

TWAIN HARTE COMMUNITY SERVICES DISTRICT

WATER – SEWER – FIRE – PARK
22912 Vantage Pointe Drive, Twain Harte, CA 95383
Phone (209) 586-3172 Fax (209) 586-0424

REGULAR MEETING OF THE BOARD OF DIRECTORS THCSD CONFERENCE ROOM 22912 VANTAGE POINTE DR., TWAIN HARTE February 12, 2025 - 9:00 A.M.

NOTICE: This meeting will be accessible via ZOOM for virtual participation.

- Videoconference Link: <https://us02web.zoom.us/j/89520689747>
 - Meeting ID: 895 2068 9747
 - Telephone: (669) 900-6833
- ❖ Teleconference Location (Director Bohlman):
465 N. Plymouth Ave., Quartzsite, AZ 85346

AGENDA

The Board may take action on any item on the agenda.

1. Call to Order

2. Pledge of Allegiance & Roll Call & Reading of Mission Statement

3. Public Comment

This time is provided to the public to speak regarding items not listed on this agenda.

4. Presentations

A. Presentation of the Fiscal Year 2023-24 Audit Report by Blomberg and Griffin.

5. Consent Agenda

A. Presentation and approval of financial statements through January 31, 2025.

B. Approval of the minutes of the Regular Meeting held on January 8, 2025.

C. Approval of Resolution #25-04 – Directing Preparation of the Engineer’s Report for Continuation of the Fiscal Year 2024-25 Assessment for the Twain Harte Park and Recreation Maintenance District.

D. Approval of Resolution #25-05 – Accepting the Fire Chief’s Report of Annual Inspections of Certain Occupancies Pursuant to Sections 13146.2 and 13146.3 of the California Health and Safety Code.

6. Public Hearing

- A. Open Public Hearing
- B. Receive public comment regarding proposed Ordinance #26-02.
- C. Close Public Hearing.
- D. Discussion/action to adopt Ordinance #26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.

7. New Business

- A. Discussion/action to adopt Resolution #25-06 – Resolution of Appreciation for Melinda Boyer.
- B. Discussion/action to adopt Resolution #25-07 – Approving a Fiscal Year 2024-25 Fire Fund Budget Adjustment for Procurement of a Grant-Funded Combination Rescue Tool.
- C. Semi-annual review of the District’s Strategic Plan and discussion/action regarding upcoming Strategic Plan update.

8. Reports

- A. President and Board member reports.
- B. Fire Chief’s report.
- C. Water/Sewer Operations Manager’s report.
- D. General Manager’s report.

9. Adjourn

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

The public can virtually observe and participate in a meeting as follows:

- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Smart Phone/Tablet:** Join the videoconference by clicking the videoconference link located at the top of this agenda OR log in through the Zoom mobile app and enter the Meeting ID# and Password found at the top of this agenda. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Telephone:** Listen to the meeting by calling Zoom at (4669) 900-6833. Enter the Meeting ID# listed at the top of this agenda, followed by the pound (#) key.

* NOTE: your personal video will be disabled and your microphone will be automatically muted.

FOR MORE DETAILED INSTRUCTIONS, CLICK [HERE](#)

SUBMITTING PUBLIC COMMENT

The public will have an opportunity to comment before and during the meeting as follows:

- **Before the Meeting:**

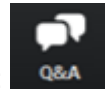
- Email comments to ksilva@twainhartecsd.com, write “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments.
- Mail comments to THCSD Board Secretary: P.O. Box 649, Twain Harte, CA 95383

- **During the Meeting:**

- Computer/Tablet/Smartphone: Click the “Raise Hand” icon and the host will unmute your audio when it is time to receive public comment. If you would rather make a comment in writing, you may click on the “Q&A” icon and type your comment. You may need to tap your screen or click on “View Participants” to make icons visible.



Raise Hand Icon:



Q&A Icon:

- Telephone: Press *9 if to notify the host that you have a comment. The host will unmute you during the public comment period and invite you to share comments.
- In-Person: Raise your hand and the Board Chairperson will call on you.

* NOTE: If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself. If you wish to speak on a matter that does not appear on the agenda, you may do so during the Public Comment period. Persons speaking during the Public Comment will be limited to five minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. Except as otherwise provided by law, no action or discussion shall be taken/conducted on any item not appearing on the agenda. Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

MEETING ETIQUETTE

Attendees shall make every effort not to disrupt the meeting. Cell phones must be silenced or set in a mode that will not disturb District business during the meeting.

ACCESSIBILITY

Board meetings are accessible to people with disabilities. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 586-3172.

WRITTEN MEETING MATERIALS

If written materials relating to items on this Agenda are distributed to Board members prior to the meeting, such materials will be made available for public inspection on the District’s website:

www.twainhartecsd.com



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	04A	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Presentation of the Fiscal Year 2023-24 Audit Report by Blomberg and Griffin.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

The District employs an independent accounting firm to perform an annual audit of the District's financial statements. For Fiscal Year (FY) 2023-24, Blomberg and Griffin conducted the District's Audit in accordance with generally accepted auditing standards.

After reviewing the District's financials, the auditors have determined that the financial statements for FY 2023-24 are presented fairly, in all material respects, and the changes in financial position and cash flows have been presented in accordance with accounting principles generally accepted in the USA.

John Blomberg from Blomberg and Griffin will present the audit and audit findings to the board.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Financial Statements and Independent Auditor's Report for FY 2023-24

**TWAIN HARTE COMMUNITY
SERVICES DISTRICT**

Financial Statements
And
Independent Auditor's Report

For the Fiscal Year Ended June 30, 2024 and 2023



TWAIN HARTE COMMUNITY SERVICES DISTRICT

OF TUOLUMNE COUNTY

TWAIN HARTE, CALIFORNIA

JUNE 30, 2024

GOVERNING BOARD

MEMBERS

OFFICE

Gary Sipperley

President

Eileen Mannix

Vice President

Richard Knudson

Director

Mary Dearborn

Director

Charlotte Bohlman

Director

TWAIN HARTE COMMUNITY SERVICES DISTRICT

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Twain Harte Community Services District
Twain Harte, California

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2024, and 2023 and the related notes to basic financial statements, which collectively comprise the Twain Harte Community Services District, 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 respective financial position of the Twain Harte Community Services District, as of June 30, 2024, and 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. 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 the Twain Harte 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 opinions.

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 the Twain Harte Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 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:

- 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 the Twain Harte 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 the Twain Harte 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11, budgetary comparison schedule on pages 59-62, and schedule of required supplementary information- Safety and Miscellaneous pension plan on pages 57-58 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.
Stockton, CA
November 12, 2024

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
June 30, 2024 and 2023

This section of the annual financial report of the Twain Harte Community Services District (District) presents our discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2024. The Management's Discussion and Analysis (MD&A) should be read in conjunction with the District's financial statements, including the notes and the supplementary information that immediately follows this section.

The relationship between revenues and expenses is the District's *operating results*. Since the Board's responsibility is to provide services to customers and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the service provided, and the safety of our employees and the general public will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

Governmental Activities – The Fire Protection and Park and Recreation funds consist of this activity. Revenue for the Fire Protection fund is primarily derived from property taxes. Park and Recreation fund revenue is obtained from donations and special fees charged to use Park and Recreation facilities and funding through property taxes.

Business-type Activities – The District charges fees for water and sewer services to help cover the costs of certain services provided. These represent revenue from special fees, connection fees, and water and sewer usage charges.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Governmental Funds – Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending, these funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
June 30, 2024 and 2023

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS (Continued):

The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

Enterprise Funds – When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in enterprise funds. Enterprise funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*. In fact, the District's Enterprise funds are the same as the business-type activities we report in the government-wide financial statements, but provide more detail and additional information, such as cash flows, for enterprise funds.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

Water and Sewer Division

- The water division's change in net position was \$1,569,210. The sewer division's change in net position was (\$79,002). The total net position increased by \$1,648,212 or .27%.

Fire Protection Division

- Fire protection division received \$1,341,543 of tax revenue which consisted of 74% of total revenues for the division. The fire protection division's change in fund balance was (\$189,465). The percentage Increase in fund balance was 15% primarily due to capital outlay expenditure reductions.

Park and Recreation Division

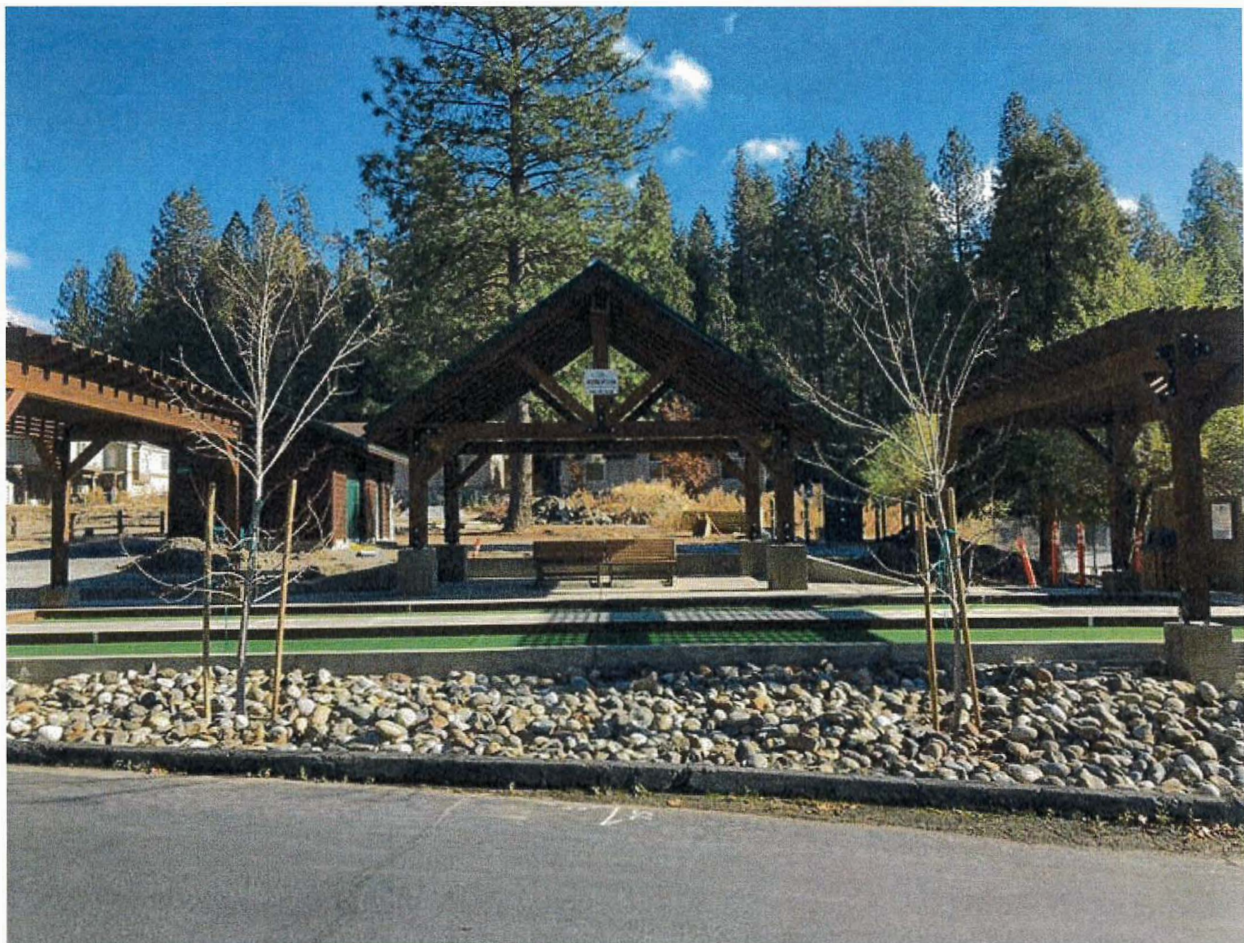
- The park and recreation division continues to rely on tax, donation, and grant revenues to fund projects. Tax revenue received was \$153,172. The tax revenues consist of 6% of total revenues. Grant, donation, and other revenues received totaled \$2,257,631 or 94% of total revenues.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
June 30, 2024 and 2023

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$14,948,174 for the fiscal year ended June 30, 2024, and \$10,854,553. for the fiscal year ended June 30, 2023, which is an increase of \$4,093,621. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the District's ability to use net position for day-to-day operations. Our analysis in the following pages focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.



TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
June 30, 2024 and 2023

THE DISTRICT AS A WHOLE (Continued)

	Table 1						
	2024	2023	2022	2024 vs 2023		2023 vs. 2022	
				\$	%	\$	%
Current Assets	\$ 7,631,980	\$ 6,014,914	\$ 5,881,826	\$ 1,617,066	26.88%	\$ 133,088	2.26%
Capital Assets - Net	10,462,523	7,147,989	6,629,581	\$ 3,314,534	46.37%	518,408	7.82%
Deferred Outflows	1,086,571	559,994	788,114	\$ 526,577	94.03%	(228,120)	-28.95%
Total Assets & Deferred Outflows	<u>\$ 19,181,074</u>	<u>\$ 13,722,897</u>	<u>\$ 13,299,521</u>	<u>\$ 5,458,177</u>	<u>39.77%</u>	<u>\$ 423,376</u>	<u>3.18%</u>
Current Liabilities	\$ 1,819,875	\$ 738,113	\$ 677,857	\$ 1,081,762	146.56%	\$ 60,256	8.89%
Long-Term Obligations	1,525,995	741,814	1,401,040	784,181	105.71%	(659,226)	-47.05%
Deferred Inflows	887,030	1,388,417	607,024	(501,387)	-36.11%	781,393	128.73%
Total Liabilities & Deferred Inflows	<u>4,232,900</u>	<u>2,868,344</u>	<u>2,685,921</u>	<u>1,364,556</u>	<u>47.57%</u>	<u>182,423</u>	<u>6.79%</u>
Net Position							
Invested in Capital Assets, Net of Related Debt	9,936,832	6,515,699	6,515,699	3,421,133	52.51%	-	0.00%
Restricted	-	-	151,770	-	0.00%	(151,770)	-100.00%
Unrestricted	5,011,342	4,338,854	4,640,295	672,488	15.50%	(301,441)	-6.50%
Total Net Position	<u>14,948,174</u>	<u>10,854,553</u>	<u>11,307,764</u>	<u>4,093,621</u>	<u>37.71%</u>	<u>(453,211)</u>	<u>-4.01%</u>
Total Liabilities and Net Position	<u>\$ 19,181,074</u>	<u>\$ 13,722,897</u>	<u>\$ 13,993,685</u>	<u>\$ 5,458,177</u>	<u>39.77%</u>	<u>\$ (270,788)</u>	<u>-1.94%</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Managment's Discussion and Analysis
June 30, 2024 and 2023

THE DISTRICT AS A WHOLE (Continued)

	Table 2						
	2024	2023	2022	2024 vs 2023		2023 vs. 2022	
				\$	%	\$	%
Revenues							
Services Rendered	\$ 3,048,839	\$ 2,791,194	\$ 2,808,144	\$ 257,645	9.23%	\$ (16,950)	-0.60%
Operating Grants and Contributions	2,826,599	792,974	542,641	2,033,625	256.46%	250,333	46.13%
Interest Earnings	124,933	61,443	15,357	63,490	103.33%	46,086	300.10%
Taxes	1,536,849	1,476,149	1,488,656	60,700	4.11%	(12,507)	-0.84%
Other Income (Expense)	68,879	(20,160)	(2,516)	89,039	-441.66%	(17,644)	701.27%
Total Revenues	<u>7,606,099</u>	<u>5,101,600</u>	<u>4,852,282</u>	<u>2,504,499</u>	<u>49.09%</u>	<u>249,318</u>	<u>5.14%</u>
Expenses							
Fire Protection	1,601,397	1,576,665	1,400,171	24,732	1.57%	176,494	12.61%
Park & Recreation	226,064	219,738	198,410	6,326	2.88%	21,328	10.75%
Water	1,456,710	1,813,033	1,563,969	(356,323)	-19.65%	249,064	15.93%
Sewer	1,180,357	1,251,211	1,254,731	(70,854)	-5.66%	(3,520)	-0.28%
Total Expenses	<u>4,464,528</u>	<u>4,860,647</u>	<u>4,417,281</u>	<u>(396,119)</u>	<u>-8.15%</u>	<u>443,366</u>	<u>10.04%</u>
Change in Net Position	<u>\$ 3,141,571</u>	<u>\$ 240,953</u>	<u>\$ 435,001</u>	<u>\$ 2,900,618</u>	<u>1203.81%</u>	<u>\$ (194,048)</u>	<u>-44.61%</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
June 30, 2024 and 2023

THE DISTRICT AS A WHOLE (Continued)

As reported in the statement of activities, the cost of all our activities this year was \$4,464,528, which was a decrease of \$396,119 compared to the prior year. Our taxpayers ultimately financed these activities through local taxes was \$1,601,397. The Change in net position was \$4,093,621.

In Table 3, we have presented costs including depreciation of the District's functions.

Table 3

	2024	2023	2022
	<u>Cost of Service</u>	<u>Cost of Service</u>	<u>Cost of Service</u>
Park & Recreation	<u>\$ 226,064</u>	<u>\$ 219,738</u>	<u>\$ 198,410</u>
Fire	<u>\$ 1,601,397</u>	<u>\$ 1,576,665</u>	<u>\$ 1,400,171</u>
Water	<u>\$ 1,456,710</u>	<u>\$ 1,813,033</u>	<u>\$ 1,563,969</u>
Sewer	<u>\$ 1,180,357</u>	<u>\$ 1,251,211</u>	<u>\$ 1,254,731</u>

THE DISTRICT'S FUNDS

The District has elected to report two of the governmental funds as major funds, as such information may be of importance to certain financial statement users. As the District completed this year, our governmental funds reported a combined fund balance of \$1,959,699, which is an increase of \$188,381 compared to the prior year. The District's enterprise funds ended the year with a combined net position balance of \$6,884,966 which is an increase of \$696,162 compared to the prior year.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion Analysis
June 30, 2024 and 2023

THE DISTRICT'S FUNDS (Continued)

Table 4

	Balances			2024 vs. 2023		2023 vs. 2022	
	June 30, 2024	June 30, 2023	June 30, 2022	\$	%	\$	%
Governmental Funds							
Park & Recreation	\$ 491,109	\$ 492,262	\$ 354,318	\$ (1,153)	-0.23%	\$ 137,944	38.93%
Fire Protection	1,468,590	1,279,056	1,414,690	189,534	14.82%	(135,634)	-9.59%
Total Governmental Funds	<u>\$ 1,959,699</u>	<u>\$ 1,771,318</u>	<u>\$ 1,769,008</u>	<u>\$ 3,731,017</u>	<u>210.64%</u>	<u>\$ 2,310</u>	<u>0.13%</u>
Proprietary Funds							
Water	\$ 5,766,767	\$ 4,197,557	\$ 4,066,681	\$ 1,569,210	37.38%	\$ 130,876	3.22%
Sewer	2,070,249	1,991,247	2,074,984	79,002	3.97%	(83,737)	-4.04%
Total Proprietary Funds	<u>\$ 7,837,016</u>	<u>\$ 6,188,804</u>	<u>\$ 6,141,665</u>	<u>\$ 14,025,820</u>	<u>226.63%</u>	<u>\$ 47,139</u>	<u>0.77%</u>

GENERAL FUND BUDGET INFORMATION

In June of each year, a budget is adopted for the subsequent year by the District's Board of Directors. Budget preparation begins with results from the current year and is completed with assumptions derived from various sources including the different departments. The budget is updated during the year.

CAPITAL ASSET & DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the District had \$10,462,523 in a broad range of capital assets net of accumulated depreciation, including land, buildings, and furniture and equipment. This amount represents an increase (including additions and deductions) of \$3,314,534 from the prior year.

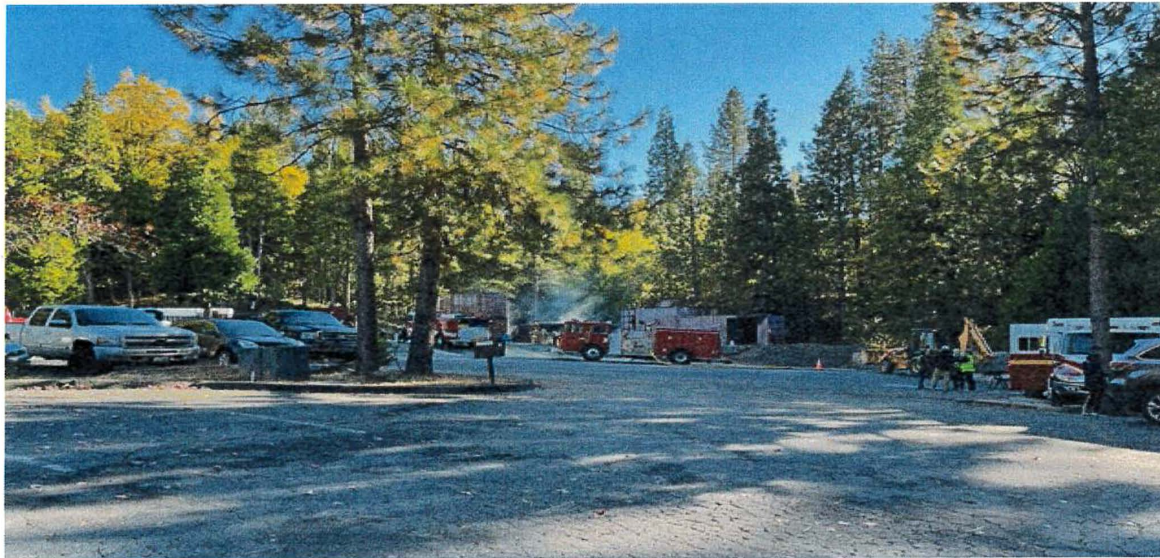
TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion Analysis
June 30, 2024 and 2023

CAPITAL ASSET & DEBT ADMINISTRATION (Continued)

	<u>Table 5</u>						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2024 vs. 2023</u>		<u>2023 vs. 2022</u>	
				<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
Land	\$ 1,045,311	\$ 1,045,311	\$ 1,070,803	\$ -	0.00%	\$ (25,492)	-2.38%
Construction In Progress	2,794,327	691,655	177,251	2,102,672	304.01%	514,404	290.21%
Plant and Equipment, Net of Accumulated Depreciation	<u>6,622,885</u>	<u>5,411,023</u>	<u>5,381,527</u>	<u>1,211,862</u>	<u>22.40%</u>	<u>29,496</u>	<u>0.55%</u>
Total	<u>\$ 10,462,523</u>	<u>\$ 7,147,989</u>	<u>\$ 6,629,581</u>	<u>\$ 3,314,534</u>	<u>46.37%</u>	<u>\$ 518,408</u>	<u>7.82%</u>

Long-Term Obligations

At June 30, 2024, the District's outstanding long-term debt was \$525,691. During the fiscal year ended June 30, 2024, payments made on principal decreased long-term debt by \$106,599. We present more detailed information regarding our long-term obligations in the notes to the financial statements on pages 43 and 44.



TWAIN HARTE COMMUNITY SERVICES DISTRICT
Management's Discussion and Analysis
June 30, 2024 and 2023

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances, and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact, Finance Officer, P.O. Box 649, Twain Harte, CA 95383 or call at (209) 586-3172.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2024 and 2023

	Governmental Activities	Business-Type Activities	Combined Funds	
			2024	2023
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 1,435,125	\$ 3,633,509	\$ 5,068,634	\$ 4,865,440
Restricted Cash	-	-	-	76,289
Accounts Receivable	-	383,257	383,257	327,173
Taxes Receivable	81,783	2,371	84,154	49,423
Grants Receivable	1,860,552	173,875	2,034,427	660,171
Prepaid Expenses	3,214	16,425	19,639	18,930
Store Inventory	-	33,797	33,797	3,837
Due from Other Governments	8,072	-	8,072	13,651
Total Current Assets	3,388,746	4,243,234	7,631,980	6,014,914
Non-Current Assets				
Construction in Progress	2,739,665	54,662	2,794,327	691,655
Land	841,263	204,048	1,045,311	1,045,311
Structures and Improvements	2,240,165	1,225,563	3,465,728	3,397,705
Equipment	2,212,826	11,521,640	13,734,466	12,187,446
Less: Accumulated Depreciation	(2,541,856)	(8,035,453)	(10,577,309)	(10,174,128)
Total Non-Current Assets	5,492,063	4,970,460	10,462,523	7,147,989
Deferred Outflow of Resources				
Pension deferred charges	469,784	616,787	1,086,571	559,994
Total Assets & Deferred Outflows	\$ 9,350,593	\$ 9,830,481	\$ 19,181,074	\$ 13,722,897
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 1,282,303	\$ 190,310	\$ 1,472,613	\$ 454,941
Accrued Payables	16,441	16,879	33,320	34,201
Employee Benefits	40,062	51,941	92,003	114,883
Interest Payable	-	20,892	20,892	25,025
Current Portion of Long-Term Obligations	-	110,806	110,806	106,598
Deferred Revenue	4,940	-	4,940	2,465
Due to Other Governments	85,301	-	85,301	-
Total Current Liabilities	1,429,047	390,828	1,819,875	738,113
Non-Current Liabilities				
Net Pension Liability	471,020	640,090	1,111,110	216,122
Noncurrent Portion of Long-Term Obligations	-	525,691	525,691	632,290
Less: Current Portion of Long-Term Obligations	-	(110,806)	(110,806)	(106,598)
Total Non-Current Liabilities	471,020	1,054,975	1,525,995	741,814
Total Liabilities	1,900,067	1,445,803	3,345,870	1,479,927
Deferred Inflow of Resources				
Pension deferred credits	339,368	547,662	887,030	1,388,417
Total Liabilities & Deferred Inflows	2,239,435	1,993,465	4,232,900	2,868,344
NET POSITION				
Invested in Capital Assets, Net of Related Debt	5,492,063	4,444,769	9,936,832	6,515,699
Unrestricted	1,619,095	3,392,247	5,011,342	4,338,854
Total Net Position	7,111,158	7,837,016	14,948,174	10,854,553
Total Liabilities and Net Position	\$ 9,350,593	\$ 9,830,481	\$ 19,181,074	\$ 13,722,897

The accompanying notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Statement of Activities
For the Year Ended June 30, 2024 and 2023

	Governmental Activities	Business-Type Activities	Combined Funds	
			2024	2023
PROGRAM EXPENSES				
Fire Protection	\$ 1,601,397	\$ -	\$ 1,601,397	\$ 1,576,665
Park & Recreation	226,064	-	226,064	219,738
Water	-	1,456,710	1,456,710	1,813,033
Sewer	-	1,180,357	1,180,357	1,251,211
Total Program Expenses	1,827,461	2,637,067	4,464,528	4,860,647
PROGRAM REVENUE				
Services Rendered	359,178	2,689,661	3,048,839	2,791,194
Operating Grants and Contributions	2,335,791	490,808	2,826,599	792,974
Total Program Revenues	2,694,969	3,180,469	5,875,438	3,584,168
Net Program Expenses (Income)	(867,508)	(543,402)	(1,410,910)	1,276,479
GENERAL REVENUES				
Property Taxes	1,494,715	42,134	1,536,849	1,476,149
Interest Income	35,837	89,096	124,933	61,443
Interest Expense	(11,095)	(21,043)	(32,138)	(26,171)
Miscellaneous	113	25,573	25,686	94
Sale of Assets	58,331	17,000	75,331	5,917
Total General Revenues	1,577,901	152,760	1,730,661	1,517,432
Excess of Revenues over Expenses	2,445,409	696,162	3,141,571	240,953
Change in Net Position	2,445,409	696,162	3,141,571	240,953
Net Position-Beginning of Year	4,665,749	6,188,804	10,854,553	10,613,600
Net Position-End of Year	\$ 7,111,158	\$ 6,884,966	\$ 13,996,124	\$ 10,854,553

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Governmental Funds
Balance Sheet
June 30, 2024 and 2023

	<u>Park & Recreation</u>	<u>Fire Protection</u>	<u>Total Governmental Funds - 2024</u>	<u>Total Governmental Funds - 2023</u>
ASSETS				
Current Assets				
Cash and Investments	\$ 5,676	\$ 1,429,449	\$ 1,435,125	\$ 1,416,245
Accounts Receivable	-	-	-	-
Taxes Receivable	8,228	73,555	81,783	48,723
Grants Receivable	1,792,851	67,701	1,860,552	455,605
Prepaid Expenses	918	2,304	3,222	3,147
Due to Other Governments	-	8,072	8,072	13,651
Total Assets	<u>\$ 1,807,673</u>	<u>\$ 1,581,081</u>	<u>\$ 3,388,754</u>	<u>\$ 1,937,371</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 1,221,039	\$ 61,264	\$ 1,282,303	\$ 97,207
Accrued Payables	768	15,673	16,441	16,491
Compensated Absences	4,508	35,554	40,062	49,890
Deferred Revenue	4,940	-	4,940	2,465
Due to other Governments	85,301	-	85,301	-
Total Liabilities	<u>1,316,556</u>	<u>112,491</u>	<u>1,429,047</u>	<u>166,053</u>
FUND BALANCES				
Nonspendable	910	2,304	3,214	3,147
Committed	379,173	613,883	993,056	993,056
Assigned	85,661	664,678	750,339	750,339
Unassigned	25,365	187,725	213,090	24,776
Total Fund Balances	<u>491,109</u>	<u>1,468,590</u>	<u>1,959,699</u>	<u>1,771,318</u>
Total Liabilities and Fund Balances	<u>\$ 1,807,665</u>	<u>\$ 1,581,081</u>	<u>\$ 3,388,746</u>	<u>\$ 1,937,371</u>

