



**FINANCE/AUDIT COMMITTEE MEETING AGENDA
TRABUCO CANYON WATER DISTRICT
ADMINISTRATION FACILITY
32003 DOVE CANYON DRIVE, TRABUCO CANYON, CA
JUNE 8, 2023 at 8:00 AM**

COMMITTEE MEMBERS

Don Chadd, Committee Chair
Glenn Acosta, Committee Member
Edward Mandich, Committee Member Alternate

DISTRICT STAFF

Fernando Paludi, General Manager
Michael Perea, District Secretary
Cindy Byerrum, District Treasurer
Karen Warner, Principal Accountant

AGENDA NOTE:

Trabuco Canyon Water District will make this Finance/Audit Committee Meeting available by telephone audio as follows:

Telephone Audio: 1 (669) 900-6833 **Access Code:** 969-3001-9067

Persons desiring to monitor the Committee meeting agenda items may download the agenda and documents on the internet at www.tcwd.ca.gov. You may submit public comments by email to the Committee at mperea@tcwd.ca.gov. In order to be part of the record, emailed comments on meeting agenda items must be received by the District, at the referenced e-mail address, not later than 7:00 a.m. (PDT) on the day of the meeting.

CALL MEETING TO ORDER

VISITOR PARTICIPATION

Members of the public wishing to address the Committee regarding a particular item on the agenda are requested to complete a speaker card and submit it to staff. The Committee Chair will call on the visitor following the Committee's discussion about the matter. Committees do not constitute a quorum of the Board of Directors and Committee Members cannot make decisions on matters. The Committee makes recommendations only to the Board of Directors. Members of the public will be given the opportunity to speak to the Committee prior to making a recommendation on the matter. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.

ORAL COMMUNICATION

Members of the public who wish to make comment on matters not appearing on the agenda are invited to identify themselves and encouraged to make comment at this time. The Committee Chair will call on the visitor following the Committee's discussion about the matter. Committees do not constitute a quorum of the Board of Directors and Committee Members cannot make decision on matters. The Committee makes recommendations only to the Board of Directors. Under the requirements of State Law, Committee Members cannot take action on items not identified on the agenda and will not make decisions on such matters. The Committee Chair may direct District Staff to follow up on issues as may be deemed appropriate. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.

COMMITTEE MEMBER COMMENTS

REPORT FROM THE GENERAL MANAGER

FINANCIAL MATTERS

ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP

RECOMMENDED ACTION:

Approve the following Finance/Audit Committee Meeting Recap(s) and recommend that the Board receive and file the same (Consent Calendar):

1. May 16, 2023

ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE

RECOMMENDED ACTION:

Recommend the Board of Directors approve the Directors' fees and expenses for May 2023 and tentative future meetings/attendance (Action Calendar).

ITEM 3: TRABUCO CANYON WATER DISTRICT PROPOSED FISCAL YEAR 2023-24 BUDGET

RECOMMENDED ACTION:

Receive information at the time of the meeting and make recommendation(s) as necessary.

ITEM 4: NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24

RECOMMENDED ACTION:

Recommend the Board of Directors adopt the proposed Appropriations Limit for Fiscal Year 2023-24 of \$3,912,103.63 by resolution (Action Calendar).

ITEM 5: OTHER MATTERS

RECOMMENDED ACTION:

Hear Other Matters from the General Manager or District Staff.

ITEM 6: FINANCIAL REPORT

A) PRESENTATION OF PRELIMINARY UNAUDITED FINANCIAL STATEMENTS

RECOMMENDED ACTION:

Recommend that the Board receive and file the preliminary unaudited financial statements for April 2023 (Consent Calendar).

B) BILLS FOR CONSIDERATION

RECOMMENDED ACTION:

Approve and ratify the bills for consideration and warrant register and recommend that the Board ratify payment of the Bills for Consideration for June 8, 2023 as presented (Consent Calendar).

ADJOURNMENT



**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING AGENDA | JUNE 8, 2023**

AVAILABILITY OF AGENDA MATERIALS

Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Trabuco Canyon Water District Finance/Audit Committee in connection with a matter subject to discussion or consideration at an open meeting of the Finance/Audit Committee are available for public inspection at the Trabuco Canyon Water District Administrative Facility, 32003 Dove Canyon Drive, Trabuco Canyon, California (District Administrative Facility) or will be posted online on the District's website located at www.tcwd.ca.gov. If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available online at www.tcwd.ca.gov at the same time as they are distributed to the Committee, except that, if such writings are distributed immediately prior to or during the meeting, they will be posted online on the District's website located at www.tcwd.ca.gov.

COMPLIANCE WITH THE REQUIREMENTS OF CALIFORNIA GOVERNMENT CODE SECTION 54954.2

In compliance with California law and the Americans with Disabilities Act, if you need special disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the meeting, or if you need the agenda provided in an alternative format, please contact the District Secretary at (949) 858-0277, at least 48 hours in advance of the scheduled Board meeting. Notification at least 48 hours prior to the meeting will assist the District in making reasonable arrangements to accommodate your request. The Board Meeting Room is wheelchair accessible.



**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | JUNE 8, 2023**

FINANCIAL MATTERS

ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP

RECOMMENDED ACTION:

Approve the following Finance/Audit Committee Meeting Recap(s) and recommend that the Board receive and file the same. (Consent Calendar):

1. *May 16, 2023*

CONTACTS (staff responsible): PALUDI/PEREA



**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING RECAP | MAY 16, 2023**

DIRECTORS PRESENT

Don Chadd, Committee Chair
Glenn Acosta, Committee Member

STAFF PRESENT

Fernando Paludi, General Manager
Michael Perea, Assistant General Manager
Lorrie Lausten, District Engineer
Karen Warner, Principal Accountant
Lisa Marie Sangi, Executive Assistant

CONSULTANTS PRESENT

None

PUBLIC PRESENT

None

CALL MEETING TO ORDER

Director Chadd called the May 16, 2023 Finance/Audit Committee Meeting to order at 8:00 a.m.

VISITOR PARTICIPATION

No visitor participation was received.

ORAL COMMUNICATION

No oral communication was received.

COMMITTEE MEMBER COMMENTS

None

REPORT FROM THE GENERAL MANAGER

Mr. Paludi reported to the Committee that the Notice of Public Hearing for the proposed rates and charges to be held on June 29, 2023 was mailed to District customers on May 15, 2023 consistent with Proposition 218. Mr. Paludi added that the Notice was made available on the District's website as well.

ITEM 1: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE

Mr. Paludi presented the Directors' Fees and Expenses Report and Tentative Future Meetings/Attendance Report for Committee consideration and review. Discussion occurred concerning incurred expenses for the Association of California Water Agencies (ACWA) Conference.

MOTION: Recommend the Board of Directors ratify the Directors' fees and expenses for April 2023 and tentative future meetings/attendance (Action Calendar)– Director Acosta

SECOND: Director Chadd

AYES: Directors Acosta & Chadd

NOES: None

**TRABUCO CANYON WATER DISTRICT
FINANCE AUDIT COMMITTEE MEETING RECAP | MAY 16, 2023**

ABSTAIN: None
MOTION PASSED/FAILED: Passed 2-0

ITEM 2: TRABUCO CANYON WATER DISTRICT PROPOSED FISCAL YEAR 2023/24 BUDGET

Mr. Paludi presented this matter for Committee consideration, and he reported that District staff have prepared the draft proposed budget for Fiscal Year 2023-24. Ms. Warner provided a brief review of the proposed budgetary assumptions included in the proposed budget. Mr. Perea reviewed the current CPI inflation impacts on all costs, and he reviewed the District’s administrative policy for cost of living adjustment considerations. Ms. Lausten reviewed the proposed FY 2023-24 Capital Improvement Projects (CIP) with the Committee. Mr. Perea highlighted the impacts of new CARB regulations on agency new vehicle purchases beginning January 2024. Mr. Paludi reported that the proposed budget includes engineering staffing support to assist with the proposed CIP projects.

