

# MURPHYS SANITARY DISTRICT

*"Dedicated to providing a safe wastewater collection and treatment service at fair and reasonable rates for the community of Murphys, preserving and protecting our environment for future generations."*

**Regular Board Meeting**  
Thursday, January 16, 2025  
10:00 a.m.



**MSD District Office**  
15 Ernest Street, Suite A  
Murphys, CA 95247

## AGENDA

*Board meetings are open to the public and the following alternative is available for those who wish to participate in the meeting virtually:*

**Microsoft Teams [Need help?](#)**

**[Join the meeting now](#)**

Meeting ID: 287 459 668 630

Passcode: 5qt6Wi36

**Dial in by phone**

**[+1 872-242-9031,,838430167#](#)** United States, Chicago

**[Find a local number](#)**

Phone conference ID: 838 430 167#

## CALL MEETING TO ORDER\ PLEDGE OF ALLEGIANCE

1. Oath of Office-Joseph Fontana
2. Authorization to Approve Member Requests to Participate Remotely Due to Just Cause and/or Emergency Circumstances Pursuant to AB2449-Director Miller
3. Roll Call
4. Agenda Changes/Agenda Approval
5. **Public Comment** (*Limit 5 minutes per person*) on items not appearing on agenda. At this time, members of the public may address the Board on any non-agendized item. The public is encouraged to work through staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda.
6. **Consent Agenda** - *The following items are expected to be routine non-controversial. Items will be acted upon by the Board at one time without discussion. Any Board member, staff member, or interested party may request that any item be removed for later discussion.*
  - a) Regular Meeting Minutes-November 14, 2024

### BOARD OF DIRECTORS

Paige McMath-Jue | Steve Gonzales | Marty Mollera

Joseph Fontana | Bruce Miller

[www.murphyssd.org](http://www.murphyssd.org)

b) Financial Reports-Ending November 30, 2024 & December 31, 2024

7. **New Business** - *The Board may consider the items below and take action at this meeting. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action. \*Indicates Staff Report*

- a) Resolution Accepting General Election November 5, 2024-Discussion/Action
- b) Nomination of Board Positions-Discussion/Action\*
- c) Presentation of Fiscal Year 2023/2024 Annual Audit Ryan Jolley CPA – Discussion/Action\*
- d) Security Cameras at WWTP-Discussion/Action

8. **Unfinished Business** - *Items tabled or carried forward from a previous meeting to be considered on this agenda. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action.*

- a) Rate Study -Discussion/Update Only
- b) Church Street-Discussion/Up

9. **Committee Reports** - *Informational reports on committee meetings. Committees may recommend a future item be placed on the next meeting agenda for Board action.*

- a) Finance Committee-Director Fontana

10. **Staff Reports** - *Brief reports of information on matters of general interest. No action will be taken by the Board during Staff Reports.*

- a) Administration Manager
- b) Operations Manager

#### 11. Future Agenda Items/Director Comments

*Board members and/or staff can comment on district business or request a future item be placed on the next meeting agenda. No action will be taken by the Board.*

#### 12. Next Regular/Special Meeting/Important Dates:

- Regular Meeting February 13, 2025 at 10:00 a.m.
- Cost of Study-Prop 218 Workshop March 6, 2025 at 6pm

#### 13. Adjournment

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the **Murphys Sanitary District at 209-728-3094**. Notification in advance of the meeting will enable MSD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at MSD for review by the public.



# Murphys Sanitary District



MINUTES – Regular Board Meeting  
Thursday, November 14, 2024  
15 Ernest St Ste. A  
Murphys, Ca 9524

CALL MEETING TO ORDER – 10:00 a.m.

PLEDGE OF ALLEGIANCE

1. Roll Call

Director's Present

Director Gonzales; Director Meller (absent w/notice); Director Fontana; Director Miller & President McMath-Jue

Staff Present

K. Fillmore, Admin. Manager; D. Murphy, Operations Manager; & A. Milliken, Accounting Clerk

Public Present

Nick Rivera, Jamestown Sanitary

2. Agenda Changes - None

3. Public Comment - None

4. Consent Agenda

- a) Regular Meeting Minutes-October 18, 2024
- b) Financial Reports-Ending October 31, 2024

**Motion: Director Fontana & Director Gonzales motion to accept the Consent Agenda as presented; Regular Board Meeting Minutes October 18, 2024 and Financial Reports – Ending October 31, 2024.**

**Ayes: Directors Gonzales, Fontana, Miller & President McMath-Jue**

**Nays: None**

**Abstain: None**

**Absent: 1**

**Motion Passes 4/1**

**2023/2024 BOARD OF DIRECTORS**

**Paige McMath-Jue, President | Steve Gonzales, Vice President | Marty Meller, Secretary  
Joseph Fontana, Treasurer | Bruce Miller, Parliamentarian**

**[www.murphyssd.org](http://www.murphyssd.org)**

**5. New Business**

- a) Adoption of Resolution 2024-09 Approving Employee Handbook

*Motion: Director Miller & President McMath-Jue motion to adopt Resolution 2024-09 Employee Handbook.*

*Ayes: Directors Gonzales, Fontana, Miller & President McMath-Jue*

*Nays: None*

*Abstain: None*

*Absent: 1*

*Motion Passes 4/1*

*10:15 a.m. Director Fontana has temporarily left meeting*

- b) Adoption of Resolution 2024-10 Approving Five Star Bank Banking Relationship

*Motion: President McMath-Jue & Director Gonzales motion to adopt Resolution 2024-10 Five Star Banking Relationship.*

*Ayes: Directors Gonzales, Miller & President McMath-Jue*

*Nays: None*

*Abstain: None*

*Absent: 2*

*Motion Passes 3/2*

- c) Adoption of Resolution 2024-11 Approving Reserve Policy Update

*Motion: President McMath-Jue & Director Miller motion to adopt Resolution 2024-11 Reserve Policy Update;*

*Ayes: Directors Gonzales, Miller & President McMath-Jue*

*Nays: None*

*Abstain: None*

*Absent: 2*

*Motion Passes 3/2*

*10:18 a.m. Director Fontana returns to meeting*

- d) California Department of Finance Audit of WWTP Upgrade II Prop 1 Funds Summary – *Information only*

**2023/2024 BOARD OF DIRECTORS**

**Paige McMath-Jue, President | Steve Gonzales, Vice President | Marty Meller, Secretary**

**Joseph Fontana, Treasurer | Bruce Miller, Parliamentarian**

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**6. Unfinished Business**

- a) Church Street Project Bid Award – *Board & Staff review & discuss*
  - *Staff recommend awarding the Base Bid Contract to Soracco General Engineering & Building Contractor.*

*Motion: Director Fontana & Director Miller motion to move forward with awarding the Base Bid Contract to Soracco General Engineering & Building Contractor who came in with the lowest “Base Bid” as presented.*

*Ayes: Directors Gonzales, Fontana, Miller & President McMath-Jue  
Nays: None  
Abstain: None  
Absent: 1*

*Motion Passes 4/1*

- b) Rate Study – *Information only*

**7. Committee Reports – *Information only, summary included in Board Packet***

- a) Finance Committee-Director Fontana
  - November 7, 2024 Meeting Summary

**8. Staff Reports – *Reports included in Board Packet***

- a) Administration Report
- b) Operations Report

**9. Future Agenda Items – *Security System options for Operations***

**Director Comments – President McMath-Jue issues compliment to Staff**

**10. Next Regular Board Meeting: *December 12, 2024, 10:00 a.m.***

**13. Adjournment – *10:47 a.m.***

Respectfully;

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Director Marty Meller, Vice President

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Amy R Milliken, Clerk of the Board

**2023/2024 BOARD OF DIRECTORS**

**Paige McMath-Jue, President | Steve Gonzales, Vice President | Marty Meller, Secretary  
Joseph Fontana, Treasurer | Bruce Miller, Parliamentarian**

[www.murphyssd.org](http://www.murphyssd.org)

Murphys Sanitary District Operating and Reserve

**Balance Summary**

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As of November 30, 2024

		<u>Nov 30, 24</u>
	<b>Rates</b>	
Five Star Operating Fund	2%	100,000.00
Eldorado Operating Fund	0.02%	26,685.75
Cash Drawer		200.00
<b>Fund Accounts</b>		
<b>District Investments</b>		
CA Class Capital Reserve	4.83%	340,338.93
CA Class Discretionary	4.83%	681,733.24
CA Class Equip R&R	4.83%	329,928.66
Five Star Money Market	4.52%	201,938.63
LAIF	4.47%	59,589.84
UBS T-Bill #1 01/09/2025	5.13%	200,000.00
UBS T-Bill #3 01/30/2025	4.80%	200,000.00
UBS CD 06/24/2025	5.30%	44,000.00
UBS CD 06/04/2025	5.40%	<u>224,000.00</u>
<b>Total District Investments</b>		2,281,529.30
<b>Total Operating and Reserve Balances</b>		2,408,415.05

