



BEAUMONT-CHERRY VALLEY WATER DISTRICT

560 Magnolia Avenue, Beaumont, CA 92223

**NOTICE AND AGENDA
SPECIAL MEETING OF THE BOARD OF DIRECTORS
ENGINEERING WORKSHOP**

Thursday, November 19, 2020 - 6:00 p.m.

(Change of Date due to Thanksgiving Day holiday.

There will be no meeting on Nov. 26.)

TELECONFERENCE NOTICE

This meeting is hereby noticed pursuant to

California Government Code Section 54950 et. seq. and

California Governor's Executive Orders N-29-20 and N-33-20

The BCVWD Board of Directors will attend via Zoom Video Conference

To access the Zoom conference, use the link below:

<https://us02web.zoom.us/j/84318559070?pwd=SXlzMFMZCMGh0YTFIL2tnUGlpU3h0UT09>

To telephone in, please dial: (669) 900-9128

Enter Meeting ID: 843 1855 9070

Enter Passcode: 321852

For Public Comment

*Use the "**Raise Hand**" feature if on the video call when prompted*

*If dialing in, please **dial *9 to "Raise Hand"** when prompted*

Meeting materials are available on the BCVWD's website:

<https://bcvwd.org/document-category/regular-board-agendas/>

Call to Order: President Covington

Pledge of Allegiance: Director Hoffman

Invocation: President Covington

Announcement of Teleconference Participation

Roll Call

Teleconference Verification

Public Comment

PUBLIC COMMENT: RAISE HAND OR PRESS *9 to request to speak when prompted

At this time, any person may address the Board of Directors on matters within its jurisdiction which are not on the agenda. However, state law prohibits the Board from discussing or taking action on any item not listed on the agenda. Any non-agenda matters that require action will be referred to Staff for a report and possible action at a subsequent meeting. **Please limit your comments to three minutes.** Sharing or passing time to another speaker is not permitted.

ACTION ITEMS

Action may be taken on any item on the agenda. Information on the following items is included in the full Agenda Packet.

- 1. Adjustments to the Agenda:** In accordance with Government Code Section 54954.2, additions to the agenda require a 2/3 vote of the legislative body, or if less than 2/3 of the members are present, a unanimous vote of those members present, which makes the determination that there is a need to take action, and the need to take action arose after the posting of the agenda.
 - a. Item(s) to be removed or continued from the Agenda
 - b. Emergency Item(s) to be added to the Agenda
 - c. Changes to the order of the agenda
- 2. Consent Calendar:** All matters listed under the Consent Calendar are considered by the Board of Directors to be routine and will be enacted in one motion. There will be no discussion of these items prior to the time the Board considers the motion unless members of the Board, the administrative staff, or the public request specific items to be discussed and/or removed from the Consent Calendar.
 - a. September 2020 Budget Variance Report (pages 5 - 9)
 - b. September 2020 Cash/Investment Balance Report (page 10)
 - c. October 2020 Check Register (pages 11 - 32)
 - d. October 2020 Invoices Pending Approval (pages 33 - 34)
 - e. Riverside Local Agency Formation Commission Sphere of Influence Adjustment (LAFCO No. 2020-07-5) (pages 35 - 42)
- 3. Extension of Audit Firm Contract for Professional Auditing Services for Two Years in an amount not to exceed \$47,110** (pages 43 - 93)
- 4. Request for "Will Serve Letter" for Riverside County Assessor's Parcel No. (APN) 402-110-018 located on the northeast corner of High Street and Jonathan Avenue in the Community of Cherry Valley** (pages 94 - 98)
- 5. Status of Automatic Meter Read/Advanced Metering Infrastructure Deployment Project** (pages 99 - 100)
- 6. Discussion of San Geronio Pass Water Agency November 9, 2020 Engineering Workshop Items 3, 4 and 5** (pages 101 – 157)
 - a. Item 3 – Tax Revenue Presentation (pages 103 – 133)
 - b. Item 4 – Discussion on Amended and Restated Delta Conveyance Design and Construction Joint Powers Authority Agreement (pages 134 – 139)
 - c. Item 5 – Discussion of Continued Participation in the Delta Conveyance Project (pages 140 – 157)

7. **Status of Local Emergency regarding the Impact of the Respiratory Illness Pandemic COVID-19 pursuant to Resolution 2020-07** (No Staff Report)
8. **Review of District Staffing Activities and Cash Flows as related to the ongoing COVID-19 Local State of Emergency** (pages 158 - 159)
9. **Plan for Safe Re-Opening of the BCVWD Lobby to the Public amid the Respiratory Illness Pandemic COVID-19** (pages 160 - 161)
10. **Status of Declared Local Emergencies related to Fires**
 - a. **Impact of the Apple Fire pursuant to Resolution 2020-17** (No Staff Report)
 - b. **Impact of the El Dorado Fire pursuant to Resolution 2020-20** (No Staff Report)
11. **Legislative Update** (pages 162 - 177)
12. **General Manager's Report**
13. **Action List for Future Meetings**
 - Water supply for BCVWD and the region
 - Reinstatement of fees waived due to COVID-19
 - Matrix for delivery of recycled water
14. **Announcements** – *Pursuant to Governor's Executive Order N-33-20, all BCVWD Board and Committee meetings will be held via teleconference and/or video teleconference until further notice or unless otherwise indicated below:*
 - Personnel Committee Meeting: Monday, Nov. 23, 2020 at 5:30 p.m.
 - District Offices will be closed on Thursday, Nov. 25, 2020 in observance of Thanksgiving Day
 - Association of California Water Agencies Virtual Fall Conference: Dec. 2-3, 2020
 - Beaumont Basin Watermaster Committee Meeting: Wednesday, Dec. 2, 2020 at 10 a.m.
 - Finance and Audit Committee Meeting: Thursday, Dec. 3, 2020 at 3:00 p.m.
 - Regular Board Meeting (Budget Workshop): Thursday, Dec. 3, 2020 at 6:00 p.m. (*Note date change due to holiday schedule*)
 - Engineering Workshop: Monday, Dec. 14, 2020 at 6:00 p.m. (*Note date change due to holiday schedule*)
15. **Adjournment**

NOTICES

AVAILABILITY OF AGENDA MATERIALS - Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Beaumont-Cherry Valley Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection in the District's office, at 560 Magnolia Avenue, Beaumont, California ("District Office"). If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District Office at the same time as they are distributed to Board Members, except

that if such writings are distributed one hour prior to, or during the meeting, they can be made available from the District Office in the Board Room of the District's Office. Materials may also be available on the District's website: www.bcvwd.org.

REVISIONS TO THE AGENDA - In accordance with §54954.2(a) of the Government Code (Brown Act), revisions to this Agenda may be made up to 72 hours before the Board Meeting, if necessary, after mailings are completed. Interested persons wishing to receive a copy of the set Agenda may pick one up at the District's Main Office, located at 560 Magnolia Avenue, Beaumont, California, up to 72 hours prior to the Board Meeting.

REQUIREMENTS RE: DISABLED ACCESS - In accordance with §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the District Office, at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. The District Office may be contacted by telephone at (951) 845-9581, email at info@bcvwd.org or in writing at the Beaumont-Cherry Valley Water District, 560 Magnolia Avenue, Beaumont, California 92223.

CERTIFICATION OF POSTING

I certify that on or before November 16, 2020, a copy of the foregoing notice was posted near the regular meeting place of the Board of Directors of Beaumont-Cherry Valley Water District and to its website at least 72 hours in advance of the meeting (Government Code §54954.2(a)).



Digitally signed by Yolanda Rodriguez
DN: cn=Yolanda Rodriguez, o=Finance and
Administration, ou=Finance and Administration,
email=yolanda.rodriguez@bcvwd.org, c=US
Date: 2020.11.12 10:35:49 -08'00'

Yolanda Rodriguez,
Director of Finance and Administration

General Ledger

Budget Variance Revenue

User: wclayton

Printed: 10/29/2020 8:16:52 AM

Period 09 - 09

Fiscal Year 2020

Beaumont-Cherry Valley Water District

560 Magnolia Avenue
Beaumont CA 92223
(951) 845-9581
www.bcvwd.org



Account Number	Description	Budget	Period Amt	End Bal	Variance	% Avail/ Uncollect
50	GENERAL					
01-50-510-490001	Interest Income - Bonita Vista	\$ 1,600.00	\$ 16.19	\$ 989.33	\$ 610.67	38.17%
01-50-510-490011	Interest Income-Fairway Canyon	\$ 46,829.00	\$ -	\$ -	\$ 46,829.00	100.00%
01-50-510-490021	Interest Income - General	\$ 800,000.00	\$ 20,863.11	\$ 558,123.15	\$ 241,876.85	30.23%
	Interest Income	\$ 848,429.00	\$ 20,879.30	\$ 559,112.48	\$ 289,316.52	34.10%
01-50-510-481001	Fac Fees-Wells	\$ 580,800.00	\$ -	\$ 535,923.52	\$ 44,876.48	7.73%
01-50-510-481006	Fac Fees-Water Rights (SWP)	\$ 367,500.00	\$ -	\$ 339,104.50	\$ 28,395.50	7.73%
01-50-510-481012	Fac Fees-Water Treatment Plant	\$ 276,300.00	\$ -	\$ 254,951.22	\$ 21,348.78	7.73%
01-50-510-481018	Fac Fees-Local Water Resources	\$ 145,500.00	\$ -	\$ 134,257.70	\$ 11,242.30	7.73%
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	\$ 420,600.00	\$ -	\$ 409,873.30	\$ 10,726.70	2.55%
01-50-510-481030	Fac Fees-Transmission (16")	\$ 470,400.00	\$ -	\$ 434,053.76	\$ 36,346.24	7.73%
01-50-510-481036	Fac Fees-Storage	\$ 602,400.00	\$ -	\$ 555,854.56	\$ 46,545.44	7.73%
01-50-510-481042	Fac Fees-Booster	\$ 41,700.00	\$ -	\$ 38,477.98	\$ 3,222.02	7.73%
01-50-510-481048	Fac Fees-Pressure Reducng Stns	\$ 21,300.00	\$ -	\$ 19,654.22	\$ 1,645.78	7.73%
01-50-510-481054	Fac Fees-Misc Projects	\$ 18,600.00	\$ -	\$ 17,162.84	\$ 1,437.16	7.73%
01-50-510-481060	Fac Fees-Financing Costs	\$ 91,500.00	\$ -	\$ 85,086.14	\$ 6,413.86	7.01%
01-50-510-485001	Front Footage Fees	\$ -	\$ -	\$ 188,651.00	\$ (188,651.00)	0.00%
	Non-Operating Revenue	\$ 3,036,600.00	\$ -	\$ 3,013,050.74	\$ 23,549.26	0.78%
01-50-510-410100	Sales	\$ 5,161,164.00	\$ 665,694.12	\$ 3,555,685.43	\$ 1,605,478.57	31.11%
01-50-510-410151	Agricultural Irrigation Sales	\$ 20,469.00	\$ 6,949.36	\$ 16,193.00	\$ 4,276.00	20.89%
01-50-510-410171	Construction Sales	\$ 92,930.00	\$ 13,947.57	\$ 82,844.94	\$ 10,085.06	10.85%
01-50-510-413001	Backflow Admin Charges	\$ 44,000.00	\$ 2,811.30	\$ 35,093.57	\$ 8,906.43	20.24%
01-50-510-413011	Fixed Meter Charges	\$ 3,358,743.00	\$ 337,956.32	\$ 3,008,629.29	\$ 350,113.71	10.42%
01-50-510-413021	Meter Fees	\$ 325,000.00	\$ 28,237.00	\$ 462,224.99	\$ (137,224.99)	-42.22%
01-50-510-415001	SGPWA Importation Charges	\$ 3,452,007.00	\$ 476,875.65	\$ 2,452,288.26	\$ 999,718.74	28.96%
01-50-510-415011	SCE Power Charges	\$ 1,591,355.00	\$ 211,944.85	\$ 1,196,681.03	\$ 394,673.97	24.80%
01-50-510-417001	2nd Notice Penalties	\$ 100,665.00	\$ -	\$ 18,045.00	\$ 82,620.00	82.07%
01-50-510-417011	3rd Notice Charges	\$ 35,000.00	\$ -	\$ 10,540.00	\$ 24,460.00	69.89%
01-50-510-417021	Account Reinstatement Fees	\$ 44,000.00	\$ -	\$ 3,650.00	\$ 40,350.00	91.70%
01-50-510-417031	Lien Processing Fees	\$ 4,000.00	\$ -	\$ 1,000.00	\$ 3,000.00	75.00%
01-50-510-417041	Credit Check Processing Fees	\$ 10,000.00	\$ 745.00	\$ 7,205.00	\$ 2,795.00	27.95%
01-50-510-417051	Returned Check Fees	\$ 3,000.00	\$ 150.00	\$ 2,950.00	\$ 50.00	1.67%
01-50-510-417061	Custmr Damages/Upgrade Charges	\$ 22,000.00	\$ 1,150.00	\$ 16,302.83	\$ 5,697.17	25.90%
01-50-510-417071	After Hours Call Out Charges	\$ 650.00	\$ -	\$ 50.00	\$ 600.00	92.31%
01-50-510-417081	Bench Test Fees	\$ 90.00	\$ -	\$ 30.00	\$ 60.00	66.67%
01-50-510-417091	Credit Card Processing Fees	\$ 45,000.00	\$ 5.25	\$ 13,465.24	\$ 31,534.76	70.08%
01-50-510-419011	Development Income	\$ 60,000.00	\$ 13,897.13	\$ 129,807.86	\$ (69,807.86)	-116.35%
01-50-510-419031	Well Maintenance Reimbursemnt	\$ 7,500.00	\$ -	\$ 2,941.37	\$ 4,558.63	60.78%
01-50-510-419061	Miscellaneous Income	\$ 100.00	\$ -	\$ 39,157.26	\$ (39,057.26)	-39057.26%
	Operating Revenue	\$ 14,377,673.00	\$ 1,760,363.55	\$ 11,054,785.07	\$ 3,322,887.93	23.11%
01-50-510-471001	Rent - 12303 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,800.00	\$ 600.00	25.00%
01-50-510-471011	Rent - 13695 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,800.00	\$ 600.00	25.00%
01-50-510-471021	Rent - 13697 Oak Glen	\$ 2,400.00	\$ 200.00	\$ 1,800.00	\$ 600.00	25.00%
01-50-510-471031	Rent - 9781 Avenida Miravilla	\$ 2,400.00	\$ 200.00	\$ 1,800.00	\$ 600.00	25.00%
01-50-510-471101	Util - 12303 Oak Glen	\$ 2,688.00	\$ 321.30	\$ 2,747.42	\$ (59.42)	-2.21%
01-50-510-471111	Util - 13695 Oak Glen	\$ 2,158.00	\$ 533.65	\$ 2,168.70	\$ (10.70)	-0.50%
01-50-510-471121	Util - 13697 Oak Glen	\$ 3,631.00	\$ 779.68	\$ 3,254.89	\$ 376.11	10.36%
01-50-510-471131	Util - 9781 Avenida Miravilla	\$ 1,948.00	\$ 686.98	\$ 2,686.92	\$ (738.92)	-37.93%
	Rent/Utilities	\$ 20,025.00	\$ 3,121.61	\$ 18,057.93	\$ 1,967.07	9.82%
Revenue Total		\$ 18,282,727.00	\$ 1,784,364.46	\$ 14,645,006.22	\$ 3,637,720.78	19.90%

General Ledger

Budget Variance Expense

User: wclayton
 Printed: 10/28/2020 10:37:00 PM
 Period 09 - 09
 Fiscal Year 2020

