



Yosemite West Property & Homeowners, Inc.

YWPHI Board of Directors' Meeting September 26, 2023

The meeting was called to order by President Ted Williams at 7:05pm.

Directors Present: Adar Emken, Jedediah Ike, Gary Mazzone, Scott Renfro, Pamela Schulz, Ted Williams

Directors Absent: Hilary Bagshaw

Officers and Guests Present: Nate Mueller, Katie Weber

Officers Absent: Neil Pack

1. Re-cap of 9/3/2023 community annual meeting
 - a. Minutes : <http://yosemitewest.org/u/2023-09-03-YWPHI-annual-meeting-minutes.pdf>
 - b. Thanks to: Grillmaster Gary Mazzone
 - c. Thanks to: Patio host Vonnie Coombs
2. Elected Directors to 2023-2026 term at 9/3/2023 full Members' meeting:
 - a. Gary Mazzone
 - b. Pamela Schulz
 - c. Hillary Bagshaw
 - d. Adar Emken
 - e. Jedediah Ike
3. Election of YWPHI officers for 2023-2024 (motioned by Williams, second by Schulz, roll-call vote, passed unanimously):
 - a. President: Ted Williams
 - b. Vice-President: Pamela Schulz
 - c. Secretary: Scott Renfro
 - d. Treasurer: Neil Pack
 - e. Membership: Gary Mazzone
 - f. Grants: Katie Weber
 - g. Fire-Safety: Adar Emken
 - h. Webmaster: Nate Mueller
4. Forest Health grant news
 - a. Additional CEQA requirements to be handled, and CalFire has archaeology concerns that

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- need to be addressed
 - b. When workers under the MCRCDC grant return, the focus will be on adjacent land within the National Park and Yosemite Conservancy land plots, but it's possible that some YW private lots may be able to get included, depending on who goes ahead and uses private contractors in the meantime.
 - c. Trying to make sure they do all the work that's possible to do as soon as they can.
 - d. No new grants on the horizon right now
5. YWDAC Meeting 9/14/2023
- a. Whole new set of four officers at Public Works, all four of whom showed up in person to both the June and September meetings, which was a great improvement over recent years:
 - i. Shannon Hansen, Public Works Director
 - ii. Samuel Cerveny, Deputy Public Works Director
 - iii. John Luthi, Utilities (water+sewer) Manager
 - iv. Melinda Rice, Accounting
 - v. Leigh Westerlund, County assistant Administrative Officer
 - b. Thanked Mariposa Public Works for all their work on the water system in the spring
 - c. Mariposa County Accounting Status Update
 - i. County fiscal year starts every July 1
 - ii. Mariposa adopted a new account system from Oracle about 2 years ago. The year FY21 (starting 7/1/2020) was the last year fully in the old system (AS400). The year FY22 (starting 7/1/2021) was a messy transition, and accounting for FY23 (ending 6/30/2023) is still not finalized.
 - iii. Problems with the transition to the Oracle system have plagued many departments throughout Mariposa County, despite a \$2M investment in the software, training, and support. A [recent article](#) in the Mariposa Gazette describes the county-wide accounting situation.
 - iv. The end of FY carryover of funds (called the "fund balance") to each new FY is surprisingly a manual action the county has to remember to take — and take accurately — every year.
 - d. Mapping of accounts from the old accounting system to new Oracle system:

Old #	Oracle #	Name
322	3322	YW Maint District Operations
535	3535	YW Maint District Utility Capital Reserve Fund
753	4753	YW Bond 2004
New	5530	YW Leach Field Expansion 2022
305	Missing	YW Bond Admin Fund
545	Missing	YW Waste Water Treatment Plant WWTF
754	Missing	YW Bond Reserve fund
755	Missing	YW Bond Renewal and Extension 2015

- e. We pointed out that the revenues from payments made by YW property owners through property taxes for the 2004 bond have not been properly crediting into the Fund 4753 for FY22 and FY23, and so the auditors need to find those amounts (approx. \$300000) and

re-credit them.