**Murphys Sanitary District**  
**Profit & Loss Budget vs. Actual**  
**July through November 2024**

	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Monthly Billing	378,687.98	915,404.00	-536,716.02	41.4%
Misc Income	59,125.85	252,700.00	-193,574.15	23.4%
<b>Total Income</b>	<u>437,813.83</u>	<u>1,168,104.00</u>	<u>-730,290.17</u>	<u>37.5%</u>
<b>Gross Profit</b>	437,813.83	1,168,104.00	-730,290.17	37.5%
<b>Expense</b>				
Wages	181,961.00	421,920.00	-239,959.00	43.1%
Employee Benefits	89,161.36	247,712.00	-158,550.64	36.0%
PR Taxes	15,251.20	35,000.00	-19,748.80	43.6%
WORKERS' COMPENSATION	12,984.95	11,250.00	1,734.95	115.4%
OPERATIONS - Maint & Repairs	3,999.06	14,500.00	-10,500.94	27.6%
OPERATIONS - Supplies	27,844.22	50,850.00	-23,005.78	54.8%
OPERATIONS - Utilities	27,294.92	99,000.00	-71,705.08	27.6%
OPERATIONS - Other	13,300.96	33,700.00	-20,399.04	39.5%
ADMINISTRATIVE - Rents - Leases	720.00	720.00	0.00	100.0%
ADMINISTRATIVE - Supplies	10,283.28	14,160.00	-3,876.72	72.6%
ADMINISTRATIVE - Utilities	2,822.27	8,050.00	-5,227.73	35.1%
ADMINISTRATIVE - Other	8,977.74	19,100.00	-10,122.26	47.0%
ADMINISTRATIVE - Insurance	39,588.38	40,000.00	-411.62	99.0%
ADMINISTRATIVE - Professional	7,890.55	66,730.00	-58,839.45	11.8%
ADMINISTRATIVE - License-Permit	272.00	41,000.00	-40,728.00	0.7%
ADMINISTRATIVE - Advertising	1,010.95	2,500.00	-1,489.05	40.4%
ADMINISTRATIVE - Debt Service	3,256.00	43,671.00	-40,415.00	7.5%
<b>Total Expense</b>	<u>446,618.84</u>	<u>1,149,863.00</u>	<u>-703,244.16</u>	<u>38.8%</u>
<b>Net Ordinary Income</b>	-8,805.01	18,241.00	-27,046.01	-48.3%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
RESERVE INCOME	10,000.00	18,241.00	-8,241.00	54.8%
<b>Total Other Income</b>	10,000.00	18,241.00	-8,241.00	54.8%
<b>Other Expense</b>				
RESERVE EXPENDITURES	66,413.86	586,500.00	-520,086.14	11.3%
<b>Total Other Expense</b>	66,413.86	586,500.00	-520,086.14	11.3%
<b>Net Other Income</b>	-56,413.86	-568,259.00	511,845.14	9.9%
<b>Net Income</b>	<u><u>-65,218.87</u></u>	<u><u>-550,018.00</u></u>	<u><u>484,799.13</u></u>	<u><u>11.9%</u></u>



# Murphys Sanitary District Expense Disbursement Report November 2024

Date	Num	Name	Memo	Amount
Nov 24				
11/04/2024	ACH	Vanco Services	Returned Payment Acct#LYO0001	-120.00
11/08/2024	ACH	Vanco Services	October Monthly Service Fee	-114.75
11/14/2024	ACH	QuickBooks Payroll Service	Created by Payroll Service on 11/13/2024	-12,100.24
11/13/2024	ACH	CalPERS	Retirement Contributions	-3,321.24
11/18/2024	ACH	SDRMA	Health Insurance-Prorated Oct, Nov, Dec for Am	-20,707.71
11/20/2024	ACH	Vanco Services	Returned Payment MAR0013	-60.00
11/20/2024	ACH	Vanco Services	Returned Payment MAR0013	-60.00
11/26/2024	ACH	QuickBooks Payroll Service	Created by Payroll Service on 11/24/2024	-11,944.61
11/08/2024	ACH	Vanco Services	Monthly Service Fee	-115.75
11/22/2024	ACH	El Dorado Savings Bank	Wire Fee to Five Star	-30.00
11/22/2024	ACH	QuickBooks Software & Payroll Serv	Bill Payment Fee	-0.50
11/13/2024	E-pay	EDD	925 0399 4 QB Tracking # -75689286	-811.26
11/13/2024	E-pay	EFTPS Federal Taxes	94-1569552 QB Tracking # -75548286	-3,817.34
11/24/2024	E-pay	EDD	925 0399 4 QB Tracking # 760063518	-695.67
11/24/2024	E-pay	EFTPS Federal Taxes	94-1569552 QB Tracking # 760065518	-3,663.66
11/05/2024	11440	Alpha	Research & Monitoring	-1,455.00
11/05/2024	11441	Cal Waste Management	WWTP - Trash Pick Up	-194.53
11/05/2024	11442	Mountain Oasis Water	Drinking Water	-99.10
11/05/2024	11443	DIA0001	VOID: DIA0001 - Autopay Overpayment Return	0.00
11/06/2024	11444	Condor Earth Technologies, Inc	Groundwater Research & Monitoring -	-3,560.75
11/06/2024	11445	Modesto Welding Products	Argon/Co2 Rental	-16.00
11/06/2024	11446	Mother Lode Answering Service	Answering Service	-334.00
11/06/2024	11447	Murphys RV-The Car Doctor	Grease - Headworks & Slidegates	-10.77
11/06/2024	11448	The Red Store	TP Supplies - PVC Adapter; Caps; Elbow;Fuse;	-66.50
11/08/2024	11449	Calaveras Power Agency	Monthly Electric WWTP	-7,722.84
11/08/2024	11450	Vestis	Laundry Service-Uniforms	-222.32
11/08/2024	11451	Landscaper Alfredo Leon Martinez	Yard maintenance Office Building	-200.00
11/08/2024	11452	Calaveras Lumber	Misc. Supplies/Materials	-111.85
11/13/2024	11453	Lou's Gloves, Inc	Latex Gloves	-264.00
11/13/2024	11454	Quadient Finance USA	Postage Machine/Postage	-93.71
11/13/2024	11455	WIZIX Technonlogy	Copy Machine Office	-69.21
11/15/2024	11456	Miller, Lloyd B	Board Stipend	-45.63
11/14/2024	11457	OKE0001	OKE0001 - Sold Prorated	-40.00
11/15/2024	11458	Landscaper Alfredo Leon Martinez	Yard maintenance Office Building	-200.00
11/15/2024	11459	Sierra Hills Market	TP Paper Towels	-8.88
11/18/2024	11460	Dan Murphy	Burn Permit - Reimbursement	-12.00
11/19/2024	11461	SMI0002	SMI0002 - Overpayment Returned	-120.00
11/19/2024	11462	MEN0001	MEN0001 Overpayment Returned 02/2017-7/18/	-151.04
11/19/2024	11463	AALR & R Attorneys at Law	General Counsel - Church St Project	-3,204.60
11/19/2024	11464	AALR & R Attorneys at Law	General Counsel	-472.50
11/19/2024	11465	PGE-Emerald Creek Pump Station	Emerald Creek Pump Station - Electric	-190.78
11/19/2024	11466	PGE-Office	Office - Electric	-181.76

# Murphys Sanitary District

## Expense Disbursement Report

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### November 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
11/21/2024	11468	US Bank	Business Card	-7,252.73
11/20/2024	11469	SWRCB Control Board	Prop1 Grant Audit FY 20/21	-18,018.00
11/21/2024	11470	B2 Computers	Computer set up & updates	-908.53
11/25/2024	11471	CALNET	Alarm Access Line - Murphys Grade	-31.31
11/25/2024	11472	UPUD	15 Ernest St -M	-82.56
11/25/2024	11473	UPUD	735 Six Mile Rd	-217.24
11/25/2024	11474	UPUD	26 Emerald CT - M	-80.86
11/25/2024	11475	UPUD	735 Six Mile Rd - M	-116.98

Nov 24

Murphys Sanitary District Operating and Reserve

Balance Summary

1-16-2024 Board Packet Page 11

As of December 31, 2024

		<u>Dec 31, 2024</u>
	<b>Rates</b>	
Five Star Operating Fund	2%	151,892.63
Eldorado Operating Fund	0.02%	4,320.13
Cash Drawer		200.00
<b>Fund Accounts</b>		
<b>District Investments</b>		
CA Class Capital Reserve	4.63%	1,105,151.36
CA Class Discretionary	4.63%	101,292.86
CA Class Equip R&R	4.63%	150,867.59
Five Star Money Market	4.58%	427,652.51
LAIF	4.47%	59,589.84
UBS T-Bill #1 01/09/2025	5.13%	200,000.00
UBS T-Bill #3 01/30/2025	4.80%	200,000.00
UBS CD 06/24/2025	5.30%	<u>44,000.00</u>
<b>Total District Investments</b>		2,288,554.16
<b>Total Operating and Reserve Balances</b>		2,444,966.92

**Murphys Sanitary District  
Profit & Loss Budget vs. Actual  
July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Billing	459,919.23	915,404.00	-455,484.77	50.2%
Misc Income	66,559.50	252,700.00	-186,140.50	26.3%
Total Income	<u>526,478.73</u>	<u>1,168,104.00</u>	<u>-641,625.27</u>	<u>45.1%</u>
Gross Profit	526,478.73	1,168,104.00	-641,625.27	45.1%
Expense				
Wages	215,258.40	421,920.00	-206,661.60	51.0%
Employee Benefits	108,216.98	247,712.00	-139,495.02	43.7%
PR Taxes	18,010.31	35,000.00	-16,989.69	51.5%
WORKERS' COMPENSATION	12,984.95	11,250.00	1,734.95	115.4%
OPERATIONS - Maint & Repairs	4,190.32	14,500.00	-10,309.68	28.9%
OPERATIONS - Supplies	28,692.56	50,850.00	-22,157.44	56.4%
OPERATIONS - Utilities	31,127.79	99,000.00	-67,872.21	31.4%
OPERATIONS - Other	13,667.66	33,700.00	-20,032.34	40.6%
ADMINISTRATIVE - Rents - Leases	720.00	720.00	0.00	100.0%
ADMINISTRATIVE - Supplies	12,760.04	14,160.00	-1,399.96	90.1%
ADMINISTRATIVE - Utilities	4,916.74	8,050.00	-3,133.26	61.1%
ADMINISTRATIVE - Other	9,134.16	19,100.00	-9,965.84	47.8%
ADMINISTRATIVE - Insurance	39,588.38	40,000.00	-411.62	99.0%
ADMINISTRATIVE - Professional	20,093.21	66,730.00	-46,636.79	30.1%
ADMINISTRATIVE - License-Permit	35,222.00	41,000.00	-5,778.00	85.9%
ADMINISTRATIVE - Advertising	1,010.95	2,500.00	-1,489.05	40.4%
ADMINISTRATIVE - Debt Service	4,717.50	43,671.00	-38,953.50	10.8%
Total Expense	<u>560,311.95</u>	<u>1,149,863.00</u>	<u>-589,551.05</u>	<u>48.7%</u>
Net Ordinary Income	-33,833.22	18,241.00	-52,074.22	-185.5%
Other Income/Expense				
Other Income				
RESERVE INCOME	13,150.53	18,241.00	-5,090.47	72.1%
Total Other Income	13,150.53	18,241.00	-5,090.47	72.1%
Other Expense				
RESERVE EXPENDITURES	92,676.74	586,500.00	-493,823.26	15.8%
Total Other Expense	92,676.74	586,500.00	-493,823.26	15.8%
Net Other Income	-79,526.21	-568,259.00	488,732.79	14.0%
Net Income	<u><u>-113,359.43</u></u>	<u><u>-550,018.00</u></u>	<u><u>436,658.57</u></u>	<u><u>20.6%</u></u>