Beaumont-Cherry Valley Water District

560 Magnolia Avenue
 Beaumont CA 92223
 (951) 845-9581
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Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
10	BOARD OF DIRECTORS						
01-10-110-500101	Board of Directors Fees	\$ 53,400.00	\$ 3,600.00	\$ 26,400.00	\$ 27,000.00	\$ -	50.56%
01-10-110-500115	Social Security	\$ 3,324.00	\$ 223.20	\$ 1,636.80	\$ 1,687.20	\$ -	50.76%
01-10-110-500120	Medicare	\$ 779.00	\$ 52.20	\$ 382.80	\$ 396.20	\$ -	50.86%
01-10-110-500140	Life Insurance	\$ 125.00	\$ 6.69	\$ 40.14	\$ 84.86	\$ -	67.89%
01-10-110-500143	EAP Program	\$ 75.00	\$ 7.75	\$ 46.50	\$ 28.50	\$ -	38.00%
01-10-110-500145	Workers' Compensation	\$ 776.00	\$ 18.73	\$ 141.89	\$ 634.11	\$ -	81.72%
01-10-110-500175	Training/Education/Mtgs/Travel	\$ 9,000.00	\$ -	\$ 1,115.00	\$ 7,885.00	\$ -	87.61%
	Board of Directors Personnel	\$ 67,479.00	\$ 3,908.57	\$ 29,763.13	\$ 37,715.87	\$ -	55.89%
01-10-110-550042	Supplies-Other	\$ 1,030.00	\$ -	\$ 188.64	\$ 841.36	\$ -	81.69%
	Board of Directors Materials & Supplies	\$ 1,030.00	\$ -	\$ 188.64	\$ 841.36	\$ -	81.69%
01-10-110-550012	Election Expenses	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	100.00%
01-10-110-550051	Advertising/Legal Notices	\$ 1,400.00	\$ -	\$ 220.00	\$ 1,180.00	\$ -	84.29%
	Board of Directors Services	\$ 11,400.00	\$ -	\$ 220.00	\$ 11,180.00	\$ -	98.07%
Expense Total	BOARD OF DIRECTORS	\$ 79,909.00	\$ 3,908.57	\$ 30,171.77	\$ 49,737.23	\$ -	62.24%
20	ENGINEERING						
01-20-210-500105	Labor	\$ 568,262.00	\$ 28,822.74	\$ 242,950.33	\$ 325,311.67	\$ -	57.25%
01-20-210-500115	Social Security	\$ 39,710.00	\$ 1,829.03	\$ 13,333.01	\$ 26,376.99	\$ -	66.42%
01-20-210-500120	Medicare	\$ 9,294.00	\$ 427.76	\$ 3,677.12	\$ 5,616.88	\$ -	60.44%
01-20-210-500125	Health Insurance	\$ 104,544.00	\$ 2,276.21	\$ 20,454.74	\$ 84,089.26	\$ -	80.43%
01-20-210-500140	Life Insurance	\$ 2,784.00	\$ 31.32	\$ 410.13	\$ 2,373.87	\$ -	85.27%
01-20-210-500143	EAP Program	\$ 288.00	\$ 4.65	\$ 43.24	\$ 244.76	\$ -	84.99%
01-20-210-500145	Workers' Compensation	\$ 8,489.00	\$ 187.09	\$ 1,659.69	\$ 6,829.31	\$ -	80.45%
01-20-210-500150	Unemployment Insurance	\$ 19,324.00	\$ -	\$ 1,771.00	\$ 17,553.00	\$ -	90.84%
01-20-210-500155	Retirement/CalPERS	\$ 93,299.00	\$ 3,698.88	\$ 33,669.51	\$ 59,629.49	\$ -	63.91%
01-20-210-500165	Uniforms & Employee Benefits	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ -	100.00%
01-20-210-500175	Training/Education/Mtgs/Travel	\$ 6,000.00	\$ -	\$ 180.39	\$ 5,819.61	\$ -	96.99%
01-20-210-500180	Accrued Sick Leave Expense	\$ 28,287.00	\$ -	\$ 1,893.50	\$ 26,393.50	\$ -	93.31%
01-20-210-500185	Accrued Vacation Leave Expense	\$ 20,202.00	\$ 668.70	\$ 668.70	\$ 19,533.30	\$ -	96.69%
01-20-210-500187	Accrual Leave Payments	\$ 14,745.00	\$ -	\$ 4,694.96	\$ 10,050.04	\$ -	68.16%
01-20-210-500195	CIP Related Labor	\$ (225,000.00)	\$ (6,839.95)	\$ (83,933.14)	\$ (141,066.86)	\$ -	62.70%
	Engineering Personnel	\$ 690,578.00	\$ 31,106.43	\$ 241,473.18	\$ 449,104.82	\$ -	65.03%
01-20-210-540048	Permits, Fees & Licensing	\$ 2,060.00	\$ -	\$ -	\$ 2,060.00	\$ -	100.00%
	Engineering Materials & Supplies	\$ 2,060.00	\$ -	\$ -	\$ 2,060.00	\$ -	100.00%
01-20-210-550030	Membership Dues	\$ 800.00	\$ -	\$ 416.00	\$ 384.00	\$ -	48.00%
01-20-210-550051	Advertising/Legal Notices	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	100.00%
01-20-210-580031	Outside Engineering	\$ 61,800.00	\$ -	\$ -	\$ 61,800.00	\$ -	100.00%
01-20-210-580032	CIP Related Outside Engineering	\$ (41,280.00)	\$ -	\$ -	\$ (41,280.00)	\$ -	100.00%
	Engineering Services	\$ 23,320.00	\$ -	\$ 416.00	\$ 22,904.00	\$ -	98.22%
Expense Total	ENGINEERING	\$ 715,958.00	\$ 31,106.43	\$ 241,889.18	\$ 474,068.82	\$ -	66.21%
30	FINANCE & ADMIN SERVICES						
01-30-310-500105	Labor	\$ 1,092,773.00	\$ 67,568.42	\$ 636,933.51	\$ 455,839.49	\$ -	41.71%
01-30-310-500110	Overtime	\$ 1,185.00	\$ -	\$ 808.30	\$ 376.70	\$ -	31.79%
01-30-310-500111	Double Time	\$ 500.00	\$ 90.30	\$ 180.60	\$ 319.40	\$ -	63.88%
01-30-310-500115	Social Security	\$ 87,852.00	\$ 4,373.13	\$ 36,542.34	\$ 51,309.66	\$ -	58.40%
01-30-310-500120	Medicare	\$ 20,557.00	\$ 1,331.59	\$ 10,359.63	\$ 10,197.37	\$ -	49.61%
01-30-310-500125	Health Insurance	\$ 287,496.00	\$ 15,663.91	\$ 141,188.59	\$ 146,307.41	\$ -	50.89%
01-30-310-500130	CalPERS Health Admin Costs	\$ 3,000.00	\$ 137.37	\$ 1,385.42	\$ 1,614.58	\$ -	53.82%
01-30-310-500140	Life Insurance	\$ 6,876.00	\$ 105.93	\$ 1,622.84	\$ 5,253.16	\$ -	76.40%
01-30-310-500143	EAP Program	\$ 860.00	\$ 16.99	\$ 187.01	\$ 672.99	\$ -	78.25%
01-30-310-500145	Workers' Compensation	\$ 16,632.00	\$ 377.71	\$ 3,786.92	\$ 12,845.08	\$ -	77.23%
01-30-310-500150	Unemployment Insurance	\$ 38,808.00	\$ -	\$ 5,246.00	\$ 33,562.00	\$ -	86.48%
01-30-310-500155	Retirement/CalPERS	\$ 213,002.00	\$ 14,254.49	\$ 132,385.19	\$ 80,616.81	\$ -	37.85%
01-30-310-500161	Estim Current Yr OPEB Expense	\$ 107,150.00	\$ -	\$ -	\$ 107,150.00	\$ -	100.00%
01-30-310-500165	Uniforms & Employee Benefits	\$ 1,000.00	\$ -	\$ 23.71	\$ 976.29	\$ -	97.63%
01-30-310-500175	Training/Education/Mtgs/Travel	\$ 17,000.00	\$ -	\$ 6,290.96	\$ 10,709.04	\$ -	62.99%
01-30-310-500180	Accrued Sick Leave Expense	\$ 58,662.00	\$ -	\$ 6,348.17	\$ 52,313.83	\$ -	89.18%
01-30-310-500185	Accrued Vacation Leave Expense	\$ 90,288.00	\$ 2,140.41	\$ 11,058.72	\$ 79,229.28	\$ -	87.75%
01-30-310-500187	Accrual Leave Payments	\$ 115,720.00	\$ 21,757.37	\$ 56,726.00	\$ 58,994.00	\$ -	50.98%
01-30-310-550024	Employment Testing	\$ 206.00	\$ -	\$ -	\$ 206.00	\$ -	100.00%
01-30-315-500105	Labor	\$ 140,662.00	\$ 9,718.40	\$ 88,680.40	\$ 51,981.60	\$ -	36.95%
01-30-315-500115	Social Security	\$ 12,380.00	\$ 602.98	\$ 7,310.48	\$ 5,069.52	\$ -	40.95%
01-30-315-500120	Medicare	\$ 2,896.00	\$ 141.02	\$ 1,709.72	\$ 1,186.28	\$ -	40.96%
01-30-315-500125	Health Insurance	\$ 26,136.00	\$ 2,114.24	\$ 19,028.16	\$ 7,107.84	\$ -	27.20%
01-30-315-500140	Life Insurance	\$ 912.00	\$ 15.24	\$ 226.71	\$ 685.29	\$ -	75.14%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-30-315-500143	EAP Program	\$ 72.00	\$ 1.55	\$ 17.01	\$ 54.99	\$ -	76.38%
01-30-315-500145	Workers' Compensation	\$ 2,032.00	\$ 50.54	\$ 488.50	\$ 1,543.50	\$ -	75.96%
01-30-315-500150	Unemployment Insurance	\$ 4,783.00	\$ -	\$ -	\$ 4,783.00	\$ -	100.00%
01-30-315-500155	Retirement/CalPERS	\$ 15,604.00	\$ 1,158.66	\$ 9,733.21	\$ 5,870.79	\$ -	37.62%
01-30-315-500175	Training/Education/Mtgs/Travel	\$ 4,120.00	\$ -	\$ 125.00	\$ 3,995.00	\$ -	96.97%
01-30-315-500180	Accrued Sick Leave Expense	\$ 8,029.00	\$ -	\$ -	\$ 8,029.00	\$ -	100.00%
01-30-315-500185	Accrued Vacation Leave Expense	\$ 14,597.00	\$ -	\$ -	\$ 14,597.00	\$ -	100.00%
01-30-315-500187	Accrual Leave Payments	\$ 35,678.00	\$ -	\$ 29,158.84	\$ 6,519.16	\$ -	18.27%
01-30-315-500195	CIP Related Labor	\$ (32,875.00)	\$ -	\$ -	\$ (32,875.00)	\$ -	100.00%
01-30-320-500105	Labor	\$ 61,992.00	\$ 4,181.58	\$ 37,331.58	\$ 24,660.42	\$ -	39.78%
01-30-320-500110	Overtime	\$ 5,569.00	\$ 178.62	\$ 451.62	\$ 5,117.38	\$ -	91.89%
01-30-320-500115	Social Security	\$ 4,590.00	\$ 270.35	\$ 2,069.53	\$ 2,520.47	\$ -	54.91%
01-30-320-500120	Medicare	\$ 1,075.00	\$ 63.22	\$ 557.29	\$ 517.71	\$ -	48.16%
01-30-320-500125	Health Insurance	\$ 26,136.00	\$ 1,239.86	\$ 11,158.74	\$ 14,977.26	\$ -	57.31%
01-30-320-500140	Life Insurance	\$ 444.00	\$ 6.60	\$ 98.19	\$ 345.81	\$ -	77.89%
01-30-320-500143	EAP Program	\$ 72.00	\$ 1.55	\$ 17.01	\$ 54.99	\$ -	76.38%
01-30-320-500145	Workers' Compensation	\$ 968.00	\$ 22.37	\$ 210.81	\$ 757.19	\$ -	78.22%
01-30-320-500150	Unemployment Insurance	\$ 2,278.00	\$ -	\$ -	\$ 2,278.00	\$ -	100.00%
01-30-320-500155	Retirement/CalPERS	\$ 11,866.00	\$ 405.85	\$ 3,445.60	\$ 8,420.40	\$ -	70.96%
01-30-320-500165	Uniforms & Employee Benefits	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	100.00%
01-30-320-500175	Training/Education/Mtgs/Travel	\$ 9,350.00	\$ -	\$ 427.93	\$ 8,922.07	\$ 2,385.00	69.92%
01-30-320-500176	District Professional Developm	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	\$ -	100.00%
01-30-320-500177	Gen Safety Training & Supplies	\$ 14,385.00	\$ 1,990.53	\$ 7,187.73	\$ 7,197.27	\$ -	50.03%
01-30-320-500180	Accrued Sick Leave Expense	\$ 3,066.00	\$ -	\$ 520.00	\$ 2,546.00	\$ -	83.04%
01-30-320-500185	Accrued Vacation Leave Expense	\$ 3,160.00	\$ -	\$ 130.00	\$ 3,030.00	\$ -	95.89%
	Finance & Admin Services Personnel	\$ 2,558,669.00	\$ 149,980.78	\$ 1,271,157.97	\$ 1,287,511.03	\$ 2,385.00	50.23%
01-30-310-550006	Cashiering Shortages/Overages	\$ 50.00	\$ -	\$ (0.60)	\$ 50.60	\$ -	101.20%
01-30-310-550018	Employee Medical/First Aid	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	100.00%
01-30-310-550042	Office Supplies	\$ 13,315.00	\$ 267.39	\$ 5,433.13	\$ 7,881.87	\$ -	59.20%
01-30-310-550046	Office Equipment	\$ 5,000.00	\$ -	\$ 173.87	\$ 4,826.13	\$ -	96.52%
01-30-310-550048	Postage	\$ 5,150.00	\$ 240.30	\$ 2,647.69	\$ 2,502.31	\$ -	48.59%
01-30-310-550066	Subscriptions	\$ 2,060.00	\$ -	\$ 537.60	\$ 1,522.40	\$ -	73.90%
01-30-310-550072	Misc Operating Expenses	\$ 1,030.00	\$ -	\$ 0.03	\$ 1,029.97	\$ -	100.00%
01-30-310-550078	Bad Debt Expense	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	100.00%
01-30-310-550084	Depreciation	\$ 2,681,000.00	\$ 235,307.68	\$ 2,124,287.22	\$ 556,712.78	\$ -	20.77%
01-30-315-501511	Phones - 560 Magnolia	\$ 28,840.00	\$ 1,021.57	\$ 17,341.99	\$ 11,498.01	\$ -	39.87%
01-30-315-501531	Phones - 851 E. 6th	\$ 3,914.00	\$ 430.81	\$ 1,350.43	\$ 2,563.57	\$ -	65.50%
01-30-315-501561	Phones - 815 E. 12th	\$ 3,914.00	\$ -	\$ 2,562.58	\$ 1,351.42	\$ -	34.53%
01-30-315-550044	Printing/Toner & Maint	\$ 17,510.00	\$ 1,301.68	\$ 13,348.06	\$ 4,161.94	\$ -	23.77%
01-30-320-550042	Office Supplies	\$ 2,000.00	\$ -	\$ 905.52	\$ 1,094.48	\$ -	54.72%
	Finance & Admin Services Materials & Supplies	\$ 2,767,083.00	\$ 238,569.43	\$ 2,168,587.52	\$ 598,495.48	\$ -	21.63%
01-30-310-500190	Temporary Labor	\$ 73,000.00	\$ 14,803.83	\$ 21,454.98	\$ 51,545.02	\$ -	70.61%
01-30-310-550001	Bank/Financial Service Fees	\$ 8,600.00	\$ 441.29	\$ 5,177.01	\$ 3,422.99	\$ -	39.80%
01-30-310-550008	Transaction/Return Fees	\$ 3,090.00	\$ 83.55	\$ 630.03	\$ 2,459.97	\$ -	79.61%
01-30-310-550010	Transaction/Credit Card Fees	\$ 57,320.00	\$ 6,642.54	\$ 47,292.35	\$ 10,027.65	\$ -	17.49%
01-30-310-550014	Credit Check Fees	\$ 10,300.00	\$ 440.40	\$ 3,677.10	\$ 6,622.90	\$ -	64.30%
01-30-310-550030	Membership Dues	\$ 43,260.00	\$ 1,720.00	\$ 25,579.74	\$ 17,680.26	\$ -	40.87%
01-30-310-550036	Notary & Lien Fees	\$ 2,060.00	\$ -	\$ 362.50	\$ 1,697.50	\$ -	82.40%
01-30-310-550050	Utility Billing Service	\$ 70,040.00	\$ (923.84)	\$ 52,107.60	\$ 17,932.40	\$ -	25.60%
01-30-310-550051	Advertising/Legal Notices	\$ 4,120.00	\$ -	\$ -	\$ 4,120.00	\$ -	100.00%
01-30-310-550054	Property, Auto & Gen Liab Insur	\$ 82,400.00	\$ 7,615.34	\$ 67,312.52	\$ 15,087.48	\$ -	18.31%
01-30-310-580001	Accounting & Audit	\$ 36,050.00	\$ 700.00	\$ 26,760.00	\$ 9,290.00	\$ -	25.77%
01-30-310-580011	General Legal	\$ 154,500.00	\$ 5,941.50	\$ 52,151.96	\$ 102,348.04	\$ -	66.24%
01-30-310-580036	Other Professional Services	\$ 78,000.00	\$ 5,305.00	\$ 39,436.58	\$ 38,563.42	\$ -	49.44%
01-30-315-550030	Membership Dues	\$ 2,060.00	\$ -	\$ 219.00	\$ 1,841.00	\$ -	89.37%
01-30-315-580016	Computer Hardware	\$ 20,600.00	\$ 250.10	\$ 4,040.33	\$ 16,559.67	\$ -	80.39%
01-30-315-580021	IT/Software Support	\$ 5,150.00	\$ -	\$ 9.99	\$ 5,140.01	\$ -	99.81%
01-30-315-580026	License/Maintenance/Support	\$ 150,000.00	\$ 13,661.83	\$ 102,088.83	\$ 47,911.17	\$ -	31.94%
01-30-320-550025	Employee Retention	\$ 10,500.00	\$ 25.00	\$ 170.20	\$ 10,329.80	\$ -	98.38%
01-30-320-550030	Membership Dues	\$ 1,470.00	\$ -	\$ -	\$ 1,470.00	\$ -	100.00%
01-30-320-550051	Advertising/Legal Notices	\$ 2,000.00	\$ 464.00	\$ 1,432.39	\$ 567.61	\$ -	28.38%
01-30-320-580036	Other Professional Services	\$ 36,000.00	\$ 2,352.16	\$ 18,477.16	\$ 17,522.84	\$ -	48.67%
	Finance & Admin Services Services	\$ 850,520.00	\$ 59,522.70	\$ 468,380.27	\$ 382,139.73	\$ -	44.93%
Expense Total	FINANCE & ADMIN SERVICES	\$ 6,176,272.00	\$ 448,072.91	\$ 3,908,125.76	\$ 2,268,146.24	\$ 2,385.00	36.68%
40	OPERATIONS						
410	Source of Supply Personnel						
01-40-410-500105	Labor	\$ 359,300.00	\$ 15,167.97	\$ 159,778.81	\$ 199,521.19	\$ -	55.53%
01-40-410-500110	Overtime	\$ 19,656.00	\$ 1,342.13	\$ 8,533.42	\$ 11,122.58	\$ -	56.59%
01-40-410-500111	Double Time	\$ 1,713.00	\$ 684.86	\$ 1,438.39	\$ 274.61	\$ -	16.03%
01-40-410-500113	Standby/On-Call	\$ 9,800.00	\$ 700.00	\$ 6,300.00	\$ 3,500.00	\$ -	35.71%
01-40-410-500115	Social Security	\$ 27,487.00	\$ 1,404.03	\$ 12,364.44	\$ 15,122.56	\$ -	55.02%
01-40-410-500120	Medicare	\$ 6,434.00	\$ 336.09	\$ 2,939.06	\$ 3,494.94	\$ -	54.32%
01-40-410-500125	Health Insurance	\$ 130,680.00	\$ 7,577.91	\$ 67,720.42	\$ 62,959.58	\$ -	48.18%
01-40-410-500140	Life Insurance	\$ 2,412.00	\$ 31.68	\$ 471.80	\$ 1,940.20	\$ -	80.44%
01-40-410-500143	EAP Program	\$ 360.00	\$ 6.20	\$ 68.13	\$ 291.87	\$ -	81.08%
01-40-410-500145	Workers' Compensation	\$ 26,047.00	\$ 595.28	\$ 5,684.77	\$ 20,362.23	\$ -	78.17%
01-40-410-500150	Unemployment Insurance	\$ 53,173.00	\$ -	\$ 5,512.00	\$ 47,661.00	\$ -	89.63%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-410-500155	Retirement/CalPERS	\$ 89,944.00	\$ 5,158.83	\$ 44,117.40	\$ 45,826.60	\$ -	50.95%
01-40-410-500165	Uniforms & Employee Benefits	\$ 2,786.00	\$ -	\$ 893.91	\$ 1,892.09	\$ -	67.91%
01-40-410-500175	Training/Education/Mtgs/Travel	\$ 6,000.00	\$ -	\$ 2,075.00	\$ 3,925.00	\$ -	65.42%
01-40-410-500180	Accrued Sick Leave Expense	\$ 17,418.00	\$ 3,588.97	\$ 12,942.24	\$ 4,475.76	\$ -	25.70%
01-40-410-500185	Accrued Vacation Leave Expense	\$ 23,785.00	\$ 1,513.15	\$ 10,160.71	\$ 13,624.29	\$ -	57.28%
01-40-410-500187	Accrual Leave Payments	\$ 9,626.00	\$ -	\$ -	\$ 9,626.00	\$ -	100.00%
01-40-410-500195	CIP Related Labor	\$ (25,800.00)	\$ -	\$ -	\$ (25,800.00)	\$ -	100.00%
01-40-410-550024	Employment Testing	\$ 206.00	\$ -	\$ 75.00	\$ 131.00	\$ -	63.59%
440	Transmission & Distribution Personnel						
01-40-440-500105	Labor	\$ 910,902.00	\$ 38,723.94	\$ 391,966.50	\$ 518,935.50	\$ -	56.97%
01-40-440-500110	Overtime	\$ 40,809.00	\$ 6,379.63	\$ 32,760.53	\$ 8,048.47	\$ -	19.72%
01-40-440-500111	Double Time	\$ 8,252.00	\$ 5,550.49	\$ 9,522.66	\$ (1,270.66)	\$ -	-15.40%
01-40-440-500113	Standby/On-Call	\$ 24,700.00	\$ 1,200.00	\$ 11,225.00	\$ 13,475.00	\$ -	54.55%
01-40-440-500115	Social Security	\$ 71,607.00	\$ 3,810.22	\$ 32,359.03	\$ 39,247.97	\$ -	54.81%
01-40-440-500120	Medicare	\$ 16,764.00	\$ 937.82	\$ 7,666.71	\$ 9,097.29	\$ -	54.27%
01-40-440-500125	Health Insurance	\$ 333,780.00	\$ 18,278.71	\$ 161,718.33	\$ 172,061.67	\$ -	51.55%
01-40-440-500140	Life Insurance	\$ 6,240.00	\$ 83.21	\$ 1,297.60	\$ 4,942.40	\$ -	79.21%
01-40-440-500143	EAP Program	\$ 918.00	\$ 17.75	\$ 200.33	\$ 717.67	\$ -	78.18%
01-40-440-500145	Workers' Compensation	\$ 51,086.00	\$ 1,141.59	\$ 11,245.13	\$ 39,840.87	\$ -	77.99%
01-40-440-500155	Retirement/CalPERS	\$ 203,424.00	\$ 12,009.36	\$ 108,675.78	\$ 94,748.22	\$ -	46.58%
01-40-440-500165	Uniforms & Employee Benefits	\$ 8,793.00	\$ 215.18	\$ 3,920.49	\$ 4,872.51	\$ -	55.41%
01-40-440-500175	Training/Education/Mtgs/Travel	\$ 190.00	\$ -	\$ 99.95	\$ 90.05	\$ -	47.39%
01-40-440-500180	Accrued Sick Leave Expense	\$ 49,544.00	\$ 1,734.79	\$ 32,454.06	\$ 17,089.94	\$ -	34.49%
01-40-440-500185	Accrued Vacation Leave Expense	\$ 66,253.00	\$ 5,456.34	\$ 27,451.82	\$ 38,801.18	\$ -	58.57%
01-40-440-500187	Accrual Leave Payments	\$ 46,097.00	\$ 5,602.10	\$ 11,597.56	\$ 34,499.44	\$ -	74.84%
01-40-440-500195	CIP Related Labor	\$ (61,920.00)	\$ -	\$ (19,335.61)	\$ (42,584.39)	\$ -	68.77%
01-40-440-550024	Employment Testing	\$ 412.00	\$ -	\$ -	\$ 412.00	\$ -	100.00%
450	Inspections Personnel						
01-40-450-500105	Labor	\$ 41,427.00	\$ 531.30	\$ 6,287.46	\$ 35,139.54	\$ -	84.82%
01-40-450-500110	Overtime	\$ 7,204.00	\$ 353.04	\$ 1,545.78	\$ 5,658.22	\$ -	78.54%
01-40-450-500111	Double Time	\$ 394.00	\$ -	\$ -	\$ 394.00	\$ -	100.00%
01-40-450-500115	Social Security	\$ 3,041.00	\$ 55.15	\$ 487.95	\$ 2,553.05	\$ -	83.95%
01-40-450-500120	Medicare	\$ 712.00	\$ 12.90	\$ 114.08	\$ 597.92	\$ -	83.98%
01-40-450-500125	Health Insurance	\$ 12,552.00	\$ 154.89	\$ 3,062.13	\$ 9,489.87	\$ -	75.60%
01-40-450-500140	Life Insurance	\$ 276.00	\$ 1.21	\$ 15.49	\$ 260.51	\$ -	94.39%
01-40-450-500143	EAP Program	\$ 34.00	\$ 0.15	\$ 2.57	\$ 31.43	\$ -	92.44%
01-40-450-500145	Workers' Compensation	\$ 2,924.00	\$ 11.29	\$ 160.08	\$ 2,763.92	\$ -	94.53%
01-40-450-500155	Retirement/CalPERS	\$ 12,292.00	\$ 222.39	\$ 2,355.04	\$ 9,936.96	\$ -	80.84%
460	Customer Svc & Meter Reading Personnel						
01-40-460-500105	Labor	\$ 173,375.00	\$ 10,553.95	\$ 105,379.70	\$ 67,995.30	\$ -	39.22%
01-40-460-500110	Overtime	\$ 13,807.00	\$ 2,235.38	\$ 7,360.49	\$ 6,446.51	\$ -	46.69%
01-40-460-500111	Double Time	\$ 2,152.00	\$ 2,748.90	\$ 3,442.67	\$ (1,290.67)	\$ -	-59.98%
01-40-460-500115	Social Security	\$ 14,222.00	\$ 955.88	\$ 8,063.72	\$ 6,158.28	\$ -	43.30%
01-40-460-500120	Medicare	\$ 3,330.00	\$ 239.19	\$ 1,923.61	\$ 1,406.39	\$ -	42.23%
01-40-460-500125	Health Insurance	\$ 78,408.00	\$ 4,577.75	\$ 46,503.77	\$ 31,904.23	\$ -	40.69%
01-40-460-500140	Life Insurance	\$ 1,140.00	\$ 16.63	\$ 285.34	\$ 854.66	\$ -	74.97%
01-40-460-500143	EAP Program	\$ 216.00	\$ 3.81	\$ 51.26	\$ 164.74	\$ -	76.27%
01-40-460-500145	Workers' Compensation	\$ 12,236.00	\$ 402.87	\$ 3,707.73	\$ 8,528.27	\$ -	69.70%
01-40-460-500155	Retirement/CalPERS	\$ 47,651.00	\$ 3,180.58	\$ 29,638.60	\$ 18,012.40	\$ -	37.80%
01-40-460-500165	Uniforms & Employee Benefits	\$ 1,600.00	\$ -	\$ 814.92	\$ 785.08	\$ -	49.07%
01-40-460-500175	Training/Education/Mtgs/Travel	\$ 412.00	\$ -	\$ 39.95	\$ 372.05	\$ -	90.30%
01-40-460-500180	Accrued Sick Leave Expense	\$ 7,934.00	\$ 117.81	\$ 7,597.96	\$ 336.04	\$ -	4.24%
01-40-460-500185	Accrued Vacation Leave Expense	\$ 14,722.00	\$ 817.80	\$ 6,668.38	\$ 8,053.62	\$ -	54.70%
01-40-460-500187	Accrual Leave Payments	\$ 17,029.00	\$ -	\$ -	\$ 17,029.00	\$ -	100.00%
01-40-460-500195	CIP Related Labor	\$ (10,320.00)	\$ (1,641.03)	\$ (5,664.85)	\$ (4,655.15)	\$ -	45.11%
01-40-460-550024	Employment Testing	\$ 206.00	\$ -	\$ 45.00	\$ 161.00	\$ -	78.16%
470	Maintenance & General Plant Personnel						
01-40-470-500105	Labor	\$ 43,917.00	\$ 54.93	\$ 15,164.80	\$ 28,752.20	\$ -	65.47%
01-40-470-500110	Overtime	\$ 3,616.00	\$ -	\$ -	\$ 3,616.00	\$ -	100.00%
01-40-470-500111	Double Time	\$ 482.00	\$ -	\$ -	\$ 482.00	\$ -	100.00%
01-40-470-500115	Social Security	\$ 2,981.00	\$ 3.40	\$ 941.10	\$ 2,039.90	\$ -	68.43%
01-40-470-500120	Medicare	\$ 700.00	\$ 0.79	\$ 220.09	\$ 479.91	\$ -	68.56%
01-40-470-500125	Health Insurance	\$ 19,620.00	\$ 49.32	\$ 3,915.78	\$ 15,704.22	\$ -	80.04%
01-40-470-500140	Life Insurance	\$ 312.00	\$ 0.14	\$ 41.68	\$ 270.32	\$ -	86.64%
01-40-470-500143	EAP Program	\$ 53.00	\$ 0.05	\$ 7.24	\$ 45.76	\$ -	86.34%
01-40-470-500145	Workers' Compensation	\$ 3,102.00	\$ 1.39	\$ 441.52	\$ 2,660.48	\$ -	85.77%
01-40-470-500155	Retirement/CalPERS	\$ 10,963.00	\$ 223.40	\$ 3,786.80	\$ 7,176.20	\$ -	65.46%
	Operations Personnel	\$ 3,083,600.00	\$ 165,133.49	\$ 1,420,309.21	\$ 1,663,290.79	\$ -	53.94%
410	Source of Supply Materials & Supplies						
01-40-410-501101	Electricity - Wells	\$ 1,591,355.00	\$ 327,331.18	\$ 1,579,159.51	\$ 12,195.49	\$ -	0.77%
01-40-410-501201	Gas - Wells	\$ 225.00	\$ 14.79	\$ 134.12	\$ 90.88	\$ -	40.39%
01-40-410-510011	Treatment & Chemicals	\$ 90,000.00	\$ 5,058.20	\$ 40,961.35	\$ 49,038.65	\$ 477.04	53.96%
01-40-410-510021	Lab Testing	\$ 75,000.00	\$ 5,416.00	\$ 39,882.98	\$ 35,117.02	\$ -	46.82%
01-40-410-510031	Small Tools, Parts & Maint	\$ 7,200.00	\$ 109.51	\$ 1,406.80	\$ 5,793.20	\$ -	80.46%
01-40-410-520021	Maint & Rpr-Telemetry Equip	\$ 10,300.00	\$ -	\$ 2,473.38	\$ 7,826.62	\$ -	75.99%
01-40-410-520031	Maint & Rpr-General Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
01-40-410-520061	Maint & Rpr-Pumping Equipment	\$ 148,750.00	\$ 22,746.08	\$ 126,889.33	\$ 21,860.67	\$ 567.27	14.31%
01-40-410-550066	Subscriptions	\$ 3,000.00	\$ -	\$ 1,070.00	\$ 1,930.00	\$ -	64.33%
440	Transmission & Distribution Materials & Supplies						
01-40-440-510031	Small Tools, Parts & Maint	\$ 16,500.00	\$ 6,794.00	\$ 12,278.57	\$ 4,221.43	\$ -	25.58%
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	\$ 80,000.00	\$ 15,072.46	\$ 57,936.33	\$ 22,063.67	\$ 989.24	26.34%