MOTION: None – Informational item only.

ITEM 3: URBAN WATER INSTITUTE 2023 ANNUAL CONFERENCE SPONSORSHIP

Mr. Paludi presented this matter for Committee consideration, and he reported that the Urban Water Institute (UWI) 2023 Annual Conference is scheduled for August. Mr. Paludi recommended the Board approve sponsorship of the conference in the amount of \$1,250 for the lanyard sponsorship.

MOTION: The Committee recommended the Board of Directors approve sponsorship of the Urban Water Institute’s 2023 Annual Conference in the amount of \$1,250 (Action Calendar) – Director Acosta
SECOND: Director Chadd
AYES: Directors Acosta & Chadd
NOES: None
ABSTAIN: None
MOTION PASSED/FAILED: Passed 2-0

ITEM 4: OTHER MATTERS

Mr. Perea reported that the District has filled the Customer Service Representative I open position

MOTION: None – Informational item only.

ITEM 5: FINANCIAL REPORT

Ms. Warner presented the preliminary unaudited financials for March 2023, and she highlighted the following items:

DISTRICT OPERATIONS UNAUDITED

Operating Revenue, Water Commodity Sales

Ms. Warner reported that this line item was trending lower than budgeted due to less water sales as a result of cooler weather conditions.

Operating Revenue, Baker Treatment Plant Water Sales

Ms. Warner reported that water demand for the month was trending significantly higher than budgeted due to more water sold to the City of San Clemente.

**TRABUCO CANYON WATER DISTRICT
FINANCE AUDIT COMMITTEE MEETING RECAP | MAY 16, 2023**

Operating Expense, Source of Supply

Ms. Warner reported that this line item was lower than budgeted for this time of the year due to less water purchases to date.

Operating Expense, Water Related Expenses

Ms. Warner reported that this line item was trending higher than budgeted for the year due to increased electrical and chemical costs for water treatment purposes.

Operating Expense, Sanitation Related Expenses

Ms. Warner reported that this line item was trending higher than budgeted for the year due to increased chemical repair costs for wastewater treatment purposes.

Operating Expense, Recycled & Reclaimed Expenses

Ms. Warner reported that this line item was trending lower than budgeted for the year.

Total Operating Expenses

Ms. Warner reported that the District's Total Operating Expenses for the year were trending as budgeted.

DISTRICT CAPITAL FY 2022-23 (UNAUDITED)

Ms. Warner reviewed the capital expenditures to date by project and provided a brief overview of the costs for March 2023.

MOTION: Recommend the Board ratify payment of the bills for consideration for May 16, 2023, as presented (Action Calendar) – Director Acosta

SECOND: Director Chadd

AYES: Directors Acosta & Chadd

NOES: None

ABSTAIN: None

MOTION PASSED/FAILED: Passed 2-0

ADJOURNMENT

Director Chadd adjourned the May 16, 2023 Finance/Audit Committee Meeting at 8:39 p.m.

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | JUNE 8, 2023**

FINANCIAL MATTERS

ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE

Directors' Fees and Expenses

Consistent with Board policy, Directors are reimbursed for expenses incurred while serving in their capacity as Directors. Additionally, Directors earn a per diem stipend for attendance at meetings or functions in their Director capacity. The attached spreadsheet provides a recap of the meetings, seminars, and/or conferences attended by Directors including direct reimbursables paid to each Director.

Future Meetings

Future meetings have been identified for reference purposes and the designated directors are anticipated to attend. In the event an unanticipated meeting occurs that requires attendance by a director, the meeting attendance will be subsequently presented to the Board of Directors for ratification.

FUNDING SOURCE:

General Fund

FISCAL IMPACT (PROJECT BUDGET)

FY 2022/2023 Budgeted Board Expenses: \$43,000

RECOMMENDED ACTION:

Recommend that the Board ratify the Directors' fees and expenses for May 2023 and tentative future meetings/attendance. (Action Calendar)

EXHIBIT(S):

1. Directors' Fees and Expenses Report for May 2023
2. Directors' Tentative Future Meetings/Attendance – Calendar Year 2023.

CONTACTS (staff responsible): PALUDI/PEREA

**TRABUCO CANYON WATER DISTRICT
DIRECTORS' FEES AND EXPENSES MONTHLY REPORT | MAY 2023**

MEETING DESCRIPTION	ACOSTA	CHADD	DOPUDJA	MANDICH	SAFRANSKI
DISTRICT MEETINGS					
Executive Committee Meeting			05/01/23	05/01/23	
Engineering/Operational Committee Meeting			05/03/23		05/03/23
Finance/Audit Committee Meeting	05/16/23	05/16/23			
Individual Meeting with General Manager	05/16/23	05/16/23	05/17/23		05/16/23
Regular Board Meeting	05/18/23	05/18/23	05/18/23		05/18/23
Special Board Meeting	05/31/23	05/31/23	05/31/23	05/31/23	05/31/23
TCWD 2023 Water Awareness Day Event	05/06/23	05/06/23	05/06/23	05/06/23	05/06/23
REPRESENTATIVE MEETINGS					
Association of California Water Agencies (ACWA) Spring Conference - Day 1					05/08/23
ACWA Spring Conference Day 2	05/09/23	05/09/23			
ACWA Spring Conference Day 3	05/10/23	05/10/23			05/10/23
ACWA Spring Conference Day 4	05/11/23	05/11/23			05/11/23
Community AssociationS of Rancho (CAR) Meeting		05/02/23			
City of Rancho Santa Margarita Council Meeting				05/24/23	
City of Rancho Santa Margarita Planning Commission	05/03/23				
Independent Special Districts of Orange County (ISDOC) Monthly Meeting				05/02/23	
OC LAFCO Regular Commission Meeting					
MWDOC Board Meeting	05/17/23				
South Orange County Wastewater Authority (SOCWA) Regular Board Meeting			05/04/23		
Water Advisory Commission of Orange County (WACO)	05/05/23				
NUMBER OF MEETINGS ATTENDED	10	8	7	5	8
PER DIEMS (\$125 per each meeting*)	\$1,250.00	\$1,000.00	\$875.00	\$625.00	\$1,000.00
DIRECT REIMBURSABLE EXPENSES					
ACWA Spring Conference Expenses - see attached expense reports	\$1,544.56	\$2,405.54			
DIRECT REIMBURSABLE EXPENSES TOTALS					
INDIRECT REIMBURSABLE EXPENSES					
ACWA Spring Conference Registration Costs - paid by District	\$815.00	\$815.00			\$815.00
INDIRECT REIMBURSABLE EXPENSES TOTALS					
TOTAL (PER DIEMS + DIRECT REIMBURSABLE EXPENSES)	\$1,250.00	\$3,405.54	\$875.00	\$625.00	\$1,000.00
<i>* Maximum per diem per day is one; maximum per diems per month is 10</i>					

DIRECTOR SIGNATURE

EXPENSE CLAIM

Glenn Acosta
Director, Trabuco Canyon Water District

Event: ACWA Spring Conference
Date: May 9 – 11, 2023
Location: Monterey, California

Hotel

(\$166 per night + \$31.02 fees & taxes) x 3 nights = \$591.06

Hotel Parking

\$45 per day valet parking * 3 days = \$135 *(Note self-parking was \$40 per day)*

Meals

None claimed.