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2024 and 2023

	Park & Recreation	Fire Protection	Total Governmental Funds - 2024	Total Governmental Funds - 2023
GENERAL REVENUES				
Taxes and Assessments	\$ 153,172	\$ 1,341,543	\$ 1,494,715	\$ 1,435,854
Interest	-	35,837	35,837	17,037
Charges for Services	7,160	352,018	359,178	189,777
Grants	2,227,393	67,701	2,295,094	323,232
Donations	22,965	17,732	40,697	24,223
Miscellaneous	113	-	113	94
Total Revenues	2,410,803	1,814,831	4,225,634	1,990,217
EXPENDITURES				
Operating Expenditures				
Salaries and Benefits	87,865	1,185,879	1,273,744	1,082,985
Materials, Supplies, and Services	83,428	316,367	399,795	374,912
Capital Outlay	2,229,568	181,382	2,410,950	667,455
Total Expenditures	2,400,861	1,683,628	4,084,489	2,125,352
Excess (Deficiency) of Revenues Over Expenditures	9,942	131,203	141,145	(135,135)
OTHER FINANCING SOURCES (USES)				
Proceeds of Sale of Assets	-	58,331	58,331	137,445
Interest Expense	(11,095)	-	-	-
Total Other Financing Sources and Uses	(11,095)	58,331	58,331	137,445
Net Change in Fund Balances	(1,153)	189,534	188,381	2,310
Fund Balances - Beginning	492,262	1,279,056	1,771,318	1,769,008
Fund Balances - Ending	\$ 491,109	\$ 1,468,590	\$ 1,959,699	\$ 1,771,318

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>		
Total Fund Balance-Governmental Funds	\$ 1,959,699	\$ 1,771,318		
<p>Amounts Reported for Governmental Activities in the Statement of Net Position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds.</p>				
	<u>2024</u>	<u>2023</u>		
Capital Assets	8,033,919	5,862,376		
Accumulated Depreciation	<u>(2,541,856)</u>	<u>(2,402,220)</u>	5,492,063	3,280,156
Deferred pension charges not reported in funds balance sheet			469,784	252,605
Deferred pension credits not reported in funds balance sheet			(339,368)	(541,140)
Net Pension liability not reported in funds balance sheet			<u>(471,020)</u>	<u>(97,190)</u>
Total Net Position-Governmental Activities			<u>\$ 7,111,158</u>	<u>\$ 4,665,749</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Net Change in Fund Balances - Governmental Funds	\$ 188,381	\$ 2,310
Amounts reported for governmental activities in the statement of net position are different because:		
Capital outlays is reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions of \$2,410,950 was more than depreciation of \$182,391 in the current period.	2,228,559	387,367
Compensated absences	-	-
Pension expense adjustment for deferred items	<u>28,469</u>	<u>(195,863)</u>
Change in Net Position of Governmental Activities	<u>\$ 2,445,409</u>	<u>\$ 193,814</u>

The accompanying notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Combined
Statement of Net Position
June 30, 2024 and 2023

	Business-Type Activities			
	Enterprise Funds			
	Water	Sewer	2024	2023
ASSETS				
Current Assets				
Cash and Investments	\$ 2,274,506	\$ 1,359,003	\$ 3,633,509	\$ 3,449,195
Restricted Cash	-	-	-	76,289
Accounts Receivable	225,941	157,316	383,257	327,173
Interest Receivable/Taxes	2,371	-	2,371	700
Grants Receivable	166,429	7,446	173,875	204,566
Prepaid Expenses	9,646	6,779	16,425	15,783
Stores Inventories	25,694	8,103	33,797	3,837
Total Current Assets	2,704,587	1,538,647	4,243,234	4,077,543
Noncurrent Assets				
Construction in Progress	54,662	-	54,662	238,905
Land	77,830	126,218	204,048	204,048
Structures and Improvements	915,707	309,856	1,225,563	1,225,563
Equipment	9,244,960	2,276,680	11,521,640	9,971,225
Less: Accumulated Depreciation	(6,246,431)	(1,789,022)	(8,035,453)	(7,771,908)
Total Noncurrent Assets	4,046,728	923,732	4,970,460	3,867,833
Deferred Outflow of Resources				
Pension deferred charges	400,912	215,875	616,787	307,389
Total Assets and Deferred Outflows	\$ 7,152,227	\$ 2,678,254	\$ 9,830,481	\$ 8,252,765
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 42,258	\$ 148,052	\$ 190,310	\$ 357,734
Accrued Payables	8,065	8,814	16,879	17,710
Compensated Absences	33,916	18,025	51,941	64,993
Interest Payable	20,353	539	20,892	25,025
Current Portion of Long-Term Obligations	93,944	16,862	110,806	106,598
Total Current Liabilities	198,536	192,292	390,828	572,060
Noncurrent Liabilities				
Net Pension Liability	416,059	224,031	640,090	118,932
Noncurrent Portion of Long-Term Obligations	508,829	16,862	525,691	632,290
Less: Current Portion of Long-Term Obligations	(93,944)	(16,862)	(110,806)	(106,598)
Total Noncurrent Liabilities	830,944	224,031	1,054,975	644,624
Total Liabilities	1,029,480	416,323	1,445,803	1,216,684
Deferred Inflow of Resources				
Pension deferred credits	355,980	191,682	547,662	847,277
Total Liabilities and Deferred Inflows	1,385,460	608,005	1,993,465	2,063,961
NET POSITION				
Invested in Capital Assets, Net of Related Debt	3,537,899	906,870	4,444,769	3,235,543
Restricted	-	-	-	-
Unrestricted	2,228,868	1,163,379	3,392,247	2,953,261
Total Net Position	5,766,767	2,070,249	7,837,016	6,188,804
Total Liabilities and Net Position	\$ 7,152,227	\$ 2,678,254	\$ 9,830,481	\$ 8,252,765

The notes are an integral part of these financial statements.

TWIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Water
Statement of Net Position
June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Water	Water
ASSETS		
Current Assets		
Cash and Investments	\$ 2,274,506	\$ 2,154,153
Restricted Cash		76,289
Accounts Receivable	225,941	186,140
Interest Receivable	2,371	700
Grants Receivable	166,429	204,566
Prepaid Expenses	9,646	9,317
Stores Inventories	25,694	2,910
Total Current Assets	<u>2,704,587</u>	<u>2,634,075</u>
Noncurrent Assets		
Construction in Progress	54,662	238,905
Land	77,830	77,830
Structures and Improvements	915,707	915,707
Equipment	9,244,960	7,717,581
Less: Accumulated Depreciation	<u>(6,246,431)</u>	<u>(6,068,442)</u>
Total Noncurrent Assets	<u>4,046,728</u>	<u>2,881,581</u>
Deferred Outflow of Resources		
Pension deferred charges	<u>400,912</u>	<u>199,803</u>
Total Assets and Deferred Outflows	<u>\$ 7,152,227</u>	<u>\$ 5,715,459</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 42,258	\$ 215,972
Accrued Payables	8,065	8,358
Compensated Absences	33,916	42,410
Interest Payable	20,353	23,966
Current Portion of Long-Term Obligations	<u>93,944</u>	<u>90,330</u>
Total Current Liabilities	<u>198,536</u>	<u>381,036</u>
Noncurrent Liabilities		
Net Pension Liability	416,059	77,306
Noncurrent Portion of Long-Term Obligations	508,829	599,160
Less: Current Portion of Long-Term Obligations	<u>(93,944)</u>	<u>(90,330)</u>
Total Noncurrent Liabilities	<u>830,944</u>	<u>586,136</u>
Total Liabilities	<u>1,029,480</u>	<u>967,172</u>
Deferred Inflow of Resources		
Pension deferred credits	<u>355,980</u>	<u>550,730</u>
Total Liabilities and Deferred Inflows	<u>1,385,460</u>	<u>1,517,902</u>
NET POSITION		
Invested in Capital Assets, Net of Related Debt	3,537,899	2,282,421
Unrestricted	<u>2,228,868</u>	<u>1,915,136</u>
Total Net Position	<u>5,766,767</u>	<u>4,197,557</u>
Total Liabilities and Net Position	<u>\$ 7,152,227</u>	<u>\$ 5,715,459</u>

The notes are an integral part of these financial statements.

TWIN HARTE COMMUNITY SERVICES DISTRICT

Enterprise Funds - Sewer

Statement of Net Position

June 30, 2024 and 2023

	Business-Type Activities Enterprise Funds	
	2024 Sewer	2023 Sewer
ASSETS		
Current Assets		
Cash and Investments	\$ 1,359,003	\$ 1,295,042
Accounts Receivable	157,316	141,033
A/R - Grants	7,446	-
Prepaid Expenses	6,779	6,466
Stores Inventories	8,103	927
Total Current Assets	<u>1,538,647</u>	<u>1,443,468</u>
Noncurrent Assets		
Land	126,218	126,218
Structures and Improvements	309,856	309,856
Equipment	2,276,680	2,253,644
Less: Accumulated Depreciation	(1,789,022)	(1,703,466)
Total Noncurrent Assets	<u>923,732</u>	<u>986,252</u>
Deferred Outflow of Resources		
Pension deferred charges	<u>215,875</u>	<u>107,586</u>
Total Assets and Deferred Outflows	<u>\$ 2,678,254</u>	<u>\$ 2,537,306</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 148,052	\$ 141,762
Accrued Payables	8,814	9,352
Compensated Absences	18,025	22,583
Interest Payable	539	1,059
Current Portion of Long-Term Obligations	16,862	16,268
Total Current Liabilities	<u>192,292</u>	<u>191,024</u>
Noncurrent Liabilities		
Net Pension Liability	224,031	41,626
Noncurrent Portion of Long-Term Obligations	16,862	33,130
Less: Current Portion of Long-Term Obligations	(16,862)	(16,268)
Total Noncurrent Liabilities	<u>224,031</u>	<u>58,488</u>
Total Liabilities	<u>416,323</u>	<u>249,512</u>
Deferred Inflow of Resources		
Pension deferred credits	<u>191,682</u>	<u>296,547</u>
Total Liabilities and Deferred Inflows	<u>608,005</u>	<u>546,059</u>
NET POSITION		
Invested in Capital Assets, Net of Related Debt	906,870	953,122
Unrestricted	1,163,379	1,038,125
Total Net Position	<u>2,070,249</u>	<u>1,991,247</u>
Total Liabilities and Net Position	<u>\$ 2,678,254</u>	<u>\$ 2,537,306</u>

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Combined
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities			
	Enterprise Funds			
	Water	Sewer	2024	2023
OPERATING REVENUES				
Service Charges	\$ 1,495,329	\$ 1,194,332	\$ 2,689,661	\$ 2,601,417
Other Operating Revenues	469,652	21,156	490,808	445,519
Total Operating Revenues	1,964,981	1,215,488	3,180,469	3,046,936
OPERATING EXPENSES				
General and Administrative	343,331	182,623	525,954	550,022
Plant	940,504	914,931	1,855,435	2,288,106
Depreciation	172,875	82,803	255,678	226,116
Total Operating Expenses	1,456,710	1,180,357	2,637,067	3,064,244
Net Operating Income (Loss)	508,271	35,131	543,402	(17,308)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	50,485	38,611	89,096	44,406
Taxes and Assessments	42,134	-	42,134	40,295
Interest Expense	(20,353)	(690)	(21,043)	(26,171)
Gain on Sale of Assets	11,050	5,950	17,000	5,917
Miscellaneous	25,573	-	25,573	-
Total Nonoperating Revenues (Expenses)	108,889	43,871	152,760	64,447
Income (Loss) Before Other Revenues	617,160	79,002	696,162	47,139
Other Sources - Capital Grants	952,050	-	-	-
Change in Net Position	1,569,210	79,002	1,648,212	47,139
Total Net Position - Beginning	4,197,557	1,991,247	6,188,804	6,141,665
Total Net Position - Ending	\$ 5,766,767	\$ 2,070,249	\$ 7,837,016	\$ 6,188,804

The notes are an integral part of the financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Water
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Water	Water
OPERATING REVENUES		
Service Charges	\$ 1,495,329	\$ 1,463,948
Other Operating Revenues	469,652	431,227
Total Operating Revenues	1,964,981	1,895,175
OPERATING EXPENSES		
General and Administrative	343,331	359,042
Plant	940,504	1,303,821
Depreciation	172,875	150,170
Total Operating Expenses	1,456,710	1,813,033
Net Operating Income (Loss)	508,271	82,142
NONOPERATING REVENUES (EXPENSES)		
Interest Income	50,485	27,906
Taxes and Assessments	42,134	40,295
Interest Expense	(20,353)	(24,889)
Gain on Sale of Assets	11,050	5,422
Miscellaneous	25,573	-
Total Nonoperating Revenues (Expenses)	108,889	48,734
Income (Loss) Before Other Sewer	617,160	130,876
Other Sources - Capital Grants	952,050	-
Change in Net Position	1,569,210	130,876
Total Net Position - Beginning	4,197,557	4,066,681
Total Net Position - Ending	\$ 5,766,767	\$ 4,197,557

The notes are an integral part of the financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Sewer
Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Sewer	Sewer
OPERATING REVENUES		
Service Charges	\$ 1,194,332	\$ 1,137,469
Other Operating Revenues	21,156	14,292
Total Operating Revenues	<u>1,215,488</u>	<u>1,151,761</u>
OPERATING EXPENSES		
General and Administrative	182,623	190,980
Plant	914,931	984,285
Depreciation	82,803	75,946
Total Operating Expenses	<u>1,180,357</u>	<u>1,251,211</u>
Net Operating Income (Loss)	<u>35,131</u>	<u>(99,450)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Income	38,611	16,500
Interest Expense	(690)	(1,282)
Gain on Sale of Assets	5,950	495
Miscellaneous	-	-
Total Nonoperating Revenues (Expenses)	<u>43,871</u>	<u>15,713</u>
Income (Loss) Before Transfers	<u>79,002</u>	<u>(83,737)</u>
Change in Net Position	79,002	(83,737)
Total Net Position - Beginning	<u>1,991,247</u>	<u>2,074,984</u>
Total Net Position - Ending	<u>\$ 2,070,249</u>	<u>\$ 1,991,247</u>

The notes are an integral part of the financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Combined
Statement of Cash Flows
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities Enterprise Funds			
	Water	Sewer	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 1,455,528	\$ 1,178,049	\$ 2,633,577	\$ 2,665,712
Cash Received from Operating Grants	507,789	13,710	521,499	269,013
Cash Payments for Goods and Services	(747,234)	(704,564)	(1,451,798)	(1,148,652)
Cash Payments to Employees and benefits	(799,321)	(427,801)	(1,227,122)	(1,263,538)
Net Cash Provided (Used) by Operating Activities	<u>416,762</u>	<u>59,394</u>	<u>476,156</u>	<u>522,535</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Cash Received from Property Taxes	39,763	-	39,763	120,557
Miscellaneous, Non Operating Income (Expense)	25,573.00	-	25,573.00	18,190
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>65,336</u>	<u>-</u>	<u>65,336</u>	<u>45,173</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principle Payments to Loans	(90,331)	(16,268)	(106,599)	(175,756)
Interest Expense on Long-Term Loans	(23,966)	(690)	(24,656)	(33,307)
Acquisition of Capital Assets	(1,338,022)	(23,036)	(1,361,058)	(387,739)
Proceeds from Sale of Asset	11,050	5,950	17,000	23,754
Capital Grants	952,050	-	952,050	-
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>(489,219)</u>	<u>(34,044)</u>	<u>(523,263)</u>	<u>(573,048)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Income	51,185	38,611	89,796	43,706
Net Cash Provided (Used) from Investing Activities	<u>51,185</u>	<u>38,611</u>	<u>89,796</u>	<u>43,706</u>
Net Increase (Decrease) in Cash	44,064	63,961	108,025	38,366
Cash-Beginning of Year	<u>2,230,442</u>	<u>1,295,042</u>	<u>3,525,484</u>	<u>3,487,118</u>
Cash-End of Year	<u>\$ 2,274,506</u>	<u>\$ 1,359,003</u>	<u>\$ 3,633,509</u>	<u>\$ 3,525,484</u>

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Combined
Statement of Cash Flows (Continued)
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities			
	Water	Sewer	Enterprise Funds	
			2024	2023
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (loss)	\$ 508,271	\$ 35,131	\$ 543,402	\$ (17,306)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Depreciation	172,875	82,803	255,678	226,116
Changes in Assets and Liabilities:				
Receivables	(1,664)	(23,729)	(25,393)	(112,211)
Prepaid Expenses	(329)	(313)	(642)	(2,836)
Inventory	(22,784)	(7,176)	(29,960)	-
Accounts Payable and Other Accrued Liabilities	(182,501)	1,194	(181,307)	428,772
Net Pension Liability and Deferred Accounts	(57,106)	(28,516)	(85,622)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 416,762	\$ 59,394	\$ 476,156	\$ 522,535

The notes are an integral part of the financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Water
Statement of Cash Flows
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Water	Water
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 1,455,528	\$ 1,516,016
Cash Received from Operating Grants	507,789	269,013
Cash Payments for Goods and Services	(747,234)	(523,794)
Cash Payments to Employees and benefits	(799,321)	(818,057)
Net Cash Provided (Used) by Operating Activities	<u>416,762</u>	<u>443,178</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Cash Received from Property Taxes	39,763	45,173
Miscellaneous, Non Operating Income (Expense)	25,573.00	-
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>65,336</u>	<u>45,173</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principle Payments to Loans	(90,331)	(160,062)
Interest Expense on Long-Term Loans	(23,966)	(32,025)
Acquisition of Capital Assets	(1,338,022)	(310,836)
Proceeds from Sale of Asset	11,050	21,479
Capital Grants	952,050	-
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>(489,219)</u>	<u>(481,444)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	51,185	27,206
Net Cash Provided (Used) from Investing Activities	<u>51,185</u>	<u>27,206</u>
Net Increase (Decrease) in Cash	44,064	34,113
Cash-Beginning of Year	<u>2,230,442</u>	<u>2,196,329</u>
Cash-End of Year	<u><u>\$ 2,274,506</u></u>	<u><u>\$ 2,230,442</u></u>

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Water
Statement of Cash Flows (Continued)
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Water	Water
RECONCILIATION OF OPERATING INCOME		
(LOSS) TO NET CASH PROVIDED (USED) BY		
OPERATING ACTIVITIES		
Operating Income (loss)	\$ 508,273	\$ 82,142
 Adjustments to Reconcile Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities		
Depreciation	172,875	150,170
Changes in Assets and Liabilities:		
Receivables	(1,664)	(110,146)
Prepaid Expenses	(329)	(1,564)
Inventory	(22,784)	-
Accounts Payable and Other Accrued Liabilities	(182,501)	322,574
Deferred Revenue	-	-
Net Pension Liability and Deferred Accounts	(57,106)	
 NET CASH PROVIDED BY OPERATING		
ACTIVITIES	\$ 416,764	\$ 443,176

The notes are an integral part of the financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Sewer
Statement of Cash Flows
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Sewer	Sewer
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 1,178,049	\$ 1,149,696
Cash Received from Operating Grants	13,710	-
Cash Payments for Goods and Services	(704,564)	(624,858)
Cash Payments to Employees and benefits	(427,801)	(445,481)
Net Cash Provided (Used) by Operating Activities	<u>59,394</u>	<u>79,357</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Miscellaneous, Non Operating Income (Expense)	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principle Payments to Loans	(16,268)	(15,694)
Interest Expense on Long-Term Loans	(690)	(1,282)
Acquisition of Capital Assets	(23,036)	(76,903)
Proceeds from Sale of Asset	5,950	2,275
Net Cash Provided (Used) from Capital and Related Financing Activities	<u>(34,044)</u>	<u>(91,604)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	<u>38,611</u>	<u>16,500</u>
Net Cash Provided (Used) from Investing Activities	<u>38,611</u>	<u>16,500</u>
Net Increase (Decrease) in Cash	63,961	4,253
Cash-Beginning of Year	<u>1,295,042</u>	<u>1,290,789</u>
Cash-End of Year	<u>\$ 1,359,003</u>	<u>\$ 1,295,042</u>

The notes are an integral part of these financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Enterprise Funds - Sewer
Statement of Cash Flows (Continued)
For the Year Ended June 30, 2024 and 2023

	Business-Type Activities	
	Enterprise Funds	
	2024	2023
	Sewer	Sewer
RECONCILIATION OF OPERATING INCOME		
(LOSS) TO NET CASH PROVIDED (USED) BY		
OPERATING ACTIVITIES		
Operating Income (loss)	\$ 35,131	\$ (99,450)
 Adjustments to Reconcile Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities		
Depreciation	82,803	75,946
Changes in Assets and Liabilities:		
Receivables	(23,729)	(2,065)
Prepaid Expenses	(313)	(1,272)
Inventory	(7,176)	-
Accounts Payable and Other Accrued Liabilities	1,194	106,198
Net Pension Liability and Deferred Accounts	(28,516)	-
	\$ 59,394	\$ 79,357
NET CASH PROVIDED BY OPERATING		
ACTIVITIES		

The notes are an integral part of the financial statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies.

Financial Reporting Entity

Twain Harte Community Services District (“District”) was formed in 1996 under Section 3 of the County District Act of 1923. The District’s primary function is to provide water, sewer, fire protection, and parks and recreation services to properties in a specific geographical area in the Twain Harte area of Tuolumne County.

Budgetary Reporting

The District’s annual budget is a management tool that assists its users in analyzing financial activity for the fiscal year ending June 30, 2024. Budgets are formally adopted by the Board in June and take effect the following July 1. The budget disclosed is the original budget which is updated during the year. A department head is allowed to transfer line-item expenditures within the same fund up to a maximum of \$5,000. An amount over \$5,000 for any line-item transfer requires Board approval. Use of any capital asset funds for anything other than their intended purpose requires Board approval.

Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund net position, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general-purpose financial statements. Fund types used by the District are described below:

Governmental Fund Types:

Fire Protection: The fire protection fund is authorized to fire protection services, rescue services, hazardous material emergency response services, and ambulance services in the same manner as a fire protection District. All transactions related to fire protection are recorded in the fire protection fund. In addition, 18% of administrative costs of the District are allocated to the fire protection fund.

Park and Recreation: The park and recreation fund operate a variety of public park facilities including Eproson Park, Community Center/American Legion Hall, and Twain Harte Tennis Courts. Also, the District is currently evaluating the possibility of providing senior and/or teen services at the Community Center. Ten percent of the administrative costs of the District are allocated to the park and recreation fund.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Enterprise Fund Types:

Enterprise Funds: Account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent to the Board of Directors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The District applies all applicable GASB statements effective as of fiscal year end. The water and sewer funds are considered Enterprise Funds.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in current net position.

All enterprise funds are accounted for on a cost of services or “capital maintenance” measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Enterprise fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Basis of Accounting – Measurement Focus

Government – Wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the enterprise fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government – Wide Financial Statements (Continued): The government-wide statement of activities presents a comparison between expenses and program revenues for each segment of the business-type activities of the District and for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

Net position should be reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes results from special revenue funds and the restrictions on their net position use.

Fund Financial Statements: Fund financial statements report detailed information about the District. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated to the general fund.

Governmental Funds: All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Enterprise Funds: Enterprise funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement revenues, expenses, and changes in fund net position present increases (revenues) and decreases (expenses) to total net position. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its enterprise funds.

Revenues – Exchange and Non-Exchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. For the District, available means expected to be received within 90 days of fiscal year-end. Service charges and interest are considered to be both measurable and available at fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received or when assessed if received within 60 days of the fiscal year-end. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

Hookup Fees

Fees charged for hookup of water and sewer services are considered income in the period the service is performed.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Inventory

Inventories in the enterprise funds are stated at cost, using the first-in first-out method.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide financial statements. The valuation basis for capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Capital assets in the enterprise funds are capitalized in the fund in which they are utilized. The valuation basis for enterprise fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements, 5 to 50 years; equipment, 2 to 15 years.

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position and governmental funds balance sheet.

Sick leave is accumulated for each employee at the rate of one day for each month worked to a limit of 960 hours for regular employees and 1,328 hours for Fire Department shift employees. Leave with pay is provided when employees are absent for health reasons.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The employees gain a vested right to accumulated sick leave of up to 480 hours for regular employees and 664 hours for Fire Department employees.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full of current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, and any special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

Fund Balance

In pursuant of GASB 54, District procedures to classify fund balance are as follows:

- Restricted
- Nonspendable
- Committed
- Assigned
- Unassigned

In the Governmental Fund Balance Sheet, the District has three classifications of fund balances: nonspendable, assigned, and unassigned. The District has classified nonspendable fund balance to the extent of prepaid expense amounts. Assigned represents designated fund balances by the Board of Directors or management. The unassigned fund balance is used to classify the fund balance that has not been assigned to other funds and that has not been restricted or committed to a specific purpose.

Net Position

Net positions represent the difference between assets and liabilities. Net position invested in capital assets; net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available. The government-wide financial statements report \$-0- of restricted net position.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the District, these revenues are water and sewer usage fees. Operating expenses are necessary costs incurred to provide the goods or service that are the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes are attached as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1, and become delinquent on December 10 and April 10, respectively.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unsecured property taxes are payable in one installment on or before August 31. The County of Tuolumne bills and collects the taxes on behalf of the District. Revenue from property taxes is recognized in the fiscal year in which the taxes are received or assessed if received within 60 days of the fiscal year.

NOTE 2 – DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2024 and 2023 are classified in the accompanying financial statements as follows:

	<u>2024</u>	<u>2023</u>
General and Capital Funds	\$ 1,806,431	\$ 1,839,211
Restricted:		
Davis Grunsky #1	-	35,106
Davis Grunsky #2	-	41,183
Money Market	1,439,317	-
LAIF	<u>1,822,886</u>	<u>3,026,229</u>
Total Deposits and Investments	<u>\$ 5,068,634</u>	<u>\$ 4,941,729</u>

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposits placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium-term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with priority security; and collateralized mortgage obligations.

Investment in the State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) which is regulated by California government code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of investments in the pool is determined quarterly.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

The fair value of the District's investment in the pool is reported in the accompanying financial statement at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio).

The balance available for withdrawal is based on the accounting records maintained by LAIF, which is recorded on the amortized cost basis with funds generally available next business day.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment; generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The District manages its exposures to interest rate risk by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment is not required to be rated, nor has it been rated as of June 30, 2024 and 2023.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Cash balances held in banks and revolving funds are insured up to \$250,000 per institution by the Federal Depository Insurance Corporation (“FDIC”). All cash held by the financial institutions is fully insured or collateralized, except the amount that exceeds the maximum insured levels of the FDIC.



TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 3 - RECEIVABLES

Receivables at June 30, 2024, consisted of the following:

	<u>Park & Recreation</u>	<u>Fire Protection</u>	<u>Total Governmental Activities</u>	<u>Water</u>	<u>Sewer</u>	<u>Total Business-Type Activities</u>
Local Government						
Taxes	\$ 8,228	\$ 73,555	\$ 81,783	\$ 2,371	\$ -	\$ 2,371
Utility Billings	-	-	-	225,941	157,316	383,257
Grants Receivable	<u>1,792,851</u>	<u>67,701</u>	<u>1,860,552</u>	<u>166,429</u>	<u>7,446</u>	<u>173,875</u>
Total	<u>\$ 1,801,079</u>	<u>\$ 141,256</u>	<u>\$ 1,942,335</u>	<u>\$ 394,741</u>	<u>\$ 164,762</u>	<u>\$ 559,503</u>

NOTE 4 - CAPITAL ASSETS

A summary of the government-wide property plant and equipment at June 30, 2024, is as follows:

Governmental Activities:

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Adjustments</u>	<u>Balance June 30, 2024</u>
Fire & Park and Recreation				
Capital Assets not being Depreciated				
Land	\$ 841,263	\$ -	\$ -	\$ 841,263
Construction in Progress	<u>452,750</u>	<u>2,286,915</u>	<u>-</u>	<u>2,739,665</u>
Total Assets not being Depreciated	<u>1,294,013</u>	<u>2,286,915</u>	<u>-</u>	<u>3,580,928</u>
Capital Assets being Depreciated				
Structures and Improvements	2,172,142	68,023	-	2,240,165
Equipment	<u>2,216,221</u>	<u>56,012</u>	<u>(59,407)</u>	<u>2,212,826</u>
Total Assets being Depreciated	<u>4,388,363</u>	<u>124,035</u>	<u>(59,407)</u>	<u>4,452,991</u>
Total Capital Assets	5,682,376	2,410,950	(59,407)	8,033,919
Accumulated Depreciation	<u>(2,402,220)</u>	<u>(182,391)</u>	<u>42,755</u>	<u>(2,541,856)</u>
Total Book Value	<u>\$ 3,280,156</u>	<u>\$ 2,228,559</u>	<u>\$ (16,652)</u>	<u>\$ 5,492,063</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 4 - CAPITAL ASSETS (Continued)

A summary of changes in the District's water service fixed assets is as follows:

Enterprise Funds:

<u>WATER</u>	Balance July 1, 2023	Additions	Adjustments	Balance June 30, 2024
Capital Assets not being Depreciated				
Land	\$ 77,830	\$ -	\$ -	\$ 77,830
Construction in Progress	238,905	877	(185,120)	54,662
Total Assets not being Depreciated	<u>316,735</u>	<u>877</u>	<u>(185,120)</u>	<u>132,492</u>
Capital Assets being Depreciated				
Building and Improvements	915,707	-	-	915,707
Plant and Equipment	7,717,581	1,337,145	190,234	9,244,960
Total Capital Assets being Depreciated	<u>8,633,288</u>	<u>1,337,145</u>	<u>190,234</u>	<u>10,160,667</u>
Accumulated Depreciation	<u>(6,068,442)</u>	<u>(172,875)</u>	<u>(5,114)</u>	<u>(6,246,431)</u>
Total Book Value	<u>\$ 2,881,581</u>	<u>\$ 1,165,147</u>	<u>\$ -</u>	<u>\$ 4,046,728</u>

A summary of changes in the District's sewer service fixed assets is as follows:

<u>SEWER</u>	Balance July 1, 2023	Additions	Adjustments	Balance June 30, 2024
Capital Assets not being Depreciated				
Land	\$ 126,218	\$ -	\$ -	\$ 126,218
Construction in Progress	-	-	-	-
Total Assets not Depreciated	<u>126,218</u>	<u>-</u>	<u>-</u>	<u>126,218</u>
Capital Assets being Depreciated				
Building and Improvements	309,856	-	-	309,856
Plant and Equipment	2,253,644	20,283	2,753	2,276,680
Total Capital Assets being Depreciated	<u>2,563,500</u>	<u>20,283</u>	<u>2,753</u>	<u>2,586,536</u>
Accumulated Depreciation	<u>(1,703,466)</u>	<u>(82,803)</u>	<u>(2,753)</u>	<u>(1,789,022)</u>
Total Book Value	<u>\$ 986,252</u>	<u>\$ (62,520)</u>	<u>\$ -</u>	<u>\$ 923,732</u>

Depreciation Expense was charged as follows:

Governmental Activities		
Park and Recreation		\$ 54,711
Fire Protection		127,680
Total Depreciation Expense-Governmental Activities		<u>\$ 182,391</u>
Business-Type Activities		
Water Fund		\$ 172,875
Sewer Fund		82,803
Total Depreciation Expense Business-Type Activities		<u>\$ 255,678</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 5 - ALLOCATION FROM GENERAL FUND

The District allocates a percentage of administrative expenses to each of the four funds of the District. The following shows the allocation percentages to allocate the administrative expenses:

Water	47.0%
Sewer	25.0%
Park and Recreation	10.0%
Fire Protection	18.0%

NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2024, consisted of the following:

	Park & Recreation	Fire Protection	Total Governmental Activities	Water	Sewer	Total Business-Type Activities
Vendor Payables	\$ 1,221,039	\$ 61,264	\$ 1,282,303	\$ 42,258	\$ 148,052	\$ 190,310
Accrued Payables	768	15,673	16,441	8,065	8,814	16,879
Interest Payables	-	-	-	20,353	539	20,892
Total	\$ 1,221,807	\$ 76,937	\$ 1,298,744	\$ 70,676	\$ 157,405	\$ 228,081

NOTE 7 - COMPENSATED ABSENCES

The District's compensated absences at June 30, 2024 consisted of the following:

	Park & Recreation	Fire Protection	Total Governmental Activities	Water	Sewer	Total Business-Type Activities
Compensated Absences	\$ 4,508	\$ 35,554	\$ 40,062	\$ 33,916	\$ 18,025	\$ 51,941

It is the District's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits and limited sick leave. A portion of these benefits is paid to the employee upon separation of employment from the District. The liability has been provided for in the government-wide financial statements, governmental funds financial statements, and enterprise funds.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 8 - LONG-TERM OBLIGATIONS

Summary – Enterprise Activities

The changes to the District's long-term obligations for its enterprise activities during the year consisted of the following:

Enterprise Funds:	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>	<u>Due in One Year</u>
Water Fund					
Municipal Finance Corporation, payable in annual installments and interest of 4.98%, maturity date is 2028	599,160	-	90,331	508,829	93,944
Total-Water Fund	599,160	-	90,331	508,829	93,944
Sewer Fund					
US Bancorp, payable in annual installments of \$17,478, maturity date is August 2024	33,130	-	16,268	16,862	16,862
Total-Sewer Fund	33,130	-	16,268	16,862	16,862
Total	<u>\$ 632,290</u>	<u>\$ -</u>	<u>\$ 106,599</u>	<u>\$ 525,691</u>	<u>\$ 110,806</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 8 - LONG-TERM OBLIGATIONS (Continued)

Debt Service Requirements to Maturity

The debt matures through 2028 as follows:

Fiscal Year	Sewer Fund Loans and Deferred Interest		Water Fund Loans and Deferred Interest		Water and Sewer Funds Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	16,862	616	93,944	20,353	110,806	20,969
2026-2028	-	-	414,886	42,302	414,886	42,302
Total	<u>\$ 16,862</u>	<u>\$ 616</u>	<u>\$ 508,830</u>	<u>\$ 62,655</u>	<u>\$ 525,692</u>	<u>\$ 63,271</u>

NOTE 9 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 21, 2025, the date these financial statements were available.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 10 – DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The assets and any related income are maintained in a third party trust and are not included in the District's financial statements.