Account Number	Description	Budget	Period Amt	End Bal	Variance	Encumbered	% Avail/ Uncollect
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	\$ 7,725.00	\$ -	\$ 3,419.06	\$ 4,305.94	\$ -	55.74%
01-40-440-540001	Backflow Program	\$ 7,725.00	\$ 422.09	\$ 1,794.12	\$ 5,930.88	\$ -	76.78%
01-40-440-540024	Inventory Adjustments	\$ 3,090.00	\$ -	\$ -	\$ 3,090.00	\$ -	100.00%
01-40-440-540036	Line Locates	\$ 3,605.00	\$ 29.37	\$ 1,691.62	\$ 1,913.38	\$ -	53.08%
01-40-440-540042	Meters Maintenance & Services	\$ 154,500.00	\$ 30,196.87	\$ 155,235.83	\$ (735.83)	\$ 990.35	-1.12%
01-40-440-540078	Reservoirs Maintenance	\$ 24,500.00	\$ -	\$ 20,927.06	\$ 3,572.94	\$ -	14.58%
470	Maintenance & General Plant Materials & Supplies						
01-40-470-501111	Electricity - 560 Magnolia	\$ 28,016.00	\$ 2,501.08	\$ 16,438.81	\$ 11,577.19	\$ -	41.32%
01-40-470-501121	Electricity - 12303 Oak Glen	\$ 2,575.00	\$ 321.30	\$ 2,747.42	\$ (172.42)	\$ -	-6.70%
01-40-470-501131	Electricity - 13695 Oak Glen	\$ 1,904.00	\$ 210.03	\$ 1,386.60	\$ 517.40	\$ -	27.17%
01-40-470-501141	Electricity - 13697 Oak Glen	\$ 2,903.00	\$ 282.02	\$ 1,843.34	\$ 1,059.66	\$ -	36.50%
01-40-470-501151	Elec - 9781 Avenida Miravilla	\$ 1,890.00	\$ 324.54	\$ 1,624.79	\$ 265.21	\$ -	14.03%
01-40-470-501161	Electricity - 815 E. 12th	\$ 6,180.00	\$ 800.78	\$ 4,600.66	\$ 1,579.34	\$ -	25.56%
01-40-470-501171	Electricity - 851 E. 6th	\$ 4,200.00	\$ 810.05	\$ 2,260.16	\$ 1,939.84	\$ -	46.19%
01-40-470-501321	Propane - 12303 Oak Glen	\$ 118.00	\$ -	\$ -	\$ 118.00	\$ -	100.00%
01-40-470-501331	Propane - 13695 Oak Glen	\$ 2,000.00	\$ 323.62	\$ 782.10	\$ 1,217.90	\$ -	60.90%
01-40-470-501341	Propane - 13697 Oak Glen	\$ 2,000.00	\$ 497.66	\$ 1,411.55	\$ 588.45	\$ -	29.42%
01-40-470-501351	Propane-9781 Avenida Miravilla	\$ 1,600.00	\$ 362.44	\$ 1,062.13	\$ 537.87	\$ -	33.62%
01-40-470-501411	Sanitation - 560 Magnolia	\$ 2,987.00	\$ 574.86	\$ 2,480.44	\$ 506.56	\$ -	16.96%
01-40-470-501461	Sanitation - 815 E. 12th	\$ 4,172.00	\$ 821.18	\$ 4,101.25	\$ 70.75	\$ -	1.70%
01-40-470-501471	Sanitation - 11083 Cherry Ave	\$ 3,296.00	\$ 279.65	\$ 2,467.77	\$ 828.23	\$ -	25.13%
01-40-470-501611	Maint & Repair- 560 Magnolia	\$ 24,500.00	\$ 2,460.50	\$ 17,648.25	\$ 6,851.75	\$ 755.68	24.88%
01-40-470-501621	Maint & Repair- 12303 Oak Glen	\$ 1,236.00	\$ -	\$ 117.42	\$ 1,118.58	\$ -	90.50%
01-40-470-501631	Maint & Repair- 13695 Oak Glen	\$ 1,200.00	\$ -	\$ 517.00	\$ 683.00	\$ -	56.92%
01-40-470-501641	Maint & Repair- 13697 Oak Glen	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	100.00%
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	\$ 1,545.00	\$ -	\$ 52.80	\$ 1,492.20	\$ -	96.58%
01-40-470-501661	Maint & Repair- 815 E. 12th	\$ 5,150.00	\$ 315.80	\$ 3,808.56	\$ 1,341.44	\$ -	26.05%
01-40-470-501671	Maint & Repair- 851 E. 6th	\$ 2,000.00	\$ 172.93	\$ 1,672.33	\$ 327.67	\$ -	16.38%
01-40-470-501691	Maint & Rpr- Buidlgs (General)	\$ 20,000.00	\$ -	\$ 7,151.30	\$ 12,848.70	\$ -	64.24%
01-40-470-510001	Auto/Fuel	\$ 82,000.00	\$ 5,322.57	\$ 58,717.70	\$ 23,282.30	\$ -	28.39%
01-40-470-520011	Maint & Rpr-Safety Equipment	\$ 17,510.00	\$ 22.08	\$ 7,743.25	\$ 9,766.75	\$ -	55.78%
01-40-470-520031	Maint & Rpr-General Equipment	\$ 92,380.00	\$ 7,398.63	\$ 49,418.14	\$ 42,961.86	\$ -	46.51%
01-40-470-520041	Maint & Rpr-Fleet	\$ 51,500.00	\$ 3,625.53	\$ 35,415.93	\$ 16,084.07	\$ -	31.23%
01-40-470-520091	Maint & Rpr-Communicatn Equip	\$ 5,665.00	\$ -	\$ -	\$ 5,665.00	\$ -	100.00%
	Operations Materials & Supplies	\$ 2,593,202.00	\$ 440,617.80	\$ 2,270,729.76	\$ 322,472.24	\$ 3,779.58	12.29%
410	Source of Supply Services						
01-40-410-500501	State Project Water Purchases	\$ 3,752,050.00	\$ 690,669.00	\$ 3,262,224.00	\$ 489,826.00	\$ -	13.05%
01-40-410-540084	State Mandates & Tariffs	\$ 77,100.00	\$ 3,921.78	\$ 47,246.45	\$ 29,853.55	\$ -	38.72%
440	Transmission & Distribution Services						
01-40-440-550051	Advertising/Legal Notices	\$ 4,000.00	\$ -	\$ 1,670.00	\$ 2,330.00	\$ -	58.25%
470	Maintenance & General Plant Services						
01-40-470-540030	Landscape Maintenance	\$ 82,000.00	\$ 5,433.04	\$ 32,307.97	\$ 49,692.03	\$ -	60.60%
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	\$ 153,440.00	\$ 15,808.42	\$ 103,070.83	\$ 50,369.17	\$ -	32.83%
	Operations Services	\$ 4,068,590.00	\$ 715,832.24	\$ 3,446,519.25	\$ 622,070.75	\$ -	15.29%
Expense Total	OPERATIONS	\$ 9,745,392.00	\$ 1,321,583.53	\$ 7,137,558.22	\$ 2,607,833.78	\$ 3,779.58	26.72%
50	GENERAL						
01-50-510-502001	Rents/Leases	\$ 24,580.00	\$ 2,085.75	\$ 18,407.25	\$ 6,172.75	\$ -	25.11%
01-50-510-510031	Small Tools, Parts & Maint	\$ 515.00	\$ -	\$ -	\$ 515.00	\$ -	100.00%
01-50-510-540066	Property Damages & Theft	\$ 15,450.00	\$ -	\$ 792.83	\$ 14,657.17	\$ -	94.87%
01-50-510-550040	General Supplies	\$ 11,330.00	\$ 971.90	\$ 8,461.08	\$ 2,868.92	\$ -	25.32%
01-50-510-550060	Public Ed./Community Outreach	\$ 137,000.00	\$ 3,620.00	\$ 119,946.89	\$ 17,053.11	\$ -	12.45%
01-50-510-550072	Misc Operating Expenses	\$ 1,030.00	\$ -	\$ -	\$ 1,030.00	\$ -	100.00%
01-50-510-550074	Disaster Preparedness Ongoing Expenses	\$ 15,000.00	\$ 10,023.28	\$ 99,237.33	\$ (84,237.33)	\$ 1,690.00	-572.85%
	General Materials & Supplies	\$ 204,905.00	\$ 16,700.93	\$ 246,845.38	\$ (41,940.38)	\$ 1,690.00	-21.29%
01-50-510-550096	Beaumont Basin Watermaster	\$ 43,260.00	\$ -	\$ 42,353.83	\$ 906.17	\$ -	2.09%
01-50-510-550097	SAWPA Basin Monitoring Program	\$ 19,000.00	\$ 1,275.66	\$ 10,949.32	\$ 8,050.68	\$ -	42.37%
	General Services	\$ 62,260.00	\$ 1,275.66	\$ 53,303.15	\$ 8,956.85	\$ -	14.39%
Expense Total	GENERAL	\$ 267,165.00	\$ 17,976.59	\$ 300,148.53	\$ (32,983.53)	\$ 1,690.00	-12.98%
Expense Total	ALL EXPENSES	\$ 16,984,696.00	\$ 1,822,648.03	\$ 11,617,893.46	\$ 5,366,802.54	\$ 7,854.58	31.55%



**Beaumont-Cherry Valley Water District
Cash Balance & Investment Report
As of September 30, 2020**

Account Name	Account Ending #	<u>Cash Balance Per Account</u>	
		Balance	Prior Month Balance
Wells Fargo			
	General	4152	
	Total Cash	<u>\$1,029,634.58</u>	<u>\$1,093,318.47</u>
		<u>\$1,029,634.58</u>	<u>\$1,093,318.47</u>

Investment Summary									
Account Name	Market Value	Prior Month Balance	Actual % of Total	Policy % Limit	Maturity	Par Amount	Rate	2020 Interest to Date	
Ca. State Treasurer's Office: Local Agency Investment Fund	<u>\$27,633,201.50</u>	<u>\$27,633,201.50</u>	43%	No Limit	Liquid	N/A	0.65	<u>\$353,610.80</u>	(1)
CalTRUST Short Term Fund	<u>\$36,817,341.14</u>	<u>\$36,832,910.19</u>	57%	No Limit	Liquid	N/A	0.69	<u>\$343,073.31</u>	
Total Investments	<u>\$64,450,542.64</u>	<u>\$64,466,111.69</u>						<u>\$696,684.11</u>	
Total Cash & Investments	\$ 65,480,177.22	\$ 65,559,430.16							

The investments above are in accordance with the District's investment policy.

10/21/2020

BCVWD will be able to meet its cash flow obligations for the next 6 months.

10/21/2020

(1) 4th Quarter 2019 Interest received in 2020

Accounts Payable

Checks by Date - Detail by Check Date

User: wclayton
Printed: 10/29/2020 7:31 AM

Beaumont-Cherry Valley Water District

560 Magnolia Avenue
Beaumont CA 92223
(951) 845-9581
www.bcvwd.org



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10138 092920	ARCO Business Solutions Arco Fuel Charges 09/22 - 09/28/2020	09/29/2020		1,491.51
Total for this ACH Check for Vendor 10138:				0.00	1,491.51
Total for 9/29/2020:				0.00	1,491.51
ACH	10085	CalPERS Retirement System	10/01/2020		
	1001668411	PR Batch 00001.10.2020 CalPERS 8% EE Paid			2,325.55
	1001668411	PR Batch 00001.10.2020 CalPERS ER Paid Classic			9,033.07
	1001668411	PR Batch 00001.10.2020 CalPERS 7% EE Deduction			1,241.19
	1001668411	PR Batch 00002.09.2020 CalPERS ER PEPRA			23.68
	1001668411	PR Batch 00001.10.2020 CalPERS 8% ER Paid			759.81
	1001668411	PR Batch 00004.09.2020 CalPERS ER PEPRA			0.79
	1001668411	PR Batch 00003.09.2020 CalPERS 7.5% EE PEPRA			17.64
	1001668411	PR Batch 00001.10.2020 CalPERS 7.5% EE PEPRA			2,598.97
	1001668411	PR Batch 00004.09.2020 CalPERS 7.5% EE PEPRA			0.72
	1001668411	PR Batch 00001.10.2020 CalPERS 1% ER Paid			177.30
	1001668411	PR Batch 00001.09.2020 CalPERS 8% EE Paid			129.65
	1001668411	PR Batch 00001.10.2020 CalPERS ER PEPRA			2,855.07
	1001668411	PR Batch 00003.09.2020 CalPERS ER PEPRA			19.38
	1001668411	PR Batch 00002.09.2020 CalPERS 7.5% EE PEPRA			21.63
	1001668411	PR Batch 00001.09.2020 CalPERS ER Paid Classic			252.14
Total for this ACH Check for Vendor 10085:				0.00	19,456.59
ACH	10087	EDD	10/01/2020		
	0-942-198-048	PR Batch 00002.09.2020 CA SDI			3.78
	0-942-198-048	PR Batch 00004.09.2020 CA SDI			0.36
	0-942-198-048	PR Batch 00003.09.2020 CA SDI			2.35
	0-942-198-048	PR Batch 00001.10.2020 CA SDI			865.31
	0-942-198-048	PR Batch 00001.10.2020 State Income Tax			4,301.12
	0-942-198-048	PR Batch 00001.09.2020 State Income Tax			33.10
	0-942-198-048	PR Batch 00002.09.2020 State Income Tax			25.00
	0-942-198-048	PR Batch 00001.09.2020 CA SDI			16.21
Total for this ACH Check for Vendor 10087:				0.00	5,247.23
ACH	10094	U.S. Treasury	10/01/2020		
	574373355	PR Batch 00001.10.2020 Medicare Employer Portion			1,521.51
	574373355	PR Batch 00003.09.2020 FICA Employer Portion			14.61
	574373355	PR Batch 00003.09.2020 FICA Employee Portion			14.61
	574373355	PR Batch 00002.09.2020 Medicare Employer Portion			5.47
	574373355	PR Batch 00004.09.2020 FICA Employee Portion			2.02
	574373355	PR Batch 00004.09.2020 Medicare Employer Portion			0.52
	574373355	PR Batch 00003.09.2020 Medicare Employer Portion			3.42
	574373355	PR Batch 00001.09.2020 Federal Income Tax			135.14
	574373355	PR Batch 00001.10.2020 FICA Employer Portion			5,644.90
	574373355	PR Batch 00001.10.2020 Federal Income Tax			10,703.08

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	574373355	PR Batch 00001.09.2020 Medicare Employer Portion			23.51
	574373355	PR Batch 00004.09.2020 Medicare Employee Portion			0.52
	574373355	PR Batch 00001.09.2020 FICA Employer Portion			96.82
	574373355	PR Batch 00002.09.2020 Medicare Employee Portion			5.47
	574373355	PR Batch 00001.09.2020 FICA Employee Portion			96.82
	574373355	PR Batch 00001.09.2020 Medicare Employee Portion			23.51
	574373355	PR Batch 00002.09.2020 FICA Employee Portion			23.41
	574373355	PR Batch 00004.09.2020 FICA Employer Portion			2.02
	574373355	PR Batch 00002.09.2020 FICA Employer Portion			23.41
	574373355	PR Batch 00001.10.2020 FICA Employee Portion			5,644.90
	574373355	PR Batch 00001.10.2020 Medicare Employee Portion			1,521.51
	574373355	PR Batch 00003.09.2020 Medicare Employee Portion			3.42
Total for this ACH Check for Vendor 10094:				0.00	25,510.60
ACH	10141	Ca State Disbursement Unit	10/01/2020		
	33475369	PR Batch 00001.10.2020 Garnishment			288.46
	33475369	PR Batch 00001.10.2020 Garnishment			360.05
Total for this ACH Check for Vendor 10141:				0.00	648.51
ACH	10203	Voya Financial	10/01/2020		
	10102020	PR Batch 00001.10.2020 Deferred Comp			350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264	CalPERS Supplemental Income Plans	10/01/2020		
	1001668468	PR Batch 00001.10.2020 CalPERS 457 %			60.95
	1001668468	PR Batch 00001.10.2020 ROTH % Deduction			52.00
	1001668468	PR Batch 00001.10.2020 CalPERS 457			450.00
	1001668468	PR Batch 00001.10.2020 457 Loan Repayment			177.19
Total for this ACH Check for Vendor 10264:				0.00	740.14
ACH	10895	Basic Pacific	10/01/2020		
	09292020	PR Batch 00001.10.2020 Flexible Spending Account			166.66
Total for this ACH Check for Vendor 10895:				0.00	166.66
Total for 10/1/2020:				0.00	52,119.73
10716	UB*03970	Kari Borski	10/07/2020		
		Refund Check			3.50
		Refund Check			27.51
Total for Check Number 10716:				0.00	31.01
10717	UB*03977	Jorge & Lily Brambila	10/07/2020		
		Refund Check			56.81
Total for Check Number 10717:				0.00	56.81
10718	UB*03981	William & Terrie Conklin	10/07/2020		
		Refund Check			14.40
		Refund Check			9.11
		Refund Check			4.42
		Refund Check			9.95
Total for Check Number 10718:				0.00	37.88

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10719	UB*03966	Wyatt Dursteler Refund Check	10/07/2020		20.15
Total for Check Number 10719:				0.00	20.15
10720	UB*03973	Irineo Garcia Refund Check Refund Check Refund Check Refund Check	10/07/2020		2.27 5.11 4.69 20.71
Total for Check Number 10720:				0.00	32.78
10721	UB*03834 062320	Antonio Garcia-Nieto Refund Check	10/07/2020		1.75
Total for Check Number 10721:				0.00	1.75
10722	UB*03975	Jonathon Gonzales Refund Check Refund Check Refund Check Refund Check	10/07/2020		2.86 6.43 5.89 13.81
Total for Check Number 10722:				0.00	28.99
10723	UB*03979	Jennifer Gordon Refund Check	10/07/2020		75.25
Total for Check Number 10723:				0.00	75.25
10724	UB*03983	Steven Hardinger Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/07/2020		107.16 61.98 47.63 96.02 5.79 44.91
Total for Check Number 10724:				0.00	363.49
10725	UB*03971	Malia Harvey Refund Check	10/07/2020		105.79
Total for Check Number 10725:				0.00	105.79
10726	UB*03974	Terrence or Johnae Henderson Refund Check	10/07/2020		8.23
Total for Check Number 10726:				0.00	8.23
10727	UB*03976	Amanda Hupe Refund Check Refund Check Refund Check Refund Check Refund Check	10/07/2020		12.96 22.58 10.24 23.04 10.56
Total for Check Number 10727:				0.00	79.38