Rental Car

\$81.23 per day * 3 days = \$243.69

\$16.25 per hour * 4 hours = \$65

\$101.26 fuel

\$143.58 fees & taxes

Total = \$553.53

Airport Parking

\$80

Airline Tickets

\$184.97

TOTAL = \$1,544.56



INTERCONTINENTAL
HOTELS & RESORTS

05-12-23

Glenn Acosta	Folio No. : 764196	Room No. : 331
29 Glen Echo	A/R Number :	Arrival : 05-09-23
Trabuco Canyon 92679	Group Code :	Departure : 05-12-23
United States	Company :	Conf. No. : 61586922
	Membership No. : PC 470155317	Rate Code : IMSTI
	Invoice No. :	Page No. : 1 of 2

Date	Description	Charges	Credits
05-09-23	*Accommodation	166.00	
05-09-23	Occupancy Tax 12%	19.92	
05-09-23	CA Travel & Tourism Tax	0.32	
05-09-23	Monterey County Assessment	2.00	
05-09-23	CCFD - Tax	2.66	
05-09-23	Valet Parking	45.00	
05-09-23	Occupancy Tax 12%	5.40	
05-09-23	CCFD - Tax	0.72	
05-10-23	*Accommodation	166.00	
05-10-23	Occupancy Tax 12%	19.92	
05-10-23	CA Travel & Tourism Tax	0.32	
05-10-23	Monterey County Assessment	2.00	
05-10-23	CCFD - Tax	2.66	
05-10-23	Valet Parking	45.00	
05-10-23	Occupancy Tax 12%	5.40	
05-10-23	CCFD - Tax	0.72	
05-11-23	*Accommodation	166.00	
05-11-23	Occupancy Tax 12%	19.92	
05-11-23	CA Travel & Tourism Tax	0.32	
05-11-23	Monterey County Assessment	2.00	
05-11-23	CCFD - Tax	2.66	
05-11-23	Valet Parking	45.00	
05-11-23	Occupancy Tax 12%	5.40	
05-11-23	CCFD - Tax	0.72	
05-12-23	Visa XXXXXXXXXXXXXXX4623		726.06

InterContinental The Clement Monterey
750 Cannery Row
Monterey, CA 93940
Telephone: (831) 375-4500 Fax: (831) 375-4501



INTERCONTINENTAL
HOTELS & RESORTS

05-12-23

Glenn Acosta 29 Glen Echo Trabuco Canyon 92679 United States	Folio No. :	764196	Room No. :	331
	A/R Number :		Arrival :	05-09-23
	Group Code :		Departure :	05-12-23
	Company :		Conf. No. :	61586922
	Membership No. :	PC 470155317	Rate Code :	IMSTI
	Invoice No. :		Page No. :	2 of 2

Date	Description	Charges	Credits
	Thank you for staying with us! Qualifying points for this stay will automatically be credited to your account. Please tell us about your stay by writing a review here - www.ihg.com/reviews . We look forward to welcoming you back soon.		
	Total	726.06	726.06
	Balance	0.00	

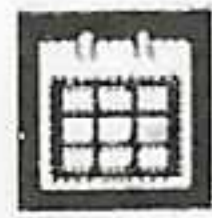
Guest Signature: _____

I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or associate fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.



Rental Agreement Summary

RA #: 774530097
Renter: GLENN ACOSTA



Dates & Times



Location

Pickup

May 9, 2023
9:31 AM

1659 AIRPORT BLVD STE
5
SAN JOSE, CA 95110
8338135264

Return

May 12, 2023
1:26 PM

1659 AIRPORT BLVD STE
5
SAN JOSE, CA 95110
8338135264



Vehicle

Make/Model: MASE/GHIB
Color: BLACK
Car Class Driven: UZAR
Car Class Charged: PCAR
Miles In: 51398 Miles Out: 51039
Mileage: 359
Fuel In: Full Fuel Out: Full
License: 8MNV062 State/Province: CA
Unit #: 7TNRXY Vehicle #: L1345079



Charges

Price/Unit

Total

Renter Charges

TIME & DISTANCE	3 @ \$81.23 / DAY	\$243.69
05/09/2023 - 05/12/2023		
TIME & DISTANCE	4 @ \$16.25 / HOUR	\$65.00
05/09/2023 - 05/12/2023		
NO CHARGE	0 @ \$0.00 / MILE	\$0.00
DISTANCE		
05/09/2023 - 05/12/2023		
FUEL SERVICE		\$101.26
OPTION		
CONCESSION	11.1100%	\$46.89
RECOVERY FEE		
11.11 PCT		
CUSTOMER FACILITY	4 @ \$9.00 / DAY	\$36.00
CHARGE 9.00/DAY		
TOURISM	3.5000%	\$10.80
COMMISSION REC		
3.50 PCT		
VEHICLE LICENSE	4 @ \$3.03 / DAY	\$12.12
RECOVERY FEE		
SALES TAX	9.3750%	\$33.34
MOTOR VEH FUEL	4.3750%	\$4.43
SALES TAX		

Total Charges: \$553.53

Charge To: VISA xxxx4623
APN: VISA CREDIT
AID: A0000000031010
Verified: Signature
Entry: Manual
TSI: 6800

Amount Due: \$0.00

Subject to Audit
Your loyalty number is R592TCD
For Reservations: 1-800-RENT-A-CAR

John Wayne Airport
18601 Airport Way
CA 92707, Santa Ana

C1L1MPS4 05/12/23 16:54
Cashier 55
Receipt 078243

Short-term parking tkt
C - No. 081732
05/09/23 06:04
05/12/23 16:54
Period 3d10h51'

\$80.00

Sub Total \$80.00
\$0.00

Total \$80.00

Payment Received
CARD *****4623
AUTHORIZATION 00341D
PURCHASE USD80.00
APPROVED

All Amounts in USD.

You're going to San Jose, CA on 05/09 (2ZTQA5)!

From: Southwest Airlines (southwestairlines@ifly.southwest.com)
To: glenn2write@aol.com
Date: Thursday, February 16, 2023 at 02:36 PM PST

Here's your itinerary & receipt. See ya soon!
[View our mobile site](#) | [View in browser](#)



[Manage Flight](#) | [Flight Status](#) | [My Account](#)



Hello friends,

We're looking forward to flying together! It can't come soon enough. Below you'll find your itinerary, important travel information, and trip receipt. See you onboard soon!

MAY 9 - MAY 12

SNA SJC

Orange County, CA to San Jose, CA

Confirmation # **2ZTQA5**

Confirmation date: 02/16/2023

PASSENGER **Glenn Acosta**
RAPID REWARDS # 337417603
TICKET # 5262421034945
EST. POINTS EARNED 867

PASSENGER **Ann Marie Acosta**
RAPID REWARDS # [Join](#) or [Log in](#)
TICKET # 5262421034944
EST. POINTS EARNED 867

Rapid Rewards® points are only estimations.

Your itinerary

Flight 1: Tuesday, 05/09/2023 Est. Travel Time: 1h 15m Wanna Get Away®

FLIGHT # 2813 **DEPARTS** **SNA 08:10AM** **ARRIVES** **SJC 09:25AM**
Orange County, CA San Jose, CA

Flight 2: Friday, 05/12/2023 Est. Travel Time: 1h 20m Wanna Get Away®

FLIGHT # 0667 **DEPARTS** **SJC 03:05PM** **ARRIVES** **SNA 04:25PM**
San Jose, CA Orange County, CA

Payment information

Total cost

Air - 2ZTQA5	
Base Fare	\$ 288.68
U.S. Transportation Tax	\$ 21.66
U.S. 9/11 Security Fee	\$ 22.40
U.S. Flight Segment Tax	\$ 19.20
U.S. Passenger Facility Chg	\$ 18.00
Total	\$ 369.94

Payment

Visa ending in 4623
Date: February 16, 2023
Payment Amount: \$184.97
Visa ending in 4623
Date: February 16, 2023
Payment Amount: \$184.97

Fare rules: If you decide to make a change to your current itinerary it may result in a fare increase.