NOTE 11 – FUND BALANCES

Fund balances of the governmental funds are composed of the following elements:

	<u>Park & Recreation</u>	<u>Fire</u>	<u>Total Governmental Funds- 2024</u>	<u>Total Governmental Funds-2023</u>
Nonspendable	\$ 910	\$ 2,304	\$ 3,214	\$ 3,147
Restricted	-	-	-	-
Assigned	85,661	664,678	750,339	750,339
Total Assigned	85,661	664,678	750,339	750,339
Committed	379,173	613,883	993,056	993,056
Total Committed	379,173	613,883	993,056	993,056
Unassigned	25,365	187,725	(1,440)	24,775
Total Fund Balances	<u>\$ 491,109</u>	<u>\$ 1,468,590</u>	<u>\$ 1,959,699</u>	<u>\$ 1,771,317</u>

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2024 and 2023

NOTE 12 – EXPENDITURES (BUDGET VERSUS ACTUAL)

At June 30, 2024, the following District major funds compared to budgeted amounts as follows:

Funds	<u>Expenditures and Other Uses</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Park & Recreation			
Employee Cost	\$ 20,299	\$ 26,587	\$ (6,288)
General Operating Cost	77,742	71,657	6,085
Admin	80,698	73,049	7,649
Capital Outlay	2,940,427	2,229,568	710,859
Total Park and Recreation	<u>\$ 3,119,166</u>	<u>\$ 2,400,861</u>	<u>\$ 718,305</u>
Fire			
Employee Costs	\$ 1,046,354	\$ 1,075,683	\$ 1,307
General Operating Cost	306,250	295,144	30,680
Admin	450,900	181,382	4,918
Capital Outlay	145,257	131,488	388,827
Debt Services	-	-	-
Total Fire	<u>\$ 1,948,761</u>	<u>\$ 1,683,697</u>	<u>\$ 425,732</u>

NOTE 13 – RISK MANAGEMENT

The Twain Harte Community Services District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters. During the year ended June 30, 2024, the District contracted with the Special District Risk Management Authority (the Authority) for workers' compensation, and property and liability insurance coverage. The relationship between the District and the Authority is such that it is not a component unit of the District for financial reporting purposes. The Authority has reporting requirements independent of members units and its financial statements are not presented in these final statements. Audited financial statements are generally available from the Authority.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Grants

The District received financial assistance from State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2024.

Litigation

The District is not currently a party to any legal proceedings.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)

A. Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), an agent multiple-employer public retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. Copies of CalPERS annual financial report may be obtained from their Executive Office – 400 Q Street, Sacramento, CA 95814.

A. DEFINED BENEFITS PENSION PLANS - (Safety Plan)

The District provides eligible employee's pension plans benefits through the Twain Harte Community Services District – Safety Plan.

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2022, Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the Safety Plan CalPERS valuation date as of June 30, 2021, the active employee contribution rate is 8.999 percent of annual pay, the average employer's contribution rate is 22.83 percent of annual payroll, and the required annual unfunded contributions is \$22,811.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

A. DEFINED BENEFITS PENSION PLANS - Safety Plan (Continued)

Employer contribution rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any employer-paid member Contributions or situations where members are paying a portion of the employer contribution.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020, total pension liability. Both June 30, 2020, total pension liability and the June 30, 2021, total pension liability were based on the following actuarial methods and assumptions.

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress-tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 6.90 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund.

The stress test results are presented in a detailed report called "GASB Crossover Testing Report" which can be obtained at CalPERS' website under the GASB 68 section.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

A. DEFINED BENEFITS PENSION PLANS - Safety Plan (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
Global Equity- cap-weighted	30.0%	4.54%
Global Equity- non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	-5.00	-0.59

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Plan Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at : 6/30/2022 (MD)	\$ 2,420,461	\$ 2,323,271	\$ 97,190
Balance at : 6/30/2023 (MD)	\$ 2,601,531	\$ 2,130,511	\$ 471,020
Net Changes during 2021-22	\$ 181,070	\$ (192,760)	\$ 373,830

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

A. DEFINED BENEFITS PENSION PLANS - Safety Plan (Continued)

The collective total pension liability for June 30, 2023, measurement period was determined by an actuarial valuation as of June 30, 2022, with updated procedures used to roll forward the total pension liability to June 30, 2023. The collection of total pension liability was based on the following assumptions:

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 827,903	\$ 471,020	\$ 179,242

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

PENSION EXPENSE AND DEFERRED OUTFLOWS AND DEFERRED INFLOWS

For the fiscal year ended June 30, 2024, and 2023, pension expense recognized is as follows:

	2024	2023
Total Service Costs	\$ 35,998	\$ 7,746
Interest on TPL	122,841	26,006
Recognize Changes of Assumptions	16,170	3,690
Changes of Benefit Terms	8	3,630
Contribution	(108,264)	(2,942)
Net Plan to Plan Resource Movement	(8,632)	-
Projected Earnings on PPI	(91,612)	(22,256)
Recognized Difference Between Projected and Actual Plan Earnings	12,914	1,920
Recognized Difference Between Expected & Actual Experience	21,302	4,067
Administrative Expenses	977	202
Other Miscellaneous Income	-	-
Total Pension Expense Recognized	\$ 1,702	\$ 22,063

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

A. DEFINED BENEFITS PENSION PLANS - Safety Plan (Continued)

For the measurement period ending June 30, 2023 (the measurement date), Twain Harte Community Services District incurred a pension expense of \$1,702 for the Plan (the pension expense for the risk pool for the measurement period is \$1,517,707,879).

As of June 30, 2024, the Twain Harte Community Services District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 34,582	\$ 2,961
Changes of Assumptions	27,489	-
Difference between Projected and Actual Earnings on Pension Plan Investments	64,459	-
Difference between Employer's Contribution and Proportionate Share of Contribution	17,176	28,893
Changes in Employees Proportion Pension Contributions made Subsequent to Measurement Date	217,814	305,514
	108,264	-
Total	\$ 469,784	\$ 337,368

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expenses as follows:

Measurement Period Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ (21,314)
2026	(20,792)
2027	127,417
2028	23,452
2029	21,653
2030	-
Thereafter	-

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

B. DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan

The District provides eligible employees pension plan benefits through the Twain Harte Community Services District – Miscellaneous Plan (The Plan).

Plan Description, Benefits Provided, and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in June 30, 2022, Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report is a publicly available valuation report that can be obtained at CalPERS’ website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The CalPERS Annual Valuation Report as of June 30, 2021, reported 2023-2024, required the following:

<u>Plan</u>	<u>Employer Normal Cost Rate</u>	<u>Employer Payment of Unfunded Liability</u>	<u>Employee Contribution</u>
Miscellaneous Plan	16.44%	\$ 29,275	7.81%
PEPRA Misc Plan	7.68%	\$ 150	7.75%

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

B. DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The collective total pension liability for the June 30, 2023 measurement period was determined by an actuarial valuation as of June 30, 2022, with updated procedures used to roll forward the total pension liability to June 30, 2023. The collection of total pension liability was based on the following assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress-tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 6.90 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” which can be obtained at CalPERS’ website under the GASB 68 section.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

B. DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
Global Equity- cap-weighted	30.0%	4.54%
Global Equity- non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	-5.00	-0.59

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	Plan Total Pension Liability	Increase (Decrease)	
	(a)	Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at : 6/30/2022 (MD)	\$ 3,329,478	\$ 3,210,546	\$ 118,932
Balance at : 6/30/2023 (MD)	\$ 3,685,892	\$ 3,045,802	\$ 640,090
Net Changes during 2022-23	\$ 356,414	\$ (164,744)	\$ 521,158

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

B. DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 1,138,591	\$ 640,090	\$ 229,781

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

PENSION EXPENSE AND DEFERRED OUTFLOWS AND DEFERRED INFLOWS

For the fiscal year ending June 30, 2024, and 2023, pension expenses recognized is as follows:

	2024	2023
Total Service Costs	\$ 67,208	\$ 12,500
Interest on TPL	189,742	35,592
Recognize Changes of Assumptions	22,732	4,514
Changes of Benefit Terms	22	94
Contributions	(128,787)	(5,316)
Net Plan to Plan Resource Movement	(3)	213
Projected Earnings on PPI	(147,497)	(31,723)
Recognized Difference Between Projected and Actual Plan Earnings	20,949	2,708
Recognized Difference Between Expected & Actual Experience	15,167	2,431
Administrative Expenses	1,569	289
Other Miscellaneous Income	-	-
Total Pension Expense Recognized	\$ 41,102	\$ 21,302

For the measurement period ended June 30, 2023 (the measurement date), the Twain Harte Community Services District incurred a pension expense/(income) of \$41,102 for the Plan (the pension expense for risk pool for the measurement period is \$1,097,008,923).

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2024 and 2023

NOTE 15 - DISTRICT EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)

B. DEFINED BENEFITS PENSION PLANS – Miscellaneous Plan (Continued)

As of June 30, 2024, Twain Harte Community Services District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 32,699	\$ -
Changes of Assumptions	38,645	5,072
Difference between Projected and Actual Earnings on Pension Plan Investments	103,636	-
Difference between Employer's Contribution and Proportionate Share of Contribution	4,474	32,324
Changes in Employees Proportion Pension Contributions made Subsequent to Measurement Date	308,545	510,265
	128,787	-
Total	\$ 616,786	\$ 547,661

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expenses as follows:

Measurement Period Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ (84,427)
2026	(72,680)
2027	171,743
2028	28,731
2029	25,757
2030	-
Thereafter	-

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Schedules of Required Supplementary Information - Safety Plan
For the Fiscal Years,
Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00211%	0.00058%	0.00152%	0.00148%	0.00136%	0.00107%	0.00115%	0.00563%	0.00294%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 471,020	\$ 97,190	\$ 345,775	\$ 267,573	\$ 87,000	\$ 172,722	\$ 174,115	\$ 83,756	\$ 43,065
Plan's Covered-Employee Payroll	\$ 452,620	\$ 458,360	\$ 392,982	\$ 377,796	\$ 351,060	\$ 291,915	\$ 339,294	\$ 318,228	\$ 274,837
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of the Covered-Employee Payroll	104.1%	21.2%	88.0%	70.8%	24.8%	59.2%	51.3%	26.3%	15.7%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	81.9%	104.2%	83.3%	84.9%	85.3%	87.9%	85.7%	89.3%	94.4%
Schedule of Plan Contributions	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 108,211	\$ 87,989	\$ 103,615	\$ 92,359	\$ 70,698	\$ 65,305	\$ 58,566	\$ 54,826	\$ 60,458
Contributions in Relation to the Actuarially Determined Contribution	(108,211)	(87,989)	(103,615)	(92,359)	(70,698)	(65,305)	(58,566)	(54,826)	(60,458)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 575,566	\$ 452,620	\$ 377,022	\$ 392,982	\$ 377,796	\$ 351,060	\$ 291,915	\$ 339,294	\$ 318,228
Contributions as a Percentage of Covered-Employee Payroll	18.80%	19.44%	27.48%	23.50%	18.71%	18.60%	20.06%	16.16%	19.00%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2022 as they have minimal cost impact.

Change in Assumptions: None

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Schedules of Required Supplementary Information
Miscellaneous Plan and PEPRM Miscellaneous
For the Fiscal Years,
Last 10 Years*

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan's Proportion of the Net Pension Liability/(Asset)	0.00362%	0.00071%	0.00245%	0.00251%	0.00235%	0.00189%	0.00161%	0.00911%	0.00339%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 640,090	\$ 442,329	\$ 442,329	\$ 369,469	\$ 296,000	\$ 248,443	\$ 258,041	\$ 140,775	\$ 111,247
Plan's Covered-Employee Payroll	\$ 806,820	\$ 711,948	\$ 688,435	\$ 608,372	\$ 646,007	\$ 630,659	\$ 644,354	\$ 626,570	\$ 586,493
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	79.33%	62.13%	64.25%	60.73%	45.82%	39.39%	40.05%	22.47%	21.84%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	82.63%	96.43%	83.70%	85.13%	84.60%	86.39%	83.70%	89.27%	89.66%

Schedule of Plan Contributions	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 128,787	\$ 100,602	\$ 100,313	\$ 123,252	\$ 84,878	\$ 89,837	\$ 82,407	\$ 75,332	\$ 79,387
Contributions in Relation to the Actuarially Determined Contribution	(128,787)	(100,602)	(100,313)	(123,252)	(84,878)	(89,837)	(82,407)	(75,332)	(79,387)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 762,427	\$ 806,820	\$ 711,948	\$ 688,435	\$ 608,372	\$ 646,007	\$ 630,659	\$ 644,354	\$ 626,570
Contributions as a Percentage of Covered-Employee Payroll	16.89%	12.47%	14.09%	17.90%	13.95%	13.91%	13.07%	11.69%	12.67%

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2022 as they have minimal cost impact.

Change in Assumptions: None

* This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Park and Recreation
Budgetary Comparison Schedule
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variances-</u>
	<u>Original</u>	<u>Final</u>		<u>Final</u> <u>to Actual</u>
REVENUES				
Program Revenues:				
Taxes and Assessments	\$ 151,365	\$ 152,245	\$ 153,172	\$ 927
Charges for Services	7,100	7,100	7,160	60
Grants & Donations	2,416,065	2,869,979	2,250,358	(619,621)
Revenue from Use of Money	100	100	-	(100)
Other Revenues	3,500	3,500	113	(3,387)
Total Revenues	<u>2,578,130</u>	<u>3,032,924</u>	<u>2,410,803</u>	<u>(622,121)</u>
EXPENDITURES				
Operating Expenditures:				
Salaries and Benefits	26,340	20,299	26,587	(6,288)
General Operating Costs	55,858	77,742	71,657	6,085
Administrative	80,716	80,698	73,049	7,649
Capital Outlay	2,466,000	2,940,427	2,229,568	710,859
Total Expenditures	<u>2,628,914</u>	<u>3,119,166</u>	<u>2,400,861</u>	<u>718,305</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,784)</u>	<u>(86,242)</u>	<u>9,942</u>	<u>96,184</u>
Other Financing Sources (Uses):				
Interest Expense	-	-	(11,095)	(11,095)
Net Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(11,095)</u>	<u>(11,095)</u>
NET CHANGE IN FUND BALANCES	<u>(50,784)</u>	<u>(86,242)</u>	<u>(1,153)</u>	<u>85,089</u>
Fund Balance – Beginning	<u>-</u>	<u>-</u>	<u>492,262</u>	<u>-</u>
Fund Balance – Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 491,109</u>	<u>\$ -</u>

The notes are integral part of these statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Park and Recreation
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance-</u>
	<u>Original</u>	<u>Final</u>		<u>Final</u> <u>to Actual</u>
REVENUES				
Program Revenues:				
Taxes and Assessments	\$ 146,699	\$ 144,607	\$ 147,808	\$ 3,201
Charges for Services	7,100	5,000	8,591	3,591
Grants & Donations	2,746,065	1,395,475	314,188	(1,081,287)
Revenue from Use of Money	220	100	1,893	1,793
Other Revenues	111,292	600	94	(506)
Total Revenues	<u>3,011,376</u>	<u>1,545,782</u>	<u>472,574</u>	<u>(1,073,208)</u>
EXPENDITURES				
Operating Expenditures:				
Salaries and Benefits	8,236	8,212	7,071	1,141
Material, Supplies and Services	101,030	75,586	85,715	(10,129)
Administrative	76,933	76,275	76,392	(117)
Capital Outlay	2,794,800	1,417,400	302,897	1,114,503
Total Expenditures	<u>2,980,999</u>	<u>1,577,473</u>	<u>472,075</u>	<u>1,105,398</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>30,377</u>	<u>(31,691)</u>	<u>499</u>	<u>32,190</u>
Other Financing Sources (Uses):				
Proceeds from the sale of assets	-	-	137,445	137,445
Net Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>137,445</u>	<u>137,445</u>
NET CHANGE IN FUND BALANCES	30,377	(31,691)	137,944	169,635
Fund Balance – Beginning	-	-	354,318	-
Fund Balance – Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 492,262</u>	<u>\$ -</u>

The notes are integral part of these statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Fire Protection Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variances-</u>
	<u>Original</u>	<u>Final</u>		<u>Final</u> <u>to Actual</u>
REVENUES				
Program Revenues:				
Taxes and Assessments	\$ 1,311,127	\$ 1,329,463	\$ 1,341,543	\$ 12,080
Charges for Services	-	-	-	-
Grants & Donations	299,275	301,251	85,433	(215,818)
Revenue from Use of Money	180	180	35,837	35,657
Other Revenues	35,340	290,106	352,018	61,912
Total Revenues	<u>1,645,922</u>	<u>1,921,000</u>	<u>1,814,831</u>	<u>(106,169)</u>
EXPENDITURES				
Operating Expenditures:				
Salaries and Benefits	918,602	1,046,354	1,075,683	(29,329)
Materials, Supplies and Services	265,100	306,250	295,075	11,175
Administrative	145,288	145,257	131,488	13,769
Capital Outlay	380,000	450,900	181,382	269,518
Total Expenditures	<u>1,708,990</u>	<u>1,948,761</u>	<u>1,683,628</u>	<u>265,133</u>
Excess (Deficiency) of Revenues Over Expenditures	(63,068)	(27,761)	131,203	158,964
Other Sources - Sale of Assets	-	-	58,331	-
NET CHANGE IN FUND BALANCES	(63,068)	(27,761)	189,534	158,964
Fund Balance -- Beginning	-	-	1,279,056	-
Fund Balance -- Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,468,590</u>	<u>\$ -</u>

The notes are integral part of these statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Fire Protection Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variances-</u>
	<u>Original</u>	<u>Final</u>		<u>Final</u>
REVENUES				
Program Revenues:				
Taxes and Assessments	\$ 1,278,501	\$ 1,243,536	\$ 1,288,046	\$ 44,510
Grants & Donations	286,728	280,368	33,177	(247,191)
Revenue from Use of Money	-	-	15,144	15,144
Other Revenues	169,292	25,680	181,276	155,596
Total Revenues	<u>1,734,521</u>	<u>1,549,584</u>	<u>1,517,643</u>	<u>(31,941)</u>
EXPENDITURES				
Operating Expenditures:				
Salaries and Benefits	912,947	850,919	893,658	(42,739)
Materials, Supplies and Services	277,850	246,101	257,556	(11,455)
Capital Outlay	739,782	530,500	364,558	165,942
Administrative	138,479	137,295	137,505	(210)
Debt Service	-	-	-	-
Total Expenditures	<u>2,069,058</u>	<u>1,764,815</u>	<u>1,653,277</u>	<u>111,538</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(334,537)</u>	<u>(215,231)</u>	<u>(135,634)</u>	<u>79,597</u>
NET CHANGE IN FUND BALANCES	-	-	(135,634)	-
Fund Balance – Beginning	<u>-</u>	<u>-</u>	<u>1,414,690</u>	<u>-</u>
Fund Balance – Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,279,056</u>	<u>\$ -</u>

The notes are an integral part of these statements.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Notes to Required Supplementary Information
June 30, 2024 and 2023

BUDGETARY BASIS OF ACCOUNTING

The District operates under the general laws of the State of California and annually adopts a budget to be effective July 1 of the ensuing fiscal year. Formal budgetary integration is employed as a management control device during the year for all governmental fund types. Unused appropriations for the budgeted funds lapse at the end of the fiscal year. Budgets are adopted on a modified accrual basis. Expenditures in excess of budgeted amounts are approved individually by the Board.



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	05A	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Presentation and Approval of Financial Statements through January 31, 2025.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Receive and approve the financial statements through January 31, 2025.

SUMMARY:

This item presents Fiscal Year (FY) 2024-25 financial statements for all District Funds through January 31, 2025. As a general summary of the financial statements:

- Operating expenses for all Funds except the Fire Fund are below the target of 58.3% expended. The target percentage assumes an equal amount of spending each month throughout the year.
- Sewer Fund operating expenses would be higher if the Sewer Fund’s largest expense (a quarterly wastewater treatment invoice from Tuolumne Utilities District) was included. If that bill was provided monthly, Sewer Fund expenses would be below the target at 57.8% of budget.
- Fire Fund operating expenses are higher than target due to continued high wildfire activity and participation in mutual aid assignments (strike team). As of January 31st and since the mid-year budget adjustment (adopted January 8th), the District has incurred more than \$47,000 in strike team labor expenses. These expenses will be reimbursed with additional revenue for administration and equipment. The Fire Fund would be 63.5% of budget without strike team expenses – about 5% higher than the target percentage.
- Bank balances are healthy and in line with expectations. The month of January included reimbursements for strike team assignments and semi-annual property tax revenues. Large deposits are expected in the coming months due to park grant project reimbursements.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Operating Expenditure Summary
- Capital Expenditure Summary
- Bank Balances – Including a summary of receipts and disbursements

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
24/25 OPERATING EXPENDITURE SUMMARY
As of January 31, 2025**

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 58.3%)
Park	101,434	51,579	49,855	50.85%
Water	1,238,008	721,908	516,100	58.31%
Sewer	1,123,588	598,890	524,698	53.30%
Fire	1,650,160	1,094,960	555,200	66.35%
Admin	841,505	451,435	390,070	53.65%
TOTAL	\$ 4,954,695	\$ 2,918,772	\$ 2,035,923	58.91%

Reflects Mid-Year Budget Adjustment - Approved 1/8/25

TWAIN HARTE COMMUNITY SERVICES DISTRICT
24/25 CAPITAL EXPENDITURE SUMMARY
As of January 31, 2025

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 58.3%)
Park	674,700	373,941	300,759	55.42%
Water	865,000	212,492	652,508	24.57%
Sewer	392,000	-	392,000	0.00%
Fire	476,600	99,204	377,396	20.81%
Admin		-	-	
TOTAL	\$ 2,408,300	\$ 685,637	\$ 1,722,663	28.47%

Reflects Mid-Year Budget Adjustment - Approved 1/8/25

TWAIN HARTE COMMUNITY SERVICES DISTRICT
BANK BALANCES
As of January 31, 2025

Account	Beginning Balance	Receipts	Disbursements	Transfers	Current Balance
Five Star - Operating	478,080	1,083,053	(595,806)	(525,000)	440,327
US Bank - Operating	246,166	57,187	(31)		303,322
Five Star - Money Market	1,877,835	8,587		525,000	2,411,422
CA CLASS - Investment	1,211,047	4,550			1,215,597
LAIF - Investment	863,763	10,028			873,791
TOTAL	\$ 4,676,891	\$ 1,163,405	\$ (595,837)	\$ -	\$ 5,244,459



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	05B	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Approval of the Minutes of the Regular Meeting Held on January 8, 2025.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Approve the minutes of the Regular Meeting held on January 8, 2025.

SUMMARY:

The California Government Code and District Policy #5060 (Minutes of Board Meetings) requires the District to keep a record of all its actions. As such, the District's Board Secretary prepared draft minutes for the Board's Regular Meeting held on January 8, 2025, in the format required by Policy #5060. The Board's responsibility is to review and approve the draft meeting minutes.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Minutes of the Regular Meeting held on January 8, 2025.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Board of Directors Regular Meeting
January 8, 2025

CALL TO ORDER: President Sipperley called the meeting to order at 9:00 a.m. The following Directors, Staff, and Community Members were present:

DIRECTORS:

President Mannix
Director Sipperley
Director Bohlman
Director Dearborn
Director Mitchell

STAFF:

Tom Trott, General Manager
Neil Gamez, Fire Chief
Lewis Giambruno, Operations Manager

AUDIENCE: 3 Attendees

PUBLIC COMMENT ON NON-AGENDIZED ITEMS:

Bruce Erikson made a public comment.

Carol Hallet made a public comment about the wildfires affecting Southern California and thanked all of the deployed first responders, including Twain Harte Fire Department.

CONSENT AGENDA:

- A. Presentation and approval of financial statements through December 31, 2024.
- B. Approval of the minutes of the Regular Meeting held on December 11, 2024.

MOTION: Director Sipperley made a motion to accept the consent agenda in its entirety.
SECOND: Director Dearborn

AYES: Sipperley, Mannix, Bohlman, Dearborn, Mitchell

NOES: None

ABSTAIN: None

ABSENT: None

NEW BUSINESS:

- A. Discussion/action to adopt Resolution #25-01 - Approval of Fiscal Year 2024-25 Mid-Year Budget Adjustment.

MOTION: Director Sipperley made a motion to adopt Resolution #25-01 - Approval of Fiscal Year 2024-25 Mid-Year Budget Adjustment.

SECOND: Director Bohlman

AYES: Sipperley, Mannix, Bohlman, Dearborn, Mitchell

NOES: None
ABSTAIN: None
ABSENT: None

- B. Discussion/action to adopt Resolution #25-02 – Approval of Revised Fiscal Year 2024-25 Salary Plan to Add an Administrative Services Manager Position.

MOTION: Director Dearborn made a motion to adopt Resolution #25-02 – Approval of Revised Fiscal Year 2024-25 Salary Plan to Add an Administrative Services Manager Position.

SECOND: Director Sipperley

AYES: Sipperley, Mannix, Bohlman, Dearborn, Mitchell

NOES: None

ABSTAIN: None

ABSENT: None

- C. Discussion/action to adopt Resolution #25-03 – Awarding a Construction Contract to Peterson Excavation Inc. in the Amount of \$320,343 for the Office and Training Site Stormwater Improvement (Project #400-57-0001).

MOTION: Director Bohlman made a motion to adopt Resolution #25-03 – Awarding a Construction Contract to Peterson Excavation Inc. in the Amount of \$320,343 for the Office and Training Site Stormwater Improvement (Project #400-57-0001).

SECOND: Director Mitchell

AYES: Sipperley, Mannix, Bohlman, Dearborn, Mitchell

NOES: None

ABSTAIN: None

ABSENT: None

- D. Introduction of Ordinance #26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.

MOTION: Director Sipperley made a motion to approve the Introduction of Ordinance #26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.

SECOND: Director Bohlman

AYES: Sipperley, Mannix, Bohlman, Dearborn, Mitchell

NOES: None

ABSTAIN: None

ABSENT: None

- E. Discussion/action to adopt revisions to Policy #3040 – Purchasing and Expense Authorization.

MOTION: Director Sipperley made a motion to adopt revisions to Policy #3040 – Purchasing and Expense Authorization.

SECOND: Director Dearborn

AYES: Sipperley, Mannix, Bohlman, Dearborn, Mitchell

NOES: None

ABSTAIN: None

ABSENT: None

- F. Annual review of Policy #4010 – General Duties of the Board of Directors.

Per Section 4010.40 of District Policy #4010, the Board conducted an annual review for refresher training and self-evaluation and recommended no changes at this time.

- G. Annual review of Policy #4030 – Code of Ethics and Conduct.

Per Section 4030.30 of District Policy #4030, the Board conducted an annual review for refresher training and self-evaluation and recommended no changes at this time.

- H. Discussion to welcome and provide Board-led orientation to new Board member.

The Board discussed enhancing the District's onboarding process for new Board Directors by involving the entire Board in the orientation utilizing a series of questions to serve as a guide for the orientation. The goal is for current Directors to welcome new members and share their experience to help them work effectively together in serving District customers.

- I. Annual Board self-assessment of performance and identification of improvement opportunities.

The Board was pleased with the results and noted an opportunity to improve on preparedness for Board meetings by reviewing materials more thoroughly in advance of the meeting.

- J. Discussion regarding update of the District's Strategic Plan.

The Board provided direction to staff to start the process of putting out the community survey in January or February with a plan to hold a community workshop March 13-14, 2025.

REPORTS:

President and Board Member Reports

- Director Sipperley reported that he was waiting to hear if a JPA IRWM meeting would be held this morning.*
- Director Mitchell spoke to the Fire Committee and how they spoke about the parking lot improvements project.*
- President Mannix reported no LAFCO meeting this month. TUO CO CSDA meeting will be on Monday 1/13/2025, location TBD.*

Fire Chief Report by Chief Gamez

- A verbal summary of the written report was provided.*
- CERT - Carol Hallet provided a verbal summary of the written report that was provided.*

Water/Sewer/Park Operations Report Provided by Operations Manager Giambruno

- A verbal summary of the written report was provided.*

General Manager Report Provided by General Manager Trott

– *A verbal summary of the written report was provided.*

ADJOURNMENT:

The meeting was adjourned at 11:38 a.m.

Respectfully submitted,

APPROVED:

Kimberly Silva, Board Secretary

Eileen Mannix, President



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	05C	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #25-04 – Directing Preparation of the Engineer’s Report for Continuation of the Fiscal Year 2025-26 Assessment for the Twain Harte Park and Recreation Maintenance District.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt Resolution #25-04 - Directing Preparation of the Engineer’s Report for Continuation of the Fiscal Year 2025-26 Assessment for the Twain Harte Park and Recreation Maintenance District.

SUMMARY:

In 2006, the District’s limited Park Fund revenue was insufficient to properly maintain and repair the District’s aging park facilities. As a result, the District proposed the establishment of its Park and Recreation Maintenance District special benefit assessment (Park Assessment). The Park Assessment was approved by a majority vote of property owners and was levied by the District’s Board of Directors on June 4, 2006, via Resolution #06-09. The voter-approved Park Assessment does not sunset and allows a maximum 3% annual adjustment based on the January Consumer Price Index (CPI) for the San Francisco Bay Area. The annual CPI adjustment is not automatic and is subject to the approval of the Board.

Since 2006, the Park Assessment has continued to provide annual revenue to the Park Fund to:

- Improve park maintenance
- Improve safety and security
- Improve children’s playground equipment
- Maintain sports fields
- Maintain the Twain Harte Community Center

A Park Assessment Engineer’s report is prepared each year to evaluate the Park Fund’s budget requirements, the annual CPI adjustment, the maximum authorized assessment rate, and any changes to parcels within the assessment area. Staff recommends approval of the attached resolution to authorize preparation of this report.

FINANCIAL IMPACT:

The Park Assessment is necessary to maintain the District’s Park and Recreational facilities annually.

ATTACHMENTS:

- Resolution #25-04 – Directing Preparation of the Engineer’s Report for Continuation of the Fiscal Year 2025-26 Assessment for the Twain Harte Park and Recreation Maintenance District.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 25-04**

**DIRECTING PREPARATION OF THE ENGINEER'S REPORT FOR CONTINUATION OF
THE FISCAL YEAR 2025-26 ASSESSMENT FOR THE TWAIN HARTE PARK AND
RECREATION MAINTENANCE DISTRICT**

WHEREAS, by its Resolution No. 06-09, the Board of Directors (Board) of the Twain Harte Community Services District (District) ordered the formation of and levied the first assessment within the Twain Harte Park and Recreation Maintenance District ("Assessment District") pursuant the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is acquisition, installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, playground equipment and hardcourt areas, drainage systems, lighting, fencing, entry monuments, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the District.

NOW, THEREFORE, BE IT RESOLVED, by the Twain Harte Community Services District Board of Directors that:

1. SCI Consulting Group is hereby designated as Engineer of Work for purposes of the proceedings for this Assessment District and is hereby ordered to prepare an Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIID of the California Constitution.
2. Upon completion, the Engineer shall file the Engineer's Report with the Board Secretary for submission to the Board.

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District at their regular meeting on February 12, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Eileen Mannix, Board President

Kimberly Silva, Board Secretary



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	05D	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #25-05 – Accepting the Fire Chief’s Report of Annual Inspections of Certain Occupancies Pursuant to Sections 13146.2 and 13146.3 of the California Health and Safety Code.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt Resolution #24-05 – Accepting the Fire Chief’s Report of Annual Inspections of Certain Occupancies Pursuant to Sections 13146.2 and 13146.3 of the California Health and Safety Code.

SUMMARY:

California Safety Code Sections 13146.2 and 13146.3 requires all fire departments that provide fire protection services to perform and report annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards.

The Board intends this Resolution to fulfill the requirements of the Safety Code regarding acknowledgment of the District’s compliance with California Health and Sections 13146.2 and 13146.3.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Resolution #24-05 – Accepting the Fire Chief’s Report of Annual Inspections of Certain Occupancies Pursuant to Sections 13146.2 and 13146.3 of the California Health and Safety Code.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 25-05**

**ACCEPTING THE FIRE CHIEF'S REPORT OF ANNUAL INSPECTIONS OF
CERTAIN OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3
OF THE CALIFORNIA HEALTH AND SAFETY CODE**

WHEREAS, California Safety Code Sections 13146.2 and 13146.3 requires all fire departments that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided; and

WHEREAS, Safety Code Section 13146.2 requires all fire departments that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3; and

WHEREAS, the Board of the Twain Harte Community Services District (District) intends this Resolution to fulfill the requirements of the Safety Code regarding acknowledgment of the District's compliance with California Health and Sections 13146.2 and 13146.3.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of Twain Harte Community Services District acknowledges the District's compliance of with California Health and Safety Code Sections 13146.2 and 13146.3 in the District's service area as follows:

1. **EDUCATIONAL GROUP E OCCUPANCIES:**
Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the District, there lie 1 Group E occupancies, buildings, structures and/or facilities.

In the past year the District completed the annual inspection of 1 Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.
2. **RESIDENTIAL GROUP R OCCUPANCIES:**
Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden.

Within the District, there lie 15 Group R (and their associated sub-categories) occupancies of this nature.

In the past year the District completed the annual inspection of 15 Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District at their Regular Meeting held on February 12, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Eileen Mannix, Board President

Kimberly Silva, Board Secretary



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	06D	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Ordinance #26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Discussion/action to adopt Ordinance #26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.

SUMMARY:

In 2006, the District elected to become subject to the Uniform Public Construction Cost Accounting Act (UPCCAA) by adopting Ordinance #26. The UPCCAA, set forth in California Public Contract Code Section 22000 et seq., enables agencies to perform construction projects with greater efficiency by allowing larger amounts of work to be performed by its own staff and providing simplified informal bidding procedures to perform small construction projects with contractors.

Since 2013, the UPCCAA has enabled the District to perform construction work with its own staff when the value of the work being performed is \$60,000 or less and to utilize informal bidding procedures for contracting when the value of the project is \$200,000 or less. The State Controller’s Office has increased these values, effective January 1, 2025, to \$75,000 and \$220,000, respectively. To ensure compliance with the new limits and improve project delivery, staff recommend that the Board revise its existing Ordinance to incorporate the new limits.

The Finance/Policy Committee has reviewed Ordinance #26-02 and recommend its adoption. Ordinance #26-02 was introduced at the Board’s regular meeting on January 8, 2025. A summary of Ordinance #26-02 was published in the Union Democrat per the requirements of the California Government Code. If adopted, staff will publish another summary in the Union Democrat and Ordinance #26-02 will become effective in 30 days.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Proof of Publication in Union Democrat – Ordinance #26-02
- Ordinance #26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.

AFFP
NOTICE OF PUBLIC HEARING

Affidavit of Publication

STATE OF CALIFORNIA }
COUNTY OF TUOLUMNE } SS

NOTICE OF PUBLIC HEARING AND
ORDINANCE SUMMARY

TWAIN HARTE COMMUNITY SERVICES DISTRICT, CALIFORNIA

Carey Martin, being duly sworn, says:

That she is Principal Clerk of the Union-Democrat, a daily newspaper of general circulation, published in Sonora, Tuolumne County, California; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

January 17, 2025

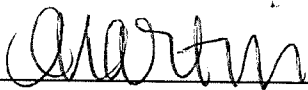
That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Principal Clerk

Subscribed to and sworn to me this 17th day of January 2025.



Carey Martin, Principal Clerk, Tuolumne County, California

1. ORDINANCE TITLE
ORDINANCE NO. 26-02 – Setting Forth Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act.

2. ORDINANCE SUMMARY
Twain Harte Community Services District's existing Ordinance #26-01 sets forth informal bidding requirements under the Uniform Public Construction Cost Accounting Act (UPCCAA) that can be used for public projects of \$200,000 or less. The California State Controller recently changed the UPCCAA bidding requirements to apply to public projects of \$220,000 or less (effective 1/1/2025). Ordinance #26-02 will repeal the existing Ordinance #26-01 and will adopt the new ordinance, which sets forth the same bidding requirements with the new UPCCAA public project limit of \$220,000 or less.

3. NOTICE OF PUBLIC HEARING
The District Board of Directors will conduct a Public Hearing to consider adoption of Ordinance No. 26-02 on Wednesday, February 12, 2025 at 9:00 a.m. at the District offices located at 22912 Vantage Pointe Dr., Twain Harte, CA.

Members of the public are invited to attend and provide comment on the Ordinance, which is available for inspection on the District website (www.twainhartecsd.com) and at the District office, Monday through Friday from 8:00 a.m. to 4:00 p.m.

DATED: 1/15/2025 Kimberly Silva Board Secretary

Publication date: 1/17/2025
The Union Democrat, Sonora, CA 95370

00000127 00035912

TWAIN HARTE COMMUNITY SERVICES DISTRICT
PO BOX 649
TWAIN HARTE, CA 95383

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
ORDINANCE NO. 26-02**

**SETTING FORTH INFORMAL BIDDING PROCEDURES UNDER THE UNIFORM
PUBLIC CONSTRUCTION COST ACCOUNTING ACT**

WHEREAS, The Twain Harte Community Services District (“District”) elected to become subject to the Uniform Public Construction Cost Accounting Act (“UPCCAA”) procedures pursuant to Public Contract Code (“PCC”) Section 22000 et seq. on September 11, 2006, through adoption of Ordinance No. 26; and

WHEREAS, the District revised Ordinance No. 26 on August 8, 2013, and December 12, 2018, to reflect changes the State Controller’s Office made to the value limits of public projects that can be let for informal bids under the UPCCAA; and

WHEREAS, the State Controller’s Office has again revised the UPCCAA value limits for public projects that can be let for informal bids (effective January 1, 2025) and it is in the District’s best interest to adopt this Ordinance with said revised limits.

NOW, THEREFORE, the Board of Directors of the Twain Harte Community Services District do ordain as follows:

SECTION 26.1 – Addition to Ordinance Code

Ordinance 26-02 is hereby added to the Ordinance Code of the Twain Harte Community Services District (“District”) as set forth herein.

SECTION 26.2 – Findings and Purpose

It is in the public interest for the Board of Directors of the District to elect to become subject to the UPCCAA procedures adopted by the California Uniform Construction Cost Accounting Commission pursuant to PCC Section 22000 et seq. Performance of District construction and maintenance projects in accordance with these procedures will enable the District to perform said projects with its own staff and/or by contracts through informal bidding procedures when it is in the best public interest of the District to do so.

SECTION 26.3 – Informal Bidding Procedures

Public projects as defined by the UPCCAA of Two Hundred and Twenty Thousand Dollars (\$220,000) or less may be let to contract by informal procedures as set forth in PCC Section 22032 et seq.

Public projects as defined by the UPCCAA of Seventy-Five Thousand Dollars (\$75,000) or less may be performed by District employees by force account, by negotiated contract or by purchase order, as set forth in PCC Section 22032 et seq.

SECTION 26.4 – Development, Maintenance and Use of Contractors List

At the option of the General Manager, the District may develop a list of qualified contractors eligible to submit bids on informal contracts awarded by the District. The list of contractors shall be developed and maintained in accordance with the provisions of PCC Section 22034 and minimum criteria propagated from time to time by the California Uniform Public Construction Cost Accounting Commission.

If a qualified contractors list is maintained, the General Manager shall send an annual written notice to all construction trade journals designated for Tuolumne County by PCC Section 22036 inviting all licensed contractors to submit the name of their company for inclusion on the District's list of qualified bidders for the following calendar year.

The written notice shall require the contractor to provide contact information, including the name and email address to which a Notice Inviting Bids should be sent, the type of work which the contractor is interested in, the class of contractor's license held, and contractor's license number. The District may include any contractor's name it desires on the list, but the list must, at a minimum, include all contractors who have provided the District with the required information. A contractor may have its company added to the District's contractors list at any time by providing the required information.

SECTION 26.5 – Notice Inviting Informal Bids

If the District desires to perform a public project requiring informal bidding procedures pursuant to this Ordinance and/or the UPCCAA, a notice inviting informal bids shall be sent to contractors, no less than 10 calendar days before bids are due, in accordance with one or both of the following paragraphs:

1. All contractors on the District's qualified contractors list, as described in Section 26.4 of this Ordinance, who are qualified and interested in the category of work being bid shall be mailed, faxed, or emailed a notice inviting informal bids unless the product or service is proprietary.
2. All construction trade journals specified in PCC Section 22036 for Tuolumne County shall be mailed, faxed, or emailed a notice inviting informal bids, unless the product or service is proprietary.

Additional contractors and/or construction trade journals may be notified at the discretion of the General Manager.

SECTION 26.6 – Award of Contracts

The General Manager of the District is authorized to award informal contracts pursuant to this Section.

At the time provided in the notice inviting informal bids, the General Manager, or his/her designee, shall open all bids timely received and shall award a contract to the lowest

responsible bidder. If two or more bids are the same and lowest, the General Manager may choose the contractor to whom the contract is to be awarded.

If no bids are received, the General Manager may again solicit informal bids, perform the work with District employees, or negotiate an informal contract with a contractor chosen by the General Manager.

If none of the bids received are lower than two hundred twenty thousand dollars (\$220,000), a contract may still be awarded up to a maximum of two hundred thirty-five thousand dollars (\$235,000). Such awards may only be made by the Board of Directors through adoption of a resolution by a four-fifths (4/5) vote, awarding the contract to the lowest responsible bidder and finding that the District's original cost estimate was reasonable.

SECTION 26.7 – Emergencies

The District Board of Directors hereby delegates to its General Manager the power to declare a public emergency as defined in Public Contract Code Section 22035 and to accomplish repairs and/or replacements as permitted by said Section. Such work shall be performed without the benefit of informal or formal bidding and without adoption of plans, specifications or working details, provided that such repair or replacements are necessary to permit the continued conduct of the operation or services of the District or to avoid danger to life or property. The General Manager shall provide a full report on the emergency work performed at the next Board meeting, at which time the Board may confirm the existence of such public emergency by a four-fifths (4/5) vote and may take such other action necessary including but not limited to decisions as to whether the authorized work should continue without the benefit of informal or formal bidding.

SECTION 26.8 – Effective Date and Repeal of Ordinance No. 26-01

This Ordinance shall take effect and be enforced thirty (30) days from the date of its passage and no earlier than January 1, 2025. Upon the effective date of this Ordinance, Ordinance No. 26-01 shall be repealed in its entirety. Before the expiration of fifteen (15) days after this Ordinance's passage, a summary of it, shall be published once, with the names of the members of the Board of Directors voting for and against the same in a newspaper of general circulation published in the County of Tuolumne.

ADOPTED as an Ordinance of Twain Harte Community Services District by the District's Board of Directors at a public hearing held at their regular meeting on February 12, 2025, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

APPROVED:

Eileen Mannix, Board President

ATTEST:

Kimberly Silva, Board Secretary



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	07A	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #25-06 – Resolution of Appreciation for Melinda Boyer.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Adopt Resolution #25-06 – Resolution of Appreciation for Melinda Boyer.

SUMMARY:

Melinda Boyer faithfully provided the District with 20 years of excellent service before retiring in January. In recognition and honor of her service to this community, the District would like to present Melinda Boyer with a resolution of appreciation.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Resolution #25-06 – Resolution of Appreciation for Melinda Boyer.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION #25-06**

**A Resolution of Appreciation for
*Melinda Boyer***

WHEREAS, for the past twenty years, Melinda Boyer has faithfully and wholeheartedly served the Twain Harte community as the District's Customer Services Representative; and

WHEREAS, although District board members, managers and staff have come and gone, and the town has evolved with new residents, Melinda has remained a steadfast symbol of stability and reliability in Twain Harte; and

WHEREAS, Melinda consistently thrived in her District role, unknowingly setting new standards for customer service excellence and establishing an unspoken culture that reminds people why they love living in a friendly, close-knit community; and

WHEREAS, Melinda did much more than provide competent, professional customer service – she listened with care and patience, offered kind conversation, and took genuine interest in remembering the details that mattered most to people; and

WHEREAS, as a result, many customers found (and still find) themselves coming to the District office not because they needed to pay a bill, but because they enjoyed experiencing the authentic kindness that Melinda freely and naturally expresses; and

WHEREAS, although the community will not be the same without Melinda at the District's front desk, her customers and coworkers will tearfully rejoice knowing that her retirement brings her freedom to enjoy family and horses in new uninhibited ways.

NOW, THEREFORE, BE IT RESOLVED that the Twain Harte Community Services District Board of Directors, on behalf of the District and its customers,

SINCERELY THANK AND HONOR

Melinda Boyer

FOR HER YEARS OF SERVICE TO THIS DISTRICT AND COMMUNITY.

APPROVED:

*By Unanimous Vote of the Twain Harte
Community Services District Board*

*I certify that the above resolution was adopted
by the Board of Directors at their regular
meeting on February 12, 2025.*

Eileen Mannix, Board of Directors President
TWAIN HARTE COMMUNITY SERVICES DISTRICT

Kimberly Silva, Board of Directors Secretary
TWAIN HARTE COMMUNITY SERVICES DISTRICT



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	07C	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #25-07 – Approving a Fiscal Year 2024-25 Fire Fund Budget Adjustment for Procurement of a Grant-Funded Combination Rescue Tool.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Adopt Resolution #25-07 – Approving a Fiscal Year 2024-25 Fire Fund Budget Adjustment for Procurement of a Grant-Funded Combination Rescue Tool.

SUMMARY:

The District recently partnered with the City of Sonora and several other local fire departments to apply for a Regional Crash Response and Extrication Improvement Program Grant through the State of California Office of Traffic Safety. The grant application requested \$75,000 for extrication equipment to improve crash response and extrication times. The application was successful and the grant was awarded to the City of Sonora in late 2024.

A portion of the grant scope included purchase of a combination rescue tool, often called a combi tool, for the District’s Fire Division. The combination rescue tool will improve the District’s ability to quickly gain access to trapped car accident victims by enabling emergency responders to effectively cut and spread the vehicle with the same tool. The cost of the combination rescue tool, which has already been competitively bid by the City of Sonora, is approximately \$19,405.

In order to participate in the grant, the District must pay for the combi tool upfront. All costs will be then reimbursed by the grant through the City of Sonora. Neither the combi tool expense nor the associated grant revenue is included in the Fiscal Year 2024-25 Fire Fund Budget. In order to proceed with purchase and reimbursement, a Fire Fund Budget Adjustment is necessary.

FINANCIAL IMPACT:

Approval of Resolution #25-07 results in a net zero cost to the District – an addition of \$19,405 in revenue and an addition of \$19,405 in expense.

ATTACHMENTS:

- Resolution #25-07 – Approving a Fiscal Year 2024-25 Fire Fund Budget Adjustment for Procurement of a Grant-Funded Combination Rescue Tool.
- Grant Agreement – Regional Crash Response and Extrication Improvement Program
- Combi Tool Invoice

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 25-07**

**APPROVING A FISCAL YEAR 2024-25 FIRE FUND BUDGET ADJUSTMENT FOR
PROCUREMENT OF A GRANT-FUNDED COMBINATION RESCUE TOOL**

WHEREAS, the District recently partnered with the City of Sonora (City) to apply for a regional grant from the California Office of Traffic Safety's Regional Crash Response and Extrication Improvement Program (Extrication Grant) to procure extrication equipment to improve crash response times; and

WHEREAS, a \$75,000 Extrication Grant was awarded to the City, the lead applicant, as a result of the regional grant application; and

WHEREAS, a portion of the awarded Extrication Grant scope includes procurement of a combination rescue tool for the Twain Harte Community Services District's (District) Fire Division; and

WHEREAS, the combination rescue tool will improve the District's ability to quickly gain access to trapped vehicle accident victims by enabling firefighters to effectively cut and spread the vehicle with the same tool; and

WHEREAS, the Extrication Grant requires the District to pay for the combination rescue tool (\$19,405) upfront before grant funds can be reimbursed to the District; and

WHEREAS, neither the expense nor associated grant revenue is included in the Fiscal Year 2024-35 Fire Fund Budget and a budget adjustment is needed.

NOW, THEREFORE, BE IT RESOLVED, by the District Board of Directors that the Fiscal Year 2024-25 Fire Fund Budget be adjusted as follows:

1. Increase the Revenue line item, "Grant Revenue," by \$19,405, from \$292,100 to \$311,505; and
2. Add a "Combination Rescue Tool" Capital Outlay Expense line item in the amount of \$19,405, increasing Capital Outlay from \$476,600, from \$496,005.

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District on February 12, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Eileen Mannix, Board President

Kimberly Silva, Board Secretary

1. GRANT TITLE Regional Crash Response and Extrication Improvement Program	
2. NAME OF AGENCY Tuolumne County	3. Grant Period From: 10/01/2024 To: 09/30/2025
4. AGENCY UNIT TO ADMINISTER GRANT Sonora Fire Department	
5. GRANT DESCRIPTION The city/county/regional fire agency will improve their crash response and extrication times by purchasing extrication equipment. Best practice strategies will be used to reduce the response time for the arrival of appropriate extrication equipment to traffic crash scenes and the time to extricate the victims of traffic crashes, thus increasing survivability. The grant will provide funding for new equipment and training for fire departments without extrication equipment or those that have existing equipment that has reached the end of its usable lifespan and is in need of replacement.	
6. Federal Funds Allocated Under This Agreement Shall Not Exceed: \$75,000.00	
7. TERMS AND CONDITIONS: The parties agree to comply with the terms and conditions of the following which are by this reference made a part of the Agreement: <ul style="list-style-type: none"> • Schedule A – Problem Statement, Goals and Objectives and Method of Procedure • Schedule B – Detailed Budget Estimate and Sub-Budget Estimate (if applicable) • Schedule B-1 – Budget Narrative and Sub-Budget Narrative (if applicable) • Exhibit A – Certifications and Assurances • Exhibit B* – OTS Grant Program Manual • Exhibit C – Grant Electronic Management System (GEMS) Access <p>*Items shown with an asterisk (*), are hereby incorporated by reference and made a part of this agreement as if attached hereto.</p> <p>These documents can be viewed at the OTS home web page under Grants: www.ots.ca.gov.</p> <p>We, the officials named below, hereby swear under penalty of perjury under the laws of the State of California that we are duly authorized to legally bind the Grant recipient to the above described Grant terms and conditions.</p> <p>IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.</p>	
8. Approval Signatures	
A. GRANT DIRECTOR NAME: Aimee New TITLE: Fire Chief EMAIL: firechief@sonoraca.com PHONE: (209) 532-7432 ADDRESS: 201 S. Shepherd Street Sonora, CA 95370 _____ (Signature) (Date)	B. AUTHORIZING OFFICIAL NAME: Melissa Eads TITLE: City Administrator EMAIL: meads@sonoraca.com PHONE: (209) 532-4541 ADDRESS: 201 S. Shepherd Street Sonora, CA 95370 _____ (Signature) (Date)
C. FISCAL OFFICIAL NAME: Chris Gorsky TITLE: Administrative Services Director EMAIL: cgorsky@sonoraca.com PHONE: (209) 532-4541 ADDRESS: 94 N. Washington Street Sonora, CA 95370 _____ (Signature) (Date)	D. AUTHORIZING OFFICIAL OF OFFICE OF TRAFFIC SAFETY NAME: Barbara Rooney TITLE: Director EMAIL: barbara.rooney@ots.ca.gov PHONE: (916) 509-3030 ADDRESS: 2208 Kausen Drive, Suite 300 Elk Grove, CA 95758 _____ (Signature) (Date)

<p>E. ACCOUNTING OFFICER OF OFFICE OF TRAFFIC SAFETY</p> <p>NAME: Carolyn Vu</p> <p>ADDRESS: 2208 Kausen Drive, Suite 300 Elk Grove, CA 95758</p>	<p>9. SAM INFORMATION</p> <p>SAM #: H8KNA6NA9MD7</p> <p>REGISTERED</p> <p>ADDRESS: 201 S Shepherd St</p> <p>CITY: Sonora</p> <p>ZIP+4: 95370-4754</p>
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10. PROJECTED EXPENDITURES						
FUND	CFDA	ITEM/APPROPRIATION	F.Y.	CHAPTER	STATUTE	PROJECTED EXPENDITURES
				AGREEMENT TOTAL		\$75,000.00
				AMOUNT ENCUMBERED BY THIS DOCUMENT		\$75,000.00
<p><i>I CERTIFY upon my own personal knowledge that the budgeted funds for the current budget year are available for the period and purpose of the expenditure stated above.</i></p>				PRIOR AMOUNT ENCUMBERED FOR THIS AGREEMENT		\$ 0.00
				TOTAL AMOUNT ENCUMBERED TO DATE		\$75,000.00
OTS ACCOUNTING OFFICER'S SIGNATURE			DATE SIGNED			

1. PROBLEM STATEMENT	
<p>The City of Sonora Fire Department, Chicken Ranch Fire Department, Twain Harte Fire Protection District and Strawberry Fire District provide all-hazards emergency response to the Citizens of Sonora and the surrounding communities of Tuolumne County. Sonora is centrally located in Tuolumne County and responds first due throughout as part of the recently approved closest resource automatic aid agreement with all Tuolumne County Fire Agencies. The City of Sonora has one of the only two truck companies in the County and provides vehicle extrication County-wide. Chicken Ranch Fire Department is a new fire agency serving the under served population of the California Band of Chicken Ranch Mi-Wuk Indians in the Jamestown area. Chicken Ranch Fire Department is a brand new agency that is in need of additional funding to outfit their new fire engine with extrication equipment for emergency response on the trust lands of the Tribe, highway 108 adjacent to the Trust lands and the surrounding areas of Tuolumne County as a signature of the Automatic Aid Agreement. Twain Harte Fire Protection District serves the middle elevation responses areas of Tuolumne County at the snow line where numerous vehicle crashes occur due to weather conditions. Strawberry Fire District is the most Eastern Fire agency in Tuolumne County and responds emergency responses in the highest elevation areas. The next closest resource in a minimum of 30-45 minutes response, so it is vital to have the appropriate extrication equipment on scene with the first engine response. State highways located in our response include State routes 49 and 108. These rural highways have a high number of vehicle crashes each year resulting in major injuries and deaths. Each agency has multiple emergency response vehicles needing the addition of extrication equipment. This grant would allow our departments to place new vehicle extrication equipment on all of our emergency response apparatus. The equipment would benefit not just the citizens of Sonora City, California Band of Mi-Wuk Indians of Chicken Ranch, Twain Harte, and Strawberry but the entire population of Tuolumne County. Having the best, most reliable extrication equipment in service on all apparatus will allow our personnel to extricate patients faster and increase their chances for survival.</p>	
2. PERFORMANCE MEASURES	
A. Goals:	
<ol style="list-style-type: none"> 1. Reduce the number of persons killed in traffic crashes. 2. Reduce the number of persons injured in traffic crashes. 3. Decrease the average extrication time, from the time of arrival at the crash site to transport. 	
B. Objectives:	Target Number
1. Issue a press release announcing the kick-off of the grant by November 15. The kick-off press releases and media advisories, alerts, and materials must be emailed to the OTS Public Information Officer at pio@ots.ca.gov , and copied to your OTS Coordinator, for approval 7 days prior to the issuance date of the release.	1
2. Develop Memorandums of Understanding (MOUs) with recipient agencies which contain the following: a list and description of equipment; an explanation of the submission of data collection and quarterly reporting; the responsibility of maintaining equipment; and the reporting of the fair market value of equipment every other year.	1
3. Purchase and place fully equipped extrication systems in strategic locations within the jurisdiction.	1
4. Purchase and place pieces of specialized rescue equipment in strategic locations within the jurisdiction.	1
5. Train firefighters in the use of the new equipment.	6
6. Conduct traffic safety presentations with an effort to reach persons and communities.	4
7. Display the OTS funded equipment during Public Safety Fairs, community festivals and/or other Department or community events.	4
8. Report on the number of times the grant-funded equipment is used during an extrication, provide a brief overview of the incident and indicate if the equipment was used to save a life.	1

9. Station 0 - Decrease the average extrication time, from the time of arrival at the crash site to transport, from 00 minutes to 00 minutes.

10. Station 0 - Decrease the average extrication time, from the time of arrival at the crash site to transport, from 00 minutes to 00 minutes.

3. METHOD OF PROCEDURE

A. Phase 1 – Program Preparation (1st Quarter of Grant Year)

- Determine specific equipment requirements.
- Request equipment vendor price quotation for the required equipment per host agency requirement.
- Submit purchase orders to equipment vendors for purchase of the equipment.
- Prepare and execute Memorandums of Understanding (MOU) with recipient agencies.

Media Requirements

- Issue a press release approved by the OTS PIO announcing the kick-off of the grant by November 15, but no sooner than October 1. The kick-off release must be approved by the OTS PIO and only distributed after the grant is fully signed and executed. If you are unable to meet the November 15 deadline to issue a kick-off press release, communicate reasons to your OTS grant coordinator and OTS PIO.

B. Phase 2 – Program Operations (Throughout Grant Year)

- Inventory the new equipment following delivery.
- Disperse equipment to identified recipient agencies.
- Plan a media event announcing the grant funded equipment.
- Recipient agencies will identify training needs and objectives and coordinate instructional staff to conduct a high quality training program for their respective agency.
- Recipient agencies will develop a preventive maintenance schedule for the new equipment following manufacturers' recommendations.

Media Requirements

The following requirements are for all grant-related activities:

- Send all media advisories, alerts, videos, graphics, artwork, posters, radio/PSA/video scripts, storyboards, digital and/or print educational materials for grant-related activities to the OTS PIO at pio@ots.ca.gov for approval and copy your OTS grant coordinator. Optimum lead time would be 7 days before the scheduled release but at least 3 business days prior to the scheduled release date for review and approval is appreciated.
- Send all Powerpoint presentations, online presentations and trainings for grant-related activities to the OTS PIO at pio@ots.ca.gov for approval and copy your OTS grant coordinator. Certified training courses are EXEMPT from the approval process.
- The OTS PIO is responsible for the approval of the design and content of materials. The agency understands OTS PIO approval is not authorizing approval of budget expenditure or cost. Any cost approvals must come from the OTS grant coordinator.
- Pre-approval is not required when using any OTS-supplied template for media advisories, press releases, social media graphics, videos or posts, or any other OTS-supplied educational material. However, copy the OTS PIO at pio@ots.ca.gov and your OTS grant coordinator when any material is distributed to the media and public, such as a press release, educational material, or link to social media post. The OTS-supplied kick-off press release templates and any kickoff press releases are an exception to this policy and require prior approval before distribution to the media and public.
- If an OTS-supplied template, educational material, social media graphic, post or video is substantially changed, the changes shall be sent to the OTS PIO at pio@ots.ca.gov for approval and copy to your OTS grant coordinator. Optimum lead time would be 7 days prior to the scheduled release date, but at least 3 business days prior to the scheduled release date for review and approval is appreciated.
- Press releases, social media posts and alerts on platforms such as NextDoor and Nixle reporting immediate and time-sensitive grant activities (e.g. enforcement operations, day of event highlights or announcements, event invites) are exempt from the OTS PIO approval process. The OTS PIO and your OTS grant coordinator should still be notified when the grant-related activity is happening (e.g. car seat checks, bicycle rodeos, community presentations, DUI checkpoints, etc.).

- Enforcement activities such as warrant and probation sweeps, court stings, etc. that are embargoed or could impact operations by publicizing in advance are exempt from the PIO approval process. However, announcements and results of activities should still be copied to the OTS PIO at pio@ots.ca.gov and your OTS grant coordinator with embargoed date and time or with “INTERNAL ONLY: DO NOT RELEASE” message in subject line of email.
- Any earned or paid media campaigns for TV, radio, digital or social media that are part of a specific grant objective, using OTS grant funds, or designed and developed using contractual services by a subgrantee, requires prior approval. Please send to the OTS PIO at pio@ots.ca.gov for approval and copy your grant coordinator at least 3 business days prior to the scheduled release date.
- Social media posts highlighting state or national traffic safety campaigns (Distracted Driving Month, Motorcycle Safety Awareness Month, etc.), enforcement operations (DUI checkpoints, etc.), or any other grant-related activity such as Bicycle rodeos, presentations, or events, are highly encouraged but do not require prior approval.
- Submit a draft or rough-cut of all digital, printed, recorded or video material (brochures, posters, scripts, artwork, trailer graphics, digital graphics, social posts connected to an earned or paid media campaign grant objective) to the OTS PIO at pio@ots.ca.gov and copy your OTS grant coordinator for approval prior to the production or duplication.
- Use the following standard language in all press, media, and printed materials, space permitting: Funding for this program was provided by a grant from the California Office of Traffic Safety, through the National Highway Traffic Safety Administration.
- Space permitting, include the OTS logo on all grant-funded print materials, graphics and paid or earned social media campaign grant objective; consult your OTS grant coordinator for specifics, format-appropriate logos, or if space does not permit the use of the OTS logo.
- Email the OTS PIO at pio@ots.ca.gov and copy your OTS grant coordinator at least 21 days in advance, or when first confirmed, a short description of any significant grant-related traffic safety event or program, particularly events that are highly publicized beforehand with anticipated media coverage so OTS has sufficient notice to arrange for attendance and/or participation in the event. If unable to attend, email the OTS PIO and coordinator brief highlights and/or results, including any media coverage (broadcast, digital, print) of event within 7 days following significant grant-related event or program. Media and program highlights are to be reflected in QPRs.
- Any press releases, work plans, scripts, storyboards, artwork, graphics, videos or any educational or informational materials that received OTS PIO approval in a prior grant year needs to be resubmitted for approval in the current grant year.
- For additional guidance, refer to the [OTS Grants Materials Approval Process Guidelines](#) and [OTS Grants Media Approval Process FAQs](#) on the OTS website.
- Contact the OTS PIO or your OTS grant coordinator for consultation when changes from any of the above requirements might be warranted.

C. Phase 3 – Data Collection & Reporting (Throughout Grant Year)

1. Prepare and submit grant claim invoices (due January 30, April 30, July 30, and October 30)
2. Prepare and submit Quarterly Performance Reports (QPR) (due January 30, April 30, July 30, and October 30)
 - Collect and report quarterly, appropriate data that supports the progress of goals and objectives.
 - Provide a brief list of activity conducted, procurement of grant-funded items, and significant media activities. Include status of grant-funded personnel, status of contracts, challenges, or special accomplishments.
 - Provide a brief summary of quarterly accomplishments and explanations for objectives not completed or plans for upcoming activities.
 - Collect, analyze and report statistical data relating to the grant goals and objectives.

4. METHOD OF EVALUATION

Using the data compiled during the grant, the Grant Director will complete the “Final Evaluation” section in the fourth/final Quarterly Performance Report (QPR). The Final Evaluation should provide a brief summary of the grant’s accomplishments, challenges and significant activities. This narrative should also include whether goals and objectives were met, exceeded, or an explanation of why objectives were not completed.

5. ADMINISTRATIVE SUPPORT

This program has full administrative support, and every effort will be made to continue the grant activities after grant conclusion.

FUND NUMBER	CATALOG NUMBER (CFDA)	FUND DESCRIPTION	TOTAL AMOUNT
402EM-25	20.600	State and Community Highway Safety	\$75,000.00

COST CATEGORY	FUND NUMBER	UNIT COST OR RATE	UNITS	TOTAL COST TO GRANT
A. PERSONNEL COSTS				
<u>Straight Time</u>				\$0.00
<u>Overtime</u>				\$0.00
Category Sub-Total				\$0.00
B. TRAVEL EXPENSES				
				\$0.00
				\$0.00
Category Sub-Total				\$0.00
C. CONTRACTUAL SERVICES				
				\$0.00
Category Sub-Total				\$0.00
D. EQUIPMENT				
Fully Equipped Extrication System	402EM-25	\$50,000.00	1	\$50,000.00
Combi-tool	402EM-25	\$25,000.00	1	\$25,000.00
Category Sub-Total				\$75,000.00
E. OTHER DIRECT COSTS				
				\$0.00
Category Sub-Total				\$0.00
F. INDIRECT COSTS				
				\$0.00
Category Sub-Total				\$0.00
GRANT TOTAL				\$75,000.00

GRANT AGREEMENT

EM25034

Schedule B-1

BUDGET NARRATIVE
<p>PERSONNEL COSTS</p> <p>-</p>
<p>TRAVEL EXPENSES</p> <p>-</p>
<p>CONTRACTUAL SERVICES</p> <p>-</p>
<p>EQUIPMENT</p> <p>Fully Equipped Extrication System - Fully equipped extrication systems are generally comprised of a hydraulic pump, fluid, hoses, control valves, and hydraulically actuated spreaders and cutters used primarily for vehicle extrication incidents as well as edraulic tools. It includes every piece of extrication equipment, modifications, attachments, accessories, and auxiliary apparatus necessary to make it usable for the purpose it was acquired, and costs \$5,000 or more (including tax, shipping, and installation).</p>
<p>Combi-tool - Combi-tools are a hydraulically actuated, light-weight, combination cutting, spreading, pulling and pinching tool used for extrication incidents. It includes every piece of equipment, modifications, attachments, accessories, and auxiliary apparatus necessary to make it usable for the purpose it was acquired, and costs \$5,000 or more (including tax, shipping, and installation).</p>
<p>OTHER DIRECT COSTS</p> <p>-</p>
<p>INDIRECT COSTS</p> <p>-</p>
<p>STATEMENTS/DISCLAIMERS</p> <p>There will be no program income generated from this grant.</p>

Certifications and Assurances for Fiscal Year 2024 Highway Safety Grants (23 U.S.C. Chapter 4 or Section 1906, Public Law 109-59, as amended by Section 25024, Public Law 117-58)

The officials named on the grant agreement, certify by way of signature on the grant agreement signature page, that the Grantee Agency complies with all applicable Federal statutes, regulations, and directives and State rules, guidelines, policies, and laws in effect with respect to the periods for which it receives grant funding. Applicable provisions include, but are not limited to, the following:

GENERAL REQUIREMENTS

The State will comply with applicable statutes and regulations, including but not limited to:

- 23 U.S.C. Chapter 4—Highway Safety Act of 1966, as amended;
- Sec. 1906, [Public Law 109-59](#), as amended by Sec. 25024, [Public Law 117-58](#);
- [23 CFR part 1300](#)—Uniform Procedures for State Highway Safety Grant Programs;
- [2 CFR part 200](#)—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- [2 CFR part 1201](#)—Department of Transportation, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

NONDISCRIMINATION

(applies to all subrecipients as well as States)

The State highway safety agency [and its subrecipients] will comply with all Federal statutes and implementing regulations relating to nondiscrimination (“Federal Nondiscrimination Authorities”). These include but are not limited to:

- *Title VI of the Civil Rights Act of 1964* ([42 U.S.C. 2000d](#) et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);
- [49 CFR part 21](#) (entitled *Non-discrimination in Federally-Assisted Programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964*);
- [28 CFR 50.3](#) (U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964);
- *The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970*, ([42 U.S.C. 4601](#)), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- *Federal-Aid Highway Act of 1973*, ([23 U.S.C. 324 et seq.](#)), and *Title IX of the Education Amendments of 1972*, as amended ([20 U.S.C. 1681-1683](#) and [1685-1686](#)) (prohibit discrimination on the basis of sex);
- *Section 504 of the Rehabilitation Act of 1973*, ([29 U.S.C. 794 et seq.](#)), as amended, (prohibits discrimination on the basis of disability) and [49 CFR part 27](#);
- *The Age Discrimination Act of 1975*, as amended, ([42 U.S.C. 6101 et seq.](#)), (prohibits discrimination on the basis of age);
- *The Civil Rights Restoration Act of 1987*, (Pub. L. 100-209), (broadens scope, coverage, and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal aid recipients, subrecipients and contractors, whether such programs or activities are Federally-funded or not);
- *Titles II and III of the Americans with Disabilities Act* ([42 U.S.C. 12131-12189](#)) (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and [49 CFR parts 37](#) and [38](#);
- [Executive Order 12898](#), *Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations* (preventing discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations);
- [Executive Order 13166](#), *Improving Access to Services for Persons with Limited English Proficiency* (requiring that recipients of Federal financial assistance provide meaningful access for applicants and beneficiaries who have limited English proficiency (LEP));
- [Executive Order 13985](#), *Advancing Racial Equity and Support for Underserved Communities through the Federal Government* (advancing equity across the Federal Government); and
- [Executive Order 13988](#), *Preventing and Combating Discrimination on the Basis of Gender Identity or Sexual Orientation* (clarifying that sex discrimination includes discrimination on the grounds of gender identity or sexual orientation).

The preceding statutory and regulatory cites hereinafter are referred to as the “Acts” and “Regulations,” respectively.

GENERAL ASSURANCES

In accordance with the Acts, the Regulations, and other pertinent directives, circulars, policy, memoranda, and/or guidance, the Recipient hereby gives assurance that it will promptly take any measures necessary to ensure that:

“No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity, for which the Recipient receives Federal financial assistance from DOT, including NHTSA.”

The Civil Rights Restoration Act of 1987 clarified the original intent of Congress, with respect to Title VI of the Civil Rights Act of 1964 and other non-discrimination requirements (the Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973), by restoring the broad, institutional-wide scope and coverage of these nondiscrimination statutes and requirements to include all programs and activities of the Recipient, so long as any portion of the program is Federally assisted.

SPECIFIC ASSURANCES

More specifically, and without limiting the above general Assurance, the Recipient agrees with and gives the following Assurances with respect to its Federally assisted Highway Safety Grant Program:

1. The Recipient agrees that each “activity,” “facility,” or “program,” as defined in § 21.23(b) and (c) of [49 CFR part 21](#) will be (with regard to an “activity”) facilitated, or will be (with regard to a “facility”) operated, or will be (with regard to a “program”) conducted in compliance with all requirements imposed by, or pursuant to the Acts and the Regulations.
2. The Recipient will insert the following notification in all solicitations for bids, Requests For Proposals for work, or material subject to the Acts and the Regulations made in connection with all Highway Safety Grant Programs and, in adapted form, in all proposals for negotiated agreements regardless of funding source: *“The [name of Recipient], in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.”*
3. The Recipient will insert the clauses of appendix A and E of this Assurance (also referred to as DOT Order 1050.2A) in every contract or agreement subject to the Acts and the Regulations.
4. The Recipient will insert the clauses of appendix B of DOT Order 1050.2A, as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a Recipient.
5. That where the Recipient receives Federal financial assistance to construct a facility, or part of a facility, the Assurance will extend to the entire facility and facilities operated in connection therewith.
6. That where the Recipient receives Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the Assurance will extend to rights to space on, over, or under such property.
7. That the Recipient will include the clauses set forth in appendix C and appendix D of this DOT Order 1050.2A, as a covenant running with the land, in any future deeds, leases, licenses, permits, or similar instruments entered into by the Recipient with other parties:
 - a. for the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and
 - b. for the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.
8. That this Assurance obligates the Recipient for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the Assurance obligates the Recipient, or any transferee for the longer of the following periods:
 - a. the period during which the property is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or
 - b. the period during which the Recipient retains ownership or possession of the property.
9. The Recipient will provide for such methods of administration for the program as are found by the Secretary of Transportation or the official to whom he/she delegates specific authority to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Acts, the Regulations, and this Assurance.
10. The Recipient agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Acts, the Regulations, and this Assurance.

By signing this ASSURANCE, the State highway safety agency also agrees to comply (and require any sub-recipients, sub-grantees, contractors, successors, transferees, and/or assignees to comply) with all applicable provisions governing NHTSA's access to records, accounts, documents, information, facilities, and staff. You also recognize that you must comply with any program or compliance reviews, and/or complaint investigations conducted by NHTSA. You must keep records, reports, and submit the material for review upon request to NHTSA, or its designee in a timely, complete, and accurate way. Additionally, you must comply with all other reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.

The State highway safety agency gives this ASSURANCE in consideration of and for obtaining any Federal grants, loans, contracts, agreements, property, and/or discounts, or other Federal-aid and Federal financial assistance extended after the date hereof to the recipients by the U.S. Department of Transportation under the Highway Safety Grant Program. This ASSURANCE is binding on the State highway safety agency, other recipients, sub-recipients, sub-grantees, contractors, subcontractors and their subcontractors', transferees, successors in interest, and any other participants in the Highway Safety Grant Program. The person(s) signing below is/are authorized to sign this ASSURANCE on behalf of the Recipient.

THE DRUG-FREE WORKPLACE ACT OF 1988 (41 U.S.C. 8103)

The Subgrantee will provide a drug-free workplace by:

- a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace, and specifying the actions that will be taken against employees for violation of such prohibition;
- b. Establishing a drug-free awareness program to inform employees about:
 1. The dangers of drug abuse in the workplace;
 2. The grantee's policy of maintaining a drug-free workplace;
 3. Any available drug counseling, rehabilitation, and employee assistance programs;
 4. The penalties that may be imposed upon employees for drug violations occurring in the workplace;
 5. Making it a requirement that each employee engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- c. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 1. Abide by the terms of the statement;
 2. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;
- d. Notifying the agency within ten days after receiving notice under subparagraph (c)(2) from an employee or otherwise receiving actual notice of such conviction;
- e. Taking one of the following actions, within 30 days of receiving notice under subparagraph (c)(2), with respect to any employee who is so convicted—
 1. Taking appropriate personnel action against such an employee, up to and including termination;
 2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- f. Making a good faith effort to continue to maintain a drug-free workplace through implementation of all of the paragraphs above.

POLITICAL ACTIVITY (HATCH ACT)

(applies to all subrecipients as well as States)

The State will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508), which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

CERTIFICATION REGARDING FEDERAL LOBBYING

(applies to all subrecipients as well as States)

CERTIFICATION FOR CONTRACTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

RESTRICTION ON STATE LOBBYING (applies to subrecipients as well as States)

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

CERTIFICATION REGARDING DEBARMENT AND SUSPENSION (applies to all subrecipients as well as States)

INSTRUCTIONS FOR PRIMARY TIER PARTICIPANT CERTIFICATION (STATES)

1. By signing and submitting this proposal, the prospective primary tier participant is providing the certification set out below and agrees to comply with the requirements of [2 CFR parts 180](#) and [1200](#).
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective primary tier participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary tier participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default or may pursue suspension or debarment.
4. The prospective primary tier participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary tier participant learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms **covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded**, as used in this clause, are defined in [2 CFR parts 180](#) and [1200](#). You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
6. The prospective primary tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under [48 CFR part 9, subpart 9.4](#), debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with [2 CFR parts 180](#) and [1200](#).
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under [48 CFR part 9, subpart 9.4](#), debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or

otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (<https://www.sam.gov>).

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under [48 CFR part 9, subpart 9.4](#), suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate the transaction for cause or default.

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS— PRIMARY TIER COVERED TRANSACTIONS

1. The prospective primary tier participant certifies to the best of its knowledge and belief, that it and its principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency;
 - b. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - d. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.
2. Where the prospective primary tier participant is unable to certify to any of the Statements in this certification, such prospective participant shall attach an explanation to this proposal.

INSTRUCTIONS FOR LOWER TIER PARTICIPANT CERTIFICATION

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of [2 CFR parts 180](#) and [1200](#).
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms **covered transaction, civil judgment, debarment, suspension, ineligible, participant, person, principal, and voluntarily excluded**, as used in this clause, are defined in [2 CFR parts 180](#) and [1200](#). You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under [48 CFR part 9, subpart 9.4](#), debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with [2 CFR parts 180](#) and [1200](#).
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under [48 CFR part 9, subpart 9.4](#), debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or

otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (<https://www.sam.gov>).

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under [48 CFR part 9, subpart 9.4](#), suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION— LOWER TIER COVERED TRANSACTIONS

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

BUY AMERICA

(applies to subrecipients as well as States)

The State and each subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or subrecipient, to purchase with Federal funds only steel, iron and manufactured products produced in the United States, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification for approval by the Secretary of Transportation.

CERTIFICATION ON CONFLICT OF INTEREST

(applies to subrecipients as well as States)

GENERAL REQUIREMENTS

No employee, officer, or agent of a State or its subrecipient who is authorized in an official capacity to negotiate, make, accept, or approve, or to take part in negotiating, making, accepting, or approving any subaward, including contracts or subcontracts, in connection with this grant shall have, directly or indirectly, any financial or personal interest in any such subaward. Such a financial or personal interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or personal interest in or a tangible personal benefit from an entity considered for a subaward. Based on this policy:

1. The recipient shall maintain a written code or standards of conduct that provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents.
 - a. The code or standards shall provide that the recipient's officers, employees, or agents may neither solicit nor accept gratuities, favors, or anything of monetary value from present or potential subawardees, including contractors or parties to subcontracts.
 - b. The code or standards shall establish penalties, sanctions, or other disciplinary actions for violations, as permitted by State or local law or regulations.
2. The recipient shall maintain responsibility to enforce the requirements of the written code or standards of conduct.

DISCLOSURE REQUIREMENTS

No State or its subrecipient, including its officers, employees, or agents, shall perform or continue to perform under a grant or cooperative agreement, whose objectivity may be impaired because of any related past, present, or currently planned interest, financial or otherwise, in organizations regulated by NHTSA or in organizations whose interests may be substantially affected by NHTSA activities. Based on this policy:

1. The recipient shall disclose any conflict of interest identified as soon as reasonably possible, making an immediate and full disclosure in writing to NHTSA. The disclosure shall include a description of the action which the recipient has taken or proposes to take to avoid or mitigate such conflict.
2. NHTSA will review the disclosure and may require additional relevant information from the recipient. If a conflict of interest is found to exist, NHTSA may (a) terminate the award, or (b) determine that it is otherwise in the best interest of NHTSA to continue the award and include appropriate provisions to mitigate or avoid such conflict.
3. Conflicts of interest that require disclosure include all past, present, or currently planned organizational, financial, contractual, or other interest(s) with an organization regulated by NHTSA or with an organization whose interests may be substantially affected by NHTSA activities, and which are related to this award. The interest(s) that require disclosure include those of any recipient, affiliate, proposed consultant, proposed subcontractor, and key personnel of any of the above. Past interest shall be limited to within one year of the date of award. Key personnel shall include any person owning more than a 20 percent interest in a recipient, and the officers, employees or agents of a recipient who are responsible for making a decision or taking an action under an award where the decision or action can have an economic or other impact on the interests of a regulated or affected organization.

PROHIBITION ON USING GRANT FUNDS TO CHECK FOR HELMET USAGE (applies to all subrecipients as well as States)

The State and each subrecipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

POLICY ON SEAT BELT USE

In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Grantee is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally-owned vehicles. The National Highway Traffic Safety Administration (NHTSA) is responsible for providing leadership and guidance in support of this Presidential initiative. For information and resources on traffic safety programs and policies for employers, please contact the Network of Employers for Traffic Safety (NETS), a public-private partnership dedicated to improving the traffic safety practices of employers and employees. You can download information on seat belt programs, costs of motor vehicle crashes to employers, and other traffic safety initiatives at www.trafficsafety.org. The NHTSA website (www.nhtsa.gov) also provides information on statistics, campaigns, and program evaluations and references.

POLICY ON BANNING TEXT MESSAGING WHILE DRIVING

In accordance with Executive Order 13513, Federal Leadership On Reducing Text Messaging While Driving, and DOT Order 3902.10, Text Messaging While Driving, States are encouraged to adopt and enforce workplace safety policies to decrease crashes caused by distracted driving, including policies to ban text messaging while driving company-owned or rented vehicles, Government-owned, leased or rented vehicles, or privately-owned vehicles when on official Government business or when performing any work on or behalf of the Government. States are also encouraged to conduct workplace safety initiatives in a manner commensurate with the size of the business, such as establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving, and education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

Western Extrication Specialists, Inc.

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Simi Valley, CA 93062
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Western Extrication Specialists

INVOICE

BILL TO

Aimee New
City of Sonoma Fire Dept.
201 S. Shepard St.
Sonoma, CA 95370

SHIP TO

Twain Harte CSD
22912 Vantage Point Dr.
Twain Harte, Ca 95383

INVOICE # 2907

DATE 12/31/2024

DUE DATE 01/30/2025

TERMS Net 30

TECH/SALES REP.

Casey Cockrell

DATE	ARTICLE NUMBER	DESCRIPTION	QTY	RATE	AMOUNT
	159.000.225	NG PCT50 COMBI-TOOL	1	15,303.00	15,303.00T
	151.000.583	PBPA287 BATTERY	2	976.00	1,952.00T
	151.000.742	PBCH2 BATTERY CHARGER 120VAC	1	647.00	647.00T

SUBTOTAL	17,902.00
TAX	1,297.90
SHIPPING	201.98
TOTAL	19,401.88
BALANCE DUE	\$19,401.88

Pay invoice

Note: Western Extrication Specialists, Inc is not responsible for outside parties that may request payments via email scams. Any requests to change the normal payment means previously agreed upon should be scrutinized. If there is any suspicious activity involving such requests, please notify us by phone.



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	07C	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Semi-annual review of the District's Strategic Plan and discussion/action regarding upcoming Strategic Plan Update.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None. The Board may propose changes to the Strategic Plan or direct staff to implement strategies to enhance the upcoming Strategic Plan Update.

SUMMARY:

The District's Strategic Plan is the primary driver of District business and direction. The Board reviews it on a semi-annual basis to ensure it remains relevant and the focus of District action. These reviews help maintain familiarity with the plan's strategic goals and objectives, determine whether the strategic goals and objectives continue to capture the District's top priorities, and assess progress.

A progress report is provided in July of each year, capturing the progress made during the previous fiscal year. There is no report provided with this review. Instead, Board members are to review the Strategic Plan to maintain familiarity and discuss the following questions:

1. Are the five strategic goals still the top five priorities for the District?
2. Are the objectives for each goal still relevant?
3. Should any objectives be added to the strategic goals or modified based on new events, circumstances or knowledge?
4. Are there goals or objectives that should be given greater priority?

This is the last year of the current Strategic Plan and the Board will begin Strategic Plan update workshops next month. While this review may produce revisions to the current Strategic Plan, it will likely serve more as a catalyst for ideas for the upcoming update workshops.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- 2019 Strategic Plan

Twain Harte Community Services District



STRATEGIC PLAN

Adopted:
November 13, 2019

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Plan Revisions

Date	Description of Change
7/12/22	Remove Goal 1.15 to fix or replace old park bathrooms - table for next Strategic Plan update. Instead place focus on adding new bathrooms in Twain Harte Meadows Park.
7/12/22	After discovering options for offering ALS medical services is cost-prohibitive, change Goal 2.16 from ALS to EMT II.
7/12/22	Modify Goal 3.3 to explore options for improving the Community Center instead of simply improving the Community Center. This allows for a greater focus on developing Twain Harte Meadows Park.
7/12/22	Modify Goal 4.1 to develop and hold regular community outreach meetings, instead of an annual open house or community event.
7/10/24	Remove Goal 2.18 after making other provisions for water and sewer emergencies.



1.0 Introduction

Purpose

This Strategic Plan (Plan) exists to empower the Twain Harte Community Services District (District) to accomplish its mission by providing vision and specific objectives for the next five years.

The Plan was formed in 2019 by the District’s Board of Directors and staff with the understanding that it is a living document that will be reviewed regularly and revised as needed to better serve the District and the Twain Harte community. The Plan was purposefully fashioned as a succinct, workable document so that it can be easily used to:

- Measure District success
- Generate focused work plans
- Adopt comprehensive, goal-oriented budgets
- Communicate District values and direction to the community

History

The Twain Harte Community Services District was formed on August 1, 1996, to provide water, sewer, park and recreation, fire protection, and hydroelectric services to the Twain Harte community. Its formation resulted in the consolidation of three districts whose service to the community dates as far back as 1935 – Twain Harte Fire Protection District, Tuolumne County Water District No. 1 and Twain Harte Recreation and Park District.



Services

The District currently provides services to 1,583 customers made up of 1,485 residential customers, 87 commercial customers and 11 public entities. It is governed by an elected

five-member Board of Directors and is operated by a twelve member staff. The District's annual revenue is approximately \$4 million, comprised of water/sewer rates and charges, property taxes and special assessments.

The District's services are generally described as follows:

- **Water:** The District provides treated water to all of its customers. Raw water stored in Lyons Reservoir is transported to the District via an open ditch system and is purchased from the Tuolumne Utilities District. The water is treated at the District's water treatment plant (one million gallons per day capacity), pumped through two pump stations, distributed through approximately 29 miles of pipeline and stored in six storage tanks (totaling 2.5 million gallons of storage). The District also owns and operates three groundwater wells to provide water supply reliability and Shadybrook Reservoir, which serves as an emergency water supply source.



- **Sewer:** The District owns and operates a wastewater collection system consisting of approximately 19 miles of sewer mains. All wastewater collected by the District is conveyed to Tuolumne Utilities District for treatment. The Sherwood Forest subdivision is the only area within the District that utilizes individual septic systems to treat wastewater.

- **Fire Protection:** The District provides fire protection and rescue services to the District and the greater Twain Harte area through mutual aid contracts with nearby cooperating fire agencies. With full-time staffing, three engines and a centrally located fire station, the District is able to provide emergency response in less than five minutes.



- **Park and Recreation:** The District operates and maintains several facilities to serve the communities' recreation needs – tennis courts, baseball field, bocce courts, skateboard park, playground, outdoor stage, walking trail and Community Center building.



- **Hydroelectric:** The District owns a 27-kilowatt hydroelectric generator located at Shadybrook Reservoir. The generator is not currently used due to lack of water.

2.0 Mission, Vision, Values

Mission

To provide quality and efficient services to our community in a professional, reliable and fiscally responsible manner.

Vision

To lead the way in providing services that protect and enhance our community's quality of life.



Values

We value and strive for excellence in:

Quality of Life

Customer Service & Relationships

Professional, Proactive & Innovative Leadership

A Safe & Positive Work Environment

Integrity & Transparency

Fiscal Responsibility

Reliability & Sustainability

Asset & Resource Management

Community Engagement

Collaborative Relationships

Continual Improvement

3.0 Goals & Objectives

Building on its mission, vision and values, the District identified five strategic focus areas:

1. Infrastructure Optimization
2. Emergency Preparedness
3. Expanded Park Facilities
4. Community Engagement
5. Organizational Sustainability

1. INFRASTRUCTURE OPTIMIZATION	
GOAL	
<i>Prioritize and replace deteriorated infrastructure and enhance existing infrastructure to improve system and operational efficiency.</i>	
OBJECTIVES	
<input type="checkbox"/> 1.1	Conduct a hydraulic assessment of the water system to analyze fire flow, water loss and potential for operational efficiencies.
<input type="checkbox"/> 1.2	Utilize water system hydraulic assessment to prioritize and complete capital projects.
<input type="checkbox"/> 1.3	Identify sources of water loss and prioritize projects to reduce water loss below 10%.
<input type="checkbox"/> 1.4	Complete Well 3
<input type="checkbox"/> 1.5	Replace water lines in Sherwood Forest
<input type="checkbox"/> 1.6	Conduct a sewer system condition assessment with CCTV to identify degradation and sources of inflow and infiltration (I&I).
<input type="checkbox"/> 1.7	Conduct a sewer system hydraulic assessment.
<input type="checkbox"/> 1.8	Utilize sewer system condition and hydraulic assessments to prioritize and complete capital projects.
<input type="checkbox"/> 1.9	Improve accuracy of asset information in water and sewer GIS database.
<input type="checkbox"/> 1.10	Upgrade SCADA system to monitor and control all critical water and sewer facilities.
<input type="checkbox"/> 1.11	Develop and implement a water/sewer maintenance program for valve turning, sewer cleaning, and manhole inspection to attain an annual goal of 25% of the system.
<input type="checkbox"/> 1.12	Develop and implement a plan for regular hydrant testing.
<input type="checkbox"/> 1.13	Enhance work order system for better tracking and querying of maintenance, breaks and repairs.

<input type="checkbox"/> 1.14	Explore options to expand fire station living facilities.
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2. EMERGENCY PREPAREDNESS

GOAL

Prepare staff, community and infrastructure for wildfire and other events that threaten our community and services.

OBJECTIVES

<input type="checkbox"/> 2.1	Add generators at critical facilities.
<input type="checkbox"/> 2.2	Harden all critical facilities and establish 100 feet of defensible space.
<input type="checkbox"/> 2.3	Evaluate cyber security and make any necessary improvements.
<input type="checkbox"/> 2.4	Install compatible radio systems in all vehicles to improve inter-department emergency communications.
<input type="checkbox"/> 2.5	Collaborate with cooperative agencies to perform vegetation management along major roads.
<input type="checkbox"/> 2.6	Explore and implement new ways to encourage/assist with local fuels management.
<input type="checkbox"/> 2.7	Work with community to promote and establish Fire Wise Communities.
<input type="checkbox"/> 2.8	Improve the emergency alert horn system.
<input type="checkbox"/> 2.9	Develop multiple methods of direct communications with customers.
<input type="checkbox"/> 2.10	Work with CERT to continue and expand community emergency trainings.
<input type="checkbox"/> 2.11	Identify potential high risk emergency incidents, develop response procedures and perform inter-department tabletop training exercises.
<input type="checkbox"/> 2.12	Conduct a public outreach campaign to encourage installation of 2-way cleanouts and reduce common sources of sewer system blockages.
<input type="checkbox"/> 2.13	Improve and expand fire training facility and equipment.
<input type="checkbox"/> 2.14	Promote and conduct trainings with local cooperator agencies.
<input type="checkbox"/> 2.15	Establish a communitywide AED program, including install of AEDs.
<input type="checkbox"/> 2.16	Explore options to expand emergency medical services to include EMT II certified staff.
<input type="checkbox"/> 2.17	Obtain funding for a firefighter rehab vehicle.
<input type="checkbox"/> 2.18	Procure and install a WiFi cradle point to enable District internet access during power outages and other emergencies.

3. EXPANDED PARK FACILITIES

GOAL

Build Twain Harte Meadows Park and identify recreational opportunities to improve quality of life in Twain Harte.

OBJECTIVES

<input type="checkbox"/> 3.1	Obtain funding for Twain Harte Meadows Park.
<input type="checkbox"/> 3.2	Complete construction of Twain Harte Meadows Park.
<input type="checkbox"/> 3.3	Explore options to improve the Community Center bathrooms, kitchen, parking lot and internet capabilities.
<input type="checkbox"/> 3.4	Explore developing recreational programs to promote community health and relationships.
<input type="checkbox"/> 3.5	Recruit local partners to offer community recreation programs.
<input type="checkbox"/> 3.6	Advertise park rental opportunities and improve ease of rental process.
<input type="checkbox"/> 3.7	Develop an easy method for collecting continual resident input on park facilities.

4. COMMUNITY ENGAGEMENT

GOAL

Promote community engagement through active education, promotion of District activities and sensitivity to community needs.

OBJECTIVES

<input type="checkbox"/> 4.1	Develop and hold regular community outreach events.
<input type="checkbox"/> 4.2	Participate in local parades and community events.
<input type="checkbox"/> 4.3	Conduct four community tours and/or educational programs each year.
<input type="checkbox"/> 4.4	Develop video outreach program to educate public about projects, staff and other District activities.
<input type="checkbox"/> 4.5	Increase social media, website articles and mailers to educate customers and promote District activities and respond to community questions.
<input type="checkbox"/> 4.6	Improve outreach to local students.
<input type="checkbox"/> 4.7	Expand website to include ordinances, key policies and FAQ's.
<input type="checkbox"/> 4.8	Implement paperless billing and conduct outreach on billing and payment options.
<input type="checkbox"/> 4.9	Conduct regular outreach to identify community needs and explore options to meet said needs.

<input type="checkbox"/> 4.10	Obtain a District of Distinction certificate from Special District Leadership Foundation.
<input type="checkbox"/> 4.11	Conduct an outreach campaign in Sherwood Forest to educate regarding water quality and septic systems and explore the potential of converting septic systems to sewer.

5. ORGANIZATIONAL SUSTAINABILITY

GOAL

Establish organizational structures, staffing models, and procedures that support long term District health.

OBJECTIVES

<input type="checkbox"/> 5.1	Conduct an evaluation of organizational needs, staffing model and outsourced services for improved efficiency and sustainability. Implement any necessary changes.
<input type="checkbox"/> 5.2	Improve management depth and redundancy through recruitment and training.
<input type="checkbox"/> 5.3	Explore options to create a full-time engineer position on each fire shift.
<input type="checkbox"/> 5.4	Hire water/sewer/park summer staffing to assist with annual maintenance activities.
<input type="checkbox"/> 5.5	Establish an improved District-wide health and safety program.
<input type="checkbox"/> 5.6	Conduct District-wide staff meeting and trainings to improve inter-department coordination and efficiency.
<input type="checkbox"/> 5.7	Develop operating procedures for administrative functions.
<input type="checkbox"/> 5.8	Organize Standard Operating Procedures (SOP) for all departments into a single manual.
<input type="checkbox"/> 5.9	Identify gaps in SOPs and develop procedures to address gaps.
<input type="checkbox"/> 5.10	Develop a central paper filing and records management system.
<input type="checkbox"/> 5.11	Convert electronic filing system to closely match paper filing system.
<input type="checkbox"/> 5.12	Store all divisions' electronic files on the central server.
<input type="checkbox"/> 5.13	Review all policies and update.
<input type="checkbox"/> 5.14	Review and update all ordinances.
<input type="checkbox"/> 5.15	Codify and digitize all ordinances.
<input type="checkbox"/> 5.16	Review and update Water and Sewer Standards and Specifications.

<input type="checkbox"/> 5.17	Develop/adopt CEQA guidelines to streamline capital projects.
<input type="checkbox"/> 5.18	Develop a central, easily accessible source for common employee documents and information.
<input type="checkbox"/> 5.19	Improve remote server access for employees.
<input type="checkbox"/> 5.20	Explore cooperation with other agencies to provide more efficient or quality services.
<input type="checkbox"/> 5.21	Perform a water and sewer rate study in 2021 and implement any recommended rate changes.
<input type="checkbox"/> 5.22	Obtain special district representation on Tuolumne County Local Agency Formation Commission (LAFCO).
<input type="checkbox"/> 5.23	Evaluate new technology and applications to improve efficiency.

4.0 Plan Review, Revisions & Reporting

The District will review this Plan at least once annually to ensure that the Plan continues to be accurate and best serve the needs of the District. Plan revisions may be made at any time. All revisions must be approved by the Board of Directors. A record of revisions will be kept on the Table of Contents page.

At the end of each fiscal year, the General Manager will prepare a brief report for the Board of Directors summarizing the progress that has been made toward attaining the District’s goals and objectives. Reports will be included in the Appendix of this Plan.

APPENDIX A: Progress Reports

A brief description of the District's annual accomplishments is listed below each objective.

APPENDIX A: Progress Reports

A brief description of the District’s annual accomplishments is listed below each objective.

1. INFRASTRUCTURE OPTIMIZATION	
GOAL	
<i>Prioritize and replace deteriorated infrastructure and enhance existing infrastructure to improve system and operational efficiency.</i>	
OBJECTIVES	
☒ 1.1	Conduct a hydraulic assessment of the water system to analyze fire flow, water loss and potential for operational efficiencies.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Completed water system mapping revisions to ensure accurate hydraulic assessment. Initiated hydraulic assessment. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed system hydraulic modeling, identified fire flow deficiencies and developed a feasible way to eliminate the deteriorating Laurel Pump Station and Cedar Pines Tank while improving operations. Completed a condition assessment of the Water Treatment Plant and identified deficiencies and prioritize capital projects.
☒ 1.2	Utilize water system hydraulic assessment to prioritize and complete capital projects.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Obtained a \$499,000 grant to improve the hydraulic model, perform a condition assessment on the entire water system, and develop/prioritize capital projects that address the critical issues. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Refined hydraulic assessment on the entire water system and identified/prioritized capital projects that address the critical issues. Initiated design of the highest priority project. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Completed the hydraulic assessment and corresponding engineer’s report, which used the assessment to identify/prioritize capital projects to address critical water system issues. Utilized the hydraulic assessment to perform preliminary engineering for a project to improve fire flows, system efficiency and system pressures by rezoning water system pressure zones, eliminating Cedar Pines Tank, Laurel Pump Station and Sherwood

	<p>Forest Pump Station.</p> <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Utilized the hydraulic assessment to design the Sherwood Forest Water System Replacement Project and submit two grant applications for construction. Created a 5-year plan to replace the highest risk portions of the District’s water system.
<input checked="" type="checkbox"/> 1.3	<p>Identify sources of water loss and prioritize projects to reduce water loss below 10%.</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Identified and repaired a major ongoing leak, reducing water loss by approximately 5-10%. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Obtained a \$499,000 grant to identify locations and causes of water loss and develop/prioritize capital projects to reduce water loss. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Performed a water audit, water loss analysis and leak detection survey and identified large majority of water loss is due to excessive water line breaks due to deteriorating lines and high pressures. Performed a risk assessment of all water facilities to prioritize capital replacement projects that will significantly reduce water line breaks and water loss.
<input checked="" type="checkbox"/> 1.4	<p>Complete Well 3</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Completed Well 3 and put into service.
<input checked="" type="checkbox"/> 1.5	<p>Replace water lines in Sherwood Forest</p>
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Obtained a \$499,000 grant that will assess the condition of Sherwood Forest water lines (along with the rest of the system) and initiate design of replacement if it is found to be a significant priority. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Initiated grant-funded design for a complete replacement and upgrade of Sherwood Forest water lines. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Completed 30% design for a complete replacement and upgrade of Sherwood Forest water lines. Design will be used to apply for a construction grant in FY 23-24. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Completed 90% design and environmental documents for the Sherwood Forest Water System Replacement Project and submitted

	two grant applications for construction.
☒ 1.6	Conduct a sewer system condition assessment with CCTV to identify degradation and sources of inflow and infiltration (I&I).
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Performed CCTV sewer system condition assessment on approximately 25% of sewer system and identified several locations of I&I. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed CCTV sewer system condition assessment, including report identifying degradation and sources of I&I.
☒ 1.7	Conduct a sewer system hydraulic assessment.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Completed sewer system mapping revisions to ensure accurate hydraulic assessment. Initiated hydraulic assessment. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed sewer system hydraulic assessment, identifying sewer lines that have limited capacity.
☒ 1.8	Utilize sewer system condition and hydraulic assessments to prioritize and complete capital projects.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Identified a major source of I&I on the Dogwood Sewer Main due to damage and degradation. Replaced 350' of line and two manholes to eliminate source of I&I. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed a draft report identifying and prioritizing sewer capital projects based on condition and hydraulic assessments. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Identified, prioritized, and estimated sewer capital projects based on sewer system condition and hydraulic assessments. Completed environmental documentation and applied for a construction grant to replace about 2.2 miles of sewer line that ranked as the highest risk lines. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Completed capital projects to rehabilitate manholes identified in the assessment as being a significant source of I&I. Continued to pursue funding to replace 2.2 miles of the system's highest risk sewer lines. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Utilized sewer system condition and hydraulic assessment to identify

	and design a sewer relining project to extend the life of highest risk portions of the sewer system.
☒ 1.9	Improve accuracy of asset information in water and sewer GIS database.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Updated water system GIS mapping with accurate meter locations. • Revised water and sewer system mapping to match as-built conditions. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Captured exact location of sewer cleanouts on GIS. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Continued to adjust mapping when field inconsistencies were found.
☑ 1.10	Upgrade SCADA system to monitor and control all critical water and sewer facilities.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Identified SCADA system upgrade needs and evaluated upgrade technology options. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Completed preliminary design of the SCADA system. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Initiated design of the radio communications system needed for the SCADA system upgrade.
☒ 1.11	Develop and implement a water/sewer maintenance program for valve turning, sewer cleaning, and manhole inspection to attain an annual goal of 25% of the system.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Developed and initiated maintenance plan for valve turning, sewer cleaning and manhole inspection to be tracked in GIS system. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Implemented maintenance plan to achieve more than 25% of the system for valve turning and manhole inspection. Sewer cleaning plan was implemented, but less than 25% was completed due to COVID. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • 62% of Sewer Lines Cleaned • 38% of Manholes Inspected • 30% of Valves Turned <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • 57% of Sewer Lines Cleaned • 28% of Manholes Inspected • 29% of Valves Turned

	<p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • 38% of Sewer Lines Cleaned • 76% of Manholes Inspected • 60% of Valves Turned
☒ 1.12	Develop and implement a plan for regular hydrant testing.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Developed a plan for regular hydrant testing, but delayed implementation due to drought conditions. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Began limited hydrant testing due to drought conditions – tested 9% of hydrants. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Developed and initiated implementation of a plan to perform regular hydrant testing. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Performed hydrant testing. • Identified and removed one broken, unnecessary hydrant.
☒ 1.13	Enhance work order system for better tracking and querying of maintenance, breaks and repairs.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Enhanced GIS to track critical maintenance activities and waterline breaks/repairs. • Streamlined work orders to move away from fax and quickly identify multiple operators to ensure quick response and better tracking.
☒ 1.14	Explore options to expand fire station living facilities.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Evaluated several options, but none feasible at this time due to funding constraints. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Evaluated several options and grants, including multi-purpose buildings that also provided indoor park facilities, but none feasible at this time due to funding constraints. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Evaluated purchase of two nearby buildings to expand fire station living facilities, but chose not to pursue options after conducting surveys that revealed offering housing to interns would not improve program participation.

2. EMERGENCY PREPAREDNESS

GOAL

Prepare staff, community and infrastructure for wildfire and other events that threaten our community and services.

OBJECTIVES

<input checked="" type="checkbox"/> 2.1	Add generators at critical facilities.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Installed standby generators at Redwing Sewer Lift Station and Mark Twain Sewer Lift Station. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Installed standby generators at Well #1 and Well #3 via a grant. Replaced failing generator at the Fire Station with a \$15,000 grant. Obtained a \$60,000 grant to install generators at the Community Center and SCBA Fill Station/Fuel Station. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Installed standby generators at the Community Center and SCBA Filling Station/Fuel Station.
<input checked="" type="checkbox"/> 2.2	Harden all critical facilities and establish 100 feet of defensible space.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Applied for a CalFire grant to perform comprehensive clearing around all critical facilities and procure mastication equipment to maintain clearance around facilities and other locations in the District. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Utilized CalFire vegetation crews to create 100 feet of defensible space around Well 3 and the District offices. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Utilized CalFire vegetation crews to create 100 feet of defensible space around the District’s equipment storage yard, training facilities and Well 2. Removed trees around District office that cast excessive needles on the office roof and to create greater defensible space.
<input checked="" type="checkbox"/> 2.3	Evaluate cyber security and make any necessary improvements.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Held an all-staff cyber security training with a cyber security expert. Entered into agreement with an IT professional to perform regular monitoring of District’s computer network. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Attended cyber security training.

	<ul style="list-style-type: none"> • Evaluated state cyber security programs. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Held an all-staff cyber security training. • Improved systems to ensure greater cyber security. • Initiated a CISA cyber security audit.
☒ 2.4	Install compatible radio systems in all vehicles to improve inter-department emergency communications.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Procured radios to provide for inter-department communications. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Conducted inter-departmental radio programming and use training to improve communications.
☒ 2.5	Collaborate with cooperative agencies to perform vegetation management along major roads.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Collaborated with Tuolumne County to perform vegetation management along Twain Harte Drive and Golf Club Drive.
☒ 2.6	Explore and implement new ways to encourage/assist with local fuels management.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Explored establishment of a Volunteer-in-Prevention program that empowers local volunteers to perform defensible space inspections. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Collaborated with CalFire vegetation crews to remove overgrown vegetation in critical areas in the District along sewer line easements. • Collaborated with local volunteers and CalFire to work toward establishing a Volunteer-in-Prevention program for inspection of improved parcels. • Promoted and assisted the formation of Fire Wise Communities to encourage neighborhoods to work together to remove fuels. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Increased inspection and education for vegetation management on vacant lots and achieved 75% compliance. • Continued to promote the formation of Fire Wise Communities to encourage neighborhoods to work together to remove fuels. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Continued to increase compliance with the District’s vegetation management requirements for vacant lots, including gaining compliance with several previously resistant or difficult to reach property owners on large critical lots. • Partnered with CalFire vegetation crews to remove vegetation.

☒ 2.7	Work with community to promote and establish Fire Wise Communities.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Worked with several small neighborhoods through the process to become Fire Wise Communities. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Assisted two neighborhoods in becoming Fire Wise Communities. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Assisted three neighborhoods in becoming Fire Wise Communities. • Worked with CERT to conduct a community-wide Fire Wise Community informational training and promotion. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Assisted two neighborhoods in becoming Fire Wise Communities. • Worked with CERT to conduct a community-wide Fire Wise Community informational training and promotion. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Continued to work with, educate, and encourage existing and new Fire Wise Communities.
☒ 2.8	Improve the emergency alert horn system.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Applied for a grant to procure a new alert horn after unsuccessful long term repair of the existing horn. New horn will be compatible with other fire departments across the County. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Installed new state-of-the-art emergency alert siren that can be used in coordination with the Sheriff and other local agencies.
☒ 2.9	Develop multiple methods of direct communications with customers.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Conducted an emergency contact outreach to build our customer email database for critical communications. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Conducted another emergency contact outreach to build our customer email database for critical communications. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Conducted another emergency contact outreach to build our customer email database for critical communications. • Established a Facebook page with an extensive network of residents.
☒ 2.10	Work with CERT to continue and expand community emergency trainings.
	<u>FY 19-20</u>

	<ul style="list-style-type: none"> • Worked with CERT to continue community emergency trainings. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • CERT provided a few community emergency trainings, but were limited due to COVID-19 restrictions. • CERT provided outreach regarding COVID-19 safety and vaccinations and assisted the County to run the vaccination clinic. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • CERT provided several community emergency trainings, including grant-funded trainings with subject matter experts. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • CERT performed several community emergency trainings. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Sponsored several CERT-led community emergency trainings. • Received a LUCAS machine via CERT fundraising and educated the community on its purpose through training.
☒ 2.11	Identify potential high risk emergency incidents, develop response procedures and perform inter-department tabletop training exercises.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Collaborated internally and with external groups to identify high risk emergency incidents and developed response plan outlines. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Developed plan and procedures to respond to the District’s highest risk emergency incidents. • Created a Water Shortage Contingency Plan. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Developed a Workplace Violence Prevention Plan and conducted a staff-wide training.
☒ 2.12	Conduct a public outreach campaign to encourage installation of 2-way cleanouts and reduce common sources of sewer system blockages.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Created and sent educational bill inserts to all customers. • Performed social media outreach.
☒ 2.13	Improve and expand fire training facility and equipment.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Improved interior and venting of burn prop for safety and realism. • Added a safer fire behavior prop. • Procured grant-funded, thermal-imaging UAV that assists with capture and review of training exercises. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Fire and Operations Divisions collaborated to develop and implement

	<p>an idea to improve the Community Center to be utilized for fire training courses.</p> <ul style="list-style-type: none"> • Replaced the dilapidated 1986 Engine 722, which was primarily used for fire training, with a 2001 Type 1 Engine to provide better emergency services reliability and improved training equipment. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Improved the Community Center’s capacity for fire training by remodeling the training space, updating tables, adding media equipment and internet, creating ADA restrooms, fixing drainage issues and paving the parking lot.
☒ 2.14	<p>Promote and conduct trainings with local cooperator agencies.</p> <p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Held multiple simulated event training exercises with local cooperator agencies, state agencies and Columbia College. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Provided training for Columbia College Fire Academy and limited (due to COVID-19) trainings with cooperator agencies. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Provided training for Columbia College Fire Academy. • Conducted several multi-agency trainings to improve cooperative response to fire and other emergencies. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Provided training for Columbia College Fire Academy. • Conducted several multi-agency trainings to improve cooperative response to fire and other emergencies. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Hosted and conducted several multi-agency trainings to improve cooperative response to fire and other emergencies
☒ 2.15	<p>Establish a communitywide AED program, including install of AEDs.</p> <p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Installed one AED in the District board room. • Identified key locations for AED’s throughout the community. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Created a plan to partner with local businesses to strategically place AED’s throughout the community and train business employees to use AED’s and perform CPR. • Applied for a grant to procure AED’s and implement the AED plan. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Obtained grant to procure and install AED’s in five strategically located businesses throughout Twain Harte. All equipment has been

	<p>ordered and is awaiting delivery.</p> <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Installed AED's in strategically located businesses throughout Twain Harte and trained employees to perform CPR and use the AED's.
<input checked="" type="checkbox"/> 2.16	<p>Explore options to expand emergency medical services to include EMT II certified staff.</p>
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Explored options to offer ALS services and found high start-up costs are financially infeasible without tax increases. ALS services also requires costly/lengthy negotiations with the County who currently provides ALS services. • Obtained Advanced Scope EMT status, allowing staff to expand the scope of medical response services to the community. • Worked with Sierra College and County to implement a pilot training program that would allow the District to train and perform EMT-Pre-Paramedic services, further expanding the scope of emergency response medical services the District could provide. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Explored requirements to move from Advanced Scope EMT to EMT II, which include working with Tuolumne County to revise their policy to allow EMT II and purchase of approximately \$100,000 in heart monitoring equipment.
<input checked="" type="checkbox"/> 2.17	<p>Obtain funding for a firefighter rehab vehicle.</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Obtained grants through CERT and procured a used firefighter rehab vehicle.
<input type="checkbox"/> 2.18	<p>Procure water and sewer emergency response trailers.</p>
<input checked="" type="checkbox"/> 2.19	<p>Procure and install a WiFi cradle point to enable District internet access during power outages and other emergencies.</p>
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Installed back-up wireless internet service at District offices, Water Treatment Plant and Fire House to ensure continuous internet access.

3. EXPANDED PARK FACILITIES	
GOAL	
<i>Build Twain Harte Meadows Park and identify recreational opportunities to improve quality of life in Twain Harte.</i>	
OBJECTIVES	
<input checked="" type="checkbox"/> 3.1	Obtain funding for Twain Harte Meadows Park.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Applied for two funding grants. Obtained grants and donations to complete the first phase – Bocce Courts Improvements. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Obtained a grant to construct approximately 60% of Meadows Park. Applied for a grant that will fund the remainder of Meadows Park. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Managed funding agreement for grant to construct approximately 60% of Meadows Park. Obtained grant to construct most of the Outdoor Pavilion. Applied for a grant that will fund the remainder of Meadows Park. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Obtained a Rural Recreation and Tourism Grant from CA Parks and Recreation Department to complete the remainder of Meadows Park. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Obtained an additional \$428,000 in grant funding to cover high construction bids, unanticipated change orders and field improvements for Meadows Park.
<input checked="" type="checkbox"/> 3.2	Complete construction of Twain Harte Meadows Park.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed construction of Phase 1 of Meadows Park – Bocce Court Improvements. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Completed 60% level design for Meadows Park. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Completed Meadows Park design. Procured a pre-fabricated restroom facility. Advertised Meadows Park for construction bidding. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Completed 90% of Meadows Park construction.
<input checked="" type="checkbox"/> 3.3	Explore options to improve the Community Center bathrooms, kitchen, parking lot and internet capabilities.

	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Worked with Rotary to replace windows, add insulation, improve electrical, add drywall and paint the main meeting room. • Added sound panels to the main meeting room to reduce noise. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Fire and Operations Divisions collaborated to develop a solution to share ownership of the Community Center to provide better fire training, a professional facility for community presentations, and an improved public rental facility. • Initiated construction on a project to remodel bathrooms, construct an ADA bathroom, remodel the kitchen, construct a storage space for tables and chairs, improve the parking lot, and add internet. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Completed construction on a project to remodel bathrooms, construct an ADA bathroom and entry, remodel the kitchen, construct a storage space for tables and chairs, fix drainage issues, pave the parking lot, install media equipment, and add internet.
<input checked="" type="checkbox"/> 3.4	Explore developing recreational programs to promote community health and relationships.
	<p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Hired personnel with experience in recreation program development. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Developed a grant application to provide art classes in the park over two years.
<input checked="" type="checkbox"/> 3.5	Recruit local partners to offer community recreation programs.
	<p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Hired personnel with experience in working with community to offer recreation programs. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Partnered with Local Press to offer a bingo night for the community. • Explored partnerships with local yoga instructors and artists to provide classes in the District.
<input checked="" type="checkbox"/> 3.6	Advertise park rental opportunities and improve ease of rental process.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Created a plan to advertise park facilities via Facebook and bill inserts. • Developed a community calendar that will help customers see facility rental availability on the District website. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Promoted several park facilities on Facebook and in a bill insert.

	<ul style="list-style-type: none"> Created an option to pay for reservations online and developed a plan to further ease facility rental through the District website. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Developed ideas and online infrastructure to simplify park facility reservations. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Promoted park facility rental through bill inserts, open houses and Facebook. Initiated website improvement to simplify the rental process.
☒ 3.7	Develop an easy method for collecting continual resident input on park facilities.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Developed a plan to install a QR sign that enables people at the park to provide park input directly from their phone. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Created a park feedback survey on the District’s website and designed/procured signs with QR codes to enable park users to easily link to the survey and provide feedback. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Continually collected feedback through QR code survey signs at park facilities. Responded to concerns and ideas to improve park.

4. COMMUNITY ENGAGEMENT	
GOAL	
<i>Promote community engagement through active education, promotion of District activities and sensitivity to community needs.</i>	
OBJECTIVES	
☒ 4.1	Develop and hold regular community outreach events.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Initiated monthly community engagement events at District facilities and other places around town, inviting residents to learn more about the District, ask questions, and express concerns. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Held monthly open office hours meetings (Twain Harte Download) for public to ask questions, voice concerns, and learn more about the District’s operations. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Performed facility tours of the District’s water treatment plant and fire station.

	<ul style="list-style-type: none"> • Hosted a Meadows Park groundbreaking event. • Held a Meadows Park community planting workshop. • Held a Community Center re-opening bingo night for community.
☒ 4.2	Participate in local parades and community events.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Participated in 2019 4th of July and Christmas parades. • Initiated an annual 4th of July community event. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Participated in 2021 Christmas parade and hosted photos with Santa in the Park. • Presented District updates at the annual Twain Harte Homeowners meeting. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Participated in 2022 Christmas parade. • Entered a Fire “crapper” in Twain Harte’s Outhouse Races event. • Presented District updates at the annual Twain Harte Homeowners meeting. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Entered a Fire “crapper” in Twain Harte’s Outhouse Races event. • Presented updates at the annual Twain Harte Homeowners meeting.
☒ 4.3	Conduct four community tours and/or educational programs each year.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Conducted four fire prevention/education programs with local schools, including one tour of the Fire Station. • Led one Water Treatment Plant tour for Twain Harte Elementary. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Led two Water Treatment Plant tours – one for Twain Harte Elementary and one for residents. • Held one community event for the Bocce Courts. • Conducted a vehicle extrication training in the park with public involvement. • Conducted three fire station tours – two for students and one for the community. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Led two Water Treatment Plant tours and several Fire Station tours. • Hosted a re-opening tour of the Community Center. • Conducted three interactive community educational workshops regarding storm and rain water re-use at Meadows Park.
☒ 4.4	Develop video outreach program to educate public about projects, staff and other District activities.

	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Initiated video outreach program through Facebook and website, including educational videos on fire prevention and leak detection. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Continued to implement and develop video outreach with videos of fire tips, water tips and other District activities. • Submitted several press releases for District activities and achievements to the local press. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Continued to implement and develop video outreach with videos of fire tips, water tips and other District activities. • Submitted several press releases for District activities and achievements to the local press.
<p>☒ 4.5</p>	<p>Increase social media, website articles and mailers to educate customers and promote District activities and respond to community questions.</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Developed and began implementation of social media outreach plan, greatly improving social media presence. • Posted multiple educational and promotional web articles. • Created and sent out multiple educational billing inserts. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Continued to establish strong, effective social media presence that now consistently reaches thousands of social media users. • Implemented plan to consistently provide billing inserts, bill messaging and web articles to inform and engage customers. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Continued to establish strong, effective social media presence that consistently reaches thousands of social media users. • Created and provided consistent billing inserts, bill messaging and web articles to inform and engage customers. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Continued to establish strong, effective social media presence with more than 2,000 followers. • Created and provided consistent billing inserts, bill messaging and web articles to inform and engage customers. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Continued to establish strong, effective social media presence with more than 2,400 followers. • Created and provided consistent billing inserts, bill messaging and web articles to inform and engage customers.