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10728	UB*03978	Melissa Kuld Refund Check	10/07/2020		73.40
Total for Check Number 10728:				0.00	73.40
10729	UB*03982	Yi Hua Lin Refund Check Refund Check Refund Check Refund Check	10/07/2020		4.27 2.07 4.67 1.30
Total for Check Number 10729:				0.00	12.31
10730	UB*03967	Madelyne Mccabe Refund Check	10/07/2020		48.47
Total for Check Number 10730:				0.00	48.47
10731	UB*03969	Murban LLC Refund Check	10/07/2020		23.84
Total for Check Number 10731:				0.00	23.84
10732	UB*03980	Nancy Penman Refund Check	10/07/2020		1.75
Total for Check Number 10732:				0.00	1.75
10733	UB*03972	Jennifer Phan Refund Check	10/07/2020		13.60
Total for Check Number 10733:				0.00	13.60
10734	UB*03965	Richmond American Homes Refund Check Refund Check Refund Check Refund Check	10/07/2020		8.53 6.12 15.52 18.05
Total for Check Number 10734:				0.00	48.22
10735	UB*03968	Cindy Ware Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/07/2020		1.75 10.56 3.24 18.06 6.72 15.12
Total for Check Number 10735:				0.00	55.45
10736	10319 09302020 09302020 09302020 09302020 09302020 09302020 B016 B016	ACWA Joint Powers Insurance Authority 2020/2021 1st Qtr Workers Comp Board Adj 2020/2021 1st Qtr Workers Comp Payroll Adj 2020/2021 1st Qtr Workers Comp Engineering Adj 2020/2021 1st Qtr Workers Comp 2020/2021 1st Qtr Workers Comp Operations Adj 2020/2021 1st Qtr Workers Comp Finance Adj Auto/General Liability Insurance Oct 2020 Prepaid Auto/General Liability Insurance Nov 2020-Sep 2021	10/07/2020		0.01 22.14 -0.17 9,898.56 0.80 0.22 6,309.83 69,408.17
Total for Check Number 10736:				0.00	85,639.56

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10737	10000	A C Propane Co	10/07/2020		
	229827	Propane Refill Sept 2020 - 9781 Avenida Miravilla			362.44
	229828	Propane Refill Sept 2020 - 13697 Oak Glen Rd			497.66
	229829	Propane Refill Sept 2020 - 13695 Oak Glen Rd.			323.62
Total for Check Number 10737:				0.00	1,183.72
10738	10003	All Purpose Rental	10/07/2020		
	42810	Paver Repair/Installation for Leak - 9010 Whispering Pines Rd			8.80
Total for Check Number 10738:				0.00	8.80
10739	10878	Alpine Technical Services, LLC	10/07/2020		
	27017	275-Gal Algaecide Earthtec - Recharge Treatment			6,827.35
	27364	275 Gal Algaecide Earthtec - Recharge Treatment			6,850.67
Total for Check Number 10739:				0.00	13,678.02
10740	10144	AlSCO Inc	10/07/2020		
	LYUM149191	Cleaning of Mats & Shop Towels 12th/Palm Sept 2020			35.60
Total for Check Number 10740:				0.00	35.60
10741	10901	Ameritas Life Insurance Corp.	10/07/2020		
	10012020D	Ameritas Dental October 2020			1,658.32
	10012020V	Ameritas Vision October 2020			355.20
Total for Check Number 10741:				0.00	2,013.52
10742	10893	Anthem Blue Cross EAP	10/07/2020		
	79364	EAP Oct 2020			66.65
Total for Check Number 10742:				0.00	66.65
10743	10774	Jesus Camacho	10/07/2020		
	921408	(16) Truck Washes/Trailer Wash - Sept 2020			180.00
Total for Check Number 10743:				0.00	180.00
10744	10822	Canon Financial Services, Inc	10/07/2020		
	21916292	Contract Charges - 09/01-09/30/2020 - 560 Magnolia Ave			329.33
	21916292	CLR Meter Usage - 08/01-08/31/2020 - 560 Magnolia Ave			194.42
	21916292	BW Meter Usage - 08/01-08/31/2020 - 560 Magnolia Ave			37.32
	21916293	Contract Charges - 09/01-09/30/2020 - 560 Magnolia Ave			235.78
	21916293	BW Meter Usage - 08/01-08/31/2020 - 560 Magnolia Ave			15.50
	21916293	CLR Meter Usage - 08/01-08/31/2020 - 560 Magnolia Ave			68.80
Total for Check Number 10744:				0.00	881.15
10745	10614	Cherry Valley Automotive	10/07/2020		
	30778	Replace 1 Tire/Oil Change/Air Filter - Unit 40/OD 13,424			204.35
Total for Check Number 10745:				0.00	204.35

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10746	10351 T1-0145738 T1-0156777	Cherry Valley Nursery & Landscape Supply Sod Marathon 11 Piece - Fire Hydrant/Champion Sod Marathon 11 Piece - 1102 Island Retrofit	10/07/2020		5.39 53.88
Total for Check Number 10746:				0.00	59.27
10747	10902 5374368-0903039	Colonial Life Col Life Premiums Sept 2020	10/07/2020		2,834.40
Total for Check Number 10747:				0.00	2,834.40
10748	10709 M781781 M781781	Core & Main LP Meter Connection Locks Angle Stop Locks	10/07/2020		175.63 263.45
Total for Check Number 10748:				0.00	439.08
10749	10303 9662913038	Grainger Inc Chlorine Pump and Motor for Well 23 Chlorinator	10/07/2020		1,547.93
Total for Check Number 10749:				0.00	1,547.93
10750	10719 092720	HR Dynamics & Performance Management, Inc General Consulting/Coaching/Mentoring - 08/21-09/20	10/07/2020		2,250.00
Total for Check Number 10750:				0.00	2,250.00
10751	10398 178883 178883 178884	Infosend, Inc Sept 2020 Postage Charges for Utility Billing Sept 2020 Supply Charges for Utility Billing Sept 2020 Postage Charges for Utility Billing	10/07/2020		820.29 607.87 3,822.35
Total for Check Number 10751:				0.00	5,250.51
10752	10809 1434 1434 1443 1443	Inner-City Auto Repair & Tires Labor - Air Compressor-Rewire LED Lights Air Compressor-Rewire LED Lights Labor - Rotors/Brake Pads/Battery/4-Tires - Unit 13/OD 162,781 2-Rotors/Brake Pads/Battery/4-Tires - Unit 13/OD 162,781	10/07/2020		250.00 157.67 250.00 1,044.49
Total for Check Number 10752:				0.00	1,702.16
10753	10894 1448616	Liberty Dental Plan Liberty Dental - October 2020	10/07/2020		281.28
Total for Check Number 10753:				0.00	281.28
10754	10027 09182020	MST Backflow Inc (4) Spot Tests of an Approved Tester	10/07/2020		160.00
Total for Check Number 10754:				0.00	160.00
10755	10102 18225 18226 18227	Pat's Pots (2) ADA Units@ \$115 Ea./Std Unit @ \$80.00 - 07/28-08/24/2020 (2) ADA Units@ \$115 Ea./Std Unit @ \$80.00 - 08/25-09/21/2020 (2) ADA Units@ \$115 Ea./Std Unit @ \$80.00 - 09/22-10/19/2020	10/07/2020		310.00 310.00 310.00
Total for Check Number 10755:				0.00	930.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10756	10056 R2671035	RDO Equipment Co. Trust# 80-5800 Rent Excavator - Cleaning Up Apple Fire Burned Areas	10/07/2020		2,861.91
Total for Check Number 10756:				0.00	2,861.91
10757	10867 358100 358100	Recycled Aggregate Materials Co, Inc. Broken Asphalt from Leak Repairs - 10 Wheel Load Mix Broken Asphalt from Leak Repairs - 10 Wheel Load Mix	10/07/2020		200.00 200.00
Total for Check Number 10757:				0.00	400.00
10758	10095 202008000339	Riverside County Dept of Waste Resources Weeds/Trash Removal NCR I August 2020	10/07/2020		64.40
Total for Check Number 10758:				0.00	64.40
10759	10689 188068	Safety Compliance Company Safety Meeting - Tractor Safety 9/02/2020	10/07/2020		250.00
Total for Check Number 10759:				0.00	250.00
10760	10290 20-00222 20-00222	San Geronio Pass Water Agency 342 AF @ \$399 for Sep 2020 - Mt View Turnout 1,389 AF @ \$399 for Sep 2020 - Noble Creek Turnout	10/07/2020		136,458.00 554,211.00
Total for Check Number 10760:				0.00	690,669.00
10761	10132 3708130 3708190 3711378 3711561	South Coast AQMD ICE (50-500HP) EM Elec Gen Diesel - F68637 Fac 140810 - Well 23 ICE (50-500HP) EM Elec Gen Diesel - F82292 Fac 148118 - Well 24 Flat Fee for Last Fiscal Year Emissions - Fac 140810 - Well 23 Flat Fee for Last Fiscal Year Emissions - Fac 148118 - Well 24	10/07/2020		421.02 421.02 136.40 136.40
Total for Check Number 10761:				0.00	1,114.84
10762	10926 R-00214601 R-00214601 R-00214601	SSD Alarm Alarm Equip/Rent/Service/Monitor - 560 Magnolia Alarm Equip/Rent/Service/Monitor - 815 12th Street Alarm Equip/Rent/Service/Monitor - 11083 Cherry	10/07/2020		362.13 125.00 59.50
Total for Check Number 10762:				0.00	546.63
10763	10903 4141083705 4141083705	The Lincoln National Life Insurance Company Life & ADD EE/ER Insurance Oct 2020 Life & ADD EE/ER Insurance Term Emp - Pending Oct Credit	10/07/2020		547.16 10.79
Total for Check Number 10763:				0.00	557.95
10764	10778 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855 5855	Urban Habitat 2850 Pressure Zone Reservoir (Vineland Tanks) - Sept 2020 2750 Pressure Zone Reservoir (Cherry Tank) Site 14 - Sept 2020 Well Site 22 - Sept 2020 Well Site 16 - Sept 2020 3040 Pressure Zone Reservoir (Noble Tank) - Sept 2020 Well Site 3 - Sept 2020 Well Site 24 - Sept 2020 Well Site 25 - Sept 2020 2750 Pressure Zone Reservoir (Cherry Tanks) Site 11 - Sept 2020 2650 Pressure Zone Reservoir - Sept 2020 Well Site 26 - Sept 2020 BCVWD Business Office - Sept 2020 Well Site 2 - Sept 2020 Well Site 29 - Sept 2020	10/07/2020		473.50 128.50 463.50 311.50 172.00 414.50 278.00 118.50 896.00 844.50 370.50 128.50 335.00 206.00
Total for Check Number 10764:				0.00	5,140.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10765	10421	Vulcan Materials Company	10/07/2020		
	72696435	Temp Asphalt - Pipelines			1,313.80
	72696435	Temp Asphalt - Meter Maint			1,313.79
Total for Check Number 10765:				0.00	2,627.59
10766	10793	WateReuse Association	10/07/2020		
	D40603	Membership Renewal - Jan 2021 - Dec 2021			1,070.00
Total for Check Number 10766:				0.00	1,070.00
10767	10385	Waterline Technologies, Inc. - PSOC	10/07/2020		
	5507938	(24) 3" Chlorine Tablets for District			2,385.20
	5508039	(2) 53 Gallon Drums and Deposit of Chlorine - Stock			279.00
Total for Check Number 10767:				0.00	2,664.20
10768	10273	Inland Water Works Supply Co.	10/07/2020		
	S1037464.002	Drill/Wrenches/Grease - Field Supplies/Tools			287.89
	S1038296.002	(9) 1" Brass Check Valves - Inventory			934.25
	S1038498.002	(1) 2" x 2 1/2" Warf Heads - Inventory			550.94
	S1038520.002	(5) 10" x 7.5" Clamp - Inventory			713.71
	S1038858.001	(12) 3/4" Galv Couplings - Inventory			35.14
	S1038858.001	(4) 1" Galv Couplings - Inventory			24.80
	S1038858.001	(4) 1" Galv Plugs - Inventory			9.16
	S1038858.001	(12) 1" x 3.5" Galv Nipples- Inventory			25.00
	S1038858.001	(9) 1" x 4" Galv Nipples- Inventory			14.98
	S1038858.001	(12) 3/4" x Close Galv Nipples - Inventory			8.55
	S1038858.001	(4) 4" x 12" CLFC Clamps 400-425 - Inventory			511.25
	S1038858.001	(25) 1" x 3" SCC FC Clamps - Inventory			670.53
	S1038858.001	(5) 1" x 3" Galv Nipples- Inventory			7.06
	S1038858.001	(12) 3/4" Galv 90 ST Elbows - Inventory			41.42
	S1038858.001	(1) 6" x 7.5" CLFC Clamps 595-635 - Inventory			92.49
	S1038858.001	(4) 2" x 3" SCC FC Clamps - Inventory			123.38
	S1038858.001	(12) 3/4" Galv 90 Elbows - Inventory			23.46
	S1038858.002	(12) 1" x 2" Galv Nipples- Inventory			13.77
	S1038858.002	(9) 6" x 7.5" CLFC Clamps 595-635 - Inventory			832.42
	S1038858.002	(12) 1" x 2.5" Galv Nipples- Inventory			20.78
	S1038858.002	(7) 1" x 3" Galv Nipples- Inventory			9.87
	S1038858.002	(3) 1" x 4" Galv Nipples- Inventory			5.00
	S1038858.002	(8) 1" Galv Plugs - Inventory			18.32
	S1038858.002	(2) 3/4" x 6" Galv Nipples- Inventory			3.59
	S1038858.002	(12) 3/4" x 2" Galv Nipples- Inventory			9.94
	S1038858.002	(8) 1" Galv Couplings - Inventory			49.61
	S1038858.003	(6) 2" x 3" SCC FC Clamps - Inventory			185.07
	S1038858.003	(10) 3/4" x 6" Galv Nipples- Inventory			18.02
	S1038858.003	(4) 4" x 15" CLFC Clamps 400-425 - Inventory			566.88
	S1039049.001	(19) 1" Brass Check Valves - Inventory			1,972.31
	S1039049.001	(200) 1" x 6" Brass Nipples - Inventory			2,587.07
	S1039049.001	(50) 1" Curb Lock-Off Wings - Inventory			4,826.75
	S1039049.001	(50) 1" x 5" U-Branch - Inventory			3,515.26
	S1039049.001	(54) 20oz White Paint - Meter Maint			285.11
	S1039049.001	(72) 20oz Blue Paint - Meter Maint			380.14
	S1039049.001	(19) 1" Ball Valves - Inventory			813.39
	S1039049.001	(200) 1" x Close Brass Nipples - Inventory			707.48
	S1039049.001	(50) 1" Curb Lock-On Wings - Inventory			5,015.76
	S1039049.001	(45) 1" x 2.63" Meter Couplings - Inventory			731.78
	S1039049.001	(94) 1" Brass Couplings - Inventory			1,091.85
	S1039049.002	(25) 1" x 2.63" Meter Couplings - Inventory			406.54
	S1039049.003	(80) 1" x 2.63" Meter Couplings - Inventory			1,300.93
	S1039049.003	(56) 1" Brass Couplings - Inventory			650.46
	S1039049.003	(18) 20oz White Paint - Meter Maint			95.04
Total for Check Number 10768:				0.00	30,187.15
Total for 10/7/2020:				0.00	858,618.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10288	CalPERS Health Fiscal Services Division	10/08/2020		
	16180666	Retired Employees Health Ins Oct 2020			2,370.00
	16180666	Admin Fee for Health Ins Oct 2020			120.49
	16180666	Active Employees Health Ins Oct 2020			50,205.39
	16180666	Admin Fee for Retired Emp Health Ins Oct 2020			12.97
Total for this ACH Check for Vendor 10288:				0.00	52,708.85
ACH	10138	ARCO Business Solutions	10/08/2020		
	HW201 Oct 2020	ARCO Fuel Charges 09/29/20 - 10/05/2020			940.95
Total for this ACH Check for Vendor 10138:				0.00	940.95
Total for 10/8/2020:				0.00	53,649.80
ACH	10030	Southern California Edison	10/14/2020		
	09252020	Electricity 08/24 - 09/23/2020 - 12303 Oak Glen Rd			321.30
	09252020	Electricity 08/24 - 09/23/2020 - Wells			243,591.63
	09252020	Electricity 08/24 - 09/23/2020 - 560 Magnolia Ave			2,501.08
	09252020	Electricity 08/24 - 09/23/2020 - 13697 Oak Glen Rd			282.02
	09252020	Electricity 08/19 - 09/18/2020 - 815 E 12th Ave			800.78
	09252020	Electricity 08/24 - 09/23/2020 - 13695 Oak Glen Rd			210.03
	09252020	Electricity 03/23 - 08/24/2020 - Wells -Prior Month			43,972.70
	09252020	Electricity 08/24 - 09/23/2020 - 9781 Avenida Miravilla			324.54
	09252020	Electricity 08/14 - 09/15/2020 - 851 E 6th St			315.05
Total for this ACH Check for Vendor 10030:				0.00	292,319.13
ACH	10042	Southern California Gas Company	10/14/2020		
	092520	Monthly Gas Charges 08/24 - 09/23/2020			14.79
Total for this ACH Check for Vendor 10042:				0.00	14.79
ACH	10052	Home Depot Credit Services	10/14/2020		
	93020	Clorox/HDX Disinfect Wipes- Covid 19			25.08
	93020	Swiffer Sweeper/Toilet Paper/Paper Towels - Stock			95.67
	93020	Field Office-HDX Disinfect Wipes/Mission Cooling Gaiter-Covid19			90.53
	93020	Cloth Rags-Disinfectant Wipes-Main Office/Field Office-Covid19			61.31
	93020	PVC Pipe/Bushings/Couplings-1102 Palm Ave Retrofit			6.27
	93020	Dewalt Rebar Pliers/Unit 17			24.75
	93020	Husky 5-Shelf Welded Unit - Storage			536.59
	93020	Husky 4-Shelf Welded Unit - Storage			214.42
	93020	80 MM Disc Padlock			17.48
	93020	Channel Lock Tongue/Grove Pliers - Unit 17			16.13
Total for this ACH Check for Vendor 10052:				0.00	1,088.23
ACH	10147	Online Information Services, Inc	10/14/2020		
	1018324	149 Credit Reports for Sept 2020			440.40
Total for this ACH Check for Vendor 10147:				0.00	440.40
ACH	10350	NAPA Auto Parts	10/14/2020		
	132098	Adapter/Tire Gauge - Unit 32/OD 45,530			59.78
	132374	Night Vision Clear Lamps/Wiper Blades - Unit 12/OD 61,668			71.07
	133773	Wiper Blade - Part Exchange			-29.07
	133777	Front Wiper Blades - Unit 12/OD 61,668			20.45
	134440	Filters-Unit 32/OD 45,530-Unit 33/OD 40,098-Unit 42/OD 13,475			170.45
Total for this ACH Check for Vendor 10350:				0.00	292.68

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10632	Quinn Company	10/14/2020		
	15388901	Excavator Rental 08/27-08/31/2020			2,112.20
	WOG00008710	Maintenance on Well 21 Generator Fuel Pump			12,103.33
	WOG00008710	Labor Maint on Well 21 Generator Fuel Pump			875.00
Total for this ACH Check for Vendor 10632:				0.00	15,090.53
ACH	10743	Townsend Public Affairs, Inc	10/14/2020		
	16412	Consulting Services - Oct 2020			4,000.00
Total for this ACH Check for Vendor 10743:				0.00	4,000.00
10769	10273	Inland Water Works Supply Co.	10/14/2020		
	S1038859.001	(2) 3/4" 511 Flex Couplings - Inventory			74.14
	S1038859.001	(10) 6" Megalug Kits - Inventory			445.09
	S1038859.001	(50) 1" x 2.63" Meter Couplings - Inventory			813.09
	S1038859.001	(15) 1" Meter Adapters - Inventory			550.89
	S1038859.001	(12) 3/4" Angle Meter Stops - Inventory			419.30
	S1038859.001	400' 1" 100' Copper Tube Coils - Inventory			1,864.81
	S1038859.001	(25) 3/4" X 2.5" Meter Couplings - Inventory			274.02
	S1038859.001	240' 1" 60' Copper Tube Coils - Inventory			1,118.89
	S1038859.001	(5) 1" Angle Meter Stops - Inventory			267.47
	S1038859.001	(20) 6" Gaskets - Inventory			105.59
	S1038859.001	(10) 6" BO Nut & Bolt Sets - Inventory			120.37
	S1038859.001	(10) 2" Nut & Bolt Sets - Inventory			33.26
	S1038859.001	(33) 1" Angle Meter Stops CTS - Inventory			2,118.65
	S1038859.002	(100) 3/4" x 1" Meter Bushings - Inventory			629.05
	S1038859.003	(12) 3/4" Angle Meter Stops - Inventory			419.29
	S1038859.003	(8) 3/4" 511 Flex Couplings - Inventory			296.60
	S1038859.003	(10) 3/4" x 1" Meter Bushings - Inventory			118.69
	S1038859.003	(2) 1" Angle Meter Stops CTS - Inventory			128.41
	S1038859.003	(20) 1" Angle Meter Stops - Inventory			1,069.89
	S1039252.001	(75) 1" x 2.63" Meter Couplings - Inventory			1,222.35
	S1039252.001	(17) 1" Galv Couplings - Inventory			51.58
	S1039252.001	(1) 2" Air Vac - Inventory			578.21
	S1039252.001	(1) 4" x 12" CLFC Clamps 400-425 - Inventory			128.09
	S1039252.001	(10) 6" x 7.5" CLFC Clamps 495-635 - Inventory			926.98
	S1039252.001	(100) 1" x 6" Brass Nipples - Inventory			1,296.44
	S1039252.001	(25) .75 Galv 90 Ell - Inventory			49.00
	S1039252.001	(25) .75 Galv 90 St Ell - Inventory			70.99
	S1039252.001	(25) .75" x Close Nipple Galv - Inventory			17.89
	S1039252.001	(1) 1" Air Vac - Inventory			390.91
	S1039252.001	(14) 1" Brass Check Valves - Inventory			1,433.04
	S1039252.001	(13) 1" x 2" Nipple Galv - Inventory			14.96
	S1039252.001	(25) .75" Couplings Galv - Inventory			73.38
	S1039252.001	(93) 1" Ball Valves - Inventory			3,990.17
	S1039252.001	(13) .75" x 6" Nipple Galv - Inventory			23.49
	S1039252.001	(25) 1" Galv Plugs - Inventory			44.80
	S1039252.001	(14) 1" Brass Couplings - Inventory			162.99
	S1039252.001	(13) .75" x 2" Nipple Galv - Inventory			10.80
	S1039252.002	(8) 1" Galv Couplings - Inventory			24.22
Total for Check Number 10769:				0.00	21,377.79
Total for 10/14/2020:				0.00	334,623.55