# Murphys Sanitary District

## Expense Disbursement Report

1-16-2024 Board Packet Page 13

### December 2024

	Date	Num	Name	Memo	Amount
Dec 24	12/05/2024	ACH	CalPERS	Retirement Contributions	-3,378.34
	12/04/2024	ACH	Vanco Services	Returned Payment/Acct Closed, sold 03/	-60.00
	12/12/2024	ACH	QuickBooks Payroll Service	Created by Payroll Service on 12/11/2024	-13,859.86
	12/11/2024	ACH	CalPERS	Retirement Contributions	-3,417.85
	12/26/2024	ACH	QuickBooks Payroll Service	Created by Payroll Service on 12/23/2024	-13,235.79
	12/06/2024	ACH	Vanco Services	Monthly Service Fee	-122.75
	12/06/2024	ACH	CalPERS	Accrued Unfunded Liability	-555.84
	12/31/2024	ACH	El Dorado Savings Bank	Service Charge	-19.00
	12/11/2024	E-pay	EDD	925 0399 4 QB Tracking # 678849714	-807.98
	12/11/2024	E-pay	EFTPS Federal Taxes	94-1569552 QB Tracking # 678919714	-3,685.40
	12/27/2024	E-pay	EDD	925 0399 4 QB Tracking # 1492102518	-878.98
	12/27/2024	E-pay	EFTPS Federal Taxes	94-1569552 QB Tracking # 1492116518	-4,025.82
	12/02/2024	11476	Calaveras County Environmental Heal	Annual License/Permit Renewal 2024/2	-272.00
	12/02/2024	11477	Comcast- Emerald Creek	Emerald Creek - Alarm Access	-111.68
	12/02/2024	11478	Comcast Business	Office - Internet/Phone	-197.23
	12/02/2024	11479	Mountain Oasis Water	Drinking Water	-50.80
	12/02/2024	11480	Thomas and Associates	Preventative Maint.. Pumphouse	-1,080.00
	12/03/2024	11481	Alpha	Research & Monitoring	-385.00
	12/03/2024	11482	AT&T Internet - Six Mile	Six Mile - Internet	-53.50
	12/03/2024	11483	Hansford Economic Consulting LLC	Rate Study Consulting	-2,070.00
	12/05/2024	11485	CALCAD	GIS Software Updates	-525.00
	12/05/2024	11486	Cal Waste Management	Trash/Waste - Six Mile	-194.53
	12/05/2024	11487	B2 Computers	Computer Software Support/Repair	-245.00
	12/09/2024	11488	CAR0009	CAR0009 Refund Overpayment	-60.00
	12/09/2024	11489	OKE0001	OKE0001 Refund Overpayment - Sold	-68.00
	12/09/2024	11490	Calaveras Lumber	Materials/Supplies	-72.15
	12/09/2024	11491	Modesto Welding Products	Argon/Co2 Rental	-16.00
	12/09/2024	11492	Mother Lode Answering Service	Answering Service	-334.00
	12/09/2024	11493	The Red Store	Bar Oil; Sprinkler; PVC Adapter; Saw Zal	-135.68
	12/13/2024	11494	Miller, Lloyd B	Meeting Stipend	-91.25
	12/12/2024	11495	Black Water Consulting Engineers Inc	General Engineering/Church Street & W	-10,379.58
	12/20/2024	11496	Paige Mc Math-Jue	Replacement Check-Mileage to Sacrame	-132.66
	12/20/2024	11497	Steve Gonzales	Replacement Check-Regular Board Meet	-100.00
	12/16/2024	12001	Calaveras Power Agency	Electric - WWTP	-3,359.76
	12/16/2024	12002	PGE-Emerald Creek Pump Station	Emerald Creek - Electric	-225.08
	12/16/2024	12003	PGE-Office	Electric - Office	-285.58
	12/16/2024	12004	Sierra Hills Market	Cat Litter TP - Rodent Control	-19.46
	12/16/2024	12005	Vestis	Laundry Service/Uniforms	-222.32
	12/17/2024	12007	WIZIX Technonlogy	Copy Machine -Office	-17.36
	12/17/2024	12008	WIZIX Technonlogy	Copy Machine - Six Mile	-8.27
	12/20/2024	12009	US Bank	Business Card	-2,727.24
	12/20/2024	12010	AALR & R Attorneys at Law	General Counsel	-58.80

# Murphys Sanitary District

## Expense Disbursement Report

1-16-2024 Board Packet Page 14

### December 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/20/2024	12011	B2 Computers	Computer - Server Repair	-200.00
12/20/2024	12012	CALNET	Murphys Grade - Alarm Access	-32.70
12/20/2024	12013	UPUD	26 Emerald Ct - M	-80.90
12/20/2024	12014	UPUD	735 Six Mile Rd	-217.24
12/20/2024	12015	UPUD	15 Ernest St -M	-82.32
12/20/2024	12016	UPUD	735 Six mile Rd - M	-82.65
12/23/2024	12018	SDRMA	Health Insurance	-10,367.04
12/26/2024	12019	Comcast Business	Office - Internet/Phone	-197.23
12/26/2024	12020	SWRCB Fees	Annual Permit Fees - Six Mile 7/01/2024	-31,005.00
12/26/2024	12021	SWRCB Fees	Annual Permit Fees Admin - 7/01/2024-	-3,945.00
12/31/2024	12022	KAU0010	KAU0010 - Sold, Refund Overpayment	-40.00
12/26/2024	12023	SDRMA	Health Insurance H46873	-4,014.21
12/31/2024	12024	Mountain Oasis Water	Drinking Water	-52.15
12/31/2024	12025	AT&T Internet - Six Mile	Internet - Six Mile	-53.50
12/31/2024	12026	Comcast Business	Emerald Creek - Alarm Access	-111.66

Dec 24

9:53 AM  
 01/10/25  
 Cash Basis

## Murphys Sanitary District US Bank Credit Card by Month As of December 31, 2024

Type	Date	Name	Memo	Paid Amou...	Balance
<b>Nov 24</b>					6,599.04
Credit Card Charge	11/01/2024	Chevron	Fuel	121.69	6,720.73
Credit Card Charge	11/04/2024	USPO	Info to Five Star Bank Reques...	32.00	6,752.73
Credit Card Charge	11/04/2024	Intuit	Payroll Subscription	49.00	6,801.73
Credit Card Charge	11/04/2024	Amazon	Padlocks	78.62	6,880.35
Credit Card Charge	11/04/2024	The Watering Hole	Lunch & Learn	55.47	6,935.82
Credit Card Charge	11/04/2024	The Watering Hole	Lunch & Learn	55.47	6,991.29
Credit Card Charge	11/04/2024	Amazon	Master Lock/Padlock	41.86	7,033.15
Credit Card Charge	11/05/2024	Murphys RV-The Ca...	Propane	18.42	7,051.57
Credit Card Charge	11/05/2024	Microsoft	Office 365 Admin	66.00	7,117.57
Credit Card Charge	11/05/2024	Microsoft	Office 365 Ops	66.00	7,183.57
Credit Card Charge	11/05/2024	Amazon	Padlocks	45.89	7,229.46
Credit Card Charge	11/05/2024	Amazon	Cutlery	21.64	7,251.10
Credit Card Charge	11/05/2024	O'Reilly Auto	Auto Parts	43.49	7,294.59
Credit Card Charge	11/05/2024	Costco	Paper Towels & Toilet Paper	51.94	7,346.53
Credit Card Charge	11/05/2024	Costco	Paper Towels/Toilet Paper	51.94	7,398.47
Credit Card Charge	11/06/2024	Apple.com	Wireless Phone Transfer	2.99	7,401.46
Credit Card Charge	11/06/2024	AVG	Software	99.99	7,501.45
Credit Card Charge	11/07/2024	O'Reilly Auto	5 Gallon HydrOil	59.80	7,561.25
Credit Card Charge	11/07/2024	O'Reilly Auto	Trailer Pump - Battery & Char...	358.80	7,920.05
Credit Card Charge	11/07/2024	USPO	Postage	32.00	7,952.05
Credit Card Credit	11/07/2024	O'Reilly Auto	Credit for Battery Charger	-22.00	7,930.05
Credit Card Credit	11/07/2024	O'Reilly Auto	Oil - Trailer Pump	-59.80	7,870.25
Credit Card Charge	11/08/2024	Savemart	Bid Meeting	39.99	7,910.24
Credit Card Credit	11/08/2024	CWEA	Education - Operations	-50.00	7,860.24
Credit Card Charge	11/09/2024	Parcel Quest	Software	199.95	8,060.19
Credit Card Charge	11/10/2024	Amazon	Battery Charger & Maintainer	108.20	8,168.39
Credit Card Charge	11/12/2024	Chevron	Software	21.50	8,189.89
Credit Card Charge	11/12/2024	Amazon	HDMI Cord	9.24	8,199.13
Credit Card Charge	11/12/2024	Adobe	Software	19.99	8,219.12
Credit Card Charge	11/14/2024	USPO	Certified letters	6.10	8,225.22
Credit Card Charge	11/14/2024	AT & T Wireless	Wireless Phone	320.42	8,545.64
Credit Card Charge	11/15/2024	Amazon	Coffee	26.49	8,572.13
Credit Card Charge	11/15/2024	Amazon	Coffee; Manilla Folders; Coffe...	69.23	8,641.36
Credit Card Charge	11/15/2024	Amazon	Customized Stamp	18.35	8,659.71
Credit Card Charge	11/17/2024	Staples	Copy Paper	101.73	8,761.44
Credit Card Charge	11/18/2024	A1 Sharpennng	Grass Trimmer	432.99	9,194.43
Credit Card Charge	11/20/2024	Chevron	Fuel	85.88	9,280.31
Credit Card Charge	11/20/2024	Amazon	Blink	100.00	9,380.31
Credit Card Charge	11/20/2024	Amazon	2025 Office Calendars	58.68	9,438.99
Credit Card Charge	11/20/2024	Amazon	2025 Office Calendars	58.68	9,497.67
Credit Card Charge	11/20/2024	7-Eleven	Fuel	36.98	9,534.65
Check	11/21/2024	US Bank	Business Card	-7,252.73	2,281.92
Credit Card Credit	11/22/2024	Amazon	HDMI Cord Refund	-9.24	2,272.68
Credit Card Charge	11/25/2024	USPO	Certified Mail	10.45	2,283.13
Credit Card Charge	11/25/2024	Amazon	Membership	16.23	2,299.36
<b>Nov 24</b>				<b>-4,299.68</b>	<b>2,299.36</b>
<b>Dec 24</b>					0.00
Credit Card Charge	12/04/2024	Intuit	W-2 Forms	56.00	56.00
Credit Card Charge	12/05/2024	Microsoft	Software	66.00	122.00
Credit Card Charge	12/05/2024	Microsoft	Software	66.00	188.00
Credit Card Charge	12/05/2024	Adobe	Software	239.88	427.88
Check	12/20/2024	US Bank	Business Card	-2,727.24	-2,299.36
<b>Dec 24</b>				<b>-2,299.36</b>	<b>-2,299.36</b>
<b>TOTAL</b>				<b>-6,599.04</b>	<b>0.00</b>

RESOLUTION NO. 2025-01

**Resolution Accepting the Canvass of the General Election  
Held on November 5, 2024 Pursuant To Division 15 Chapter 4 of  
the Elections Code**

**Whereas** the election results for the General Election, held on November 5, 2024, have been presented to the Murphys Sanitary Board of Directors by the County Clerk, following the canvass of said election.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of the Murphys Sanitary District of the County of Calaveras hereby accepts the canvass of the returns of the General Election, held on November 5, 2024.

ON A MOTION by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was duly passed and adopted by the Board of the Murphys Sanitary District of the County of Calaveras, State of California.

**ADOPTED AND SIGNED** on this 16<sup>th</sup> day of January 2025.

AYES:

NOES:

ABSENT/ABSTAIN:

\_\_\_\_\_  
President, Board of Directors of Murphys Sanitary District

Attest:

\_\_\_\_\_  
Clerk, Board of Directors of Murphys Sanitary District





BOARD OF SUPERVISORS, COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
November 26, 2024

Resolution  
No. 20241126r092

**ADOPT A RESOLUTION APPOINTING NOMINEES AND  
APPLICANTS TO THEIR RESPECTIVE DISTRICTS FOR  
THE NOVEMBER 5, 2024, GENERAL ELECTION.**

**WHEREAS**, The November 5, 2024, General Election filing period resulted in several Special District Director seats not requiring an election; and

**WHEREAS**, Elections Code Section 10515 provides for the appointment of directors for special districts by their governing body if there are no candidates, or the number of candidates for directors does not exceed the number of vacancies, and a petition to place the office on the ballot is not filed; and

**WHEREAS**, The County Board of Supervisors is considered the governing body for all Special Districts located wholly within the County borders; and

**WHEREAS**, Exhibit A lists all offices and candidates with no opposition; and

**WHEREAS**, Exhibit B is a list of persons who submitted applications to be appointed to serve on the special district boards as no candidates filed for the seats; and

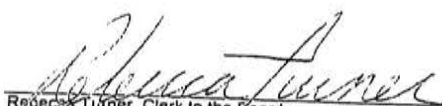
**WHEREAS**, The County Board of Supervisors has the authority to appoint and declare elected all candidates and applicants listed in Exhibit A and B pursuant to Elections Code Section 10515; and

**NOW THEREFORE BE IT RESOLVED**, by the Board of Supervisors of the County of Calaveras that the candidates identified in Exhibits A and B, are hereby appointed and declared elected to their respective offices.

**AYES:** Folendorf, Stopper, Tofanelli, Garamendi, Huberty

  
\_\_\_\_\_  
John Garamendi, Chair 11/26/2024

**ATTEST**

  
\_\_\_\_\_  
Rebecca Turner, Clerk to the Board 11/26/2024

**Exhibit A**

As a result of having no opposition and therefore not required to be on the California General Election held on Tuesday, November 5, 2024, ballot, the following persons are declared elected for a term of four (4) years:

**Appaloosa Road Community Services District**

John Lytle  
Timothy Murphy

**Copper Cove Rocky Road Community Services District**

Sheldon Toso

**Copper Valley Community Services District**

Patricia Hansen  
Michael Renkoski

**Mountain Ranch Community Services District**

Frederick H Daven  
Tony N Masselas

**Altaville-Melones Fire Protection District**

Don Warner

**Calaveras Consolidated Fire Protection District**

Garrett Robertshaw  
Ken Glissman  
Ryan Hamre  
Roberta Morris Corso

**Central Calaveras Fire Protection District**

John R. Krieg  
Raymond Peter Tyler

**Ebbetts Pass Fire Protection District**

Michael Barr  
Jon R. Dashner  
Jon Vattuone

**Mokelumne Hill Fire Protection District**

Dean A Dix  
Roger R. Pitto

**Murphys Fire Protection District**

Linda Dreblow  
John Parks

**San Andreas Fire Protection District**

William R. Hamilton  
Christos Masselas

**Mark Twain Health Care District**

Lori L. Hack  
Richard L. Randolph

**Calaveras Public Utility District**

Joshua Wayne Dell'orto  
Kevin Sparks

**Union Public Utility District**

Bruce Tallakson

Eric Bottomley

**Valley Springs Public Utility District**

Jeffrey Duke

**Mokelumne Hill Sanitary District**

Ric Elhard

Bonnie Miller

**Murphys Sanitary District**

Joseph A Fontana

Lloyd "Bruce" Miller

**San Andreas Sanitary District**

Jeffery L. Galli

Charles Hobbs

Michelle Turner

**Angels Camp Veterans Memorial District**

Tad Folendorf

Caroline Schirato

**West Point Veterans Memorial District**

Anthony Atnip

Doug Dubois

Samuel Hernandez

**Calaveras County Water District Division One**

Scott Ratterman

As a result of having no opposition and therefore not required to be on the ballot, the following persons are declared elected for a short term of two (2) years:

**Appaloosa Road Community Services District**

Gina Lynne Gonzales

**Calaveras Consolidated Fire Protection District**

Neil Keith Hafley

Sam Harris

Kyle Harvey

**Mokelumne Hill Fire Protection District**

Michael David Fischer Jr

**San Andreas Sanitary District**

Daniel F Johnson

**Angels Camp Veterans Memorial District**

Shannon Vanzant

**Jenny Lind Veterans Memorial District**

John Tofanelli

**EXHIBIT B**

Offices to be filled by appointment for a four (4) year term, and declared elected in accordance with Elections Code 10515 (b):

**Copper Cove Rocky Road Community Services District – (1 seat) Recommendations:**  
Mark Anderson

**Lynn Park Acres Community Services District – (3 seats) Recommendations:**  
Virgil Koon  
Dwayne Kyte  
Chris Zanolli

**Three Cent Flat Community Services District – (2 seats) Recommendations:**  
*No recommendations submitted, 2 vacancies*

**Wallace Community Services District – (2 seats) Recommendations:**  
Linda Hinton McKeever  
Ken Reed

**West Point Fire Protection District – (2 seats) Recommendations:**  
Dori Klith  
Julia Marsili

**Calaveras Public Utility District – (1 seat) Recommendation:**  
Jack Tressler

**Valley Springs Public Utility District – (1 seat) Recommendations:**  
*No recommendations submitted 1 vacancy*

**Murphys Sanitary District – (1 seat) Recommendation:**  
Steve Gonzales

**Jenny Lind Veterans Memorial District – (2 seats) Recommendations:**  
Ryan Casperson (veteran)  
*1 Vacancy*

**Mokelumne Hill Veterans Memorial District – (2 seats) Recommendations:**  
Nick Compton (veteran)  
Patti Yocom

**San Andreas Veterans Memorial District – (2 seats) Recommendations:**  
Ronald Zahniser (veteran)  
John A. Turner (veteran)

Offices to be filled by appointment for a two (2) year term, and declared elected in accordance with Elections Code 10515 (b):

**Copper Cove Rocky Road Community Services District – (2 seats) Recommendation:**  
Curt Simmons  
*1 Vacancy*

**Calaveras Consolidated Fire Protection District – (1 seat) Recommendation:**  
Michael S. Rodgers

**San Andreas Veterans Memorial District – (2 seats) Recommendations:**  
*No recommendations submitted, 2 vacancies*

# Certificate of Election

Office of the County Clerk  
County of Calaveras, State of California

This is to certify that

At the General Election held on the 5<sup>th</sup> day of November, 2024,

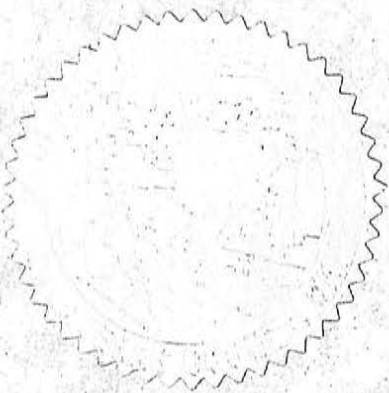
*Steve Gonzales*

was elected to the office of

**MURPHYS SANITARY DISTRICT , Director**

as appears by the official returns of said election and the statement of votes cast on file in my office.