Your ticket numbers: 5262421034945, 5262421034944

All your perks, all in one place. (Plus a few reminders.)



Wanna Get Away® fare: Your two bags fly free², no change³ or cancel⁴ fees, and 6X Rapid Rewards® points. [Learn more.](#)



Make sure you know [when to arrive at your airport](#). Times vary by city.



If your plans change, cancel your reservation at least 10 minutes before the original scheduled departure time of your flight to receive a flight credit.⁵ If you don't cancel your reservation in time, your funds will be forfeited.

Prepare for takeoff

Use our app to make changes to your trip, get a boarding pass, & more.



Download app now Download app now


TRABUCO CANYON WATER DISTRICT

Expense Report

Employee Name:

Item	Description	Date	Amount
1	Casa Munras Garden Hotel - Room	5/12/2023	\$ 1,784.58
2	Esteban Restaurant - Casa Munras	5/9/2023	\$ 54.63
3	The Beach House Restaurant	5/10/2023	\$ 42.78
4	Casa Munras Garden Hotel - breakfast	5/11/2023	\$ 25.76
5	Mileage - 760 miles	5/12/2023	\$ 497.80

Total expenses to be reimbursed \$ 2,405.54

Signed  _____

***City of Monterey sales tax is 9.25%

*** Mileage rate is 65.5 cents per mile

Reimbursement Request ALWA Conference

Hotel \$1,784.58 ✓

Dinner 5/9 \$51.00 ^{+tax} = 54.63 ~~51.00~~

Dinner 5/11 \$30.00 ^{+tax} = 32.70 + tip = 42.70

Breakfast 5/11 \$19.00 ^{+tax} = 20.76 + tip = 25.76

Mileage

to Casa Muwas 374 miles

from Casa Muwas 386 miles

760 miles

X 65.5 cents
\$ 497.80

Donald J. Clark

5/31/33



GARDEN HOTEL & SPA

700 Munras Avenue
Monterey CA 93940
831-375-2411

Reservations@InnsOfMonterey.com

Chadd, Mr Don
32003 Dove Canyon Drive
Trabuco Canyon, CA 92679

Confirmation Number: 87286412-1
Room Number: 295
Room Type: JRS
No. of Guests: 2

TAX ID	ARRIVAL	DEPARTURE	RATE PLAN	ACCOUNT
DATE	CODE	DESCRIPTION	COMMENT	AMOUNT (USD)
	05/09/2023	05/12/2023	BAR	471159
05/09/2023	1000	Room Revenue		519.00
05/09/2023	8000	Room Tax		63.29
05/09/2023	8010	County Tourism Assessment		2.00
05/09/2023	8020	Conf. Ctr. Facilities Dist. Tax		8.30
05/09/2023	3010	Parking Fee		17.00
05/09/2023	8000	Room Tax		2.07
05/09/2023	8020	Conf. Ctr. Facilities Dist. Tax		0.27
05/10/2023	1000	Room Revenue		519.00
05/10/2023	8000	Room Tax		63.29
05/10/2023	8010	County Tourism Assessment		2.00
05/10/2023	8020	Conf. Ctr. Facilities Dist. Tax		8.30
05/10/2023	3010	Parking Fee		17.00
05/10/2023	8000	Room Tax		2.07
05/10/2023	8020	Conf. Ctr. Facilities Dist. Tax		0.27
05/11/2023	1000	Room Revenue		474.00
05/11/2023	8000	Room Tax		57.80
05/11/2023	8010	County Tourism Assessment		2.00
05/11/2023	8020	Conf. Ctr. Facilities Dist. Tax		7.58
05/11/2023	3010	Parking Fee		17.00
05/11/2023	8000	Room Tax		2.07
05/11/2023	8020	Conf. Ctr. Facilities Dist. Tax		0.27
05/12/2023	7060	Visa Card *****8166		(1,784.58)
				(USD)
Sub-Total:				1,563.00
Total Tax:				221.58
Total Payments:				(1,784.58)
Total Due:				0.00

TERMS:

SIGNATURE: _____

DATE: _____

Hotel Charge 5/9 - 5/11

ESTÉBAN RESTAURANT

Dinner 5/9

CASA MUNRAS GARDEN HO
700 Munras Avenue, Monterrey California
Tel: (831) 658-2333

Server: Lia V Check: 7152
Table : 31 Date : 5/9/2023
Guests: 2 Time : 7:54:49 PM

3 (G)Morgan, Sauv Blanc	36.00
1 Coors Light	7.00
1 Farmers Market	17.00
1 Westholme Wagyu Bavette	33.00
1 Empanadas	16.00

SUBTOTAL: 109.00
TAX: 10.19

TOTAL: 119.19

Thank you for dining with us!

Name: _____

Tip: _____

Signature: _____

Room #: _____

Total: _____

ESTÉBAN RESTAURANT

CASA MUNRAS GARDEN
HOTEL & SPA
700 Munras Avenue, Monterrey California
(831) 658-2333

PREAUTH

Card Type : Visa
Card Number : 8166
Entry Method : EMV CONTACT
Approval # : 01417D
Reference # : 313000009292
Transaction # : 401482
Payment ID : ZDAH6622P65MO

Server : Lia V
Check #: 7152
Table : 31
Guests : 2
Date : 5/9/2023
Time : 7:57 PM

AMOUNT : \$119.19

TIP : _____

TOTAL : _____

Approved - Thank You

AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

Application Label: 5649534120435245444954
AID: A0000000031010
CVM: Signature

*** Customer Copy ***

Dinner 5/9

0.25%
xox

The Beach House Restaurant at Lovers Point
620 Ocean View Blvd
Pacific Grove, CA 93950
ph 831-375-2345

TABLE: 73 - 2 Guests
Server: Lalo
5/11/2023 6:09:28 PM
Sequence #: 0000137
ID #: 0223493
Subtotal \$95.00
Total Taxes \$8.79
Grand Total \$103.79

Credit Purchase

Name :CHADD/DONALD
CC Type :VISA
CC Num :xxxx xxxx xxxx 8166
Reference :8166xb12gw8n482b
Approval :07832D
Server :Lalo
Ticket Name :73

Payment Amount: \$103.79

Tip: 20
Total: 123.79

X
CUSTOMER COPY
I agree to pay the amount shown above.

Thank you for visiting!
Come back soon!

The Beach House Restaurant at Lovers Point
620 Ocean View Blvd
Pacific Grove, CA 93950
ph 831-375-2345

Guest Check

TABLE: 73 - 2 Guests
Server: Lalo
5/11/2023 6:04:55 PM
Sequence #: 0000137
ID #: 0223493

ITEM	QTY	PRICE
Coors Light	1	\$6.00
- No Glass		
G: Sea Glass - Sauv Blanc	1	\$10.00
Crab Arancini	1	\$18.00
Caesar Salad	1	\$14.00
Arugula, Roasted Beets Salad	1	\$14.00
Shrimp Tacos	1	\$16.00
FireCracker Shrimp	1	\$17.00

Subtotal \$95.00
Total Taxes \$8.79

Grand Total \$103.79

Amount Due: \$103.79

15% \$15.57
20% \$20.76
25% \$25.95

Thank you for visiting!
Come back soon!
Guest Check

Dinner
5/10

9.25% tax

CASA MUNRAS GARDEN HOTEL
700 Munras Avenue, Monterrey California
Tel: (831) 658-2333

Server: Jacqueline Check: 7224
Table : 32 Date : 5/11/2023
Guests: 2 Time : 9:52:27 AM

2 coffee	8.00	4.00
2 Rise and Shine	30.00	15.00
SUBTOTAL:		38.00
TAX:		3.55
TOTAL:		41.55

Thank you for dining wit' us!

Name: _____

Tip: _____

Signature: _____

Room #: _____

Total: _____

Breakfast
5/10 + 5/11 ←
(1 afternoon)

9.35% tax

CASA MUNRAS GARDEN HOTEL
& SPA
700 Munras Avenue, Monterrey California
(831) 658-2333

PREAUTH

Card Type : Visa
Card Number : 8166
Entry Method : EMV CONTACTLESS
Approval # : 01294D
Reference # : 313100009399
Transaction #: 101393
Payment ID : K8TKG184EMMNG

Server : JacquelineB
Check #: 7224
Table : 32
Guests : 2
Date : 5/11/2023
Time : 10:00 AM

AMOUNT :	\$41.55
TIP :	10.00
TOTAL :	51.55

Approved - Thank You


I AGREE TO PAY THE ABOVE TOTAL AMOUNT ACCORDING
TO CARD ISSUER AGREEMENT (MERCHANT AGREEMENT IF
CREDIT VOUCHER)

AID: A0000000031010
CVM: No CVM Required

*** Customer Copy ***

TRABUCO CANYON WATER DISTRICT | 2023 PUBLIC MEETING AND CONFERENCE CALENDAR

LINE ITEM	MEETING DESCRIPTION	2023											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
DISTRICT PUBLIC MEETINGS													
1	Executive Committee Meeting	01/03/23	02/06/23	03/06/23	04/03/23	05/01/23	06/05/23	07/03/23	08/07/23	09/05/23	10/02/23	11/06/23	12/04/23
2	Engineering/Operational Committee Meeting	01/04/23	02/01/23	03/01/23	04/05/23	05/03/23	06/07/23	07/05/23	08/02/23	09/06/23	10/04/23	11/01/23	12/06/23
3	Finance/Audit Committee Meeting	01/11/23	02/08/23	38//2023	04/12/23	05/10/23	06/14/23	07/14/23	08/09/23	09/13/23	10/11/23	11/08/23	12/13/23
4	Regular Board Meeting	01/19/23	02/16/23	03/16/23	04/20/23	05/18/23	06/15/23	07/20/23	08/17/23	09/21/23	10/19/23	11/16/23	12/21/23
5	District Properties Ad Hoc Committee Meeting	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC MEETINGS													
6	City of RSM City Council Meeting - Meeting No. 1	01/11/23	02/08/23	03/08/23	04/12/23	05/10/23	06/14/23	07/12/23	08/09/23	09/13/23	10/11/23	11/15/23	12/13/23
7	City of RSM City Council Meeting - Meeting No. 2	01/25/23	02/22/23	03/22/23	04/26/23	05/24/23	06/28/23	07/26/23	08/23/23	09/27/23	10/25/23	11/29/23	12/27/23
8	City of RSM Planning Commission Meeting	01/04/23	02/01/23	03/01/23	04/05/23	05/03/23	06/07/23	07/05/23	08/02/23	09/06/23	10/04/23	11/01/23	12/06/23
9	Independent Special Districts of Orange County Meeting - Executive	01/03/23	02/07/23	03/07/23	04/04/23	05/02/23	06/06/23	07/04/23	08/01/23	09/05/23	10/02/23	11/07/23	12/05/23
10	Independent Special Districts of Orange County Meeting - Quarterly	01/26/23	-	-	04/27/23	-	-	07/27/23	-	-	10/26/23	-	-
11	Orange County Local Agency Formation Commission (OC LAFCO)	01/11/23	02/08/23	03/08/23	04/12/23	05/10/23	06/14/23	07/12/23	08/09/23	09/13/23	10/11/23	11/08/23	12/13/23
12	Municipal Water District of Orange County (MWDOC) Board Meeting	01/18/23	02/15/23	03/15/23	04/19/23	05/17/23	06/21/23	07/19/23	08/16/23	09/20/23	10/18/23	11/15/23	12/20/23
13	Santiago Aqueduct Commission Meeting	-	-	03/16/23	-	-	06/15/23	-	-	09/21/23	-	-	12/21/23
14	Quarterly South Orange County Integrated Regional Watershed Management Executive Committee	-	-	03/02/23	-	05/04/23	-	-	08/03/23	-	-	11/02/23	-
15	Monthly South Orange County Integrated Regional Watershed Management Executive Committee	01/26/23	02/23/23	03/23/23	04/27/23	05/25/23	06/22/23	07/27/23	08/24/23	09/28/23	10/26/23	11/23/23	12/28/23
16	South Orange County Water Agencies Group Meeting*	01/26/23	-	03/23/23	-	05/25/23	-	07/27/23	-	09/28/23	-	11/23/23	-
17	South Orange County Wastewater Authority Regular Board Meeting	01/05/23	02/02/23	03/02/23	04/06/23	05/04/23	06/01/23	07/06/23	08/03/23	09/07/23	10/05/23	11/02/23	12/07/23
18	Water Advisory Committee of Orange County	01/06/23	02/03/23	03/03/23	04/07/23	05/05/23	06/02/23	07/07/23	08/04/23	09/01/23	10/06/23	11/03/23	12/01/23
CONFERENCES													
19	ACWA Spring Conference - Monterey, CA												
20	ACWA Fall Conference - Indian Wells, CA												
21	CSDA Annual Conference -Monterey, CA								8/28 - 8/31				
22	CSDA GM Leadership Summit - Olympic Valley, CA						6/25 - 6/27						
23	Urban Water Institute (UWI) Annual Conference		2/22 - 2/24						8/23 - 8/25				
24	CSDA SDLA Conference - Napa, CA												
25	Colorado River Water User's Association (CRWUA) Annual Conference – Las Vegas, NV												12/13 - 12/15

LEGEND
 District Observed Holiday - Reschedule Meeting
**4th Tuesday of the Odd Numbered Month*

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | JUNE 8, 2023**

FINANCIAL MATTERS

ITEM 3: TRABUCO CANYON WATER DISTRICT PROPOSED FISCAL YEAR 2023/24 BUDGET

The District fiscal year runs from July 1 through June 30. During the last quarter of each fiscal year, District staff reviews financial information and performs analyses relating to projected costs for the upcoming fiscal year to recommend a budget to the Board of Directors.

PROPOSED GENERAL FUND BUDGET ASSUMPTIONS

For FY 2023/2024, District staff has prepared the General Fund Budget with the following budgetary assumptions based on eight months of financial data in FY 2022/2023:

Description	Proposed Adjustment %
MWDOC Capacity Charges	3.5%
MET Tier 1 Untreated Water Charges	5.6%
Chemicals	22.0%
Contract Services	15.0%
Electricity	8.0%
Fuel	10.0%
Inflation	3.7%
OC LAFCO	5.0%
Professional Services	<i>Scheduled Out</i>
Salary/Compensation	3.7%
Health Benefits	7.0%
Ancillary Benefits (Dental/Vision)	7.0%

PROPOSED CAPITAL IMPROVEMENT PROJECTS, EQUIPMENT, & PROGRAM BUDGETS

Capital Improvement Projects (CIP) completed to date and status for completion by the end of the fiscal year. In addition, District staff prepares a list of proposed projects for the upcoming fiscal year to recommend a CIP budget to the Board of Directors. CIP projects are categorized as administrative, water, wastewater, recycled water, or engineering and general projects. A DRAFT Fiscal Year 2023/24 CIP is included for Committee review and consideration.

FUNDING SOURCE:

General Fund

FISCAL IMPACT

In Development

RECOMMENDED ACTION:

Receive information at the time of the meeting and make recommendation(s) as necessary.

EXHIBIT(S):

1. DRAFT Fiscal Year 2023/2024 Capital Improvement Projects, Equipment, and Program Budgets

CONTACTS (staff responsible): PALUDI/PEREA/LAUSTEN/WARNER

**TRABUCO CANYON WATER DISTRICT
CAPITAL IMPROVEMENT PLAN BUDGET
FY 2023/2024**

Item	Name	Project Basis	Amount
WATER PROJECTS			
1	DWTP Office Replacement	Safety/End of Service Life	\$350,000
2	10" Pipeline Replacement - Cooks to Harris Grade (Design)	Reliability	\$250,000
3	PSPS Transfer Switch Upgrade-Water	Reliability	\$60,000
4	DWTP Vault Improvements	Safety	\$75,000
Sub-Total			\$735,000
SEWER PROJECTS			
5	Golf Club SLS Improvement	End of Service Life	\$1,800,000
6	WWTP - Blower Replacements	Reliability	\$400,000
7	Chiquita FY23/24	Contract Agreement	\$178,000
8	Heritage SLS Pump Replacement	End of Service Life	\$100,000
9	PSPS Transfer Switch Upgrade-Sewer	Reliability	\$60,000
10	WWTP SCADA/Fiber Optic Upgrade	End of Service Life	\$130,000
11	El Toro Force Main Valve Replacements	Reliability/End of Service Life	\$79,000
Sub-Total			\$2,747,000
NON-DOMESTIC WATER PROJECTS			
12	Dove/Robinson Ranch Recycled BPS Improvments (Design)	End of Service Life	\$100,000
13	Recycled PRV Improvements	End of Service Life	\$200,000
Sub-Total			\$300,000
SHARED PROJECTS			
14	SCADA System Upgrades FY 23-24	Reliability/End of Service Life	\$400,000
Sub-Total			\$400,000
EQUIPMENT			
15	Fleet	General Maintenance	\$130,000
16	Pump Replacements - Sewer	End of Service Life	\$50,000
17	Pump Replacements - Water	End of Service Life	\$50,000
Sub-Total			\$230,000
PROGRAM			
18	PRV - Water	General Maintenance	\$20,000
19	Valve Replacement - Water	General Maintenance	\$30,000
20	Wet Well Recoating	General Maintenance	\$30,000
21	Manhole Recoating	General Maintenance	\$20,000
Sub-Total			\$100,000
Total			\$4,512,000

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | JUNE 8, 2023**

FINANCIAL MATTERS

ITEM 4: NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24

In July 1988, the District’s Board of Directors adopted Resolution No. 88-516 (Resolution of the Board of Directors of the Santa Ana Mountains County Water District Regarding Appropriations Policy) which codified a policy and methodology for establishing a District Appropriations Limit consistent with California Constitution Article XIII B. The State Constitution specifies that appropriations by local governments may increase annually by a factor determined by information provided by the State of California.

The District previously set its appropriations limit for Fiscal Year (FY) 2022-23 in the amount of **\$3,752,213.17**. The calculation for FY2023-24 utilizes the County of Orange Overall Population Change Figures, and was calculated as follows:

2022 Per Capita Cost of Living Percent Change	4.44	
	Pop. Growth Ratio	Pop
Rancho Santa Margarita	-0.49	47,066
Lake Forest	0.59	87,127
Mission Viejo	-0.3	91,846
Unincorporated Orange County	-0.47	132,114
Orange County (Aggregate)	-0.46	3,137,164
2022-23 Appropriations Limit	\$3,752,213.17	
Per Capita Personal Income Change Rate	1.0444	
Weighted Option		
Population Ratio	0.99828831	0.00171169
Adjustment Factor	1.04261231	
2023-24 Appropriations Limit	\$3,912,103.63	

It is the opinion of General Counsel and District staff that the proposed calculated appropriations limit does not appear to impact the District’s overall ability to generate the necessary revenue required to meet its obligations.

RECOMMENDED ACTION:

Recommend the Board of Directors adopt the proposed Appropriations Limit for Fiscal Year 2023-24 of \$3,912,103.63 by resolution (Action Calendar).

EXHIBITS:

1. Resolution No. 88-516 – Resolution of the Board of Directors of the Santa Ana Mountains County Water District Regarding Appropriations Policy
2. Hanson Bridget Appropriations Limit Memo to General Manager dated May 25, 2023 with State Department of Finance Price Factor & Population Information
3. Notice of Determination of Appropriations Limit 2023-24

CONTACTS (staff responsible): PALUDI/PEREA/COLLINS

RESOLUTION NO. 88-516

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SANTA ANA MOUNTAINS COUNTY WATER DISTRICT
REGARDING APPROPRIATIONS POLICY

WHEREAS, the Santa Ana Mountains County Water District ("SAMCWD") is a county water district formed and operating pursuant to Section 30000, et seq., of the Water Code of the State of California; and

WHEREAS, Article XIII B of the California Constitution concerns appropriations of local agencies from revenues derived from specified sources; and

WHEREAS, SAMCWD is subject to the provisions of Article XIII B of the California Constitution; and

WHEREAS, Article XIII B of the California Constitution provides that certain revenues collected by SAMCWD shall not be subject to appropriations limitations upon satisfaction of certain criteria; and

WHEREAS, under California Constitution Article XIII B, the appropriations limit of the local agency may be adjusted by increases in population within that local agency service area; and

WHEREAS, the Board of Directors of SAMCWD desires to adopt a Resolution expressing a policy on appropriations for SAMCWD.

NOW, THEREFORE, the Board of Directors of the Santa Ana Mountains County Water District DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. California Constitution Article XIII B provides that certain revenues to local agencies are not subject to the appropriations limitation set forward in that Article. Such revenues include the proceeds to an entity of government from regulatory licenses, user charges, and user fees to the extent that such proceeds do not exceed the costs to that agency of providing service for which the fees are imposed. The Board of Directors of SAMCWD hereby adopts the policies that revenues derived from the SAMCWD Capital Improvement Charge, supplemental water fee, water storage fees and sewage fees imposed upon development within SAMCWD shall be used to satisfy the financial obligations of providing water and/or sewer service by SAMCWD, including expenditures for Capital Facilities needed to provide such water and/or sewer service. The Board of Directors of SAMCWD hereby expresses its policy that such revenues are not subject to the appropriations limit established under California Constitution Article XIII B.

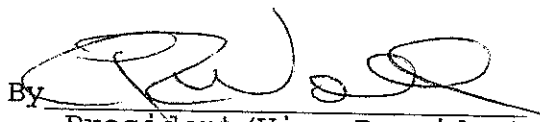
Section 2. Under California Constitution Article XIIIIB, the appropriations limit for local public agencies may be adjusted to reflect changes in populations within the area where such agency provides its service. The Board of Directors of SAMCWD notes that there has been a significant population increase within the service area of SAMCWD within the past two years for which population increased data was not available. It is the policy of the Board of Directors that when population data is made available that the appropriations limit will be adjusted to reflect the actual population within the service area of SAMCWD and will comply with the provisions and requirements of Article XIIIIB.

Section 3. The Board of Directors hereby directs the SAMCWD staff to obtain direct population data for the SAMCWD service area in order to make appropriate calculations to the SAMCWD appropriations limit for future fiscal years and to take all actions necessary to comply with the policy of the Board of Directors.

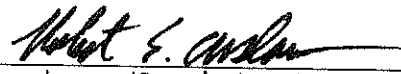
Section 4. The Board of Directors of SAMCWD hereby determines that tax revenues collected by SAMCWD for the 1962 General Obligation Bonded Indebtedness of SAMCWD are not subject to the provisions of California Constitution Article XIIIIB by way of its Section 9(a).

Section 5. The provisions and policies expressed in this Resolution shall become effective immediately.

ADOPTED, SIGNED AND APPROVED this 20th day of July, 1988.

By 
President/Vice President
SANTA ANA MOUNTAINS COUNTY WATER
DISTRICT and of the Board of
Directors thereof

ATTEST:

By 
Secretary/Assistant Secretary
SANTA ANA MOUNTAINS COUNTY
WATER DISTRICT and of the
Board of Directors thereof

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, ROBERT E. ANSLOW, Assistant Secretary of the Board of Directors of the Santa Ana Mountains County Water District do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 88-516 of said Board, and that the same has not been amended or repealed.

DATED: July 22, 1988



Assistant Secretary

Memorandum

TO: Fernando Paludi, General Manager

FROM: Hanson Bridgett LLP
Brendan Adams

DATE: May 25, 2023

RE: **Appropriations Limit for Fiscal Year 2023-2024**

Dear Fernando,

At Claire Collins' request, I have prepared for your review a Notice of Determination of the Appropriations Limit for Fiscal Year 2023-2024 and a Resolution establishing the District's appropriations limit. The appropriations limit and the calculations are based on the financial and population data posted on the California Department of Finance's website.

Pursuant to Revenue and Taxation Code Section 2228, Trabuco Canyon Water District has the option of calculating its appropriations limit based on the total population change for Orange County, or the weighted averages of the population of the Cities of Rancho Santa Margarita, Lake Forest, Mission Viejo, and the unincorporated areas of Orange County. The text of Revenue and Taxation Code Section 2228(a)(3) states: "If a special district is located within a single county or within more than one city or any combination of cities and unincorporated areas within a single county, the annual percentage change in population for the district shall be that established for the county or the weighted average of the percentage change of each city and the unincorporated area."

For Fiscal Year 2023-2024, the population change for Rancho Santa Margarita was -0.49%, the population change for Lake Forest was 0.59%, the population change for Mission Viejo was -0.30%, and the population change for unincorporated Orange County was -0.47%, while the total population change for Orange County was -0.46%. Because the weighted average population number of Rancho Santa Margarita, Lake Forest, Mission Viejo, and the unincorporated areas of Orange County is greater than the total population number for Orange County, the District's Fiscal Year 2023-2024 appropriations limit was calculated using the weighted average population growth ratio (-0.17%).

In order to satisfy legal requirements, the Notice of Determination of Appropriations Limit must be posted at least 15 days before the June 15 Board Meeting (by May 31). We have inserted the date at the bottom of the Notice. Also, please include both the Notice and the Resolution in the Agenda packet.

Please do not hesitate to call me if you have any questions.

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	Percent Change 2022-2023	--- Population Minus Exclusions ---		Total Population
		1-1-22	1-1-23	1-1-2023
Orange				
Aliso Viejo	-0.49	51,016	50,766	50,766
Anaheim	-2.19	335,929	328,563	328,580
Brea	2.63	46,947	48,184	48,184
Buena Park	0.19	83,359	83,517	83,517
Costa Mesa	-0.42	111,649	111,183	111,183
Cypress	-0.12	49,877	49,818	49,818
Dana Point	0.44	33,009	33,155	33,155
Fountain Valley	0.02	56,976	56,987	56,987
Fullerton	-0.10	143,013	142,873	142,873
Garden Grove	-0.01	171,195	171,183	171,183
Huntington Beach	-0.38	196,469	195,714	195,714
Irvine	-0.86	305,688	303,051	303,051
Laguna Beach	-0.27	22,506	22,445	22,445
Laguna Hills	-0.46	30,667	30,525	30,525
Laguna Niguel	-0.47	65,010	64,702	64,702
Laguna Woods	-0.49	17,536	17,450	17,450
La Habra	-0.33	62,037	61,835	61,835
Lake Forest	0.59	86,614	87,127	87,127
La Palma	-0.45	15,402	15,332	15,332
Los Alamitos	1.98	11,894	12,129	12,129
Mission Viejo	-0.30	92,118	91,846	91,846
Newport Beach	-0.29	83,653	83,411	83,411
Orange	0.66	138,155	139,063	139,063
Placentia	2.30	51,327	52,507	52,507
Rancho Santa Margarita	-0.49	47,300	47,066	47,066
San Clemente	-0.31	63,431	63,237	63,237
San Juan Capistrano	0.63	34,869	35,089	35,089
Santa Ana	-1.52	304,258	299,630	299,630
Seal Beach	0.72	24,247	24,422	24,647
Stanton	0.25	38,986	39,084	39,084
Tustin	-0.17	79,696	79,558	79,558
Villa Park	-0.02	5,791	5,790	5,790
Westminster	-0.18	90,660	90,498	90,498
Yorba Linda	-0.32	67,284	67,068	67,068
Unincorporated	-0.47	132,737	132,114	132,114
County Total	-0.46	3,151,305	3,136,922	3,137,164

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$



TRABUCO CANYON WATER DISTRICT

NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023–2024

State law (Section 7910 of the Government Code) requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set out below is the methodology proposed to be used to calculate the Fiscal Year 2023–2024 appropriations limit for the District. The limit as set forth below will be considered and adopted at the meeting of the Board of Directors on June 15, 2023.

1. Appropriations Limit for Fiscal Year 2022–2023	\$3,752,213.17
2. Population Change (January 1, 2022–January 1, 2023)	-0.17%
3. Change in California per Capita Personal Income Fiscal Year 2023–2024	4.44%
4. Fiscal Year 2023–2024 Adjustment Factor (0.99828831 x 1.0444)	1.04261231
5. Fiscal Year 2022–2023 Appropriations Limit (\$3,752,213.17 x 1.04261231)	\$3,912,103.63

Dated: May 31, 2023

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | JUNE 8, 2023**

**FINANCIAL MATTERS
ITEM 5: OTHER MATTERS**

RECOMMENDED ACTION:

Hear Other Matters from the General Manager or District Staff.

CONTACTS (staff responsible): PALUDI/PEREA

**TRABUCO CANYON WATER DISTRICT
FINANCE/AUDIT COMMITTEE MEETING | JUNE 8, 2023**

**FINANCIAL MATTERS
ITEM 6: FINANCIAL REPORT**

A) PRESENTATION OF PRELIMINARY UNAUDITED FINANCIAL STATEMENTS

RECOMMENDED ACTION:

Recommend that the Board receive and file the preliminary unaudited financial statements for April 2023 (Consent Calendar).

B) BILLS FOR CONSIDERATION

The total of the bills for consideration will be presented at the time of the June 8, 2023, Finance/Audit Committee Meeting.

RECOMMENDED ACTION:

Approve and ratify the bills for consideration and warrant register and recommend that the Board ratify payment of the Bills for Consideration for June 8, 2023 as presented (Consent Calendar).

CONTACTS (staff responsible): PALUDI/PEREA/WARNER



Trabuco Canyon Water District

Budget to Actual

For the period July 1, 2022 through April 30, 2023
(Unaudited)

	April 2023	YTD Actual	FY 23 Adopted Budget	YTD 83%
1 Operating Revenue				
2 Water Commodity Sales	\$ 139,411	\$ 2,993,099	\$ 4,237,600	71%
3 Service Charges - Water	105,494	1,001,523	1,207,000	83%
4 Service Charges - Sewer	157,252	1,514,116	1,844,900	82%
5 Service Charges - Recycled/Reclaimed	6,551	63,507	84,000	76%
6 Baker Treatment Plant (BTP) Water Sales	69,854	1,070,723	1,110,000	96%
7 Water Recovery & Emergency Storage Fees	69,030	689,474	612,200	113%
8 Reclaimed Water Sales	529	481,047	771,300	62%
9 Recycled Water Sales	566	201,796	227,500	89%
10 Customer Charges	43,270	361,076	318,300	113%
11 Other Operating Revenue	-	-	91,800	0%
12 Standby Charges	3,738	26,906	46,200	58%
13 Uncollectable Accounts	-	-	(26,400)	0%
14 Total Operating Revenue	595,693	8,403,267	10,524,400	80%
15 Non-Operating Revenue				
16 Property Taxes	555,190	1,949,205	2,140,200	91%
17 Interest Revenue	54,020	135,320	18,800	720%
18 Other Non-Operating Revenue	31,321	65,547	76,200	86%
19 Total Non-Operating Revenue	640,531	2,150,072	2,235,200	96%
20 Total Revenues	1,236,224	10,553,339	12,759,600	83%
21 Operating Expense				
22 Source of Supply	76,950	1,835,483	2,822,500	65%
23 Baker Treatment Plant Water for Resale	69,854	953,012	1,022,500	93%
24 Water Related Expenses	50,173	778,168	911,300	85%
25 Sanitation Related Expenses	59,003	316,923	315,200	101%
26 Recycled & Reclaimed Expenses	11,559	157,018	207,900	76%
27 Salaries and Benefits	356,687	3,514,406	4,203,200	84%
28 CalPERS Unfunded Accrued Liability Minimum	-	273,674	290,000	94%
29 General and Administrative	182,231	1,748,811	2,323,100	75%
30 Total Operating Expense	806,457	9,577,495	12,095,700	79%
31 Non-Operating Expense				
32 Debt Service - State Revolving Fund	-	115,191	230,200	50%
33 Debt Service - Credit Line	-	73,306	145,000	51%
34 Total Non-Operating Expense	-	188,496	375,200	50%
35 Total Expenses	806,457	9,765,991	12,470,900	78%
36 Net Income / (Loss) Before Capital & Pension	429,766	787,348	288,700	273%
37 Use of District Reserves for Capital Projects	-	-	-	N/A
38 Developer Impact Fees (Restricted)	-	40,795	-	N/A
39 Increase / (Decrease) to Reserves	\$ 429,766	\$ 828,143	\$ 288,700	287%

**No assurance is provided on these financial statements. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.*



Trabuco Canyon Water District

District Capital

FY 2022/23 (Unaudited)

	April 2023	YTD Actual	FY 23 Adopted Budget	YTD 83%
1 Funding Sources				
2 Grant Revenue	\$ -	\$ -	\$ 500,000	0%
3 Bank of the West Credit Line Proceeds	674,886	3,603,090	5,162,000	70%
4 Use of District Reserves for Capital Projects	-	-	-	N/A
5 Funding Sources Total	674,886	3,603,090	5,662,000	64%
6 District Capital				
7 Capital Improvements / Replacements				
8 SCADA System Upgrades FY 22/23	481,300	589,011	1,210,000	49%
9 AMI/AMR System Implementation (USBR) *	-	1,532,249	1,700,000	90%
10 Golf Club SLS Bypass Construction	13,504	170,499	870,000	20%
11 Dimension Water Treatment Plant (DWTP) Office & Storage	1,397	25,529	300,000	9%
12 Master Plan and Condition Assessment Study	-	222,608	250,000	89%
13 Live Oak Pipeline Scoping	-	-	100,000	0%
14 ETRSLs Surge Tank Improvements	20,991	217,793	250,000	87%
15 Trabuco Creek Water Main Potholing	-	-	20,000	0%
16 Dimension Water Treatment Plant Vault Lids	-	-	50,000	0%
17 ETRSLs Discharge Valve Replacement	-	-	35,000	0%
18 OC Rescue Mission	-	109,276	-	N/A
19 Dove Lake Dam Repair	-	182,954	-	N/A
20 Capital Improvements / Replacements Total	517,192	2,866,966	4,785,000	60%
21 Equipment				
22 Chiquita Capital Replacement	77,668	231,647	178,000	130%
23 Wastewater Treatment Plant Hoffman Blower Building Rehab	-	526	250,000	0%
24 Equipment Trailer	44,720	44,720	39,000	115%
25 Wastewater Treatment Plant New Mixers	-	53,066	150,000	35%
26 Dove Lake Barge/Pump	-	27,946	20,000	140%
27 Domestic Water Turbidimeter Replacement	-	-	15,000	0%
28 Flow Meter - Tick Creek	-	8,908	-	N/A
29 Equipment Total	122,389	357,905	652,000	55%
30 Programs				
31 Pressure Relief Valve Improvements	-	54,458	15,000	363%
32 Valve Replacement Program	35,306	48,801	45,000	108%
33 Manhole Recoating Program - Sewer	-	-	20,000	0%
34 Pressure Relief Valve Vault Improvements - Reclaimed	-	2,422	45,000	5%
35 Pump Replacement Program	-	80,676	100,000	81%
36 Programs Total	35,306	186,357	225,000	83%
37 District Capital Total	674,886	3,603,090	5,662,000	64%
38 Net Budget	\$ -	\$ -	\$ -	

*Partially funded by Grant / Loan Proceeds

*No assurance is provided on these financial statements. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.



Trabuco Canyon Water District

Balance Sheet

April 30, 2023

(Unaudited)

		April 2023
1	Assets	
2	Cash & Investments	
3	Cash & Investments - Unrestricted	\$ 2,610,006
4	Cash & Investments - Restricted	5,889,643
5	Total Cash & Investments	<u>8,499,648</u>
6	Other Current Assets	
7	Accounts Receivable, Net	1,470,237
8	Prepaid & Other	94,307
9	LAIF - Market Value Adjustment ¹	533
10	Total Other Current Assets	<u>1,564,544</u>
11	Capital Assets	
12	Capital Assets, at Cost	124,675,651
13	Accumulated Depreciation	(80,051,884)
14	Construction in Progress	4,885,380
15	Total Capital Assets	<u>49,509,148</u>
16	Net OPEB Asset	201,692
17	Deferred Outflows of Resources (DOR)	1,473,729
18	Total Assets & DOR	<u><u>\$ 61,249,294</u></u>
19	Liabilities	
20	Current Liabilities	
21	Accounts Payable	\$ 835,837
22	Accrued Expenses	173,117
23	Current Portion-Long Term Debt	92,840
24	Deposits on Hand	46,859
25	Total Current Liabilities	<u>1,148,653</u>
26	Long-Term Liabilities	
27	Net Pension Liability	1,597,778
28	State Revolving Fund Loan	1,749,475
29	Bank of the West Loan	10,000,000
30	Total Long Term Liabilities	<u>13,347,253</u>
31	Deferred Inflows of Resources (DIR)	2,448,966
32	Total Liabilities & DIR	<u>16,944,872</u>
33	Net Position	44,304,423
34	Total Liabilities, Net Position & DIR	<u><u>\$ 61,249,294</u></u>

¹ LAIF Market Value adjusted annually at June 30th. This balance may be different from the cash and investments report during the year based on updated market conditions.

**No assurance is provided on these financial statements. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.*



Trabuco Canyon Water District Cash Investments Report

April 30, 2023
(Unaudited)

	Type	Cost	Market	% Total
District Cash & Investments				
Unrestricted				
Local Agency Investment Fund (LAIF)	Investment	\$ 1,591,602	\$ 1,570,132	18.7%
Bank of the West	Checking	1,018,404	1,018,404	12.1%
Total Unrestricted		2,610,006	2,588,535	30.8%
Restricted				
LAIF - Water Storage Facilities	Investment	1,073,206	1,058,729	12.6%
LAIF - Interim Sewage	Investment	111,782	110,274	1.3%
LAIF - Debt Issuance 2022	Investment	4,467,701	4,407,433	52.5%
Cash in CB&T Reserved for SRF Loan	Checking	236,955	236,955	2.8%
Total Restricted		5,889,643	5,813,390	69.2%
Total District Cash & Investments		\$ 8,499,648	\$ 8,401,925	100.0%

Certification

I certify that (1) all investment actions executed since the last report have been made in full compliance with the District's Investment Policy and, (2) the District will meet its expenditure obligations for the next six months as required by California.

Cindy Byerrum

Cindy Byerrum, Treasurer