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10085	CalPERS Retirement System	10/15/2020		
	16171646	PR Batch 00001.10.2020 CalPERS ER Paid Classic			154.03
	16171646	PR Batch 00001.10.2020 CalPERS 8% EE Paid			76.80
	16171646	PR Batch 00001.10.2020 CalPERS 8% Adjustment			-1.16
	16171680	PR Batch 00002.10.2020 CalPERS 7.5% EE PEPRA			2,629.48
	16171680	PR Batch 00002.10.2020 CalPERS ER PEPRA			2,888.56
	16171680	PR Batch 00002.10.2020 CalPERS 7% EE Deduction			1,241.19
	16171680	PR Batch 00002.10.2020 CalPERS 8% ER Paid			759.81
	16171680	PR Batch 00002.10.2020 CalPERS 1% ER Paid			177.30
	16171680	PR Batch 00002.10.2020 CalPERS 8% EE Paid			2,285.61
	16171680	PR Batch 00002.10.2020 CalPERS ER Paid Classic			8,952.99
Total for this ACH Check for Vendor 10085:				0.00	19,164.61
ACH	10087	EDD	10/15/2020		
	0801809184	PR Batch 00002.10.2020 CA SDI			796.59
	0801809184	PR Batch 00001.10.2020 State Income Tax			17.88
	0801809184	PR Batch 00002.10.2020 State Income Tax			4,178.83
	0801809184	PR Batch 00001.10.2020 CA SDI			9.69
Total for this ACH Check for Vendor 10087:				0.00	5,002.99
ACH	10094	U.S. Treasury	10/15/2020		
	43151540	PR Batch 00001.10.2020 Medicare Employer Portion			14.06
	43151540	PR Batch 00001.10.2020 FICA Employer Portion			60.11
	43151540	PR Batch 00001.10.2020 FICA Employee Portion			60.11
	43151540	PR Batch 00002.10.2020 Federal Income Tax			10,481.15
	43151540	PR Batch 00002.10.2020 FICA Employer Portion			5,629.39
	43151540	PR Batch 00002.10.2020 Medicare Employer Portion			1,530.54
	43151540	PR Batch 00002.10.2020 Medicare Employee Portion			1,581.32
	43151540	PR Batch 00002.10.2020 FICA Employee Portion			5,629.39
	43151540	PR Batch 00001.10.2020 Medicare Employee Portion			14.06
Total for this ACH Check for Vendor 10094:				0.00	25,000.13
ACH	10141	Ca State Disbursement Unit	10/15/2020		
	33618359	PR Batch 00002.10.2020 Garnishment			288.46
	33618359	PR Batch 00002.10.2020 Garnishment			360.05
Total for this ACH Check for Vendor 10141:				0.00	648.51
ACH	10203	Voya Financial	10/15/2020		
	V1450-0001-10	PR Batch 00002.10.2020 Deferred Comp			350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264	CalPERS Supplemental Income Plans	10/15/2020		
	16201246	PR Batch 00002.10.2020 CalPERS 457			450.00
	16201246	PR Batch 00002.10.2020 457 Loan Repayment			177.19
	16201246	PR Batch 00002.10.2020 CalPERS 457 %			60.95
	16201246	PR Batch 00002.10.2020 ROTH % Deduction			52.00
Total for this ACH Check for Vendor 10264:				0.00	740.14
ACH	10895	Basic Pacific	10/15/2020		
	10152020	PR Batch 00002.10.2020 Flexible Spending Account			166.66
Total for this ACH Check for Vendor 10895:				0.00	166.66
Total for 10/15/2020:				0.00	51,073.04

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	10781	Umpqua Bank	10/16/2020		
	10016	City of Beaumont			
		Monthly Sewer Charges 07/01-09/01/2020			152.16
	10019	C R & R Incorporated			
		Monthly Charges 3 YD Commercial Bin Sept 2020			279.65
	10034	US Postal Service			
		400 Postage Stamps - Main Office			220.00
		Certified Mail			13.90
	10037	Waste Management Of Inland Empire			
		Recycling Dumpster Charges 815 E 12th Sept 2020			315.14
		Yard Dumpsters 815 E 12th Sept 2020			95.45
		Recycling Dumpster Charges 560 Magnolia Sept 2020			95.45
		Monthly Sanitation 560 Magnolia Sept 2020			115.90
		Yard Dumpsters 815 E 12th Oct 2020			315.14
		Recycling Dumpster Charges - 815 E 12th Oct 2020			95.45
		Recycling Dumpster Charges 560 Magnolia Oct 2020			95.45
		Monthly Sanitation 560 Magnolia Oct 2020			115.90
	10153	Brown and Caldwell			
		Job Posting - Operations			200.00
	10192	Jaytown Industries Inc			
		10 - Round Decals/ 10 - Magnetic Decal - Trucks			474.10
	10224	Legal Shield			
		Monthly Prepaid Legal for Employees Sept 2020			142.50
	10318	Dell Marketing LP			
		2 - Monitors - Covid19 Remote Work			678.27
		Vostro Notebook 7500 - Covid-Remote Work			1,637.15
	10397	Wal-Mart			
		Safety Boots - E Clark			59.76
		Safety Boots - J Romero			85.45
		Safety Boots - J McCarty			69.97
	10417	Agri Builders/Commercial Concepts			
		Damaged District Sign at the Main Office			1,175.00
	10424	Top-Line Industrial Supply, LLC			
		Jack Hammer Air Hose/Clamps- Air Compressor			117.31
		Ingersoll Rand MX Series Pavement Breaker			1,594.70
		Ingersoll Rand MX Series Pavement Breaker/3/4 Female NPT Air Kin			1,603.89
	10455	Advance Refrigeration & Ice Systems, Inc			
		Labor- Repairs to Ice Maker/Crews-12th/Palm			306.94
	10495	Best Buy			
		Logitech USB Headset Microphone - Administrative - Remote Work			32.61
		Internet Hotspot - Administrative Assistant - Remote			217.49
	10526	Verizon			
		Monthly Phone Service - Sept 2020			1,021.57
	10541	Full Source, LLC			
		Omega II - 10 Replacement Suspensions/ 25 Full Brim Hard Hats			468.00
	10546	Frontier Communications			
		08/25 - 09/24/2020 - Sept FIOS/FAX 841 E 6th St			430.81
	10573	O'Reilly Auto Parts			
		Wiper Blades - Unit 38/OD 19,267			20.46
	10623	WP Engine			
		Web Host for BCVWD Website Sept 2020			30.00
	10632	Quinn Company			
		GPS Caps for Loader and Dozer - 12th/Palm			201.51
	10692	MMSoft Design			
		Network Monitoring Software Oct 2020			270.69
	10761	BLS*Spamtitan			
		Email Filtering - Districtwide Sept 2020			47.94
		Monthly Web Filter License Sept 2020			71.88

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	10784	Autodesk, Inc Auto CAD Software - 851 E 6th St Oct 2020			710.00
	10790	Microsoft Monthly Microsoft Exchange - Sept 2020 Monthly Microsoft Office License - Sept 2020			264.00 500.00
	10801	PK Safety Supply Max XT Gas Monitor w/Confined Space Kit			1,272.53
	10828	GovernmentJobs.com Government Jobs Posting - Operations			175.00
	10828	GovernmentJobs.com Credit Voucher - Government Jobs Posting - Operations			-175.00
	10840	Ready Fresh (Arrowhead) Water - 09/01/2020 - 851 E 6th			22.93
	10892	Zoom Video Communications, Inc. 10 - Video Conferences - October			199.90
	10927	Snagajob.com Job Posting - Operations			89.00
	10930	Bass Pro Shops IT Professionals Day - Employee Retention			25.00
	10931	Pulltarps Super Mesh Pocket Tarp - Unit 21 - 12th/Palm			316.69
	10932	VitalSource Manual of the American Psychological Association			35.99
Total for this ACH Check for Vendor 10781:				0.00	16,303.63
Total for 10/16/2020:				0.00	16,303.63
ACH	10138 HW201 Oct 2020	ARCO Business Solutions ARCO Fuel Charges 10/06 - 10/12/2020	10/19/2020		1,611.67
Total for this ACH Check for Vendor 10138:				0.00	1,611.67
Total for 10/19/2020:				0.00	1,611.67
10770	UB*03994	Daniel & Laura Adams Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/21/2020		1.56 1.03 0.74 3.50 2.38 1.06 1.24
Total for Check Number 10770:				0.00	11.51
10771	UB*04005	Alvaro Ante Refund Check Refund Check Refund Check	10/21/2020		2.64 2.33 36.70
Total for Check Number 10771:				0.00	41.67
10772	UB*03992	Christine & Daniel Beers Refund Check	10/21/2020		94.61
Total for Check Number 10772:				0.00	94.61

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10773	UB*03998	Linda Bangle & Bonnie Racosky Refund Check	10/21/2020		59.84
Total for Check Number 10773:				0.00	59.84
10774	UB*03997	Joselito De los Reyes Refund Check Refund Check	10/21/2020		88.80 10.08
Total for Check Number 10774:				0.00	98.88
10775	UB*04000	Todde Gray Refund Check Refund Check Refund Check Refund Check	10/21/2020		5.58 11.50 12.54 76.41
Total for Check Number 10775:				0.00	106.03
10776	UB*03987	Melissa Guimary Refund Check	10/21/2020		71.74
Total for Check Number 10776:				0.00	71.74
10777	UB*03989	David Heath Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/21/2020		9.83 15.98 4.60 6.35 8.50 19.12
Total for Check Number 10777:				0.00	64.38
10778	UB*03996	Mary Madrigal Refund Check	10/21/2020		61.72
Total for Check Number 10778:				0.00	61.72
10779	UB*03985	Ronald Moore Refund Check	10/21/2020		18.78
Total for Check Number 10779:				0.00	18.78
10780	UB*04004	Matthew R Olson Refund Check	10/21/2020		16.29
Total for Check Number 10780:				0.00	16.29
10781	UB*03990	Roger Betten and Paulus Engineering Inc Refund Check Refund Check Refund Check Refund Check	10/21/2020		374.04 264.66 595.50 967.67
Total for Check Number 10781:				0.00	2,201.87
10782	UB*04003	Amanda Pendergraft Refund Check	10/21/2020		1.13
Total for Check Number 10782:				0.00	1.13

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10783	UB*03984	Michelle Phillips Refund Check Refund Check Refund Check Refund Check	10/21/2020		8.09 3.88 318.01 2.78
Total for Check Number 10783:				0.00	332.76
10784	UB*04001	Armando Rivera Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/21/2020		10.00 13.41 9.70 20.76 12.35 27.80
Total for Check Number 10784:				0.00	94.02
10785	UB*03999	Renee Rodriguez Refund Check	10/21/2020		45.52
Total for Check Number 10785:				0.00	45.52
10786	UB*03988	James & Sabrina Schaeppi Refund Check Refund Check Refund Check Refund Check	10/21/2020		15.92 7.72 33.47 17.37
Total for Check Number 10786:				0.00	74.48
10787	UB*04006	Ming Shao Refund Check	10/21/2020		10.17
Total for Check Number 10787:				0.00	10.17
10788	UB*03991	Adam & Anais Sievers Refund Check	10/21/2020		82.71
Total for Check Number 10788:				0.00	82.71
10789	UB*03993	Melissa Torres Refund Check	10/21/2020		9.52
Total for Check Number 10789:				0.00	9.52
10790	UB*04007	Benito Vasquez Jr. Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/21/2020		1.75 13.37 61.05 63.68 28.75 18.45 64.70
Total for Check Number 10790:				0.00	251.75
10791	UB*03986	Shena Weeks Refund Check	10/21/2020		14.78
Total for Check Number 10791:				0.00	14.78

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10792	UB*04002	Steve and Nina Wiseman Refund Check Refund Check Refund Check Refund Check Refund Check Refund Check	10/21/2020		17.64 7.84 7.38 4.76 18.22 3.45
Total for Check Number 10792:				0.00	59.29
10793	UB*03995	Juan Zaragoza Refund Check Refund Check Refund Check	10/21/2020		0.35 101.47 37.85
Total for Check Number 10793:				0.00	139.67
10794	10792 11012020	A-1 Financial Services November 2020 Rent - 851 E 6th St- Eng Office	10/21/2020		2,085.75
Total for Check Number 10794:				0.00	2,085.75
10795	10216 56342401 56411493 56445371 56479582 56514763	Accountemps Robert Half Finance & Accounting Accounting Tech Temp 09/07 - 09/11/2020 Accounting Tech Temp 09/21 - 09/25/2020 Accounting Tech Temp 09/28 - 10/02/2020 Accounting Tech Temp 10/05 - 10/09/2020 Accounting Tech Temp 10/12 - 10/16/2020	10/21/2020		857.87 862.82 1,100.84 1,120.68 1,124.25
Total for Check Number 10795:				0.00	5,066.46
10796	10001 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020 9302020	Action True Value Hardware Pipe Compound for Meter Assemblies Coupling for Standby Disinfection - Well 23 Demo Blade for Razor Knife 3-Piece Plier Set - Unit 38 Water Proof Knee Boots - Leak Repair - Field Staff String line for Weeder Black Spray Paint - Vineland Tank Tape Measures - Unit 4 1/2 Inch - 45 Degree Elbows/PVC Pipe for Phase II Sprinklers Reducer/Tees - Recharge Phase I Landscape Caps/PVC Pipes - Phase I Irrigation Repairs Red Spray Paint for Meter Assemblies Elbows/Reducing Tees for Phase I Sprinklers PVC Cutter/Glue - Unit 42- 12th/Palm Adapter for Swamp Cooler - Well 29 Couplings/Elbows/PVC Primer and Glue - Phase II Irrigation Shovel/Joint Pliers - Unit 36	10/21/2020		19.36 6.55 18.31 29.08 20.46 10.23 6.99 33.38 1.27 21.50 5.56 3.31 28.50 17.90 26.37 8.51 35.59 32.30
Total for Check Number 10796:				0.00	325.17
10797	10003 42836	All Purpose Rental Rent Boom Lift for Painting the Sand Tank - Well 22	10/21/2020		659.40
Total for Check Number 10797:				0.00	659.40
10798	10144 LYUM1494412	Alsco Inc Cleaning - Mats & Shop Towels 12th/Palm Oct 2020	10/21/2020		35.60
Total for Check Number 10798:				0.00	35.60

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10799	10420 1CWG-JPRC-GYKJ	Amazon Capital Services, Inc. Camera Monitors-Memory Card - Apple Fire	10/21/2020		386.81
Total for Check Number 10799:				0.00	386.81
10800	10695 20071 20072	B-81 Paving Inc (4) Districtwide Repairs - Meter Service Lines (2) Districtwide Repairs - Main Line	10/21/2020		7,062.00 1,757.25
Total for Check Number 10800:				0.00	8,819.25
10801	10272 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020 093020	Babcock Laboratories Inc (2) Nitrate Wells (13) Coliform Lab Samples (5) Coliform Lab Samples (5) Coliform Lab Samples (6) Coliform Wells (2) Nitrate Reservoirs (2) Coliform Lab Samples (15) Coliform Lab Samples (5) Coliform Lab Samples (5) Trihalomethanes (15) Coliform Lab Samples (10) Coliform Lab Samples (2) Coliform Lab Samples (2) Nitrate Wells (3) Trichloropropane by Isotope Dilution - Wells (6) Haloacetic Acid (15) Coliform Lab Samples	10/21/2020		32.00 546.00 210.00 210.00 252.00 32.00 84.00 630.00 210.00 395.00 630.00 420.00 32.00 32.00 315.00 756.00 630.00
Total for Check Number 10801:				0.00	5,416.00
10802	10855 1390620 1393983 1393984	Badger Meter, Inc (97) 1" Meters - Inventory (94) 1" Meters w/Registers - Inventory (158) 5/8" Meters w/Register - AMR	10/21/2020		24,875.17 24,105.83 24,855.77
Total for Check Number 10802:				0.00	73,836.77
10803	10912 08042020	Pasquale Baldi Refund for Capacity Fees for APN 403-110-019 Reissue	10/21/2020		3,206.87
Total for Check Number 10803:				0.00	3,206.87
10804	10271 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020 09302020	Beaumont Ace Home Center Float Valve for Swamp Cooler - Well 29 Wood Stakes - Line Locates Dura Cooler Pads for Swamp Coolers - Well 23 and Well 25 PVC Pipe/Elbows/Couplings - Leak for Well 29/Chlorine Line Pliers/Water Pistol/Stretch Cord/Pins - Unit 17 Single Sided Key for Priority Pallets Meter Cage Precision and Ratcheting PVC Cutters - Unit 4 Wire for Repair-Booster 3 12th/Palm 60 PSI Pressure Gauge - Painting Tank Pumps - Well 25 Outlet/Cover/Appliance Cord/Tester/Tool Box PVC Pipe/Elbows/Couplings/PVC Cement/Primer-Phase I Main Line Elbows/PVC Pipe and Cement-Phase I Main Line Repair Chlorine/Bushing/Adapter - Well 23 Couplings - Well 29 Water Line Leak Utility Pump and Trench Shovel - Unit 35 and 37	10/21/2020		12.92 29.37 77.51 12.24 47.76 3.86 33.92 8.07 8.07 66.53 95.26 101.92 40.99 19.80 98.01

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	09302020	Saw Set for Unit 17			21.53
	09302020	Primer/Adapter/Clamps/Braid Tube/Bushings - Well 23 Chlorinator			53.90
	09302020	Plywood - Retro/Shoring on 1102 Palm Ave			143.60
	09302020	Elbow and Masking Tape - Replace Broken Air Vac/Paint Sand Tank			20.97
	09302020	Bristle Brushes - K Hovnanian - Painting Hydrants			18.20
	09302020	Galvanized Pipe and Bushing for Service Repair-39638 Avenida Son			17.74
	09302020	Marine/RV Hose - Retrofit 1102 Palm Ave			30.15
	09302020	Tool Hands Gloves - Painting Hydrants			22.08
	09302020	Brush Set/Enamel Paint - Tank Pumps - Well 22			25.67
	09302020	Lag Screw for Tarp Repair - Unit 12			26.51
	09302020	Block Spade Stud/Electrical Connectors - Unit 42			1.61
	09302020	Female Adapter/PVC Coupling-Backside Repair-1001 Orange			8.15
	09302020	Disposable Gloves/Bristle Brush - Painting Hydrants - Unit 16			36.52
	09302020	Electrical Tool Kit-District/Electrical Wire Connectors-Unit 32			31.14
	09302020	Miscellaneous Hardware/Padlock - Unit 17-12th/Palm			35.09
	09302020	Black Gloves/Ziploc Bags/Unit 33			27.24
	09302020	Muriatic Acid for District Chlorinators			68.87
	09302020	Commercial Hose - Unit 32-12th/Palm			42.55
	09302020	Foam and Flat Brush - Tank Pumps - Well 22			3.62
	09302020	Single Sided Key for Spare Building			5.78
Total for Check Number 10804:				0.00	1,297.15
10805	10774 921412	Jesus Camacho (19) Truck Washes/ (1) Trailer Wash - Oct 2020	10/21/2020		210.00
Total for Check Number 10805:				0.00	210.00
10806	10614 30975 31061 31061	Cherry Valley Automotive Right Rear Tire Repair, Unit 40/OD 13,857 Replace (1) Tire - Unit 04/OD 52,566 Labor -Mount and Balance (1) Tire - Unit 04/OD 52,566	10/21/2020		10.00 180.06 20.00
Total for Check Number 10806:				0.00	210.06
10807	10772 5794	CV Strategies Strategic Communication Services Sept 2020	10/21/2020		3,620.00
Total for Check Number 10807:				0.00	3,620.00
10808	10390 S1411994.001 S1411994.001 S1412782.001 S1412782.001	Dangelo Company (40) Feet 2" Copper - Inventory (1) 2" x 12" Brass Nipples - Inventory (1) 6 " x 4" Companion Flange - Inventory (1) 4 " x 36" Galv Nipple - Repairs	10/21/2020		650.17 58.15 78.30 76.87
Total for Check Number 10808:				0.00	863.49
10809	10600 10052020	Gaucha Gophers & Landscape Management NCR I Rodent Control Sept 2020	10/21/2020		1,000.00
Total for Check Number 10809:				0.00	1,000.00
10810	10303 9682010856	Grainger Inc New Eye Wash Stations for Wells 6 and 12	10/21/2020		615.68
Total for Check Number 10810:				0.00	615.68
10811	10929 909	IC Systems 3" Chlorine Tablets for District Chlorinators	10/21/2020		14,036.00
Total for Check Number 10811:				0.00	14,036.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10812	10465	Image Source	10/21/2020		
	25AR1189306	Xerox 3610 Contract Charges 10/01 - 10/31/2020			79.71
	25AR1189306	Xerox 3610 Usage Charges 09/01 - 09/30/2020			10.88
Total for Check Number 10812:				0.00	90.59
10813	10809	Inner-City Auto Repair & Tires	10/21/2020		
	1463	Labor - Oil Change and Filter - Unit 33/ OD 40,001			23.00
	1463	Oil Change and Filter - Unit 33/ OD 40,001			43.84
	1465	Brake Caliper/Front Brake Line/Solenoids-Unit17/OD 72,226			502.51
	1465	Labor - Brakes/Calipers/Solenoid - Unit17/OD 72,226			590.00
	1466	Oil Change/Filters/Front Brake Rotors/Pads - Unit 32/OD 45,527			567.07
	1466	Labor - Oil/Filters/Front Brake Rotors/Pads - Unit 32/OD 45,527			135.00
	1483	Oil/Oil Filter/Coolant Filter/Wiper Blades - Unit 21/OD 30,477			505.60
	1483	Labor - Oil Change/Filters/Wipers - Unit 21/OD 30,477			365.00
	1495	Labor - Door Handle/Oil Change/Filter-Unit 12/OD 16,300			215.00
	1495	Replace Door Handle/Oil Change/Filter-Unit 12/OD 16,300			98.58
Total for Check Number 10813:				0.00	3,045.60
10814	10025	Lee's Auto Body	10/21/2020		
	2754	Repairs/Accident/Deductible Unit 41/OD 13,698			500.00
	2754	Repairs/Accident/ Insurance Reim Unit 41/OD 13,698			10,636.64
Total for Check Number 10814:				0.00	11,136.64
10815	10281	Luther's Truck and Equipment	10/21/2020		
	44757	Repairs to Tensioner/ Hyd Sys/Motor - Unit 8 /OD 66,106			2,086.89
	44757	Labor - Repairs to Tensioner/ Hyd Sys/Motor - Unit 8 /OD 66,106			1,920.00
	44818	Replace Air Tank Valves/Wiper Repairs-Unit 21/OD 30,483			377.09
	44818	Labor - Air Tank Valves/Wiper Repairs-Unit 21/OD 30,483			220.00
Total for Check Number 10815:				0.00	4,603.98
10816	10026	McCrometer Inc	10/21/2020		
	538090 RI	Meter Test/Certification - Well 21			899.36
	540761 RI	Test 2 Fire Hydrant Meters			322.00
	540815 RI	New Meter Bearing for Well 25			381.71
Total for Check Number 10816:				0.00	1,603.07
10817	10027	MST Backflow Inc	10/21/2020		
	07232020	Wilkins Check/Relief Valve Kits and Labor			177.09
	07232020	Labor - Wilkins Check/Relief Valve Kits			85.00
Total for Check Number 10817:				0.00	262.09
10818	10527	OfficeTeam, A Robert Half Company	10/21/2020		
	56367654	Customer Service Temp 09/14 - 09/18/2020			554.94
	56416035	Administrative Assistant Temp 09/21 - 09/25/2020			1,714.80
	56416078	Administrative Assistant Temp 09/21 - 09/25/2020			554.94
	56438537	Administrative Assistant Temp 09/28 - 10/02/2020			1,746.31
	56455989	Customer Service Temp 09/28 - 10/02/2020			416.21
	56473042	Administrative Assistant Temp 10/05 - 10/09/2020			1,778.47
	56507583	Customer Service Temp 10/12 - 10/16/2020			693.68
	56508178	Administrative Assistant Temp 10/12 - 10/16/2020			1,679.65
Total for Check Number 10818:				0.00	9,139.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
10819	10933 INV0088180 INV0088180	Quest Diagnostics Covid -Antibody PSC - Participant 72371931 Contract Agreement Startup Fee (Effective for 12 Mo.)	10/21/2020		65.00 1,500.00
Total for Check Number 10819:				0.00	1,565.00
10820	10797 16941	Raftelis Financial Consultants, Inc Capacity Charge Study 09/01 - 09/30/2020	10/21/2020		1,305.00
Total for Check Number 10820:				0.00	1,305.00
10821	10223 228381 228382	Richards, Watson & Gershon Legal Services Aug Board Approval 10/14/2020 Legal Services Aug Board Approval 10/14/2020	10/21/2020		5,827.50 114.00
Total for Check Number 10821:				0.00	5,941.50
10822	10317 782671 782671 801890 801890	Robertson's Ready Mix (62.5) Tons of Sand and Base for Meter Maint (62.5) Tons Sand and Base for Repairs - Post Apple Fire Base and Sand for Pipeline Repairs Base and Sand for Service Line Repairs	10/21/2020		731.50 731.50 989.24 989.24
Total for Check Number 10822:				0.00	3,441.48
10823	10515 INV-003366 INV-003366 INV-ACC51193 INV-ACC51593 TM INV-000088 TM INV-003103 TM INV-003199	Springbrook/Accela, Inc Project Management License 06/05/2020- 06/04/2021 Project Management Maintenance 06/05/2020- 06/04/2021 Proj Mgmt 1.25Hrs.@ \$159.00- 03/05 - 03/09/2020 Kimberly Allara Proj Mgmt 0.25Hrs.@ \$159.00 - 03/23/2020 - Kimberly Allara Proj Mgmt 1.50Hrs.@ \$159.00- Employee 2 - Apr 2020 -HR Training Proj Mgmt 4.5Hrs.@ \$169.00- Jul 2020 - Carolyn Towle/Natalie S Proj Mgmt 2.5Hrs.@ \$169.00- Aug 2020 - Carolyn Towle/Natalie S	10/21/2020		5,000.00 1,000.00 198.75 39.75 238.50 760.50 422.50
Total for Check Number 10823:				0.00	7,660.00
10824	10031 3456464610 3456464611 3456464612 3457510538 3457510538 3459498427 3459498428	Staples Business Advantage Pens/Staples/Post-It/Stickies/Binder Clips/Envelopes 100CT 9x12 Heavy Duty Clasp Envelopes Pad/Rubber Fingers 32 HP 32S Ink Cartridge HDMI Cable - Remote Work COVID-19 Binders/Notebooks/Toilet Paper - Main Office Liners/Copy Paper	10/21/2020		200.08 24.23 7.09 247.81 19.28 129.10 281.67
Total for Check Number 10824:				0.00	909.26
10825	10443 12551	Superior Gate Services Gate Repairs at the Middle Canyon Entrance - Apple Fire	10/21/2020		1,690.00
Total for Check Number 10825:				0.00	1,690.00
10826	10255 0421939-IN 0421940-IN 0422138-IN	Unlimited Services Building Maintenance Oct 2020 Janitorial Services for 851 E 6th St Oct 2020 Janitorial Services for 560 Magnolia Oct 2020 Janitorial Services for 815 E 12th St	10/21/2020		150.00 845.00 160.00
Total for Check Number 10826:				0.00	1,155.00

2020-11-19 BCVWD Engineering Workshop Page 31 of 177

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	381471356	PR Batch 00003.10.2020 FICA Employer Portion			5,715.91
	381471356	PR Batch 00003.10.2020 Federal Income Tax			11,117.35
	381471356	PR Batch 00003.10.2020 Medicare Employee Portion			1,625.16
	381471356	PR Batch 00003.10.2020 Federal Income Tax			80.59
	381471356	PR Batch 00002.10.2020 FICA Employer Portion			7.37
	381471356	PR Batch 00003.10.2020 Medicare Employer Portion			1,548.30
	381471356	PR Batch 00002.10.2020 FICA Employee Portion			7.37
	381471356	PR Batch 00004.10.2020 Medicare Employee Portion			22.98
	381471356	PR Batch 00003.10.2020 FICA Employer Portion			57.98
	381471356	PR Batch 00004.10.2020 FICA Employee Portion			98.27
Total for this ACH Check for Vendor 10094:				0.00	26,291.73
ACH	10141	Ca State Disbursement Unit	10/29/2020		
	33736692	PR Batch 00003.10.2020 Garnishment			360.05
	33736692	PR Batch 00003.10.2020 Garnishment			288.46
Total for this ACH Check for Vendor 10141:				0.00	648.51
ACH	10203	Voya Financial	10/29/2020		
	VB1450 PP22	PR Batch 00003.10.2020 Deferred Comp			350.00
Total for this ACH Check for Vendor 10203:				0.00	350.00
ACH	10264	CalPERS Supplemental Income Plans	10/29/2020		
	1001695752	PR Batch 00003.10.2020 ROTH % Deduction			52.00
	1001695752	PR Batch 00004.10.2020 CalPERS 457 %			14.38
	1001695752	PR Batch 00003.10.2020 457 Loan Repayment			177.19
	1001695752	PR Batch 00003.10.2020 CalPERS 457 %			61.92
	1001695752	PR Batch 00003.10.2020 CalPERS 457			450.00
Total for this ACH Check for Vendor 10264:				0.00	755.49
Total for 10/29/2020:				0.00	52,467.99
ACH	10087	EDD	10/30/2020		
	0161696544	PR Batch 00004.10.2020 State Income Tax			20.00
Total for this ACH Check for Vendor 10087:				0.00	20.00
ACH	10094	U.S. Treasury	10/30/2020		
	83898377	PR Batch 00004.10.2020 Medicare Employee Portion			8.70
	83898377	PR Batch 00004.10.2020 FICA Employee Portion			37.20
	83898377	PR Batch 00004.10.2020 Federal Income Tax			50.00
	83898377	PR Batch 00004.10.2020 Medicare Employer Portion			8.70
	83898377	PR Batch 00004.10.2020 FICA Employer Portion			37.20
Total for this ACH Check for Vendor 10094:				0.00	141.80
Total for 10/30/2020:				0.00	161.80
Report Total (147 checks):				0.00	1,605,393.14



**Beaumont-Cherry Valley Water District
Board of Directors Meeting
November 19, 2020**

Item 2d

STAFF REPORT

TO: Board of Directors
FROM: Dan Jagers, General Manager
SUBJECT: Approval of Pending Invoices

Staff Recommendation

Approve the pending invoices totaling \$2,277.50.

Background

Staff has reviewed the pending invoice and found the services rendered were acceptable to the District.

Fiscal Impact

There is a \$2,277.50 impact to the District which will be paid from the 2020 budget.

Attachment(s)

- Richards Watson Gershon Invoice #228780



T 213.626.8484
F 213.626.0078
Fed. I.D. No. 95-3292015

350 South Grand Avenue
37th Floor
Los Angeles, CA 90071

CONFIDENTIAL

This material is subject to the attorney-client privilege and/or attorney work product protection, or otherwise is privileged or confidential. Do not disclose the contents hereof. Do not file with publicly-accessible records.

DAN JAGGERS, GENERAL MANAGER
BEAUMONT- CHERRY VALLEY WATER DISTRICT
560 MAGNOLIA AVENUE
BEAUMONT, CA 92223-2258

October 8, 2020
Invoice # 228780

Re: [REDACTED] GENERAL COUNSEL SERVICES

For professional services rendered through September 30, 2020:

Current Legal Fees.....	\$2,277.50
Current Client Costs Advanced	<u>\$0.00</u>
TOTAL CURRENT FEES AND COSTS.....	<u>\$2,277.50</u>
Balance Due From Previous Statement	\$5,827.50
TOTAL BALANCE DUE FOR THIS MATTER.....	<u>\$8,105.00</u>

TERMS: PAYMENT DUE UPON RECEIPT

PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE TO

RICHARDS, WATSON & GERSHON
350 South Grand Avenue, 37th Floor
Los Angeles, CA 90071

RICHARDS WATSON GERSHON



**Beaumont-Cherry Valley Water District
Regular Board Meeting
November 19, 2020**

Item 2e

STAFF REPORT

TO: Board of Directors
FROM: Dan Jagers, General Manager
SUBJECT: **Riverside Local Agency Formation Commission Sphere of Influence
Adjustment (LAFCO No. 2020-07-5)**

Staff Recommendation

Receive and file.

Background

Earlier in 2020, the Riverside Local Agency Formation Commission (LAFCO) identified an overlap totaling approximately 1,700 acres of the spheres of influence (SOI) of BCVWD and Eastern Municipal Water District (EMWD). On June 2, 2020 LAFCO provided BCVWD, as well as other districts in the vicinity of the Pass/Mountain area region, with proposal information regarding LAFCO No. 2020-07-5 to review and possibly amend BCVWD's Sphere of Influence (SOI). Various parcels were to be considered for retention in BCVWD's SOI and removed from EMWD's SOI to eliminate duplication between agencies.

BCVWD staff reviewed the proposal, met with EMWD staff, and reached a logical and amicable conclusion determining how the parcels should be served.

Summary

This item is an administrative procedure only and requires no Board discussion. It is included here as a Receive and File item to memorialize the LAFCO action.

At a public hearing on October 22, 2020, LAFCO adopted Resolution 20-20 adjusting EMWD's sphere of influence as depicted in Exhibit A of Attachment 1. This resolution is consistent with the general consensus made between EMWD and BCVWD.

Fiscal Impact

None.

Attachments

Correspondence dated November 4, 2020 with attachments re: LAFCO 2020-07-5 Pass/Mountain Area County Regions Water and Wastewater Agencies - Sphere of Influence Review and Potential Amendments



November 4, 2020

Beaumont-Cherry Valley Water District
Erica Gonzales, District Clerk
560 Magnolia Avenue
Beaumont, CA 92223

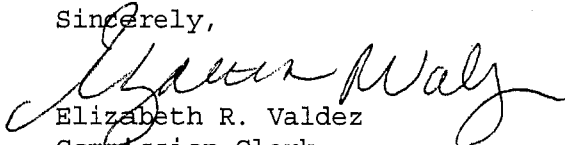
Eastern Municipal Water District
Sheila Zelaya, District Clerk
P.O. Box 8300
Perris, CA 92572-8300

RE: LAFCO 2020-07-5-Pass/Mountain Area County Regions Water and Wastewater Agencies-Sphere of Influence Review and Potential Amendments: Beaumont-Cherry Valley Water District and Eastern Municipal Water District (SOI reduction)

You are hereby notified that the above named proposal was approved by the Riverside Local Agency Formation Commission at a public hearing held on October 22, 2020. A copy of Resolution No. 20-20 is attached for your records.

Should you have any questions, please feel free to contact our office.

Sincerely,


Elizabeth R. Valdez
Commission Clerk

cc:

Beaumont-Cherry Valley Water District, Dan Jagers, District Manager - email
Beaumont-Cherry Valley Water District, Mark Swanson - email
Beaumont-Cherry Valley Water District, Daniel Baguyo - email
Eastern Municipal Water District, Paul Jones, District Manager - email
Eastern Municipal Water District, John J. Ward - email
San Geronio Pass Water Agency, Lance Eckhart, District Manager - email
City of Beaumont, Todd Parton, City Manager - email
City of Beaumont, Kristine Day - email
City of Beaumont, Christina Taylor - email
City of Calimesa, Bonnie Johnson, City Manager - email
Clerk of the Board, Kecia Harper - email
Executive Office, Rania Odenbaugh, Deputy County Executive Officer - email

1 RIVERSIDE LOCAL AGENCY FORMATION COMMISSION

2 RESOLUTION NO. 20-20

3 REVIEWING AND UPDATING THE SPHERE OF INFLUENCE FOR PASS/MOUNTAIN
4 AREA COUNTY REGIONS WATER AND WASTEWATER AGENCIES:

5 BEAUMONT-CHERRY VALLEY WATER DISTRICT AND EASTERN MUNICIPAL WATER
6 DISTRICT (SOI REDUCTION)

7 LAFCO 2020-07-5

8
9 BE IT RESOLVED AND DETERMINED by the Riverside Local Agency
10 Formation Commission in regular session assembled on October 22,
11 2020 that LAFCO 2020-07-5-Pass/Mountain Area County Regions Water
12 and Wastewater Agencies-Sphere of Influence Review and Potential
13 Amendments: Beaumont-Cherry Valley Water District and Eastern
14 Municipal Water District (SOI Reduction) as depicted in Exhibit
15 "A", attached hereto and made a part hereof, has been reviewed and
16 amended.

17 BE IT FURTHER RESOLVED, DETERMINED AND FOUND THAT:

18 1. The Commission has initiated this review pursuant to
19 Government Code Section 56425.

20 2. Whereas a municipal service review that included the
21 subject agency was prepared and reviewed by this Commission pursuant
22 to Government Code Section 56430 and determinations made thereon on
23 May 23, 2019.

24 3. The sphere of influence amendment is exempt from the
25 California Environmental Quality Act (CEQA) pursuant to CEQA
26 Guidelines Section 15061(b)(3), as it can be seen with certainty
27 that the amendment will not have a significant effect on the
28 environment. The amendment, on its own, will not result in any new

1 land disturbance or development; nor does it authorize any activity
2 that would have a foreseeable significant effect on the environment.

3 4. The written Statement of Determinations attached hereto
4 as Exhibit "B" and incorporated herein by reference, pursuant to
5 Government Code Section 56425(e) is adopted.

6 NOW, THEREFORE, BE IT RESOLVED, by the Riverside Local Agency
7 Formation Commission, that this Commission shall consider Areas A,
8 B and C as depicted in Exhibit "A" attached hereto, as being removed
9 from the sphere of influence of the Eastern Municipal Water District
10 it being fully understood that the amendment of such sphere of
11 influence is a policy declaration of this Commission based on
12 existing facts and circumstances, which although not readily
13 changed, may be subject to review and change in the event a future
14 significant change of circumstances so warrants. The Beaumont-
15 Cherry Valley Water District will retain its existing sphere of
16 influence as depicted in Exhibit "A" attached hereto.

17 5. The Executive Officer is directed to transmit a certified
18 copy of this resolution to each subject agency.

19 //

20 //

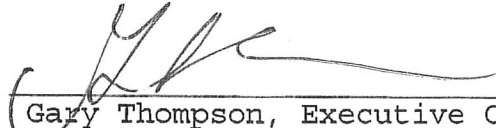
21 
Steve Sanchez, Chair

22 //


23 I certify the above resolution was passed and adopted by the
24 Riverside Local Agency Formation Commission on October 22, 2020.

25 //

26 //

27 
Gary Thompson, Executive Officer

28 The foregoing instrument is certified, under penalty of
perjury, to be a true copy of the original on file in this
office.


Elizabeth R. Valdez, Commission Clerk
Riverside Local Agency Formation Commission
Executed on November 4, 2020 at
Riverside, California

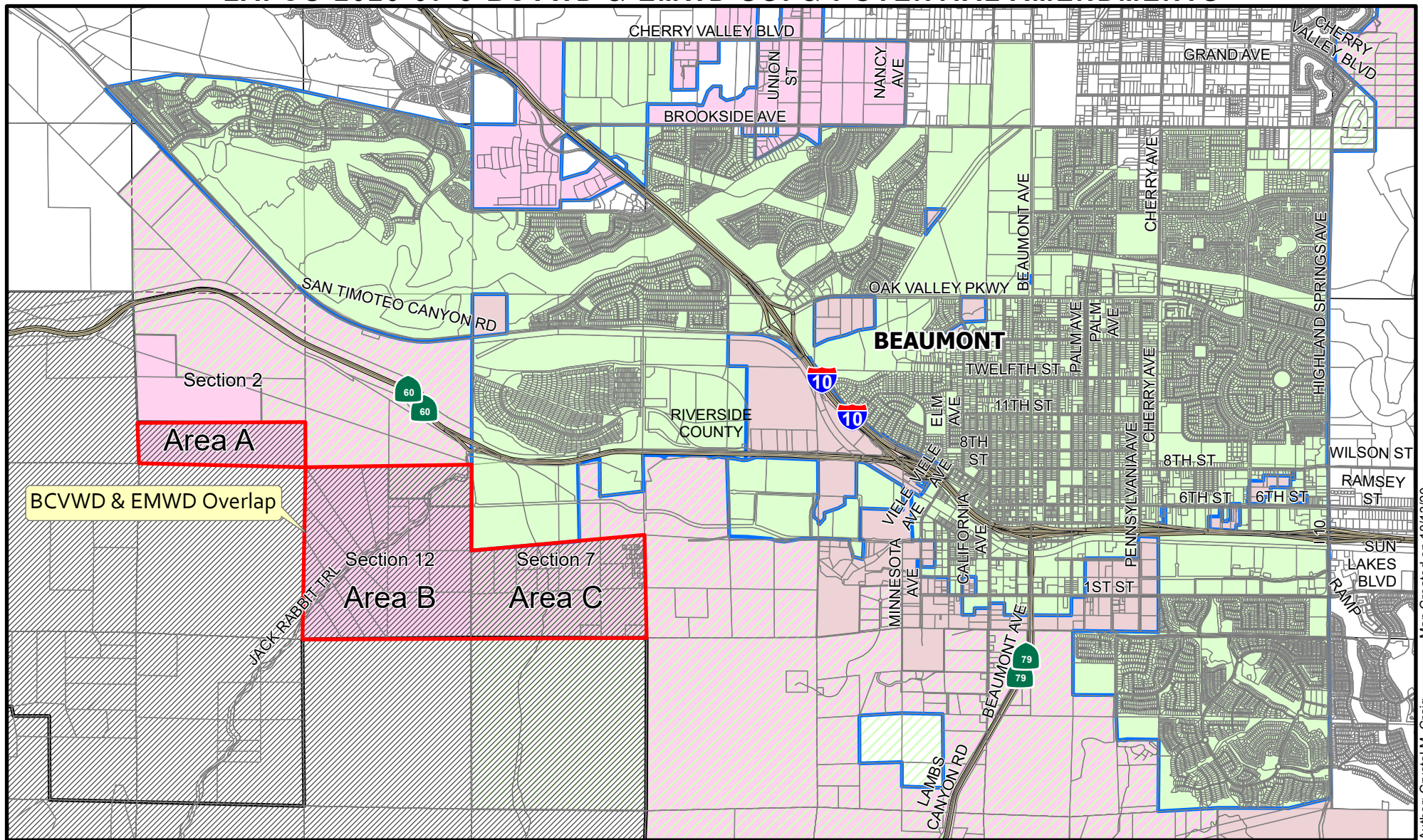
FORM APPROVED COUNTY COUNSEL

BY: 

TIFFANY NORTH

DATE 10/28/2020

LAFCO 2020-07-5-BCVWD & EMWD SOI & POTENTIAL AMENDMENTS



Data Sources: County of Riverside; District, LAFCO

2 1 0 2 Miles



Disclaimer: The information shown is intended to be used for reference and general display purposes only and is not to be used as an official map.



Commission Approved on 10/22/2020: Remove Areas A, B & C from EMWD's SOI

- BCVWD & EMWD Overlap
- EMWD District Boundary
- EMWD Sphere Of Influence
- BCVWD Boundary
- BCVWD Sphere of Influence
- City of Beaumont
- City of Beaumont Sphere of Influence
- Sections

Exhibit A

Water provided by both Districts

STATEMENT OF DETERMINATIONS FOR LAFCO 2020-07-5-
PASS/MOUNTAIN AREA COUNTY REGIONS WATER AND WASTEWATER AGENCIES-
SPHERE OF INFLUENCE REVIEW AND POTENTIAL AMENDMENTS: BEAUMONT-
CHERRY VALLEY WATER DISTRICT AND EASTERN MUNICIPAL WATER DISTRICT
(POSSIBLE SOI REDUCTION)

1. THE PRESENT AND PLANNED LAND USES IN THE AREA, INCLUDING AGRICULTURAL AND OPEN SPACE USES:

The areas being removed from Eastern Municipal Water District's sphere of influence are identified as Areas A, B and C as depicted in red in Exhibit B from EMWD's SOI. These areas are predominately vacant and undeveloped with open space with hilly topography.

2. THE PRESENT AND PROBABLE NEED FOR PUBLIC FACILITIES AND SERVICES IN THE AREA:

Areas A, B and C are all currently within both BCVWD and EMWD SOI boundaries creating an overlap between the two agencies. The three areas to be removed from EMWD's SOI are technical modifications to eliminate this existing overlap.

It is not anticipated that Areas A and C will generate a need for public facilities or services within the near future since most of the area is generally rural. However, Area B has development potential. The following Areas have the zoning designations of:

Area A - Southern Portion of Section 2 (T3S, R2W): Includes one parcel (422-060-027) that is vacant and undeveloped to be removed from EMWD's SOI and remain in BCVWD's SOI. This would eliminate the overlaps with BCVWD's SOI boundaries.

Although there are is no planned development at this time, the area is adjacent to the Jack Rabbit Trail development. Area A is not within the City of Beaumont's SOI and has a County land use designation of Controlled Development Areas (W-2-20).

Area B - Section 12 (T3S, R2W): Includes 20 vacant and undeveloped parcels to be removed from EMWD's SOI and remain in BCVWD's SOI. One the parcels (422-170-012) has an existing 40-acre ranch (Windmill Canyon at Hoy Ranch).

The development proposed in this area is known as the Jack Rabbit Trail Development (please refer to Exhibit C). BCVWD staff provided information that within the last year, the new

owner of the property associated with the Jack Rabbit Trail developments has revised the project to be a mixed-use development of commercial and industrial. The developer is working on a Water Supply Assessment (WSA) and this project was identified in the District's 2017 Urban Water Management Plan (UWMP). As noted earlier, Area B was added to BCVWD's SOI in 2006 (LAFCO 2006-35-5). Staff believes there was an oversight and that this area should have been removed from EMWD's SOI since it was added to BCVWD's SOI. Area B will remain in BCVWD's SOI to service the needs of the Jack Rabbit Trail Project which will eventually need to be annexed to BCVWD and San Geronimo Pass Water Agency (SGPWA).

There are two parcels 422-170-005 & 422-170-008 within Section 12 that are within the City of Beaumont's SOI (please refer to Exhibit D) which has a land use designation as Rural Residential and Rural Mountainous under the County's land use designation. The remaining areas of Section 12 are within unincorporated territory of the County. The County has a land use designation of Rural Mountainous, Conservation and Open Space Rural.

Area C - Southern Half of Section 7 (T3S, R1W): Includes several vacant and undeveloped parcels to be removed from EMWD's SOI and remain in BCVWD's SOI. All the parcels within Area C are within the City of Beaumont's SOI (please refer to Exhibit D) which has a land use designation as Rural Residential within the City's General Plan. The County has a land use designation of Rural Mountainous and Rural Residential. Currently, there are no specific development plans in this area. However, BCVWD has existing facilities in the nearby vicinity which could be extended to provide water services to a rural residential development.

3. THE PRESENT CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES WHICH THE AGENCY PROVIDED OR IS AUTHORIZED TO PROVIDE:

Beaumont-Cherry Valley Water District has the capacity to continue providing and adequate level of service within its sphere of influence area.

4. THE EXISTENCE OF ANY SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST IN THE AREA:

There are no social or economic communities of interest within this area.

5. FOR AN UPDATE OF A SPHERE OF INFLUENCE OF A CITY OR SPECIAL DISTRICT THAT PROVIDES PUBLIC FACILITIES OR SERVICES RELATED TO SEWER, MUNICIPAL AND INDUSTRIAL WATER, OR STRUCTURAL FIRE PROTECTION, THE PRESENT AND PROBABLE NEED FOR THOSE PUBLIC FACILITIES AND SERVICES OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN THE EXISTING SPHERE OF INFLUENCE:

Riverside LAFCO has determined that there are no DUCs within the BCVWD boundary nor any adjacent to the BCVWD SOI area.



**Beaumont-Cherry Valley Water District
Regular Board Meeting
November 19, 2020**

Item 3

STAFF REPORT

TO: Board of Directors

FROM: Dan Jagers, General Manager

SUBJECT: Extension of Audit Firm Contract for Professional Auditing Services for Two Years in an amount not to exceed \$47,110

Staff Recommendation

Authorize the General Manager to execute an extension of the existing contract with Rogers, Anderson, Malody & Scott, LLP (RAMS), a California-based company, for professional external financial statement audit services for a 2-year period in an amount not to exceed \$47,110.

Background

The District is required by the State of California to engage an independent certified public accounting (CPA) firm to conduct the annual external financial statement audit, and report the results, in writing, to the Board of Directors, County of Riverside Auditor-Controller's Office, State Controller's Office and others.

An external financial statement audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes evaluating the overall presentation of the financial statements and evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. The objective of the audit is to express an opinion as to whether these financial statements are fairly presented in all material respects in conformity with all applicable accounting standards generally accepted in the United States of America and as promulgated by the American Institute of Certified Public Accountants (AICPA), the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts.

Summary

After careful consideration, at its meeting of November 8, 2017 the Board selected the firm of Rogers, Anderson, Malody & Scott, LLP (RAMS) to perform the annual audit and authorized a contract of 3 years with the option of extending the contract for 2 additional 1-year periods, at the District's sole discretion.

Said contract, dated December 19, 2017 is attached for reference and currently RAMS has completed services related to the original contract 3-year period. Staff has been satisfied with the performance of RAMS over the last three years as the firm has demonstrated its ability to meet the District's audit needs and to provide training and guidance on new accounting pronouncements and changes in the law.



The Government Finance Officers' Association (GFOA) Best Practice for Audit Procurement states that "governmental entities should enter into multiyear agreements of at least five years in duration" and that "such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit. Multiyear agreements can also help to reduce audit costs by allowing auditors to recover certain 'startup' costs over several years, rather than over a single year."

Based upon these facts, and the ability for the District to secure up to 2 additional 1-year contract extension periods, Staff is now recommending that the Board consider authorization of a 2-year extension to RAMS existing contract (for a total period of 5-years) as provided for in the Original Contract with RAMS.

As part of the background, Staff identifies that Rams was established in 1948 and RAMS provides external financial statement auditing services for 60 governmental agencies including 28 special districts within California and has an established reputation in the governmental and not-for-profit accounting and auditing community for providing excellent, timely service and high-quality reporting to their clients.

RAMS has taken pride in contributing to the District's continued commitment to improvement. It should be noted that with RAMS' participation guidance and support, the District achieved its first ever Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Year Ended December 31, 2017. Working with the District's Finance and Administrative Services division, RAMS' team of qualified and proficient professionals has provided an exceptional level of customer service to the District, demonstrating an all-encompassing approach to the independent audit, technical expertise, and a high level of professionalism. While the audit partner and manager have remained consistent over the last three years, the lower level staff have typically rotated and they ask new, different questions.

Fiscal Impact

There would be a fiscal impact to the District of \$23,265 for the year ended December 31, 2020, and \$23,845 for the year ended December 31, 2021.

Attachments

2017 Professional Auditing Services Agreement with Rogers, Anderson, Malody & Scott, LLP

Addendum No. 1 to 2017 Professional Auditing Services Agreement with Rogers, Anderson, Malody & Scott, LLP

**BEAUMONT-CHERRY VALLEY WATER DISTRICT
AND CONSULTANT
FOR
PROFESSIONAL AUDITING SERVICES**

This Agreement made and entered into this 19th, day of December, 2017, by and between BEAUMONT-CHERRY VALLEY WATER DISTRICT, a California Irrigation (Special) District, hereinafter referred to as DISTRICT, and Rogers, Anderson, Malody & Scott, LLP, hereinafter referred to as CONSULTANT.

DISTRICT:

Beaumont-Cherry Valley Water District
P.O. Box 2037560 Magnolia Avenue
Beaumont, CA 92223

Fax: (951) 845 0159

Attention: Dan Jaggers, General Manager

CONSULTANT:

Rogers, Anderson, Malody & Scott, LLP
735 E. Carnegie Drive, Suite 100
San Bernardino, CA 92408

Phone: 909-889-0871

Attention: Scott W. Manno

1. SCOPE OF SERVICES

CONSULTANT shall furnish all labor, materials, equipment, and supplies and shall perform all work necessary or incidental to performing project services for DISTRICT. The project services are generally described as Professional Auditing Services, as described in the Addendum No 1: "CONSULTANT Services and Fees" (collectively, "Services"). The Services shall be performed by CONSULTANT as an independent contractor.

2. GENERAL CONDITIONS

This Agreement contains the entire Agreement between DISTRICT and CONSULTANT relating to the subject matter herein. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force or effect. Subsequent modifications to this Agreement shall be in writing and signed by both DISTRICT and CONSULTANT. In the event of any conflict between this document and any attachment hereto, the provisions of this document shall govern.

DISTRICT and CONSULTANT agree to cooperate with each other in order to fulfill their responsibilities and obligations under this Agreement. Both DISTRICT and CONSULTANT shall endeavor to maintain good working relationships among representative members of each party.

3. TERM OF AGREEMENT

The term of this Agreement shall be from the date this Agreement is made and entered, as first written above, until terminated as provided herein. CONSULTANT recognizes that the DISTRICT is dependent upon the timely performance of CONSULTANT. Specific periods of time for rendering the Services or specific dates by which the Services are to be completed are outlined in "CONSULTANT Services and Fees", Addendum No. 1.

4. COMPENSATION

CONSULTANT shall be compensated for the Services performed under this Agreement in accordance with "CONSULTANT Services and Fees", included in Addendum No. 1. Payment for the Services shall be computed upon the basis of the actual services satisfactorily provided. The amounts in Addendum No. 1 shall not be exceeded without DISTRICT's prior written authorization.

5. INVOICING AND PAYMENT

CONSULTANT shall invoice DISTRICT for the Services satisfactorily performed and DISTRICT will pay CONSULTANT within thirty (30) days of receipt of invoice.

6. OWNERSHIP OF WORK PRODUCT

(A) Unless otherwise agreed upon in writing, all draft and final reports, documents, and other written material, and any and all images, ideas, concepts, designs including electronic data and files, and/or other media whatsoever created or developed by CONSULTANT in the performance of this Agreement (collectively, "Work Product") shall be considered to be "works made for hire" for the benefit of DISTRICT. All Work Product and any and all intellectual property rights arising from their creation, including, but not limited to, all copyrights and all other proprietary rights, shall be and remain the property of DISTRICT without restriction or limitation upon their use, duplication or dissemination by DISTRICT upon final payment being made.

CONSULTANT shall not obtain or attempt to obtain copyright protection as to any of the Work Product.

(B) CONSULTANT hereby assigns to DISTRICT all rights of ownership to the Work Product, including any and all related intellectual property and proprietary rights that are not otherwise vested in the DISTRICT pursuant to subsection (A), above.

(C) CONSULTANT warrants and represents that it has secured all necessary licenses, consents or approvals necessary to the production of the Work Product, and that upon final payment, DISTRICT shall have full legal title to the Work Product, and full legal authority and the right to use and reproduce the Work Product for any DISTRICT purpose. CONSULTANT shall defend, indemnify and hold DISTRICT, and its elected officials, officers, employees, servants, attorneys, designated volunteers, and agents serving as independent contractors in the role of District officials, harmless from any loss, claim or liability in any way related to a claim that DISTRICT's use of any of the Work Product is violating federal, state or local laws, or any contractual provisions, or any rights or laws relating to trade names, licenses, franchises, copyrights, patents or other means of protecting intellectual property rights and/or interests in products, ideas or inventions. CONSULTANT shall bear all costs arising from the use of patented, copyrighted, trade secret or trademarked documents, materials, equipment, devices or processes in connection with its provision of the Work Product produced under this Agreement. In the event any the use of any of the Work Product or other deliverables hereunder by DISTRICT is held to constitute an infringement and the use of any of the same is enjoined, CONSULTANT, at its expense, shall: (a) secure for DISTRICT the right to continue using the Work Product and other deliverables by suspension of any injunction, or by procuring a license or licenses for DISTRICT; or (b) modify the Work Product and other deliverables so that they become non-infringing while remaining in compliance with the requirements of this Agreement. This covenant shall survive the termination of this Agreement.

(D) CONSULTANT shall deliver all Work Product to DISTRICT upon request and in any event upon the completion of all services hereunder or the termination or expiration hereof, whichever shall first occur, and shall be fully responsible for the care and protection thereof until such delivery. Except as otherwise provided in this Agreement, all Work Product shall be delivered to DISTRICT without additional cost to DISTRICT.

7. STANDARDS AND LIABILITY

The Services provided by CONSULTANT under this Agreement, including findings, recommendations, and professional advice, shall be in accordance with all practices and procedures customary in CONSULTANT'S profession. CONSULTANT will employ the current standard of care in performing the Services.

8. SUBCONTRACTING

Performance of this Agreement may not be subcontracted in whole or in part without the prior written consent of DISTRICT.

9. SUCCESSORS AND ASSIGNS

This Agreement shall be binding on the heirs, successors, and assignees of the parties hereto. No interest in this Agreement may be assigned by either party without first obtaining the written consent of the other party.

10. CHANGES TO SCOPE OF SERVICES

DISTRICT, within the general scope of this Agreement may, at any time, by written notice to CONSULTANT, issue additional instructions, require additional services, or direct the omission of services covered by this Agreement. In such event, an equitable adjustment in fee and/or term will be made, provided any claim for such an adjustment is made within thirty (30) days of the receipt of said written notice.

11. TERMINATION

This Agreement may be terminated in whole or part in writing by either party in the event of substantial failure by the other party in fulfilling its obligations under this Agreement, through no fault of the terminating party. CONSULTANT may terminate this Agreement for cause by providing DISTRICT with at least fourteen (14) calendar days prior written notice (delivered by certified mail, return receipt requested) of intent to terminate unless such breach is cured within thirty (30) days. If during the term of this Agreement, DISTRICT determines that the CONSULTANT is not faithfully abiding by any term or condition contained herein, DISTRICT may notify CONSULTANT in writing of such breach, and provide CONSULTANT a demand to cure within fourteen (14) days. CONSULTANT's failure to cure such breach within the foregoing period such shall constitute a breach of this Agreement, and DISTRICT may immediately terminate this Agreement. Thereafter, neither party shall have any further duties, obligations, responsibilities, or rights under this Agreement, except as provided in this Section 11. In the event DISTRICT terminates for breach, CONSULTANT shall be entitled to be paid the reasonable value of its services performed up to the time of the breach, less any amounts for damages to DISTRICT caused by such breach. In no event, however, shall CONSULTANT be entitled to receive in excess of the total compensation set forth in Addendum No. 1.

Notwithstanding the foregoing, DISTRICT may terminate this Agreement at any time for any reason by providing CONSULTANT with not less than thirty (30) days prior, written notice. In

such event, CONSULTANT shall be paid for Services performed, and any documented, out of pocket expenses incurred up to the date of receipt of the notice of termination.

12. INDEPENDENT CONTRACTOR

CONSULTANT shall perform services in accordance with the terms and conditions of this Agreement as an independent contractor and shall be responsible for the means and methods used in performing services under this Agreement.

13. LEGAL REQUIREMENTS

CONSULTANT shall secure all licenses or permits required by law and shall comply with all ordinances, laws, orders, rules, and regulations pertaining to its performance of the Services.

14. LAWS AND VENUE

This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this agreement, the action shall be brought in a state or federal court situated in the County of Riverside, State of California.

15. INSURANCE

Before commencing performance of the Services, CONSULTANT shall submit evidence satisfactory to DISTRICT that CONSULTANT has procured and shall maintain (a) Comprehensive General Liability (CGL) (per occurrence), Comprehensive Automobile Liability (per accident, any auto), and Professional Liability insurance coverage, with limits at or above those described below; and (b) Workers' Compensation and Employer's Liability insurance as required by the laws of the State of California. Professional liability insurance provided on a "claims made" basis shall be endorsed to include an extended reporting period of not less than three (3) years after completion of the services.

Prior to commencement of services, CONSULTANT shall provide DISTRICT with certificates of insurance, and original endorsements, evidencing required insurance coverages. Required insurance shall be issued by insurance carrier(s) admitted to do business in California, with an A.M. Best rating of not less than A:VII, and otherwise acceptable to DISTRICT. The CGL and auto liability policies shall be endorsed to include DISTRICT, its elected and appointed officials, officers, agents, and employees as additional insureds. The CGL, auto liability, and workers compensation policies shall waive the right of subrogation against the additional insureds, and all policies of insurance shall require provision to DISTRICT of at least thirty (30) days prior, written notice of cancellation or material change in any of the coverages.

MINIMUM REQUIRED INSURANCE

- | | |
|--|--|
| 1. Workers Compensation | - Statutory |
| Employer's Liability | - \$1,000,000 each accident
- \$1,000,000 each employee
- \$1,000,000 policy limit |
| 2. Comprehensive General & Contractual Liability | |
| Bodily Injury | - \$2,000,000 per occurrence |
| Property Damage | - \$2,000,000 in the aggregate |
| Personal Injury, with employment exclusion deleted | - \$2,000,000 in the aggregate |
| 3. Comprehensive Automobile Liability for all owned (private and others), hired and non-owned vehicles | |
| Bodily Injury | - \$2,000,000 per occurrence |
| Property Damage | - \$2,000,000 in the aggregate |
| 4. Professional Liability | - \$2,000,000 per claim
- \$2,000,000 in the aggregate |
| 5. Fiduciary Liability | - \$2,000,000 in the aggregate |
| 6. Cyber Liability | - \$1,000,000 in the aggregate |
| 7. Errors and Omission Liability | |
| | - \$5,000,000 each
- \$100,000 retention |

In the event CONSULTANT fails to obtain or maintain any insurance coverage required under this Agreement, DISTRICT may immediately terminate this Agreement for cause.

16. INDEMNIFICATION

To the maximum extent permitted by law, CONSULTANT agrees to indemnify, defend, and hold harmless DISTRICT, its officials, officers, agents, and employees, including payment of reasonable attorney's fees and costs, with respect to any and all claims and liabilities to the extent arising out of or attributable to CONSULTANT's negligent acts, errors, or omissions in the performance of this Agreement.

17. DISPUTE RESOLUTION

In an effort to resolve any conflicts that arise during design or construction of the project or following completion of the project, DISTRICT and CONSULTANT agree that all disputes between them arising out of or relating to this Agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise.

In the event the parties are unable to reach settlement, all claims, counterclaims, disputes, and other matters in question between the parties hereto arising out of or relating to this Agreement, or the breach thereof, shall be decided by arbitration in accordance with the rules of the American Arbitration Association. Notice of demand of arbitration must be filed in writing with the other parties to this Agreement and the American Arbitration Association. The demand must be made within a reasonable time after the parties conclude that they are unable to reach settlement. The award rendered by the arbitrator shall be final, judgment may be entered upon in any court having jurisdiction thereof, and shall not be subject to modification or appeal except to the extent permitted by Sections 10 and 11 of the Federal Arbitration Act (9 U.S.C. 10 & 11).

IN WITNESS WHEREOF, each of the parties has caused this Agreement to be executed on the day and year first above written.

Rogers, Anderson, Malody, & Scott, LLP
(Consultant)

By:



Title:

Partner

Date:

12-21-17

BEAUMONT-CHERRY VALLEY
WATER DISTRICT

By:


Daniel Jagers
General Manager

Date:

12-23-2017

Addendum No. 1

(Attached)

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Prior engagements with the District

Our Firm has not had any engagements with the District within the last five (5) years.

Specific audit approach

Services to be provided

The District desires the auditor to express an opinion on the fair presentation of the financial statements of the District in accordance with generally accepted accounting principles, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*.

In addition, we shall:

- Issue a 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*.
- Apply certain limited procedures related to Management's Discussion and Analysis and Required Supplementary Information.
- Prepare a Management Letter that includes significant and less significant (i.e. reportable and non-reportable) recommendations for improvements to internal control.
- Present and discuss the results of the audit to the Board of Directors upon completion of the audit.
- Provide general consultation during the year on financial accounting and reporting matters.

Our audits will be in accordance with:

- Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants.
- Government Auditing Standards issued by the Comptroller of the United States of America.
- Requirements issued by the State Controller's Office, Section 26909 of the California Government Code.
- AICPA's Audit and Accounting Guide, *Audits of State and Local Government Units*.
- Any other requirements as needed.

The Firm will prepare a report to the Board of Directors regarding each of the following:

- The auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues with management prior to retention.
- Difficulties encountered in performing the audit.
- Errors, irregularities, and illegal acts.

All working papers and reports will be retained (at our expense) for a minimum of seven (7) years, unless we are notified by the District of the need to extend that retention period.

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the following:

- Finance and Audit Committee

Specific audit approach (continued)

RAMS engagement approach

Our engagement approach for your audit will be developed using established goals which will enable measurement of the audit process by the engagement partner and supervisor. Our approach involves frequent communication between the partner and the engagement team to ensure that all audit objectives are achieved in accordance with the established goals and that any issues which may arise are communicated and dealt with on a timely basis. Our overall knowledge and expertise in governmental accounting and auditing has allowed us to identify key audit and accounting risks in the government environment. More importantly, the approach provides for a complete reassessment of the management and control environment in each year's audit and thus is capable of responding to changes and will ensure that deadlines are met in issuing the annual financial statements.