In Witness Whereof I hereunto affix my hand and official seal this 3rd of December, 2024.



*Rebecca Turner*  
\_\_\_\_\_  
County Clerk

# Certificate of Election

Office of the County Clerk  
County of Calaveras, State of California

This is to certify that

At the General Election held on the 5<sup>th</sup> day of November, 2024,

*Joseph Fontana*

was elected to the office of

**MURPHYS SANITARY DISTRICT , Director**

as appears by the official returns of said election and the statement of votes cast on file in my office.

In Witness Whereof I hereunto affix my hand and official seal this  
3rd of December, 2024.



*Rebecca Turner*

County Clerk

# Certificate of Election

Office of the County Clerk  
County of Calaveras, State of California

This is to certify that

At the General Election held on the 5<sup>th</sup> day of November, 2024,

*Lloyd Miller*

was elected to the office of

**MURPHYS SANITARY DISTRICT , Director**

as appears by the official returns of said election and the statement of votes cast on file in my office.

In Witness Whereof I hereunto affix my hand and official seal this  
3rd of December, 2024.



*Rebecca Turner*

County Clerk



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## STAFF REPORT

---

**DATE:** January 16, 2024  
**TO:** Members of the Board  
**FROM:** Kristina Fillmore, Administration Manager  
**SUBJECT:** Appointment of Board Positions

---

### **Appointment of Board Positions:**

Outlined in the Board Policy Manual dated June 20, 2019, appointment of board members shall be held at the first meeting of December of each year. The positions will serve for a one-year term. The newly elected positions will be effective January 16, 2025.

#### I. BOARD ORGANIZATION

- A. There shall be FIVE members: a president, a vice-president, secretary, treasurer and a parliamentarian, who shall be the MSD Board of Directors.
- B. Elections of members shall be held at the first meeting in December of each year. These positions will serve for one- year terms.
- C. Selection of the Positions of the Board of Directors may be on a rotational basis amongst all Directors. In the event of a board member vacancy mid-term, the board can select new Positions at the time of the notice of vacancy and/or at the appointment of a new Board member.
- D. The President of the Board of Directors shall serve as chair at the Board meetings. The President shall have the same rights as the other Directors in introducing motions, resolutions, and any discussion of question that follow said actions.
- E. In the absence of the President, the Vice-President of the Board of Directors shall serve as President Pro tem over all meetings of the Board. If the President and Vice-President of the Board are both absent the Secretary shall preside over the meeting.



MURPHYS SANITARY DISTRICT  
BOARD POSITIONS 2025

- 1. PRESIDENT \_\_\_\_\_
- 2. VICE PRESIDENT \_\_\_\_\_
- 3. SECRETARY \_\_\_\_\_
- 4. TREASURER \_\_\_\_\_
- 5. PARLIMENTARIAN \_\_\_\_\_

On a motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_ the foregoing board positions will serve in their capacity for the 2025 calendar year.



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## STAFF REPORT

---

**DATE:** January 16, 2024  
**TO:** Members of the Board  
**FROM:** Kristina Fillmore, Administration Manager  
**SUBJECT:** Approval to Accept and Acknowledge the Independent Auditors Report and Financial Statements ending June 30, 2024

---

**Recommendation:**

Staff recommends the Board accept and acknowledge the Independent Auditors Report and Financial Statements FY ending June 30, 2024.

**Background:**

Bryant L. Jolley Certified Public Accountants completed the annual audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Discussion:**

Attached is the final DRAFT Independent Auditor's Report and Financial Statements FY ending June 30, 2024 for the boards review and consideration.

**Fiscal Impact:**

None

**MURPHYS SANITARY DISTRICT**

**INDEPENDENT AUDITOR'S REPORT**

**AND**

**FINANCIAL STATEMENTS**

**JUNE 30, 2024**

**DRAFT**

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**BRYANT L. JOLLEY**

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.  
 Ryan P. Jolley C.P.A.  
 Darryl L. Smith C.P.A.  
 Luis A. Perez C.P.A.  
 Lan T. Kimoto

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
 Murphys Sanitary District  
 Murphys, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Murphys Sanitary District (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2024, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 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 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 and *Government 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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

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

Accounting principles generally accepted in the United State of America require that the District's Schedule of Proportionate Share of Net Pension Liability and Contributions, on pages 23 - 24 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2024 on our consideration of the Murphys Sanitary District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to be 'Meredith J. [unclear]', written in a cursive style.

November 8, 2024

DRAFT

**MURPHYS SANITARY DISTRICT****STATEMENT OF NET POSITION  
JUNE 30, 2024****ASSETS****Current assets**

Cash and investments	\$ 2,476,064
Accounts receivable	9,883
Interest receivable	<u>2,007</u>
Total current assets	<u>2,487,954</u>

**Non-current assets**

Restricted cash and investments	43,670
Capital Assets	
Property, plant, and equipment - net of accumulated depreciation	<u>8,675,156</u>
Total non-current assets	<u>8,718,826</u>

Total assets	<u>11,206,780</u>
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**DEFERRED OUTFLOWS OF RESOURCES**

	<u>124,393</u>
--	----------------

**LIABILITIES****Current liabilities**

Accounts payable and accrued expenses	26,849
Interest payable	2,860
Current portion of long-term debt	<u>26,977</u>
Total current liabilities	<u>56,686</u>

**Non-current liabilities**

Compensated absences	31,160
Long-term debt	900,424
Net pension liability	<u>71,823</u>
Total non-current liabilities	<u>1,003,407</u>

Total liabilities	<u>1,060,093</u>
-------------------	------------------

**DEFERRED INFLOWS OF RESOURCES**

	<u>101,311</u>
--	----------------

**NET POSITION**

Net investment in capital assets	7,744,895
Restricted for debt service	43,670
Unrestricted	<u>2,381,204</u>
Total net position	<u>\$ 10,169,769</u>

*See accompanying notes.*



**MURPHYS SANITARY DISTRICT****STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED JUNE 30, 2024****Operating Revenue**

Service charges	\$ 911,595
Connections fees	10,000
Total operating revenue	<u>921,595</u>

**Operating Expense**

Salaries and wages	396,025
Employee benefits	211,380
Professional services	46,811
Operating supplies	37,109
Permits	39,728
Repairs and maintenance	132,671
Monitoring	31,065
Office	27,060
Utilities	88,008
Insurance	36,663
Communications	3,792
Memberships and publications	13,162
Depreciation	282,613
Total operating expense	<u>1,346,087</u>
Operating income/(loss)	<u>(424,492)</u>

**Non-operating Revenue/(Expense)**

Property taxes	159,981
Investment Income	132,793
Other income	18,094
Interest expense	(17,091)
Total non-operating revenue/(expense)	<u>293,777</u>

**Change in Net Position**

(130,715)

**Net Position**

Beginning of year	<u>10,300,484</u>
End of year	<u>\$ 10,169,769</u>

**MURPHYS SANITARY DISTRICT****STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2024****Operating Activities**

Receipts from customers and users	\$ 916,732
Payments to suppliers for goods and services	(475,603)
Payments to employees for services	<u>(591,539)</u>
Net cash used in operating activities	<u>(150,410)</u>

**Non-capital Financing Activities**

Property taxes collected	159,981
Other income	<u>18,094</u>
Net cash provided by non-capital financing activities	<u>178,075</u>

**Capital and Related Financing Activities**

Principal paid on long-term debt	(26,500)
Interest paid on long-term debt	(17,093)
Acquisition of capital assets	<u>(93,744)</u>
Net cash used in capital and related financing activities	<u>(137,337)</u>

**Investing Activities**

Interest received	<u>130,786</u>
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**Net Increase/(Decrease) in Cash and Investments**

21,114

**Cash and Investments**

Beginning of year	<u>2,498,620</u>
End of year	<u>\$ 2,519,734</u>

**Cash Flows from Operating Activities**

Operating income (loss)	\$ (424,492)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	282,613
(Increase) Decrease in accounts receivable	(4,863)
(Increase) Decrease in deferred outflows of resources	43,230
Increase (Decrease) in account payables and accrued expenses	(19,534)
Increase (Decrease) in deferred inflows of resources	(40,576)
Increase (Decrease) in net pension liability	<u>13,212</u>

**Net Cash Used in Operating Activities**\$ (150,410)

# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

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### Note 1 – Summary of Significant Accounting Policies

The financial statements of the Murphys Sanitary District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below:

#### Reporting Entity

The District was established January 5, 1960, for the purpose of constructing and operating a system of sewage services to property within the District. Operations are conducted under provisions of the Community Services District Laws.

#### Basis of Accounting

The District accounts for its operations in enterprise funds using the economic resources measurement focus and the accrual basis of accounting. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific government activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

An enterprise fund distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges to customers for sewer service. Operating expenses for the District include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

#### Financial Statement Amounts

*Cash and Investments* - Cash and investments represent the District's cash bank accounts including, but not limited to, certificates of deposit, money market funds and cash management pools for reporting purposes in the Statement of Cash Flows. Additionally, investments with maturities of three months or less when purchased are included as cash equivalents in the Statement of Cash Flows.

Investments of the pool include only those investments authorized by the California Government Code such as, United States Treasury securities, agencies guaranteed by the United States Government, registered state warrants, and other investments. Investments primarily consist of deposits in the State of California Local Agency Investment Fund. Investments are stated at fair value.

*Accounts Receivable* – Billings for sewer services are sent monthly and are reflected on the accrual basis of accounting. Delinquent accounts are submitted to the Calaveras County and are attached to the County tax rolls.

# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

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### Note 1 – Summary of Significant Accounting Policies (Continued)

*Capital Assets* – Capital assets are defined by the government as assets with an initial individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities are included as part of the capitalized value of the assets constructed.

Capital assets in service are depreciated using the straight-line method over the following estimated useful lives:

	Years
Sewer Treatment	25 - 50
Collection	25 - 50
Equipment	5 - 10

*Compensated Absences* – The District allows employees to accumulate unused vacation leave to a maximum of twice their annual vacation rate. Upon termination, accumulated vacation that was not taken will be paid to the employee. Sick leave is not paid upon termination but will be paid only upon illness while in the employment of the District.

Vested or accumulated vacation leave time that is expected to be paid with expendable available financial resources is recorded as an expense and liability as the benefits accrue.

*Unearned Revenues* – The District typically records unearned revenues related to customer deposits received but not earned.

*Pension Plan* – All full-time District employees are members of the State of California Public Employees' Retirement System. The District's policy is to fund all pension costs accrued; such costs to be funded are determined annually as of July 1 by the System's actuary. For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employee Retirement System (CalPERS) plan and additions to/deduction from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

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### Note 1 – Summary of Significant Accounting Policies (Continued)

*Long-Term Obligations* – Long-term debt and other long-term obligations are reported as liabilities in the Proprietary Fund Statement of Net Position. Debt principal payments are reported as decreases in the balance of the liability on the Statement of Net Position.

*Net Position* – The financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions on net position imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

*Revenues and Expenses* – The District distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District’s principal ongoing operations. The principle operating revenues of the District are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Property Tax* – Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Calaveras bills and collects the taxes for the District. Tax revenues are recognized by the District when billed.

*Use of Estimates* – The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### Note 2 – Cash and Investments

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

Statement of Net Position:	
Cash and Investments	\$ 2,476,064
Restricted cash and investments	<u>43,670</u>
Total Cash and Investments	<u>\$ 2,519,734</u>

**MURPHYS SANITARY DISTRICT****NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024****Note 2 – Cash and Investments (Continued)**

Cash and investments as of June 30, 2024 consist of the following:

Cash on hand	\$	200
Deposits with financial institutions		95,182
Certificates of Deposit		668,811
Money Market Funds and Instruments		622,819
Local Agency Investment Fund		58,891
California CLASS Local Government Investment Pool		<u>1,073,831</u>
Total Cash and Investments	\$	<u>2,519,734</u>

**Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that categorizes the inputs to valuation techniques used to measure fair value into three levels. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows: Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date; Level 2 Inputs to valuation methodology include inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly; Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within a fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The District's investments' fair value measurements are as follows at June 30, 2024:

Investment Type	Fair Value	Fair Value Measurements Level 2 Inputs
Certificates of Deposit	\$ 668,811	\$ 668,811
Money Market Funds and Instruments	622,819	622,819
Local Agency Investment Fund	58,891	58,891
CLASS Prime Local Government Investment Pool	<u>1,073,831</u>	<u>1,073,831</u>
Total	<u>\$ 2,424,352</u>	<u>\$ 2,424,352</u>

# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

### Note 2 – Cash and Investments (Continued)

#### Investments Authorized by the District

The California Government Code allows the District to invest in the following, provided the credit ratings of the issuers are acceptable to the District. The following also identifies certain provisions of the District and California Government Code that address interest rate risk, credit risk, and concentration of credit risk. The following table identifies the District's investments by type as authorized by the California Government Code:

Investment Type	Maximum Maturity	Maximum Specified % of Portfolio	Minimum Quality Requirements	Government Code Sections
Non-negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Money Market Mutual Funds	N/A	20%	Multiple <sup>1</sup>	53601(l) and 53601.6(b)
Joint Powers Authority Pool	N/A	None	Multiple <sup>2</sup>	53601(p)
Local Agency Investment Fund (LAIF)	N/A	None	None	16429.1

<sup>1</sup> A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing.

<sup>2</sup> A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).

#### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of 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 following table shows the maturity date of each investment as of June 30, 2024:

Investment Type	Total	Maturity Date
Certificates of Deposit	\$ 668,811	06/04/25-06/24/25
Money Market Funds and Instruments	622,819	07/11/24-09/12/24
Local Agency Investment Fund	58,891	N/A
CLASS Prime Local Government Investment Pool	1,073,831	N/A
Total	<u>\$ 2,424,352</u>	

# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

### Note 2 – Cash and Investments (Continued)

#### Disclosures Relating to Credit Risk

Generally, 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. Presented below is the actual rating as of year-end for each investment type:

Investment Type	Total	Rating as of Year-End	
		AAAm	Not Rated
Certificates of Deposit	\$ 668,811	\$ -	\$ 668,811
Money Market Funds and Instruments	622,819	-	622,819
Local Agency Investment Fund	58,891	-	58,891
CLASS Prime Local Government Investment Pool	1,073,831	1,073,831	-
Total	\$ 2,424,352	\$ 1,073,831	\$ 1,350,521

#### Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer beyond maximums stipulated by the California Government Code.

#### Custodial Credit Risk

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

The District deposits are not secured with collateral securities by the financial institution holding its deposits. Deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000. The District deposits at times exceed insured amounts due to temporary transfers to/from investment accounts. Management does not believe this temporary situation poses a significant risk.



## MURPHYS SANITARY DISTRICT

### NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

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#### Note 2 – Cash and Investments (Continued)

The custodial risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Certificates of Deposit are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor per ownership category but are not protected by the Securities Investor Protection Corporation; Money Market Funds (and Instruments) are neither insured nor guaranteed by the FDIC or any other government agency; Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

**Investment in State Investment Pool** – The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements 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 are recorded on an amortized cost basis.

**California CLASS Prime Fund Local Government Investment Pool (CLASS Prime)**– The California Cooperative Liquid Assets Securities System, doing business as the "California CLASS", is a California joint powers authority created pursuant to Title 1, Division 7, Chapter 5 of the California Government Code. As a joint powers authority, California CLASS provides professionally managed pooled investment programs for Participants. California CLASS is governed by a Board of Trustees and is sponsored by the California Special Districts Association (CSDA) and the League of California Cities (Cal Cities and together with CSDA, the Sponsors). The District is a voluntary participant in CLASS Prime, CLASS Prime is a California CLASS investment pool that provides public agencies the opportunity to invest funds on a cooperative basis in rated pools that are managed in accordance with state law with the primary objectives of offering participants safety, daily and next-day liquidity, and optimized returns. California CLASS is managed as a stable NAV pool but does not meet all the specific criteria outlined in GASB 79 paragraph 4, therefore participants report their investments in the pool at fair value, provided by California CLASS.

**MURPHYS SANITARY DISTRICT****NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024****Note 3 – Property, Plant and Equipment**

The detail of property, plant and equipment at June 30, is as follows:

	<b>Balance</b>			<b>Balance</b>
	<b>July 1, 2023</b>	<b>Additions</b>	<b>Adjustments</b>	<b>June 30, 2024</b>
Capital assets, not being depreciated				
Land	\$ 274,091	\$ -	\$ -	\$ 274,091
Construction in progress	22,885	-	-	22,885
Total capital assets, not being depreciated	<u>296,976</u>	<u>-</u>	<u>-</u>	<u>296,976</u>
Capital assets, being depreciated				
Treatment plant	6,942,123	9,278	-	6,951,401
Utility system - infrastructure	2,028,797	-	-	2,028,797
Donated property	1,440,389	-	-	1,440,389
Buildings and equipment	614,057	83,003	-	697,060
Total capital assets, being depreciated	<u>11,025,366</u>	<u>92,281</u>	<u>-</u>	<u>11,117,647</u>
Less accumulated depreciation for				
Treatment plant	(1,010,854)	(176,833)	(14)	(1,187,701)
Utility system - infrastructure	(787,612)	(47,373)	53	(834,932)
Donated property	(508,128)	(28,808)	(3)	(536,939)
Buildings and equipment	(151,724)	(29,599)	1,428	(179,895)
Total accumulated depreciation	<u>(2,458,318)</u>	<u>(282,613)</u>	<u>1,464</u>	<u>(2,739,467)</u>
Total capital assets, being depreciated, net	<u>8,567,048</u>	<u>(190,332)</u>	<u>1,464</u>	<u>8,378,180</u>
Total capital assets, net	<u>\$ 8,864,024</u>	<u>\$ (190,332)</u>	<u>\$ 1,464</u>	<u>\$ 8,675,156</u>

# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

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### Note 4 – Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports \$124,393 in deferred outflows related to net pension liability. See Note 5 for more details.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports \$101,311 in deferred inflows related to net pension liability. See Note 5 for more details.