☒ 4.6	Improve outreach to local students.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Conducted a Twain Harte Meadows Park design workshop with 6-8th grade students at Twain Harte Elementary. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Conducted first annual Water Treatment Plant tour for Twain Harte Elementary students. • Performed four fire prevention trainings for local students. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Conducted an in-depth water treatment plant tour and training for local students. • Performed two fire education programs for local students. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Conducted an in-depth educational tour and water training for local 6-8th graders at Meadows Park. • Performed two fire education programs for local students.
☒ 4.7	Expand website to include ordinances, key policies and FAQ's.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Added FAQ's and key policies to website. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Added all key policies, FAQ's, and ordinances to the website.
☒ 4.8	Implement paperless billing and conduct outreach on billing and payment options.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Researched billing system requirements and prepared system to implement paperless billing in summer 2021. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Implemented paperless billing and conducted outreach to customers, including a promotional drawing/reward for those who signed up. Currently 1/8th of customers have signed up for paperless billing. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Conducted paperless billing outreach to encourage enrollment. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Conducted paperless billing outreach to encourage enrollment.
☒ 4.9	Conduct regular outreach to identify community needs and explore options to meet said needs.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Conducted a survey regarding fire staffing needs to gauge community interest in participating in the County Fire Tax proposal.

	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Created an online survey and signs for all park facilities that enables customers to easily express feedback, ideas and concerns. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Continued to gather community feedback from the ongoing online survey advertised through signs at every park facility. Responded to questions and concerns as well as implemented ideas. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Continued to gather community feedback from the ongoing online survey advertised through signs at every park facility. Responded to questions and concerns as well as implemented ideas.
☒ 4.10	Obtain a District of Distinction certificate from Special District Leadership Foundation.
	<p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Awarded the District of Distinction certification.
☑ 4.11	Conduct an outreach campaign in Sherwood Forest to educate regarding water quality and septic systems and explore the potential of converting septic systems to sewer.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Conducted a grant-funded survey of the Sherwood Forest neighborhood and completed a 30% design of a sewer system. Discussed ideas with some residents during survey work.

5. ORGANIZATIONAL SUSTAINABILITY	
GOAL	
<i>Establish organizational structures, staffing models, and procedures that support long term District health.</i>	
OBJECTIVES	
☒ 5.1	Conduct an evaluation of organizational needs, staffing model and outsourced services for improved efficiency and sustainability. Implement any necessary changes.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Evaluated organization for efficiency and sustainability. Hired a part-time administrative position to fill gaps and improve effectiveness. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Evaluated and restructured the Operations Division staffing model to add an additional staff member at minimal additional cost, providing greater effectiveness and sustainability while meeting staffing needs. Explored staffing model options in the Fire Division to improve depth

	<p>and effectiveness.</p> <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Restructured administration staffing to enable the District to more efficiently meet needs of special projects that would require expensive consulting contracts. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Created a part-time Utility Maintenance Worker position to better care for park facilities, reduce park maintenance costs and provide needed assistance to Water/Sewer Operators. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Combined the Utility Maintenance Worker into two Operator 1 positions to create more reliable positions, improve park maintenance and enhance water and sewer operations. • Eliminated the Finance Officer position by shifting responsibility to the General Manager, shifting a 0.25-time admin assistant to a .75-time customer service representative, and hiring a financial services firm, creating greater redundancy and depth.
☒ 5.2	<p>Improve management depth and redundancy through recruitment and training.</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Developed recruitment plan and key job description revisions for effective filling of vacant Fire Chief and Operations Manager positions. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Recruited and filled vacant Fire Chief and Operations Manager positions and implemented training plan and expectations to maximize skills and effectiveness. • Added Assistant General Manager duties to the Operations Manager position to provide overlap, depth and greater sustainability. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Recruited and filled vacant Operator 3 position with an operator with extensive utility management experience. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Improved management depth, administrative redundancy, and succession planning by hiring a part-time administrative assistant. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Improved management depth by contracting with a large government financial services firm with many experienced staff.
☒ 5.3	<p>Explore options to create a full-time engineer position on each fire shift.</p>
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Explored multiple options to add full-time engineer positions with

	<p>limited funding resources.</p> <ul style="list-style-type: none"> Developed a plan to adjust staffing model to hire seasonal, full-time engineers for five months per year to assist during fire season. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Initiated a SAFER grant application to provide for full-time engineers and firefighters for 3-5 years. Rearranged staffing to enable annual hiring of three seasonal full-time engineers for five months. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Applied for a SAFER grant to provide two full-time firefighters on each shift for 3 years. Negotiated with labor union to add a clause that will increase opportunities for Strike Team mutual aid assignments and corresponding revenue, which could provide for increased staffing. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Explored several options to add engineer positions and continued to hire 6-month seasonal engineers.
☒ 5.4	<p>Hire water/sewer/park summer staffing to assist with annual maintenance activities.</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Hired two seasonal interns to conduct annual valve turning and inspection activities. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Restructured Operations Division to add an additional permanent full-time operator to eliminate the need for temporary summer staffing. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Created a new Utility Maintenance Worker position to better care for Park facilities and assist Water/Sewer Operators. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Hired an additional part-time operator to assist with water/sewer/park maintenance needs.
☒ 5.5	<p>Establish an improved District-wide health and safety program.</p>
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Explored wellness program options and successfully tested a temporary wellness plan with employee feedback. Developed a plan to implement an ongoing wellness program. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Developed and implemented an ongoing wellness program to promote overall health of District employees.

	<p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Continued to implement an ongoing wellness program. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Continued to implement an ongoing wellness program.
<input checked="" type="checkbox"/> 5.6	Conduct District-wide staff meeting and trainings to improve inter-department coordination and efficiency.
	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Conducted one all-staff training and coordination meeting, but was limited due to COVID-19 restrictions. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Conducted regular inter-departmental coordination meetings to improve coordination and efficiency between departments. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Held regular inter-departmental coordination meetings to improve coordination and efficiency between departments. Conducted an all-staff and board CPR training. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Held regular inter-departmental coordination meetings to improve coordination and efficiency between departments. Conducted an all-staff cyber security and workplace violence training.
<input checked="" type="checkbox"/> 5.7	Develop operating procedures for administrative functions.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Identified key administrative functions requiring operating procedures and initiated development of operating procedures. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed operating procedures for critical administrative functions. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Refined operating procedures for critical administrative functions and identified other administrative functions needing written procedures. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Added a portion of standard administrative tasks to written operating procedures. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Completed operating procedures for primary administrative tasks.
<input type="checkbox"/> 5.8	Organize Standard Operating Procedures (SOP) for all departments into a single manual.
<input checked="" type="checkbox"/> 5.9	Identify gaps in SOPs and develop procedures to address gaps.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Identified gaps in water/sewer SOP's and began to develop procedures to fill some of the gaps.

	<p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Identified gaps in Fire and Administrative procedures and initiated development of procedures. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Identified gaps in Water/Sewer procedures and developed procedures to address gaps. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Identified gaps in Administrative procedures and developed procedures to address gaps.
<input checked="" type="checkbox"/> 5.10	Develop a central paper filing and records management system.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Completed inventory of all District files. Initiated development of a thorough records retention policy that enables simple ongoing file management. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed and adopted an updated and manageable Records Retention Policy. Initiated development of a simple filing structure system. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Developed a draft file structure. Initiated implementation of the Records Retention Policy with existing historical files. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Created filing system structure for paper records. Applied the District’s Records Retention Policy to most of the District’s paper files, clearing out duplicate and other files that are no longer required to be kept. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Completed and managed the paper filing system.
<input type="checkbox"/> 5.11	Convert electronic filing system to closely match paper filing system.
<input checked="" type="checkbox"/> 5.12	Store all divisions’ electronic files on the central server.
	<p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Transitioned all District electronic server files from physical server to cloud server.
<input checked="" type="checkbox"/> 5.13	Review all policies and update.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Completed review and any necessary revisions to all policies within Section 1000 of the District’s Policy Manual. <p><u>FY 20-21</u></p>

	<ul style="list-style-type: none"> Completed review and any necessary revisions to all policies within Section 3000 of the District’s Policy Manual. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> Completed review and any necessary revisions to all policies within Sections 4000 and 5000 of the District’s Policy Manual. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Completed review and any necessary revisions to approximately half of the policies with Section 2000 of the District’s Policy Manual. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Completed review of the District Policy manual.
<input checked="" type="checkbox"/> 5.14	Review and update all ordinances.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Performed thorough review of Water Ordinance and initiated development of an amended Water Ordinance. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Initiated review of District’s Water and Sewer Ordinances. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Updated the District’s Water Ordinance. Updated the District’s Sewer Ordinance.
<input type="checkbox"/> 5.15	Codify and digitize all ordinances.
<input checked="" type="checkbox"/> 5.16	Review and update Water and Sewer Standards and Specifications.
	<p><u>FY 22-23</u></p> <ul style="list-style-type: none"> Initiated review of District’s Sewer Standards and Specifications. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> Completed review and a draft update of the District’s Water and Sewer Standards and Specifications.
<input checked="" type="checkbox"/> 5.17	Develop/adopt CEQA guidelines to streamline capital projects.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Developed and adopted District CEQA Guidelines.
<input checked="" type="checkbox"/> 5.18	Develop a central, easily accessible source for common employee documents and information.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> Initiated development of Intranet for easy access to documents/forms. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> Completed development of Intranet for employees. Implemented a cloud-based system for all employees to improve communication, shared documents and access to electronic files.

☒ 5.19	Improve remote server access for employees.
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Installed hardware and software to improve speed and accessibility for Operations and Fire employees to remotely access the server. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Transferred all District files from physical server to cloud-based server, accessible by District employees. • Converted to a cloud-based accounting software, allowing staff to access timesheets remotely. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Converted to a cloud-based meter reading and recording software.
☒ 5.20	Explore cooperation with other agencies to provide more efficient or quality services.
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Discussed formation of a Countywide fire internship program to improve efficiencies and standardize Countywide training. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Engaged with County and other fire districts in formation of JPA for a countywide fire tax to improve fire efficiencies. • Collaborated with Columbia College and other fire districts in an attempt to develop a countywide intern program. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Entered into agreement with Columbia College to participate in a Countywide internship program. • Explored serving as a pilot program for Sierra College to provide interns and upgrade District medical services to Pre-Paramedic EMT. • Implemented a “Move Up and Cover” procedure with CalFire to ensure command coverage of District at all times. • Collaborated and supported TUD’s efforts to acquire PG&E water supply infrastructure and water rights. • Entered into agreement with RC Health Services to become the only EMT skills training facility in the region. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Entered into a mutual aid agreement with TUD to improve emergency water and sewer response. • Updated Administrative Services Agreement with Strawberry Fire Protection District to provide more efficient services. • Assisted with the development and establishment of the CSDA Tuolumne County Chapter to improve LAFCO representation and collaboration among local special districts. • Explored costs, cons, and benefits of contracting for fire services

	<p>through Tuolumne County’s contract with Cal Fire.</p> <ul style="list-style-type: none"> • Collaborated with Tuolumne County Water Agency to develop ideas to support improvement of water supply reliability in the region. <p><u>FY 23-24</u></p> <ul style="list-style-type: none"> • Worked through the CSDA Tuolumne County Chapter in an effort to improve LAFCO services for special districts. • Collaborated with CalFire to implement a “Step-Up and Cover” system of providing fire service. • Collaborated with Tuolumne County OES to update the County Hazard Mitigation Plan.
☒ 5.21	<p>Perform a water and sewer rate study in 2021 and implement any recommended rate changes.</p>
	<p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Performed 5-year revenue and expense projections for the Water - and Sewer Funds and identified that rate increases would not be necessary until FY 22-23. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Initiated development of a Water and Sewer Rate Study, including adoption of study goals/principles, revenue requirements, and rate structure analysis. <p><u>FY 22-23</u></p> <ul style="list-style-type: none"> • Completed a Water/Sewer Rate Study.
☒ 5.22	<p>Obtain special district representation on Tuolumne County Local Agency Formation Commission (LAFCO).</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Collaborated with County LAFCO and other special districts to obtain special district representation on County LAFCO
☒ 5.23	<p>Evaluate new technology and applications to improve efficiency.</p>
	<p><u>FY 19-20</u></p> <ul style="list-style-type: none"> • Evaluated several forms of technology to monitor and control critical water and sewer system components remotely. • Initiated development of an intranet site to improve communications between employees, reduce errors and improve admin efficiencies. <p><u>FY 20-21</u></p> <ul style="list-style-type: none"> • Implemented a cloud-based email, software and communication system to provide greater connection between staff and easy access to information from anywhere. <p><u>FY 21-22</u></p> <ul style="list-style-type: none"> • Identified several cloud-based software options that will improve operational flexibility and efficiency and eliminate the need for a central server, which requires ongoing maintenance and replacement

	<p>every 5 years.</p> <ul style="list-style-type: none">• Explored and identified an internet-based phone system that will improve connectivity, ease of use for customers, and flexibility. <p><u>FY 22-23</u></p> <ul style="list-style-type: none">• Implemented an internet-based phone system that provided improved connectivity and flexibility, including enabling remote use of phones during severe winter storms and extended power outages.• Used cloud-based technology to eliminate the need for a physical central server, eliminating the need for ongoing maintenance and equipment replacement and improving ease of access for employees.• Transitioned financial software system to a cloud-based system that provides better access for employees and eliminates the need for a physical server.• Changed meter reading software to a cloud-based system that eliminates the need for a physical server.• Researched and switched banks to a bank that allows remote check deposits (minimizing bank visits), has no bank fees, and offers higher interest rates. <p><u>FY 23-24</u></p> <ul style="list-style-type: none">• Evaluated several types of new SCADA software and equipment to provide for remote monitoring and control of critical District water and sewer facilities.
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Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	08A	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	President and Board member reports.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item provides an opportunity for individual Board members to provide a verbal report of District-related activities undertaken in the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	08B	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Fire Chief's report.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item includes a written and verbal report from the Fire Chief regarding general operations of the District's Fire Division over the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Fire Operations Report
- CERT Monthly Newsletter

January 2024 Operations Report Fire Division



A firefighter in full gear is climbing a ladder against a building with a corrugated metal roof. Another firefighter is visible in the background. A large metal barrel is in the foreground. The scene is set in a wooded area with tall trees in the background.

January Staffing

Full-Time Captains-3

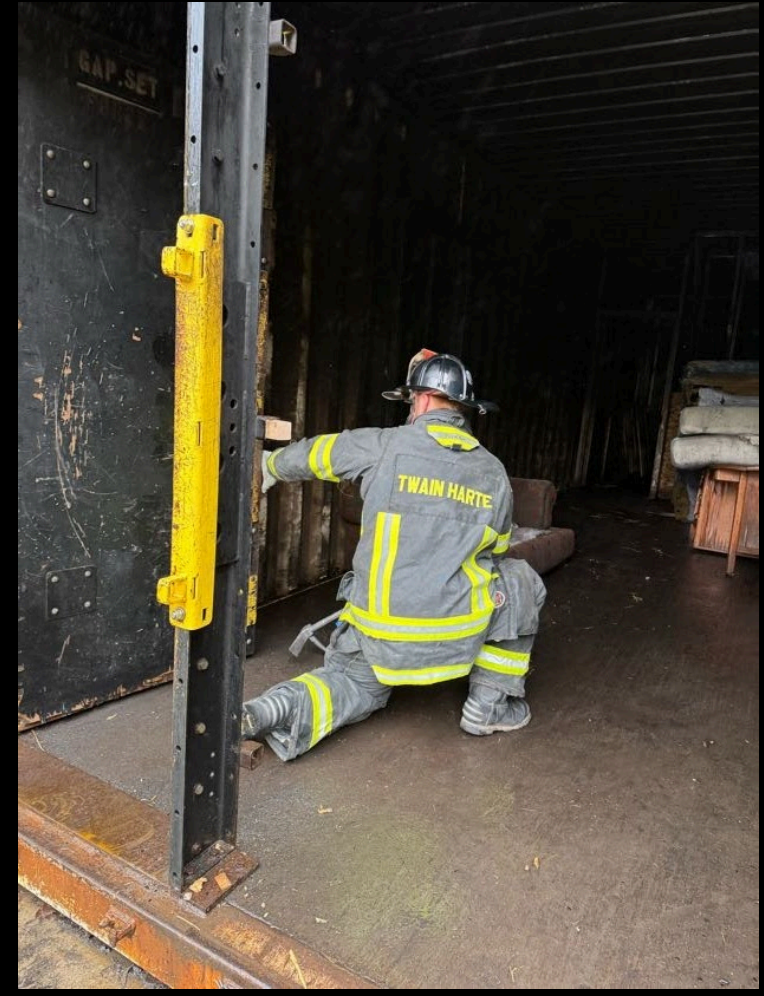
Seasonal Engineer-1

Relief Captains-5

Reserve Firefighters-5

Intern Firefighters-9

January Training Hours-255



January responses-27



On January 8th, Engine 723 was deployed in response to a Cal OES request for assistance amid heightened fire activity in Southern California. The crew was assigned to the Eaton Fire in Altadena, where they worked in coordination with the City of San Diego USAR unit. Their mission included structure protection, mop-up operations, and assisting with body recovery efforts after the fire.

I want to sincerely thank Captain Dixon, Engineer Pankey, and Intern Firefighter Dahl for their professionalism, dedication, and resilience during this challenging deployment. Their efforts reflect the highest service standards and commitment to protecting lives and property in times of crisis.



January Deployments



On January 31st, the Twain Harte Fire Department, in collaboration with Mi Wuk Sugar Pine Fire Protection District, Tuolumne Rancheria Fire, and Tuolumne County Fire, strategically deployed additional fire engines as part of a California Office of Emergency Services (Cal OES) Pre-Positioned Strike Team. This proactive measure was implemented in anticipation of severe weather conditions that had the potential to cause significant storm-related impacts within Tuolumne County. The pre-positioning of resources ensured a rapid and coordinated emergency response, enhancing the county's ability to address downed trees, power outages, flooding, and other hazards resulting from the storm.



January 2025 Incidents by Type



EMS Incidents-13



Fires-4



Public Service Assist-6



Emergency Standby-4

Incident Response by Districts

January 2025



Twain Harte District 70%



Tuolumne County Fire-30%





SERVING OUR COMMUNITY

MONTHLY UPDATE

January 2025

PIO: Mary Schreiner
Editor: Casey Headrick
Proofreader: Lise Lemonnier

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January 2025 snow, finally

NOTES FROM THE PROGRAM MANAGER

by Carol Hallett



January marks the beginning of a new year and a fresh start for many people. This year our area experienced its first snowfall which added a magical touch to the month. While I enjoy snowy weather I also appreciate the dry days at the start of the year because they allow us to complete various tasks.

During the month the team has been busy with installing AEDs, providing amazing training on Fire Behavior, wine tasting, installing smoke alarms, and so much more. I took time to cook breakfast at the THFD fire station for Captain Dixon's crew as a thank you. It was a comfortable morning sharing coffee, food, and stories.

I recently met with Chief Gamez to talk about what our community needs for this year's fundraising efforts. One important item we discussed is a heart monitor for the fire engine. If we can purchase this monitor Chief Gamez's team is ready to undergo the necessary training to use it effectively. This upgrade is crucial because many of the calls they respond to are medical emergencies. By providing this equipment we can enhance their ability to help our community in critical situations. So, 2025 fundraising efforts will go towards purchasing a heart monitor. With that in mind, we have already started our plans for this year's World Class Outhouse Race scheduled for June 7, 2025.

In the meantime, during snowy days I tend to stay indoors and enjoy the cozy atmosphere which I affectionately call a "Snow Day." Each January brings a mix of challenges and opportunities reminding us to embrace both the cold weather and the clear blue skies.

We hope you enjoy this month's issue. Our goal is to provide information to the community, focusing on preparedness, safety, and health. If you have a suggestion for future articles, please contact twainhartecert@gmail.com for consideration of the topic by the board.

THCSD GENERAL MANAGER REPORT

by Tom Trott, THCSD General Manager



GM REPORT

January 8, 2025



ADMIN ACTIVITIES

- FY 24-25 Mid-Year Budget Adjustment
- Development of Check Processing Services
- Development of 24/7 Receptionist Services
- Administrative Services Cross Training
- Administrative Services Staffing Analysis
- Fire Training Parking Lot Rebid & Award

MEETINGS OF INTEREST

- 12/12** Tuolumne County Permit Coordination
- 12/17** Virtual Receptionist Coordination
- 12/17** Small Claims Court – Water Leak
- 1/3** Eagle Scout Project Coordination
- 1/3** Customer Services Rep Retirement

CAPITAL PROJECTS

Fire Training Parking Lot

Budget: \$331,000

A construction contract is set to be awarded in January for this grant-funded project that includes permeable parking, bioswales and rainwater capture to fix drainage issues and provide more parking. The Project is anticipated to be complete by August.

SCADA System Improvements

Budget: \$465,000

This Project will provide remote monitoring and control of the District's water treatment plant, pump stations, tanks and sewer lift stations. Radio communication system design has begun. Remaining design is anticipated to begin in March.

Tennis/Pickleball Court Improvements

Budget: \$310,000

Pickleball improvements are complete. Contracting for materials and services to convert the tennis courts to a hybrid clay surface is underway. Construction is anticipated in spring 2025.

Twain Harte Meadows Park

Budget: \$3,000,000

Majority of Project work is complete. Due to transplanting issues, the Christmas Tree is delayed until 2025.

Bocce Court Renovations

Budget: \$20,000

A new project to replace bocce court turf and enlarge court drains has been included in the mid-year budget adjustment.

PLANNING PROJECTS

5-Year Sewer System Improvements

Budget: \$4,500,000

While pursuing grants, staff is evaluating if it can phase its large Twain Harte Sewerline Project with smaller, more cost-effective CIPP relining projects to start repairing high risk sewer lines this year.

FUNDING OPPORTUNITIES

SRF / BUDGET EARMARK - \$4.5M

TH Sewerline Project / Award: NOT AWARDED

SRF / BUDGET EARMARK - \$6.55M

Sherwood Forest Water / Award: NOT AWARDED

TECHNICAL ASSISTANCE GRANT - \$24,000

Median Household Income Survey / AWARDED

PROP 1 STORMWATER GRANT - \$340,000

Fire Training & Admin Parking Lot / AWARDED

PROP 1 STORMWATER GRANT - \$1.75M

TH Meadows Park / AWARDED

PROP 68 RURAL RECREATION - \$1.25M

TH Meadows Park / AWARDED

PROP 68 PER CAPITA - \$178K

Tennis & Pickleball Improvements / AWARDED

To learn more details, join us at our monthly THCSD board meetings.

TWAIN HARTE FIRE DEPARTMENT REPORT

by Neil Gamez, THFD Fire Chief



Columbia College Fire Academy Graduation



Charles Kjeldgaard, Lucas Stifter, Ethan Rowe, and Mason Jones. We proudly welcome them to the THFD family and look forward to their growth and contributions.



Facilities



All shifts have been working hard on the sauna room.

Staffing

Full-Time Captains: 3
Seasonal Engineer: 1
Relief Captains: 5
Reserve Firefighters: 5
Intern Firefighters: 9



Incident Responses by District

Twain Harte: 39%
Tuolumne County: 60%
Cal Fire: 1%



Captain Slater's crew worked on gutter repairs that were not covered by the company's lifetime guarantee.

December Responses: 37

EMS Incidents: 20
Fires: 2
Public Service Assists: 3
Emergency Standby: 6

December Training Hours: 190

December Awards



Fire Capt. Albert Desrosiers was awarded the 2024 Paul Waite Memorial Award.



Fire Capt. Ernie Dixon has been named the 2024 Firefighter of the Year.

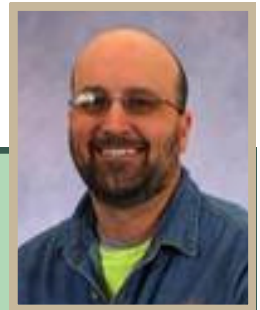
Fire Inspections



All shifts have completed the annual Group R fire inspections, covering three commercial residential occupancy units.

THCSD WATER & SEWER REPORT

by Lewis Giambruno, THCSD Operations Manager



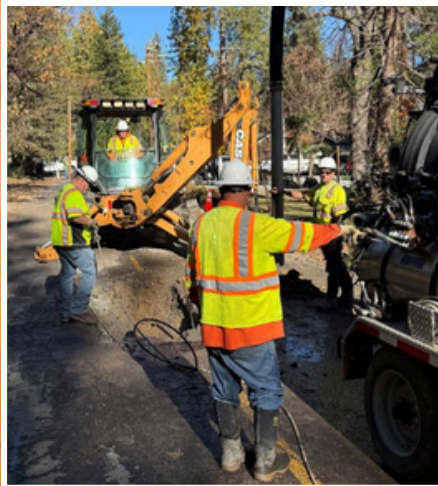
A biannual filter inspection was performed.



Sludge Tank pumping out and cleaning.



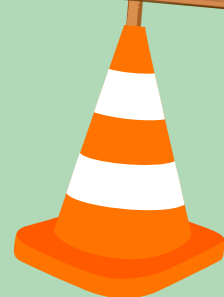
Underground Service Alert Dig Alert training.



Golfclub Drive leak repair.

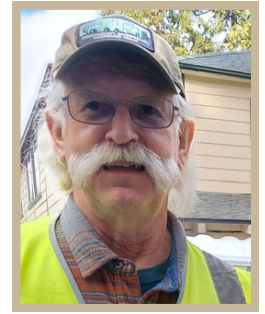


Traffic control assistance from THA CERT during leak repair.



SCHOLARSHIP FOR THFD INTERN

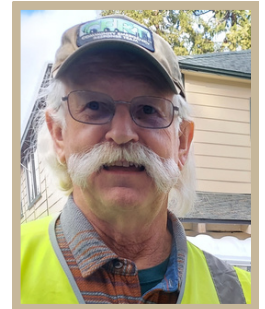
by Mike Mandell, Team Leader



Carol and I recently discussed allocating scholarship funds to support a deserving intern at the Twain Harte Fire Department (THFD). After careful consideration and with the approval of the THA-CERT board along with the strong recommendation of Chief Gamez we are thrilled to announce that we awarded Vince Servin with a scholarship check this month. Vince has been serving as an intern with the Twain Harte Fire Department since June of 2024 and during his time here he has demonstrated remarkable dedication and commitment. In December, he completed his 6-month Introductory Period Firefighting Packet, marking an important milestone in his training and career development. Beyond his professional achievements, Vince is also a devoted family man which speaks volumes about his character and values. He embodies the qualities we are looking for in our recruits at THFD. His hard work and passion for serving others make him an invaluable asset to our community and we are proud to support his journey in the firefighting profession.

NO SMOKE IN THE AIR

by Mike Mandell, Team Leader



The Smoke Alarm Program is a vital initiative that plays a crucial role in keeping our community safe and out of harm's way. Leading this effort has not only been a responsibility but also a genuine pleasure for me. I take great joy in the opportunity to meet and assist the residents ensuring their homes are equipped with essential safety measures. This year I was fortunate to partner with Bob Schreiner who has proven to be an invaluable ally in this mission. Together we have successfully hung 103 smoke detectors and replaced countless batteries working diligently to enhance fire safety in our area. Each smoke alarm we install represents

a significant step toward protecting lives and preventing tragedies. The sense of pride we feel after completing our tasks is immeasurable; knowing that our efforts could potentially save someone's life is incredibly rewarding. It reinforces the importance of our work and motivates us to continue serving the community. If you or someone you know needs assistance with smoke detectors—whether it's installation or battery replacement—please do not hesitate to reach out to us. We are here to help and ensure that everyone has the necessary tools to stay safe in their homes. Your safety is our priority!




THA-CERT SMOKE ALARM PROGRAM
SERVING OUR COMMUNITY

What/who are Twain Harte Area CERT (THA-CERT)? We are a dedicated team of community-based volunteers who are trained to support our community.

This team provides the following services to senior, disabled, and residents in Tuolumne County:

- Free Smoke Alarms/Detectors
- Free Installation
- Free Battery Replacement

Free

If you need a smoke detector installed, need a new battery, or need a ten-year-old smoke detector replaced, we can help for free.

If you are interested, please contact us by sending an email to twainhartecert@gmail.com, or call Mike at 209-770-2674.

Only Working Smoke Alarms Save Lives



<https://www.twainhartecsd.com/smoke-detector-installation>

AED INSTALLATION

by Bob Schreiner, Logistics Officer

Thanks to our fundraising efforts, and the generosity of our community, we were able to buy 9 AED units for placement throughout our area.



Each unit consists of the AED, a cabinet (with an alarm), a guide on how to use the unit, and signage for both the interior and exterior of the building, along with the option of training for employees. The alarm on the cabinet is activated with a key and sounds when the cabinet door is opened. It does not interfere with using the AED.



John Buckingham and Carol Hallett spent two days driving around the community scouting out locations for the AEDs to be placed. Mike Mandell and I installed units in The Rock,



Apex Physical Therapy, The Harte of the Kitchen Store, Twain Hart Golf Course, and the Sportsman Coffee Shop in Twain Harte; Papa's New Roost in East Sonora; Covers in Tuolumne; and the Strawberry General Store in Strawberry. There is still one unit left, which is reserved for the Twain Harte Community Center and will be placed, once the new doors are installed.

With grant money and previous purchases by THA-CERT we also have AEDs installed at the Local Press, ACE hardware, Twain Harte Market, CALFire, THCSO office, and the Pharmacy in Twain Harte. THA-CERT has two AEDs for their deployable units. In total, there are 17 AEDs installed in the Twain Harte Area. Hopefully, you will never need one of these units, but it's nice to know they are nearby in case of emergency.

WINE TASTING CAN BE FUN

by Lise Lemonnier, Planning Chief



Judging the wines

Volunteers. That is us. It's in our blood. Those of us who volunteer for one thing often volunteer for several worthy causes. Mike Mandell and Matt Kain volunteer for the Fire Museum weekly, Mary



Dearborn volunteers for the Chamber and Rotary, Margaret Lawrence volunteers for the Blue Zone Project, and Maria Benech volunteers for the League of Women Voters. I volunteer for the Community Garden, Firewise, and a bunch of other stuff.



Jerry Zarate & Carolle Lemonnier

Just this past week, Mary Dearborn and I volunteered to pour wine at the San Francisco Chronicle Wine Competition. It is the largest wine competition in North America. There were over 5,000 wine entries. This was the first year for Mary to join my sister and me, but even with her help, we needed more people! So she voluntold her friend Jerry Zarate.

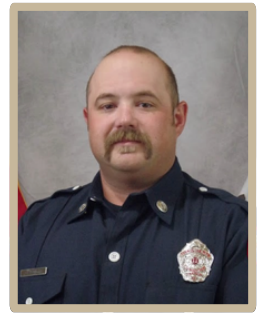


Mary Dearborn & Lise Lemonnier pouring wine

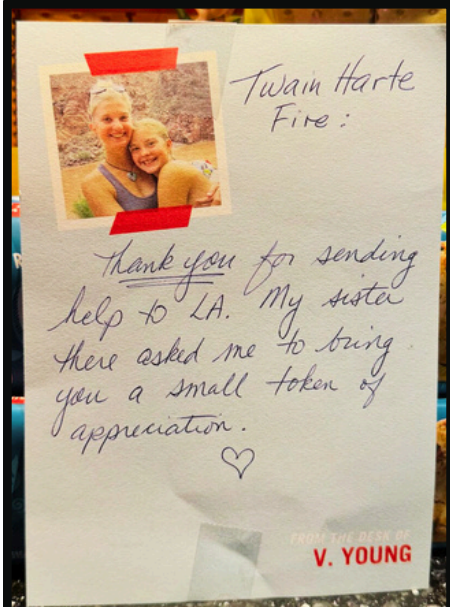
As with many of our volunteer activities, it was a lot of hard work but also a lot of fun, and we are ready to do it again. Yes, volunteering usually means you don't get paid, but in this case, we were paid in many bottles of wine for our service. But don't worry! We aren't drinking it all ourselves (well, maybe except the already-opened bottles). This is the wine that we sell at fundraising events around town each year. So, support our causes by coming out to the events and maybe buy a glass of wine! You won't regret it!

DEPLOYMENT TO SOCIAL FIRES

by Ernie Dixon, THFD Captain



The wildfires in Southern California caused widespread destruction and chaos. Many people lost their homes and needed urgent assistance. In response to the crisis, we organized a crew from Twain Harte to help with the relief efforts. Our team packed supplies and prepared to travel to the affected areas. They were determined to support the community and provide aid to those in need.



A thankful sister stopped by THFD to deliver treats.

On January 8th, Twain Harte Fire sent 3 firefighters and one from MiWuk/Sugar Pine fire on E-723 down to LA County to assist with the Eaton Fire. Other resources from Tuolumne County included Tuolumne County Fire E-561 and E-583, Tuolumne Rancheria Fire E-816, and MiWuk/Sugar Pine E-771 as part of Task Force 4101.

For the first few days, the task force was attached to division "Mike" locating and extinguishing hotspots inside of burnt structures and tactical patrol. On January 10th E-723 and E-816 accompanied by other resources helped stop a flare-up and saved residential structures. For the remainder of the 9 day deployment, TF4101 was assigned to the USAR operation, the task force was deployed and attached to a major USAR operation to search and clear burnt structures. After searching and clearing 8300 structures in 5 days the USAR teams were reassigned to the Pacific Palisades Fire and task force 4101 was able to return home on January 16th.

Those nine days were challenging but strengthened my pride in being part of the THFD team. Each day brought new obstacles that tested our skills and teamwork. Yet through every struggle, our crew remained dedicated and supportive of one another. Working together we learned to overcome difficulties and celebrate small victories. This experience showcased our resilience and deepened my appreciation for my fellow team members.



DEPLOYMENT TO SOCAL FIRES

by Ernie Dixon, THFD Captain



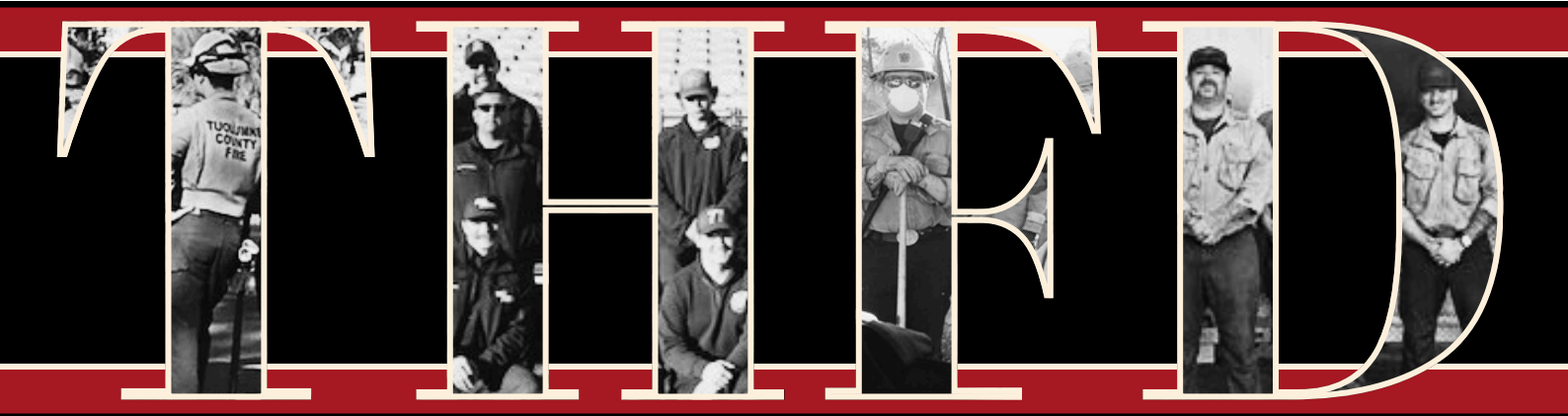
Dale Stanec III (Carol's grandson) at the Eaton Fire.



Jay Leno visits Base Camp.



Ember, an emotional support dog for the Sac Metro fire service, visits with the crew.



FIRE BEHAVIOR TRAINING

by Margaret Lawrence, Training Officer



This past Saturday we had the pleasure of hosting and attending an informative training session during our recent Fire Behavior class. The event attracted thirty-five enthusiastic members from our community all eager to learn about the fire risks specific to Tuolumne County. Throughout the session, participants engaged in meaningful discussions about the various steps each of us can take to mitigate the potential impacts of fires in our area. One of the key takeaways was the importance of clearing vegetation around our homes and establishing defensible space which plays a crucial role in reducing fire hazards.



In addition to these practical measures, we delved into vital safety protocols during our discussions. It was enlightening to hear firsthand accounts and insights from Captain Dixon of THFD who generously shared his expertise with us. He emphasized evacuation procedures' critical nature, advising everyone to take evacuation notifications seriously and leave immediately without hesitation. This advice is crucial during high-risk conditions where every moment can make a difference in ensuring safety.



The collaborative atmosphere of the class fostered a sense of community reminding us that we are all in this together when it comes to fire prevention and safety. We extend our heartfelt gratitude to Captain Dixon, Vince Servin of THFD, and from CALFIRE, Daniel Portella and his partner for dedicating their morning to educate us on fire behavior and safety measures. Such knowledge is invaluable in empowering our community to proactively address fire risks, safeguard our homes and loved ones.

Some valuable resources that we discussed are: AlertCalifornia.org is a website you can access that has live fire camera video feeds throughout California and the [Watch Duty](#) application for your phone will alert you to recent fire starts and give you continual updates about that fire.

Also, we will be having our CERT three-day Basic Training in Twain Harte, April 25-27. Keep an eye out for more information coming out on this.



Join Tuolumne County's Emergency Alert notification program, [Everbridge](#). It is a reverse 911 program. This allows you to receive emergency notifications.



Join the weekly
Twain Harte Neighborhood
Radio Watch
Wed: 7:00 PM Sun: 9:00 AM
FRS/GMRS: Ch. 18
To learn more, contact:
Lee Smith at 209-988-8832



Join or start a
FIREWISE
neighborhood
Contact: Karen Caldwell
tcfirewise@gmail.com

FIREWISE USA
Residents reducing wildfire risks



Cheesy Potato Casserole



12 servings



25 min prep

1 hour 30 cook

INGREDIENTS

- 5 lbs russet potatoes (about 6 large)
- 1 tablespoon plus 1 1/2 teaspoons kosher salt, plus more as needed
- 8 tablespoons (1 stick) unsalted butter, plus more for the baking dish
- 1/2 cup all-purpose flour
- 4 cups (1 quart) whole milk
- 1 cup heavy cream
- 1 pound pre-shredded sharp cheddar cheese (about 4 cups), divided
- 26 Ritz crackers (3 ounces)
- 1/2 ounce Parmesan cheese (1/3 cup firmly packed freshly grated or 2 tablespoons store-bought grated)

NOTE:

Make ahead: The casserole can be assembled without the cracker topping and refrigerated for up to 1 day. Top with the cracker mixture and bake according to directions, adding 15 minutes to the covered bake time.

Storage: Leftovers can be refrigerated in an airtight container for up to 4 days or frozen for up to 3 months. Reheat in the oven, stovetop, or microwave. The sauce may separate, but stirring should help it come back together.

Recipe shared by: Carol Hallett

DIRECTIONS

1. Place rack in the middle of the oven and heat the oven to 350°F. Coat a 9x13-inch or other 2-quart baking dish (or larger) with butter. Place on an aluminum foil-lined baking sheet.
2. Peel potatoes and cut into rough 1 1/2-inch chunks. Place in a large pot and add enough cold water to cover by 1 inch. Add 1 tablespoon of the kosher salt, cover partially, and bring to a boil over medium-high heat. Reduce the heat to maintain a steady simmer and cook until potatoes are just barely tender, about 5 minutes. Drain in a colander.
3. Meanwhile, make the cheese sauce while the potatoes are cooking. Melt 1 stick unsalted butter in a medium saucepan over medium-low heat. Sprinkle with 1/2 cup all-purpose flour and whisk until the flour has completely absorbed all of the butter, about 1 minute. Continue cooking, whisking constantly, until the mixture thickens, is light tan, and smells slightly nutty, 3 to 4 minutes.
4. While whisking, slowly pour in 4 cups whole milk and 1 cup heavy cream. Add 1 1/2 teaspoons salt and cook, whisking often, until the mixture thickens and a small amount of steam rises from the surface (don't let it come to a boil), 5 to 10 mins.
5. While whisking constantly, add 10 ounces of the shredded sharp cheddar cheese (about 2 1/2 cups) a handful at a time. Continue to whisk until the cheese is completely melted, about 1 minute. Remove the saucepan from the heat. Salt to taste.
6. Transfer 1/2 cup of cheese sauce to the bottom of the baking dish. Arrange potatoes on top of the sauce. Evenly cover the potatoes with half of the remaining cheese sauce (about 2 1/2 cups). Sprinkle with cheese (about 3/4 cup). Repeat layering the remaining potatoes, cheese sauce, and cheese.
7. Crush 26 Ritz crackers into coarse crumbs. Add 1/2 ounce grated Parmesan cheese (1/3 cup freshly grated or 2 tablespoons store-bought grated) and stir to combine. Sprinkle evenly over the casserole.
8. Cover the baking dish loosely with aluminum foil. Bake until the sauce bubbles thickly around the edges, about 45 minutes. Uncover and bake until the top is browned in spots, about 20 minutes more. Let cool for 10 minutes before serving.

WHERE DOES THE TIME GO?

The total THA-CERT volunteer hours:

January

Administration =	280
Training =	106
<u>Deployment =</u>	<u>0</u>
Total hours =	386



NATIONAL CANNED FOOD MONTH

by John Buckingham, Safety Officer

It's National Canned Food Month and a time to learn about the history of canning, the nutritional benefits of canned food, and how to can your own food. It's also important to inspect your canned goods and discard them.



A cause for celebration because canned food is...

- A vital part of American nutrition
- Easy to prepare and store
- Affordable
- Often used in emergencies
- Important for food banks, non-profits, and community organizations

Ways to celebrate:

- Learn about the history of canning
- Learn how to can your own food
- Post your canned goods on social media using **#NationalCannedFoodMonth**
- Take inventory of your pantry and rotate your canned goods
- Check for rust, dents, and bulges in your canned goods
- Check the "use by" dates on your canned goods
- Participate in a canned food drive

When to discard canned food:

- If you see mold on the outside of a can or jar. It suggests a leak with the lid and should be discarded
- Changes in the color, or texture of the contained food
- If small bubbles or gas are emerging from the food
- If the jar squirts when you open it
- Cans or jars with bulging lids
- Note damaged cans and discard



WHAT'S NEXT?

February

Visit Tuolumne County:

<https://www.visittuolumne.com/events>

Twain Harte Chamber of Commerce:

<https://www.twainhartecc.com/events>

The Twain Harte Outhouse Race is in the planning stages. If you are interested in participating, email CERT at twainhartecert@gmail.com. Limited spots are available.

FIREFIGHTER CHALLENGE WIN THE GOLDEN PLUNGER PERPETUAL TROPHY

THE WORLD CLASS
TWAIN HARTE
OUTHOUSE RACES
June 7, 2025

Eproson Park, Twain Harte, CA
RACERS CHECK-IN: 0800
OPENING CEREMONIES: 0900
FIRST RACE IMMEDIATELY AFTER
WE RACE UNTIL WE HAVE A WINNER



THE CURRENT WINNER (TWO YEARS RUNNING) AND LOCATION FOR THE FIREFIGHTER'S GOLDEN PLUNGER IS WITH TWAIN HARTE FIRE DEPARTMENT. CAN YOU WIN IT AWAY FROM THEM?

TO WIN THIS COVETED TROPHY FOR YOUR FIRE HOUSE, BUILD A CART AND WIN THE RACE.

To learn more: twainhartecert@gmail.com or call 209-481-5790

Calling all Firefighters! We can help you build an outhouse cart to help you win the Golden Plunger from THFD!



PRESENTS



THE WORLD CLASS TWAIN HARTE OUTHOUSE RACES

June 7, 2025

Eproson Park, Twain Harte, CA (AKA "Flushing Downs")
Check in-8:00 am • Opening Ceremonies-9:00



WHEN IT'S
TRULY AN
EMERGENCY

Firefighter Challenge-Perpetual Trophy
Wine, Beer & Margaritas
Local Food Vendors
Craft Vendors
Tot Pot Races

For more information:
twainhartecert@gmail.com
(209) 481-5790

Shuttle available from parking lots
For vendor information:
Peitra Rice-sunpoppyme@gmail.com




This fundraiser benefits: Twain Harte Volunteer Fire Department (THVFD) & THA-CERT.

Vendor spaces are available!
Email Peitra Rice at:
sunpoppyme@gmail.com

Presented by
Sun Poppy Markets & Events



TWAIN HARTE Summer Festival

Saturday
July 26, 2025
10am - 8pm

Sunday
July 27, 2025
10am - 5pm

TWAIN HARTE, CA

for vendor information email
sunpoppyme@gmail.com



TWAIN HARTE SMALL BUSINESS SHOWCASE

Tuesday, February 11th 2025
5:30p - 7:00p
Twain Harte Golf Course

Meet Local
Business
Owners

Discover
Small
Business
Resources

Showcase
Your
Business
Products and
Services

Free booth for Twain Harte Chamber business members
\$25 booth fee for non-members
Free admission to the public



Email us at
info@twainhartecc.com
to reserve your space





Training & Events

JANUARY 25	Fire Behavior with THFD	AUGUST 5	National Night Out
APRIL 25-27	CERT Basic Training (3 Days)	AUGUST 31	THFD Fireman's Pancake Breakfast
MAY 17	OES Shelter Activation Training 0900 - Noon/Location TBD	SEPTEMBER 27	THFD Fireman's Pancake Breakfast
JUNE 7	Outhouse Races	OCTOBER 22	Volunteer Appreciation Event
JUNE 15	Father's Day Fly In	NOVEMBER 13	Partner's Breakfast
JUNE 28	First Aid & CPR	DECEMBER 5	Twain Harte Christmas Parade
JULY 26/27	Summer Festival	2025	

Meetings

THCS Board Meeting

Wednesday, Feb 12, 2025 9:00 am
22912 Vantage Point, TH, THCS Mtg Room
<https://www.twainhartecsd.com/board-meetings>

THA-CERT & Fire Board Mtg

Thur., Feb 13, 2025 9:30 am



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	08C	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Operations Manager's report.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None

SUMMARY:

This item includes a written and verbal report from the Operations Manager regarding general operations of the District's Operations Division over the previous month. The Operations Division is responsible for water, sewer, and parks and recreations services.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Operations Manager Report

TWAIN HARTE CSD OPERATIONS REPORT

WATER/SEWER/PARK
DIVISION

JANUARY

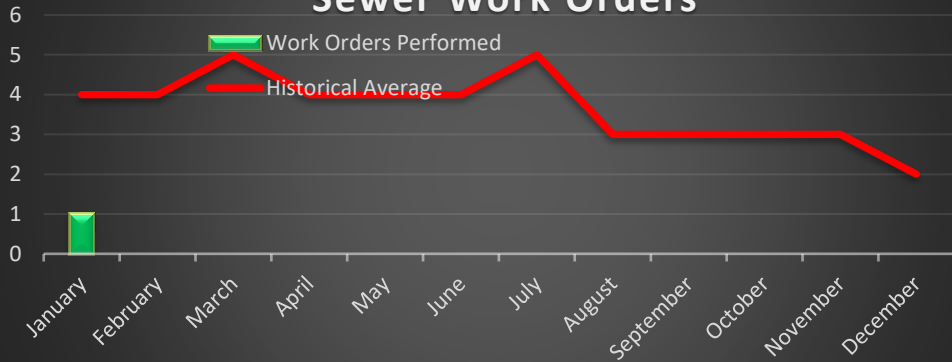
2025



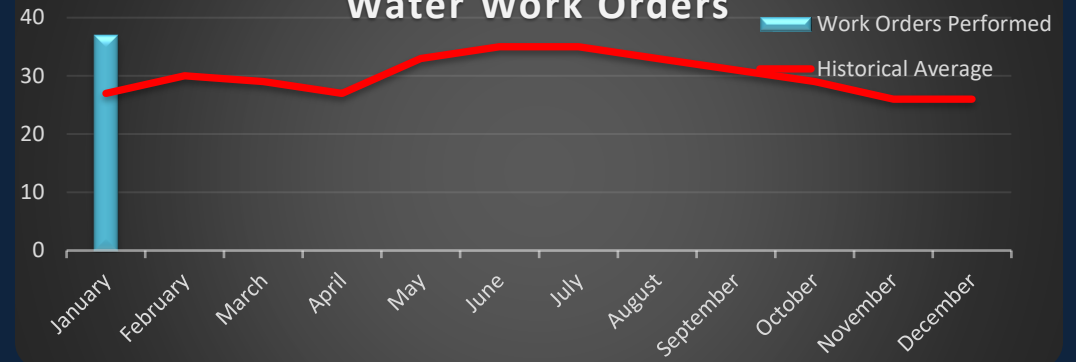
WATER & SEWER STATISTICS



Sewer Work Orders

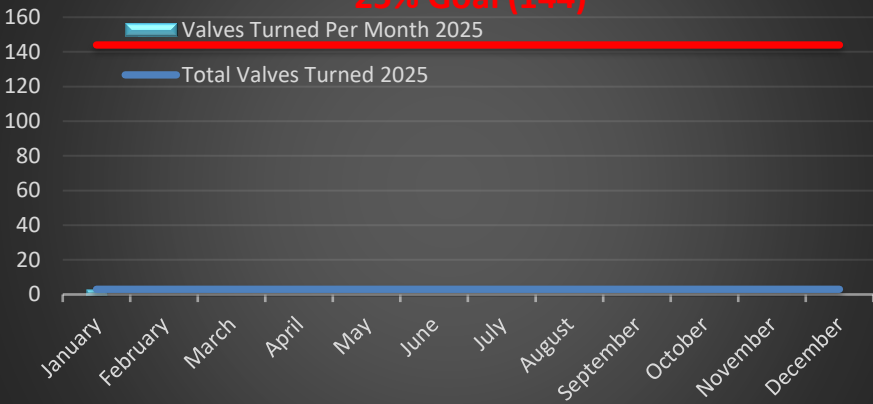


Water Work Orders



Valve Exercising

25% Goal (144)



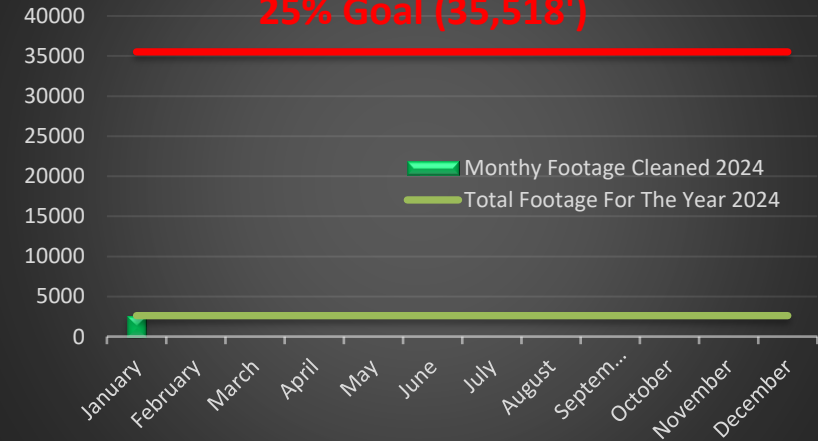
Manhole Inspections

25% Goal (117)

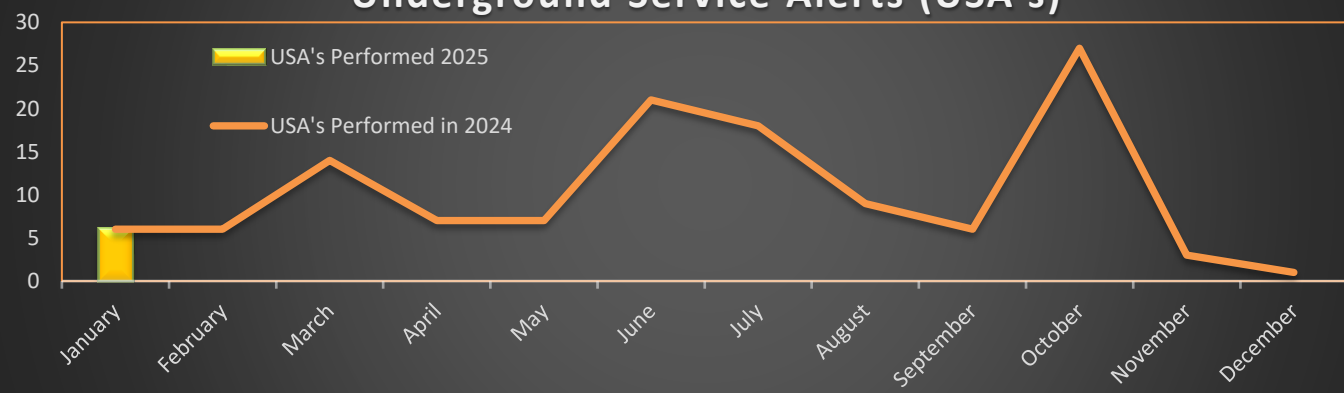


Sewer Cleaning

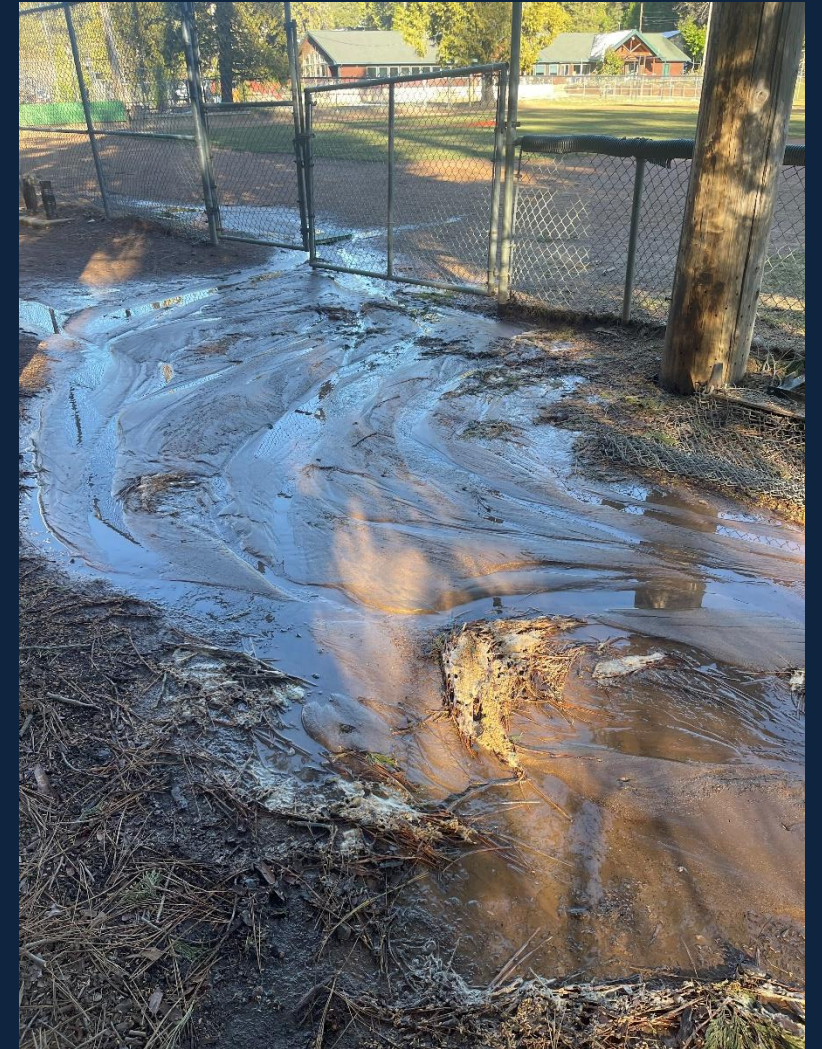
25% Goal (35,518')



Underground Service Alerts (USA's)



ITEMS OF NOTE



Left: Crews repaired water line that serves an Air Relief Valve. Air Relief valves are present through out the district to help allow air to escape distribution lines where a hump might occur.

Center: A large long term leak was identified and repaired in Sherwood Forest. We estimate this leak at approximate 10,000 gallons per day.

Right: The ballfield water line that feeds the sprinkler system line ruptured and will be repaired very soon.



Top Left: Crews had a training on the operation and maintenance of automatic control valves.

Top Center: We continue to try various methods to resolve the leak at Shadybrook Reservoir. A portion of the cause was identified and sealed. Some water is still getting by.

Top Right: Black Oak communications line installation is complete.

Bottom Left & Bottom Right: Intern Michael Roger's work assisting with jetting and CCTVing the Golf Club sewer trunk.

Month	SWTP Treatment Plant (Gal)	Well #1 (Gal)	Well #2 (Gal)	Well #3 (Gal)	Total Recycled (Gal)	Total Production (Gal)	2013 Total Production (Gal)	Decrease in Demand (%)	Rain (inches)	Snow (inches)
Jan	5,747,000	0	0	0	45,476	5,747,000	8,304,262	30.79%	1.43	1.5
Feb						0				
Mar						0				
Apr						0				
May						0				
Jun						0				
Jul						0				
Aug						0				
Sep						0				
Oct						0				
*Nov						0				
Dec						0				
Total	5,747,000	0	0	0	45,476	5,747,000	8,304,262	30.79%	1.43	1.5



Board Meeting Agenda Item Summary

February 12, 2025

ITEM #:	08D	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	General Manager's report.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item includes a written and verbal report from the General Manager regarding overall District operations and operations of the District's Administration Division over the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- General Manager's Report

GM REPORT

February 12, 2025



ADMIN ACTIVITIES

- FY 23-24 Audit Review
- W-2's, 1099's, SCO Report, Annual Taxes
- Development/Onboarding Virtual Receptionist
- Development of Improved On-Call Services
- Development of Check Processing Services
- Utility Maintenance Worker Recruitment

CAPITAL PROJECTS

Fire Training Parking Lot

Budget: \$405,000

Peterson Excavation was awarded a contract to construct this grant funded project that includes permeable parking, bioswales and rainwater capture to fix drainage issues and provide more parking. The Project is anticipated to start and be completed this summer.

SCADA System Improvements

Budget: \$550,000

This Project will provide remote monitoring and control of the District's water treatment plant, pump stations, tanks and sewer lift stations. It also replaces a faulty water treatment plant intake valve with an actuated valve. Radio system and intake valve design has begun. Remaining design is anticipated to begin in spring.

Tennis/Pickleball Court Improvements

Budget: \$310,000

Pickleball improvements are complete. Contracting for materials and services to convert the tennis courts to a hybrid clay surface is underway. Construction is anticipated in spring 2025.

Twain Harte Meadows Park

Budget: \$3,000,000

Christmas tree is expected in fall 2025. All other work is complete.

Bocce Court Renovations

Budget: \$20,000

Quotes are being obtained to replace bocce court turf and enlarge court drains. Work is anticipated to be complete this fiscal year.

MEETINGS OF INTEREST

- 1/17** FEMA Storm Grant Meeting
- 1/28** Virtual Receptionist Coordination
- 2/4** Virtual Receptionist Onboarding
- 2/7** County Operation Area Briefing
- 2/10** Unified Water Agency Messaging

PLANNING PROJECTS

5-Year Sewer System Improvements

Budget: \$4,500,00

While continuing to pursue grant opportunities to compete the large T.H Sewerline Project, which replaces the highest risk portions of the District's sewer system, staff is conducting a detailed evaluation of the Project to create smaller, cost-effective CIPP relining and replacement project phases. The first \$250K phase is planned this year.

FUNDING OPPORTUNITIES

LAND & WATER CONSERVATION FUND - \$6.55M

Baseball Field Infield Turf / DUE: August 5, 2025

SMALL COMMUNITY WASTEWATER - \$4.5M

TH Sewerline Project / AWARD: May 2026

PROP 1 STORMWATER GRANT - \$340,000

Fire Training & Admin Parking Lot / AWARDED

PROP 1 STORMWATER GRANT - \$1.75M

TH Meadows Park / AWARDED

PROP 68 RURAL RECREATION - \$1.25M

TH Meadows Park / AWARDED

PROP 68 PER CAPITA - \$178K

Tennis & Pickleball Improvements / AWARDED