Our engagement approach has been developed and refined over many years. The backbone of our approach revolves around the following six constants:

- **Knowledge and experience.** We have been auditing governmental entities like the District, both large and small, for over 69 years. This experience has allowed us to gain in-depth knowledge of the governmental environment which in turn allows us to perform a more efficient and effective audit and enables us to perform detailed risk assessment procedures. These risk assessment procedures allow us to identify significant audit risk areas within the District.
- **Oversight.** Professional judgment is not developed overnight. Our partners, managers and supervisors have been deeply involved in governmental audits on a continuous basis for most of their professional careers. By having direct partner and manager oversight, we are able to design audit strategies that result in effective and efficient audits.
- **Timeliness.** Deadlines are not just "dates" to us, they are professional commitments. All required deadlines will be met.
- **Open communication.** Open lines of communication with all parties (the engagement team members and District Management and staff) throughout the audit process helps to eliminate "surprises." Proper planning and proper use of experienced engagement personnel tend to provide for an effective and efficient audit process. Consequently, inefficiencies, disruptions, and lack of understanding are kept to a minimum.
- **Availability.** All engagement team members are available throughout the year for any questions or additional consultation.
- **Cost effectiveness.** Our customized audit approach and procedures and our experienced auditors help to reduce your overall audit costs.

As indicated in the next section of the proposal, the overall objective of the engagement with the District is to conduct an audit of the financial statements in accordance with required auditing standards and the expression of an opinion on those financial statements. Beyond that initial objective, we believe that our engagement approach provides certain other value added characteristics, at no additional cost, that will benefit the District over the long-term:

- All of our audits are designed to be performed in an efficient and effective way to minimize disruption to the office operations.
- We offer practical observations and recommendations relating to internal control issues, implementation of accounting standards and the policies and procedures regarding both.
- We identify opportunities for operating efficiencies which can be used to decrease operating costs of the District.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Audit approach and audit segmentation

The following is a summary of the audit team's audit approach for the District's engagement. The audit will be divided into the following segments:

Segment 1 – Interim testing – planning, pre-audit administration and internal control testing

During this phase of the audit, our principal objectives will be to gather information about the District and its environment, including internal control over financial reporting.

In order to achieve the desired objectives of this phase of the audit, we will:

- Meet with the District's staff in order to determine convenient dates in which we can begin our audit, and to discuss the assistance to be provided by the District's staff.
- Hold brainstorming sessions with engagement team members to discuss the susceptibility of the District's financial statements to material misstatement and fraud.
- Review and evaluate the District's accounting and reporting processes by reviewing the prior year's audit work-papers, any District-prepared documents such as budgets, in-house financial reports, policies and procedures manuals, minutes of board meetings, etc., and by using various analytical procedures. Analytical procedures will enhance our understanding of the District and will help us identify areas that may need further assessment and additional testing.
- Review and retain copies of any pertinent local, state and federal statutes, regulations, or charters that apply to the District.
- Evaluate the design of controls that are relevant to the audit by obtaining a thorough understanding of the District's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiring of the District's personnel, and observing and reviewing key supporting documentation (a more thorough explanation of this process is discussed later in the technical proposal).
- Test controls, if control risk is assessed below the maximum, by selecting a sample of transactions within the audit area being tested and reviewing supporting documentation, and evaluating the completeness of the documentation tested, as well as the adequacy of support and approvals as they appear on the support.
- Document and review with management, any findings noted during the testing of internal controls and provide a preliminary management letter that will include our recommendations for improving any weaknesses in operations. The letter will also include suggestions for improving the efficiency of the District's operations.

We estimate this phase of the audit will take approximately 38 hours (two to three days) and will be performed by the supervising accountant and two staff accountants with direct supervision by the audit manager and partner.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Segment 2 – Year end testing – substantive testing

During this phase of the audit, our principal objectives will be to assess the risk of material misstatement at the financial statement level and specific assertions, design overall responses to assessed risks and further audit procedures, perform substantive tests, as needed, and complete the audit and evaluate audit findings, if applicable.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether our testing supports the assessed level of risk initially assigned at the financial statement level and at the assertion level.
- Identify significant risks.
- Develop a detailed audit plan.
- Design substantive tests of account balances, designed and modified specifically for the District's operations and assessed level of risk. Substantive procedures, depending on our risk assessment, may consist of the following (the list below is not all inclusive):
 - Confirmation of cash and investment balances
 - Testing of cash and investment reconciliations
 - Testing GASB 40 and 72 disclosures
 - Testing for compliance with the District's investment policy
 - Testing of interest income
 - Analytical review and subsequent receipt testing of significant receivables
 - Evaluate if receivables are valued properly and perform tests of balances in conjunction with the testing of revenues
 - Testing of significant inventory and other asset accounts
 - Testing of additions and deletions to capital assets, including CIP accounts
 - Perform a search for unrecorded liabilities
 - Testing of significant liability and accrued liability accounts
 - Evaluate the support for compensated absences
 - Review the valuation of claims and judgments
 - Testing of long-term debt balances and debt covenants
 - Analytical review of interest expense
 - Testing of net position classifications
 - Testing of revenues through either analytical procedures and/or detailed testing
 - Testing of expenses through either analytical procedures and/or detailed testing
 - Payroll testing for compliance with approved salary schedules
 - Review the minutes of the board meetings
 - Review significant contracts, debt issuances, leases and other agreements
 - Review of subsequent events after year end (through the completion of our audit)
 - Testing for significant commitments to be disclosed in the financial statements
 - Confirm with legal counsel any significant legal matters affecting the District's financial position

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

We estimate this phase of the audit will take approximately 94 hours (three to four days) and will be performed by the supervising accountant and two staff accountants with direct supervision by the audit manager and partner.

Segment 3 - Reporting – Report preparation/audit conclusion (workpaper review)

During this phase of the audit, our principal objectives will be to evaluate whether the financial statements, taken as a whole, are free from material misstatement and form an opinion and issue our report.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. This will provide the basis for our opinion.
- Review of all audit workpapers by the engagement partner and manager/supervisor/senior to ensure that the audit was performed in accordance with the required standards (GAAS, GAGAS, etc.).
- Prepare drafts of all required reports by the agreed-upon dates.
- Conduct an independent review of the financial statement draft by the engagement's quality control partner.
- Issue all reports by the agreed-upon dates.

We estimate this phase of the audit will take approximately 33 hours (two to three days) and will be performed by the audit supervisor with direct supervision by the audit manager and partner. In addition, the engagement's quality control partner will perform a detailed quality control review of the financial statements and any other deliverable reports.

The above procedures are a general list of procedures to be performed. All procedures are client driven and are different on a client by client basis.

Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with District staff and decide on adequate timeframes, agreed upon by both the District and us, for the performance of the audit and the release of the financial statements. *We will dedicate the necessary resources to meet any agreed upon time frames.*

Proposed hours by staff and segment:

Segment	Partner	Manager	Supervisor	Staff	Total
Segment 1	2	2	11	23	38
Segment 2	6	4	24	60	94
Segment 3	8	2	15	8	33
Totals	16	8	50	91	165

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Audit timing

Audit segments	Proposed timing
Segment 1 - Planning, pre-audit administration and internal control testing	
Entrance conference	As agreed upon
Meet with management for pre-audit planning, and to obtain an understanding of systems, internal controls, and current-year issues. Perform interim audit fieldwork and tests of internal controls.	February/March
Provide management with a detailed listing of items needed to perform the audit, including the timing of when items are needed.	January
Segment 2 - Substantive testing	
Send confirmations of cash, investment, and other accounts as deemed necessary.	January
Perform substantive audit fieldwork.	April
Segment 3 - Report preparation/audit conclusion (workpaper review)	
Present draft of the audit report, and management letter to senior management.	April/May
Issuance of auditor reports.	May
Exit conference	May

Our Firm is committed to meeting any agreed upon, predetermined timeframes. Timing depends on the commitment from the client as well as our Firm. We have taken as little as two weeks to complete all workpaper reviews to issuance of the financial statements. Again, we will commit the adequate resources to meet any agreed upon timeframes.

Sample sizes

Our sample sizes will be determined in accordance with the AICPA's *Audit and Accounting Guide, Audit Sampling*, and will be selected using professional judgment as permitted by SAS No. 111: *Amendment to Statement on Auditing Standards No. 39, Audit Sampling*. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, our planned substantive testing and analytical procedures as well as our professional judgement.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Computer technology in the audit

Our firm has adopted a paperless audit approach. Using our engagement software, all audit team members are linked to each other using a local router which enables them to share information at an almost real-time speed. In addition, once your trial balances and financial statements are entered into our software, we are able to observe your statements in the field allowing us to notice any variances and address them at your office. With this in mind, we would prefer all audit information in an electronic format, particularly trial balances and general ledgers. If electronic formatting is not available, all audit teams have portable scanners and printers while on location during fieldwork. In addition, we can access our accounting and auditing resources through either a wireless or wired internet connection. We link the CAFR schedules directly to our audit software trial balances, and as result, we can provide the District with fund financial statements almost immediately after importing the trial balances. Additionally, journal entries are easy to post to the CAFR schedules and the risk of data entry error is minimized. We can provide the District with our audited trial balances which show the coding of the CAFR schedules for ease of review for District staff. These reports show each account coded to a specific CAFR line item as well as journal entries posted during the audit.

Analytical procedures

In order to properly utilize analytical procedures, industry background and knowledge are needed. With our firm's long history and qualified staff, we believe we have the necessary knowledge and experience to affectively apply analytical procedures. We will utilize analytical review procedures throughout our audit of the District. During the *interim* phase of our audit, we will compare current and prior year unadjusted balances to determine areas that may need additional analysis; we will also compare current year actual amounts to the District's annual budget. During the *final* phase of our audit, we will perform procedures similar to those mentioned above, as well as compare certain financial ratios for current and prior years. We will also conduct certain "reasonableness" tests. Any significant variances are investigated further through inquiry and other substantive testing as deemed necessary until resolved to our satisfaction. Finally, after we have completed our fieldwork, we will compare current and prior year audited balances, keeping in mind expected relationships obtained from our knowledge of the District and various other entities. In addition, we may choose to use various other analytical techniques such as trend analysis, etc.

Unlike many other firms, we use analytical procedures to supplement our substantive testing, not supplant them.

Understanding of internal control over financial reporting

Our approach to obtaining an understanding of the District's internal control over financial reporting will be performed in accordance with professional standards as promulgated by the American Institute of Certified Public Accountants - our understanding will include the *Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring*. We will use customized procedures which we have developed internally to evaluate your internal control systems. By combining our customized procedures and our detailed knowledge of the District and its environment, we will be able to provide constructive feedback in areas we feel need improvement. In addition to our customized procedures, we will also perform the following:

Control Environment. Through inquiry of the District's personnel, prompted by questionnaires, personal knowledge, and review of the minutes of the District's board meetings, we will obtain an understanding of management's and the District Board's attitudes, awareness and actions concerning the control environment, focusing on the substance of the controls rather than their form.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Risk Assessment. Through inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the District's risk assessment process to understand how management considers risks relevant to financial reporting objectives and decides upon actions to address those risks. This will include understanding how management identifies risks, estimates the significance of these risks, assesses the likelihood of their occurrence, and relates them to financial reporting.

Control Activities. Certain control procedures will be documented during our analysis of the control environment and the accounting system. However, many specific control procedures will still need to be documented that will focus primarily on the District's major transaction cycles. As mentioned above, we will test the District's control procedures on which we intend to rely on for safeguarding assets from unauthorized use or disposition and detecting/preventing unauthorized transactions. Any flow charts, organizational charts and any other manuals, programs, and financial and management information systems will be analyzed during this process.

Information and Communication. Through inquiry of the District's personnel, we will identify the major types of transactions engaged in by the District. We will become familiar with the treatment of those transactions, including how the transactions are initiated, the related accounting records, and the manner of processing the transactions. Finally, we will obtain an understanding of the District's financial reporting process used to prepare financial reports, including the approaches used in making accounting estimates and disclosures.

Monitoring. Through the inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the major types of activities the District uses to monitor internal control over financial reporting. We will also determine how those activities are used to initiate corrective actions.

Approach in determining applicable laws and regulations

We understand the importance of laws and regulations in planning an audit of a local government or not-for-profit entity and design all of our audits to ensure we test transactions for compliance. As part of our audit process, our audit team will obtain an understanding of the laws and regulations that will have a direct and material effect on the District's financial statements. In determining which laws and regulations are applicable to the District's financial statement audit, we will consult the following sources:

- AICPA Audit and Accounting Guide, *Audits of State and Local Governments*
- California Government Code (investments, GANN limit requirements, etc.)
- U.S. Government Accountability Office's *Government Auditing Standards* (The Yellow Book), 2011 Revision
- Applicable contracts/grants of the District
- *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance)

After consulting the applicable sources, we will design our audit to provide reasonable assurance of detecting material instances of noncompliance while continuing to refer back to the applicable compliance guideline to ensure changes in compliance are not missed.

Approach in drawing samples for compliance testing

Our approach to be taken in drawing audit samples for purposes of tests of compliance will depend on the number of transactions, the amounts of financial assistance provided (as applicable), and the District's internal controls over the respective programs. Our audits are designed to ensure we will select samples that will provide sufficient evidence of the District's compliance with the laws and regulations that will have a material effect on compliance with laws and regulations.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Identification of potential audit problems

Evaluation of internal controls and management letter comments

In connection with each audit, a comprehensive review of internal controls over financial reporting will be performed. Our firm uses customized internal control questionnaires, information technology questionnaires and narratives to gain an understanding of the internal control process during the audit process. If we identify any weaknesses and after discussion with the appropriate District staff, we will submit a management comment letter which will identify weaknesses observed during the audit process. The management comment letter will provide our recommendation for correction and we will also provide management with the opportunity to comment on our findings.

There are three classifications of internal control deficiencies. We will work carefully with your staff to ensure the correct classification of any identified internal control deficiencies. The three classifications are as follows:

- *Control deficiency* – a minor internal control deficiency that can be communicated either verbally or in writing to management.
- *Significant deficiency* – 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, and must be communicated in writing.
- *Material weakness* – 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, and must be communicated in writing to those charged with governance.

When we prepare internal control recommendations, we obtain a thorough understanding of the specific circumstances surrounding the finding, and discuss the matters with management prior to drafting the letter. We work with your staff to ensure that the recommendation is reasonable and practical to implement.

Other potential issues

One potential audit issue could be the implementation of Governmental Accounting Standards Board Statement No. 75, *Accounting and Reporting for Postemployment Benefits Other than Pensions*. Our team members are currently attending meetings with the California Society of Certified Public Accountants Governmental Accounting and Auditing Committee and various other conferences to determine what steps need to be taken for us to obtain sufficient audit evidence. In addition, we are in the process of trying to determine what types of information will be supplied by the various actuaries providing OPEB valuations. Once this is determined, we will be able to form a plan, meet with District staff to discuss our plan so the District staff can obtain a clear understanding of the issues, and then assist District staff with the implementation of the statement.

In the event that extraordinary circumstances warrant more intensive and detailed services beyond those in the contractual agreement, our Firm shall provide in writing and in advance, the reasons for the additional services together with the our estimate of costs, and a statement that no work will be performed without advance approval by the District. We understand any and all additional work as agreed in advance by the District shall be compensated for at the same rate quoted in the schedule submitted in the proposal.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Other information

Additional information required

At this time we do not anticipate the need for any additional information. If a circumstance arises in which we require additional information from the District, we will inform the District in a timely manner and coordinate with the District the gathering of the requested information.

Delegation or subcontract responsibilities

At this time we do not anticipate the need to delegate or subcontract any part of the engagement. If we do, we will not do so unless we receive prior written consent from the District.

Why should the District consider hiring RAMS?

Our firm has a long history of providing high-quality professional services to government entities similar to the District and has a well-respected reputation in the industry, as partly evidenced by our client satisfaction and retention rates. Our staff are committed to the highest standards in performing quality engagements, and you will find they are very personable and easy to work with. At RAMS, you will always work with professionals who are experienced in governmental audits, and thoroughly informed of current issues facing this rapidly changing field. We focus on efficiency in each engagement by emphasizing detailed planning to mitigate or eliminate surprises and maximize the value of our services to our clients. Our knowledge and involvement in the industry lend to our ability to offer year-round guidance and build lasting relationships with our clients.

What are you missing if you do not hire RAMS?

1. **Knowledge.** We provide highly trained and knowledgeable staff dedicated to client service. We are available throughout the year to answer questions or to provide guidance on any accounting matter.
2. **Quality.** A commitment to quality on **every** engagement is our priority.
3. **Experience.** A client focused team of experienced auditors and accountants will serve the District.
4. **Flexibility.** A flexible team that will work with your schedule.
5. **Value.** We provide exceptional client service and quality work at a reasonable and competitive fee.

Assistance required by District staff

Noted below is a list of work required by District staff to assist in the audit.

1. Technical assistance in familiarizing our staff with:
 - The flow of information through the various departments and accounting systems.
 - Reports generated by your accounting system.
 - The system of internal controls.
 - Controls established to monitor compliance with federal grants.
2. Preparation of trial balances, after posting of all yearend journal entries.
3. Preparation of schedules supporting all major balance sheet accounts, and selected revenue and expenditure accounts.
4. Typing of all confirmation requests.
5. Pulling and refilling of all supporting documents required for audit verification.
6. Assistance with the preparation of the financial statements and notes to the financial statements.
7. Preparation of the management's discussion and analysis, transmittal letter and all statistical tables for the financial statements.

Sample prepared by client (PBC) list

District prepared schedule request (electronic versions, if possible)

Below is a standard list of prepared by client schedules. It is a broad, general list which will be specifically tailored to both the needs of the District and our firm. If an item is available online, we will download it ourselves.

Interim request list

1. General items:

- a. Preliminary trial balances with *current year budget* and *actual* and *prior year actual* (preferably in Excel)
- b. Copy of the current budget
- c. Access to payroll related files and reports
- d. Copy of any significant employee contracts (district manager, department heads, etc.)
- e. Non-payroll cash disbursements register (including checks and wire transfers) from 1/1/XX – current so that we can pick our sample for testing
- f. List of credit cards with names of those assigned
- g. Access to invoices and bank statements
- h. Access to cash receipts and supporting reports
- i. Access to minutes up to the date of our interim procedures
- j. Report showing top ten vendors and amount of annual purchases with each of these vendors
- k. Schedule of legal expenditures, also include attorney name, address and contact
- l. Both the accounting and funding PERS Actuarial Reports applicable for the current fiscal year

2. Perm file:

- a. Chart of accounts, if updated
- b. Employee listing
- c. Council member listing (include any finance type committees)
- d. Copy of bank signature cards/bank documents – if updated during the current year
- e. Copy of insurance/bonding documents
- f. Copy of revenue agreements
- g. Personnel policies and procedures
- h. Accounting policies and procedures
- i. Copies of official statements of any newly issued or previously issued outstanding debt

3. Cash and investments

- a. Copy of annually adopted investment policy
- b. The Treasurer's Reports from July 1 of the year under audit through the most current month
- c. Bank reconciliations through the end of the month of most current month
- d. Interest apportionment schedules, including journal entries
- e. Copy of bank signature cards/bank documents – if updated during the current year

4. Single audit, if applicable:

- a. Copies of notifications from agencies regarding previous year's single audit reports, if applicable
- b. Preliminary schedule of federal expenditures
- c. Grant documents and documentation (FEMA, CDBG, etc.)

Year-end request list

1. Trial balances:
 - a. Working trial balance
 - b. Revenue and expenditure/expense summary reports – budget vs actual
2. General items:
 - a. Updated list of current employees
 - b. Copy of budget adjustments, preferably in excel
 - c. Copy of prior year GFOA/CSMFO award comments, if applicable
 - d. Schedule of vendors, including year to date payments
 - e. Schedule of approved, posted journal entries, including closing entries and access to them
 - f. Access to council meeting minutes
3. Cash and investments:
 - a. Reconciliation of cash and investments lead schedule to bank reconciliation
 - b. Detailed supporting schedules for cash and investments for footnote disclosure, including year-end credit ratings, etc.
 - c. December bank reconciliation for all bank and investment accounts, including a supporting list of outstanding checks and deposits in transit
 - d. June investment report
4. Receivables:
 - a. Lead schedule of accounts receivable
 - b. Supporting documents for any allowance for doubtful accounts, if applicable
 - c. Lead schedule for due from other governments with analysis of subsequent cash receipts
 - d. Supporting schedule of accounts receivable with reconciliation to subsidiary ledger
 - e. Aging report for accounts receivable
 - f. Supporting schedule for interest receivable
5. Deferred inflows and outflows of resources:
 - a. Lead schedule and supporting documents for deferred inflows and outflows of resources
6. Capital assets:
 - a. Lead schedule of changes in capital assets and accumulated depreciation – by type
 - b. Combining schedules of changes in capital assets and accumulated depreciation – by type (land, CIP, WIP, building, etc.) with reconciliations to capital outlay and other supporting detail for additions and deletions
 - c. Calculation of gain/loss on disposal of capital and other assets
 - d. Depreciation schedules/detailed listings of capital assets at year-end (including original costs, useful lives, current and accumulated depreciation)
7. Prepaid costs and other assets:
 - a. Lead schedule of prepaid costs
8. Accounts payable:
 - a. Lead schedule of accounts payable
 - b. Supporting schedule of accounts payable with reconciliation to subsidiary ledger (detailed list by vendor)
 - c. Supporting schedule of retentions payable – by vendor
 - d. Current OPEB information

9. Accrued liabilities:
 - a. Lead schedule of accrued liabilities – by account
 - b. Supporting schedule of accrued payroll
 - c. Analytical review of payroll accrual with reconciliation to subsequent payroll register
10. Long-term liabilities:
 - a. Lead schedule of changes in long-term liabilities (including amounts due within one year)
 - b. Supporting schedules of principal, interest and proceeds of debt
 - c. Premium/discount amortization schedules
 - d. Supporting schedule of master leases
 - e. Supporting schedule of changes in comp. absences – by type and employee
 - f. Supporting schedule of workers compensation/self-insurance claims payable
 - g. Supporting schedule of interest payable
11. Lease commitments, if applicable:
 - a. Schedule of lease commitments
 - b. Schedule of leased assets, showing cost and accumulated depreciation
 - c. Copy of lease agreement(s)
12. Analytical review:
 - a. Preliminary analytical review of revenues and expenditures
15. Revenues and expenditures/expenses:
 - a. