August 8, 2024 regular meeting so that the project can begin as soon as the reservoir liner repair work is complete.

pk46

Project #	FEMA Category	Project Title	FEMA Category Type	FEMA Process Status	Activity Completion Deadline	# Damages	Estimated Project Cost	Amount Received	Retention	Amount Spent	\$ Left	Notes
4619 - Calder Fire												
437312	B - Emergency Work Donated Resources	Donated Resources	Emergency Work Donated Resources	Pending CRC Project	3/12/2022	1	\$-	\$-	\$-	\$-	\$0.00	Need to Appeal, Received Notice of Determination
437322	A - Debris-Removal	Hazardous-Free Removal	Standard	Project-Removed	3/12/2022	0	\$-	\$-	\$-	\$-	\$-	Project-Removed
437326	F - Utilities	Water Lines and Meters	Standard	Pending EHP Review	3/12/2023	1	\$3,532,823.72	\$-	\$-	\$-	\$3,532,823.72	Waiting on FEMA
437331	B - Emergency Protective Measures	Temporary Road Access-Self Cert (Big Canyon)	Work Completed / Fully Documented	Obligated	3/12/2022	1	\$33,600.00	\$30,240.00	\$3,360.00	\$33,600.00	\$0.00	Project Completed
437355	F - Utilities	Tanks and Booster Facilities	Standard	Pending EHP Review	3/12/2023	2	\$4,110,295.46	\$-	\$-	\$-	\$0.00	FEMA to pay insurance deductible, insurance to pay damages
437364	B - Emergency Protective Measures	Emergency Protective Measures & Temporary Repairs	Work Completed / Fully Documented	Obligated	3/12/2022	1	\$348,860.41	\$342,755.35	\$6,105.06	\$348,860.41	\$0.00	Project Completed
437365	F - Utilities	Fire Hydrants	Standard	Obligated	3/12/2023	1	\$367,082.00	\$357,904.95	\$9,177.05	\$367,082.00	\$0.00	Adding Isolation Valves as Reversion
546167	F - Utilities	Cleanwell Water Tank	Work Completed / Fully Documented	Obligated	3/12/2023	1	\$6,450.00	\$5,079.38	\$1,370.62	\$6,450.00	\$0.00	Project Completed
547264	G - Parks, Recreational-Facilities, and Other Items	Fencing, Signage, and Retaining Walls	Standard	Damages-Moved-Project-Removed	3/12/2023	2	\$-	\$-	\$-	\$-	\$60,000.00	Project-Removed
547435	F - Utilities	Big Canyon Water Diversion and Retaining Wall	Standard	Pending EHP Review	3/12/2023	1	\$69,023.03	\$-	\$-	\$-	\$69,023.03	Waiting on FEMA
548122	D - Water Control Facilities	HDPE Reservoir	Specialized	Obligated	3/12/2023	1	\$127,870.23	\$124,673.48	\$3,196.75	\$127,870.23	\$0.00	Work to Begin the Week of August 12th
548602	F - Utilities	North Canyon Creek Diversion	Standard	Pending EHP Review	3/12/2023	1	\$122,725.64	\$-	\$-	\$-	\$122,725.64	Waiting on FEMA
548607	F - Utilities	Metering and Diversion Station	Standard	Pending EHP Review	3/12/2023	1	\$133,098.29	\$-	\$-	\$-	\$133,098.29	Waiting on FEMA
657294	G - Parks, Recreational Facilities, and Other Items	Miscellaneous Facility Damages (Display Case, Containment Area, Box to Overflow, Access Point Locks, Security Cam)	Standard	Obligated	3/12/2023	5	\$23,777.58	\$23,183.13	\$2,377.76	\$23,777.58	\$0.00	Project Ready
659585	F - Utilities	Miscellaneous Utility Damages (Forest View, Grizzly Pond, WO Sample Sits, Stream Gages, Old Mine PRV, Hydrant Flow Meter)	Standard	Obligated	3/12/2023	6	\$152,264.89	137,038.40	\$15,226.49	\$940.83	\$151,324.06	Work Partially Completed
659587	F - Utilities	Eagle Ditch Pipeline	Standard	Pending EHP Review	3/12/2023	1	\$92,432.48	\$-	\$-	\$-	\$158,452.26	Waiting on FEMA
660345	B - Emergency Protective Measures	2022 Emergency Protective Measures	Work Completed / Fully Documented	Obligated	3/12/2022	1	\$178,435.94	\$173,975.05	\$4,460.89	\$178,435.94	\$0.00	Project Completed
685606	F - Utilities	Distribution Lines	Specialized	Pending EHP Review	3/12/2023	1	\$27,627.90	\$-	\$-	\$-	\$200,000.00	Waiting on FEMA
705086	Z - Mgmt Costs	Management Costs	Management Costs	Pending Formulation Completion	9/12/2025	1	\$27,027.91	\$-	\$-	\$-	\$27,027.91	Waiting on FEMA
							Estimated Total Project Cost	\$9,372,395.48				
DR 4683 - Winter Storm Damage												
718886	F - Utilities	Grizzly Flats Community Services District Water treatment plant	Standard	Obligated	7/14/2024	1	\$260,528.81	\$-	\$-	\$-	\$260,528.81	Obligated, will remove PLC & Chemical Feed Pump from scope, submitting H2OU invoicing for manual operations
740206	Z - Mgmt Costs	Grizzly Flats Community Services / Management Costs	Management Costs	Obligated	1/14/2027	1	\$13,403.95	\$-	\$-	\$-	\$13,403.95	Obligated 1/16/24
725136	A - Debris Removal	Removal #22	Standard	Obligated	7/14/2023	1	\$7,550.00	\$-	\$-	\$-	\$7,550.00	Obligated 12/12/23
							Estimated Total Project Cost	\$281,482.76				

pk47