- f. Likewise the fund balances from old 305, 754, and 755 accounts have disappeared in the new system, and the county CAO office needs to investigate where those funds went, and recredit them for Yosemite West. Perhaps fund 545 is a loan that has been forgiven based on the recommendation of the VTD auditors in 2014.
- g. YW Maintenance District Operations account
 - i. The main YWMD operations account is now 3322.
 - ii. At the June YWDAC meeting, there was a statement of YWMD finances at Ted’s request. Using those numbers, the main YWMD operations account fund 3322 had a computed ytd fund balance of \$939,404

YW Maintenance District 3322 account	FY20-21	FY21-22	FY22-23 (ytd)
Billed Fees for Services	(\$99,673)	\$263,454	\$230,588
Property Tax Revenues	\$265,768	\$299,950	\$205,704
Other Revenues	\$28,921	\$15,178	\$12,689
Carryforward Fund Balance	\$578,419	\$425,614	\$720,200
Total Revenue with carryforward	\$773,435	\$1,004,196	\$1,169,181
Total Expenses (water+sewer+roads)	(\$347,821)	(\$283,996)	(\$229,777)
Ending Fund Balance	\$425,614	\$720,200	\$939,404

- iii. But we’ve now learned the county left a lot out, resulting in three rounds of corrections since then, including restating the last three years of labor-compensation costs. This was then restated again at the 9/14/2023 meeting. Expenses for FY23 have changed as follows:

FY23 expense history for YW Fund 322	
original FY23 ytd expenses reported at 6/2023 YWDAC mtg	\$217,846
first round of added labor compensation 8/23/2023	\$146,981
additional correction for snow plow transportation expenses	\$56,304
additional FY23 ytd additions for labor compensation, second round 8/30/2023	\$69,118
additional FY23 ytd additions, other than snowplow and labor compensation	\$59,656
third round of labor compensation added as transfers 9/14/2023	\$231,837
total all FY23 expenses reported now	\$781,742

- iv. After these corrections the Fund 3322 fund balance at end of FY23 could be reduced to \$214918 but the situation is muddled due to the blending with Fund 3535, so their total fund balance is stated as a combined \$357386. The accounts will be re-separated during FY24.
- v. Maintenance Districts are the portions of the county handled directly by Public Works, and not independent utilities agencies such as service the downtown Mariposa town.
- vi. In terms of total dollars/effort of the 4 maintenance districts in Mariposa County, Yosemite West consumes about 50% of staff time. There’s about 2.5 FTE of labor cost for YWMD (5 FTE for the county, about 50% for us).

6. Re-zoning application for 7548 Henness Circle
 - a. The county proposes to approve three actions at the October Board meeting:
 - i. Planning Commission adopting a Mitigated Negative-Impact Declaration (MND) to assert claims that the re-zoning proposal has "no significant impact" to traffic, noise, congestion, crowding, environment, or community character in Yosemite West.
 - ii. Planning Commission approving General Plan Zoning Amendment (GPZA) Application #2020-096 and Site Plan Review application #2023-064
 - iii. Planning Commission adopting an ordinance approving the re-zoning of the Scenic Wonders parcel APN 006-150-003 pursuant to GPZA #2020-096
 - b. Board of Supervisors hearing will come later (unclear as to what more considered) but not yet scheduled.
 - c. Many homeowners have sent letters to Mariposa Planning that will become part of the Planning Commission agenda packet.
 - d. Mariposa Planning Commission hearing scheduled for 10/6/2023.

The meeting adjourned at 7:57 p.m.

Respectfully submitted by
Scott Renfro (edits by Ted Williams)

Schedule of next meetings:

YWPFI BoD meetings are on 2nd Tuesday of each January, April, July, and Sunday pre-Labor day:

- January 9, 2024 virtual at 7pm
- April 9, 2024 virtual at 7pm
- July 9, 2024 virtual at 7pm
- September 1, 2024 in-person following YWPFI annual membership meeting

YWDAC meetings are on 2nd Thursday of each March, June, September, and December:

- December 14, 2023 at 10am
- March 14, 2024 at 10am
- June 13, 2024 at 10am
- September 12, 2024 at 10am

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