### Note 5 – Defined Benefit Pension Plan

#### Plan Description

The District's defined benefit pension plan, the California Public Employees' Retirement System (CalPERS), provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. CalPERS is part of the Public Agency portion of the CalPERS, an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance. CalPERS issues a separate comprehensive financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

#### Funding Policy

Active plan members in the District's defined pension plan are required to contribute 7-7.75% of their annual salary. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024 was 10.10% for Miscellaneous Classic and 7.68% for Miscellaneous PEPPRA. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

**MURPHYS SANITARY DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**Note 5 – Defined Benefit Pension Plan (continued)**

The Plans’ provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Classic	Miscellaneous PEPRA
Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit Formula	2.0% at 60; maximum 2%	2.0% at 62; maximum 2%
Benefit Vesting Schedule	COLA 5 years service	COLA 5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	60	60
Monthly Benefits, as a % of Eligible Compensation	2.00%	2.00%
Required Employee Contribution Rates	7.00%	7.75%
Required Employer Contribution Rates	10.10%	7.68%

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following the notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The difference between the actuarially determined rate and the contribution rate of employees.

The District’s contributions to the plan recognized as part of the pension expense for the year ended June 30, 2024 were \$28,125.

As of June 30, 2024, the District reported net pension liability for its proportionate share of the net pension liability of each Plan as follows:

Miscellaneous	Proportionate Share of <u>Net Pension Liability</u> \$ 71,823
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**MURPHYS SANITARY DISTRICT****NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024****Note 5 – Defined Benefit Pension Plan (Continued)****Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability of each Plan is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2023 and 2024 was as follows:

	<u>Miscellaneous</u>
Proportion – June 30, 2023	0.00125%
Proportion – June 30, 2024	<u>0.00144%</u>
Change – Increase/(Decrease)	0.00018%

For the year ended June 30, 2024, the District recognized pension expense of \$43,533. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 27,666	\$ -
Change in employer's proportion	3,469	(88,840)
Changes of assumptions	4,336	-
Differences between employer's contributions and proportionate share of contributions	73,624	(11,902)
Difference between expected and actual experience	3,669	(569)
Differences between projected and actual investment earnings	<u>11,629</u>	<u>-</u>
Total	<u>\$ 124,393</u>	<u>\$ (101,311)</u>

**MURPHYS SANITARY DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

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**Note 5 – Defined Benefit Pension Plan (Continued)**

\$27,666 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended		
June 30		
2025	\$	(5,275)
2026		(5,848)
2027		6,205
2028		334

**Actuarial Methods and Assumptions** – The collective total pension liability for the June 30, 2023 measurement period was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. The collective total pension liability was based on the following assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method in accordance with the requirements of GASB Statement No. 68
<b>Actuarial Assumptions:</b>	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>1</sup>	Derived using CalPERS' Membership Date for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

<sup>1</sup> The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2022 published by the Society of Actuaries. For more details, please refer to the 2023 experience study report that can be found on the CalPERS website.

**MURPHYS SANITARY DISTRICT****NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

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**Note 5 – Defined Benefit Pension Plan (Continued)**

**Discount rate** – The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected rate of returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2023.

**MURPHYS SANITARY DISTRICT****NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024****Note 5 – Defined Benefit Pension Plan (Continued)**

The table below reflects long-term expected real rates 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. The geometric rates of return are net of administrative expenses.

Asset Class <sup>1</sup>	Assumed Asset Allocation	Real Return Years 1-10 <sup>1,2</sup>
Global equity - cap-weighted	30%	4.45%
Global equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real assets	15%	3.21%
Leverage	-5%	-0.59%
<b>Total</b>	<b>100%</b>	

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2022-23 Asset Liability Management study.



# MURPHYS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024

### Note 5 – Defined Benefit Pension Plan (Continued)

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following presents the District’s proportionate share of the net pension liability for each Plan, calculating using the discount rate of each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.90%) or 1-percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net Pension Liability	\$ 225,588	\$ 71,823	\$ (54,740)

**Pension Plan Fiduciary Net Position** – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

**Payable to the Pension Plan** – At June 30, 2024, the District has no outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

### Note 6 – Non-current Liabilities

Non-current liabilities at June 30, 2024, consisted of the following:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Current Portion
Long Term Debt					
<i>Direct borrowings:</i>					
Loan payable (CSWRCB)	\$ 953,901	\$ -	\$ (26,500)	\$ 927,401	\$ 26,977
Subtotal Long Term Debt	<u>953,901</u>	<u>-</u>	<u>(26,500)</u>	<u>927,401</u>	<u>26,977</u>
Other Non-current Liabilities					
Compensated absences	31,160	-	-	31,160	-
Net pension liability	<u>58,611</u>	<u>13,212</u>	<u>-</u>	<u>71,823</u>	<u>-</u>
Subtotal Other Non-current Liabilities	<u>89,771</u>	<u>13,212</u>	<u>-</u>	<u>102,983</u>	<u>-</u>
Total Business-Type Activity Debt	<u>\$ 1,043,672</u>	<u>\$ 13,212</u>	<u>\$ (26,500)</u>	<u>\$ 1,030,384</u>	<u>\$ 26,977</u>

### State Water Resources Control Board Loan

In May 2018, the District entered into an installment loan agreement in the amount of \$1,003,397 with the California State Water Resources Control Board to finance the construction of the District’s Wastewater Treatment Facility Upgrade Project. Terms of the loan include: a 30-year term with annual interest of 1.8%; annual debt service payments, including principal and interest, total \$43,579, commencing on April 30, 2024 and maturing on April 30, 2051. The loan is secured by a lien and a pledge of the District’s net revenues, and any reserve fund.

**MURPHYS SANITARY DISTRICT****NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024****Note 6 – Non-current Liabilities (continued)**

The future debt service requirements for the loan payable is as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 26,977	\$ 16,693	\$ 43,670
2026	27,463	16,207	43,670
2027	27,957	15,713	43,670
2028	28,460	15,210	43,670
2029	28,973	14,698	43,671
2030-2034	152,876	65,476	218,352
2035-2039	167,140	51,213	218,352
2040-2044	182,734	35,619	218,352
2045-2049	199,782	18,570	218,352
2050-2051	85,039	2,303	87,342
	<u>\$ 927,401</u>	<u>\$ 251,701</u>	<u>\$ 1,179,102</u>

All earned vacation hours, holiday, and compensating time is payable upon termination or retirement and are accrued as compensated absences. Compensated absences liability is calculated in accordance with GASB Statement No. 16.

**Note 7 – Risk Management**

The District is exposed to various risks of loss to torts; theft of, damage of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District joined together with other special districts for insurance coverage under Special Districts Risk Management Authority (SDRMA). The District pays an annual premium to SDRMA for its general insurance coverage.

The District continues to carry commercial insurance for all other risks of loss, including workers' compensation, and employee health and accident insurance.

**Note 8 – Subsequent Events**

The District evaluated subsequent events for recognition and disclosure through November 8, 2024, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2024 that required recognition or disclosure in such financial statements.

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**REQUIRED SUPPLEMENTAL INFORMATION**

DRAFT

**MURPHYS SANITARY DISTRICT**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
LAST 10 YEARS\*  
YEAR ENDED JUNE 30, 2024**

Year	Proportion of the net pension liability		Covered - employee payroll	Proportionate share of the net pension liability		Proportionate share of the net pension liability as percentage of covered-employee payroll	Plan's fiduciary net position	Plan's fiduciary net position as a percentage of the Total Pension Liability
	liability	the net pension liability		the net pension liability	the net pension liability			
2014	0.00150%	\$ 36,203	\$ 221,876	\$ 16.32%	\$ 528,000	93.18%		
2015	0.00291%	\$ 79,794	\$ 237,895	\$ 33.54%	\$ 498,930	86.21%		
2016	0.00347%	\$ 120,624	\$ 245,701	\$ 49.09%	\$ 528,696	81.42%		
2017	0.00373%	\$ 147,057	\$ 250,630	\$ 58.67%	\$ 602,518	80.38%		
2018	0.00384%	\$ 144,841	\$ 216,519	\$ 66.90%	\$ 610,193	80.82%		
2019	0.00411%	\$ 164,635	\$ 236,253	\$ 69.69%	\$ 662,637	80.10%		
2020	0.00430%	\$ 181,426	\$ 240,546	\$ 75.42%	\$ 685,130	79.06%		
2021	0.00353%	\$ 67,087	\$ 266,032	\$ 25.22%	\$ 885,224	92.96%		
2022	0.00125%	\$ 58,611	\$ 274,231	\$ 21.37%	\$ 1,009,594	94.51%		
2023	0.00144%	\$ 71,823	\$ 349,958	\$ 20.52%	\$ 1,065,112	93.68%		

**MURPHYS SANITARY DISTRICT**

**SCHEDULE OF CONTRIBUTIONS  
LAST 10 YEARS\*  
YEAR ENDED JUNE 30, 2024**

	Contractually		Contributions in relation		Contributions deficiency (excess)	Contributions as a	
	required contribution (actuarially determined)	to the actuarially determined contributions	to the actuarially determined contributions	covered-employee payroll		percentage of covered-employee payroll	
2015	\$ 13,035	\$ (13,035)	\$ -	221,876	5.87%		
2016	\$ 13,304	\$ (13,304)	\$ -	237,895	5.59%		
2017	\$ 14,292	\$ (14,292)	\$ -	245,701	5.82%		
2018	\$ 20,693	\$ (20,693)	\$ -	250,630	8.26%		
2019	\$ 18,739	\$ (18,739)	\$ -	216,519	8.65%		
2020	\$ 24,584	\$ (24,584)	\$ -	236,253	10.41%		
2021	\$ 35,654	\$ (35,654)	\$ -	240,546	14.82%		
2022	\$ 39,254	\$ (39,254)	\$ -	266,032	14.76%		
2023	\$ 210,781	\$ (210,781)	\$ -	274,231	76.86%		
2024	\$ 28,125	\$ (28,125)	\$ -	349,958	8.04%		

**BRYANT L. JOLLEY**  
 CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.  
 Ryan P. Jolley C.P.A.  
 Darryl L. Smith C.P.A.  
 Luis A. Perez C.P.A.  
 Lan T. Kimoto

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
 OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
 MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
 Murphys Sanitary District  
 Murphys, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Murphys Sanitary District (District), as of and for the year June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 8, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Murphys Sanitary District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Murphys Sanitary District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to be 'Meredith J. [unclear]', written in a cursive style.

November 8, 2024

DRAFT



## Murphys Sanitary District STAFF REPORT

**DATE:** December 12<sup>th</sup> 2024  
**TO:** Honorable Members of the Board  
**FROM:** Dan Murphy, Chief Plant Operator  
**SUBJECT:** Operational Staff Report

### NOVEMBER 2024 OPERATIONAL MONTHLY TOTALS AND SUMMARY

Water storage levels in Pond# 4	Loss of 5" of freeboard throughout November Began December at an Pond 4 storage elevation of 2259'.3" Roughly 20.5 million gallons in storage One foot lower than start of December 2023 With this winter's rain amount predicted to mirror last year, this storage level appears to be ideal
PG&E Kilo Use	407 kWhrs at WWTP-150 kWhrs less than last month due to lack of Effluent treatment, pumping and discharge 71 kWhrs at IPS
Rain Fall at WWTF	5.2 inches of rain total recorded for November
CL2 Usage	171 gallons of liquid chlorine used to disinfect a half million gallons of Effluent was pumped over three days of discharge
Plant influent gallons	3,580,200 gallons of Influent 92,000 more than November 2023
Effluent gallons	497,250 gallons total treated and discharged without sample violations 397,950 gallons in two days of pumping to KHS
Ironstone Influent	179,400 gallons AVG
Hydro flushing lineal footage	<5,000 feet serviced in preparation for holiday week
Sewer Overflow Count	None 4 <sup>th</sup> consecutive month without SSO
Spray Field Gallons Applied	117,300 gallons treated and discharged for only one day of application to LAA field 3





## Murphy's Sanitary District STAFF REPORT

**DATE:** January 16<sup>th</sup> 2025  
**TO:** Honorable Members of the Board  
**FROM:** Dan Murphy, Chief Plant Operator  
**SUBJECT:** December 2024 Operational Staff Report

### OPERATIONAL MONTHLY TOTALS AND SUMMARY

Water storage levels in Pond# 4	Loss of just over a foot of freeboard in Pond 4 storage level. Started January 2025 with an elevation of 2260'.4", within 2" of level recorded January 1 <sup>st</sup> 2024- roughly 23.8 million gallons in storage with over 45 million gallons to go till freeboard is exhausted.
PG&E Kilo Use	477 kWhrs at WWTP 81 kWhrs at IPS
Rain Fall at WWTF	6.4" of rain recorded over 11 days of rain in December
CL2 Usage	450 gallons of liquid chlorine used for 5 days of Effluent pumping to KHS
Plant influent gallons	4,041,511 gallons- 300,000 gallons less than December 2023
Effluent gallons	2,619,680 gallons treated and discharged all to KHS
Ironstone Influent	179,900 gallons AVG
Hydro flushing lineal footage	<20,000 feet of Collection system was flushed and inspected throughout December in anticipation of heavy holiday impact
Sewer Overflow Count	One- 12/28 at 300 Tom Bell rd, MH 79A. This was only the second SSO recorded for 2024. Spill cause attributed to seasonal impact and paper products
Spray Field Gallons Applied	None

- 2024 Treatment performance and trends report enclosed-

MURPHYS WASTE WATER TREATMENT FACILITY  
Monitoring and Reporting Program No. 5-00-264 (Rev)  
DATA 2024

	Precip. (Inches)	Influent Flow (MG)	Influent total (MG)	Influent BOD (mg/L)	Effluent KHS (MG)	Effluent LAA (MG)	Effluent LAAS NO3 (lb/AC)	Effluent BOD (mg/L)	Effluent DO monthly avg.	Effluent pH monthly avg.	Effluent TDS (mg/L)	Effluent NO3-N (mg/L)	Effluent TKN (mg/L)	Effluent Turb (NTU)	Effluent Chlorine Residual (mg/L)	Settleable Solids (ml/L/hr)
January-24	7.8	4,725	0	59	0	0	0	0	7.04	7.49	NA	1.4	3	NA	NA	<2
February-24	9.4	6,303	0,402	47	0,402	0	0	7.3	3.81	7.72	270	1.4	3	18.6	4.5	<2
March-24	7.8	6,571	1,718	70	1,162	0,557	8,79	0	6.07	7.32	205	NA	NA	5.45	1.6	<2
April-24	5.0	5,481	2,015	39	1,19	0,825	27,49	0	6.83	7.55	250	5.5	4	8.59	2.4	<2
May-24	1.5	4,351	0,576	140	0,576	0	0	0	8.88	7.96	240	NA	NA	5.75	1.85	<2
June-24	0.0	3,743	4,104	250	3,348	0,756	27,3	0	5.07	7.7	253	NA	NA	2.81	2.2	<2
July-24	0.0	3,955	9,218	200	8,653	0,565	7,2	0,85	6.48	7.81	240	0,76	2	3.17	2.6	<2
August-24	0.0	3,805	7,971	140	7,252	0,719	9,71	0	6.57	7.87	228	NA	NA	7.85	2.8	<2
September-24	0.0	3,617	4,649	180	4,334	0,315	5,2	1,28	5.96	7.26	295	NA	NA	6.74	1.5	<2
October-24	0.2	3,717	5,090	240	4,422	0,668	9,96	3	4	7.39	318	0,00	3.1	13.9	1.4	<2
November-24	5.2	3,580	0,497	180	0,38	0,117	1,01	14	3.6	7.38	330	NA	NA	15.7	1.4	<2
December-24	6.4	4,041	2,620	270	2,62	0	0	0	4.2	7.37	310	NA	NA	10.3	1.3	<2
Total	43.3	53,869	38,960	1,545	34	5,609	97	26,43	68	90,82	2,939.0	9,060	15	98,86	23,55	<0.2
Max	9.4	6,571	9,218	270	9	1	27	14	9	7.96	330	5.50	4	18,60	4,0	0.2
Min	0.0	3,580	0,000	39	0	0	0	0	4	7.26	205	0,76	2	2,81	1,0	0.0
Avg	3.6	4,489	3,238	129	3	1	8	2,202	5	7,5683333	245	2,27	3	8,98	1,6	<2

	Pond 1		Pond 2		Pond 3		Pond 4		Pond 4		Effluent Coliform	
	DO (mg/L)	pH (SU)	DO (mg/L)	pH (SU)	DO (mg/L)	pH (SU)	DO (mg/L)	pH (SU)	Maximum (MPN/100 ml)	Minimum (MPN/100 ml)	Median (MPN/100 ml)	FB @ Month Start
January-24	2.90	7.3	5.92	7.42	5.73	7.34	6.15	7.43	ND	0	<2.0	12' 10"
February-24	2.74	7.22	6.49	7.43	8.20	7.61	6.37	7.08	ND	0	<2.0	9' 10"
March-24	2.97	7.36	6.06	7.54	5.91	7.62	2.99	7.2	ND	0	<2.0	6' 9"
April-24	3.42	7.3	5.84	7.29	5.61	7.64	7.86	7.54	ND	0	<2.0	4' 8"
May-24	2.68	7.34	4.72	7.41	5.41	8.76	8.45	8.65	ND	0	<2.0	3' 9"
June-24	2.45	7.17	4.83	7.61	3.98	8.66	4.86	7.47	ND	0	<2.0	3' 10"
July-24	2.91	7.34	3.80	7.24	4.17	9.27	5.05	7.69	ND	0	<2.0	5' 5"
August-24	0.91	7.14	2.10	7.04	4.46	8.86	5.66	7.73	ND	0	<2.0	8' 7"
September-24	1.37	7.22	2.26	6.99	4.75	8.68	4.08	7.34	ND	0	<2.0	11' 9"
October-24	2.41	7.25	2.98	7.14	3.86	7.62	3.13	7.24	ND	0	<2.0	13' 7"
November-24	3.48	7.28	3.26	6.79	4.06	7.16	2.85	7.23	ND	0	<2.0	15' 4"
December-24	2.11	7.35	6.22	7.22	4.92	7.06	2.36	7.31	ND	0	<2.0	13' 9"
Max	3.48	7.4	6.5	7.6	8.2	9.3	8.5	8.7				
Min	0.91	7.1	2.1	6.8	3.9	7.1	2.4	7.1				
Avg	2.53	7.3	4.5	7.3	5.1	8.0	5.0	7.5				



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## STAFF REPORT

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**DATE:** January 16, 2025  
**TO:** Members of the Board  
**FROM:** Kristina Fillmore, Administration Manager  
**SUBJECT:** Administration Staff Report

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- Church Street  
A preconstruction meeting with Blackwater, Soracco, and MSD will be held on January 21<sup>st</sup> at 10am at the district office. The agenda will focus on the project schedule and review expectations. This meeting will include a job walk. Residents within the area project have been invited to attend this meeting.
- Five Star Bank  
We are pleased to announce the transition from Eldorado Savings to Five Star Bank has been completed. Training and remote deposits have been successful.
- Health Insurance Rates:  
SDRMA health insurance rates have increased overall by 4.20%.
- Rate Study  
HEC will present a preliminary draft report in person at our next board meeting on February 13, 2025. To prepare for our first upcoming workshop, we have reserved the Murphys Fire Protection District Training Center.
- CPPA  
Rate increases are anticipated in March of 2025.
- SRF Loan & Grants  
The environmental report has been completed on the force main. We are hoping to have a revised application submitted to the state soon. In addition, our existing grant applications for sewer line, clay pipe replacement, and the WWTP upgrade II are still active. Best case scenario we are grant funded.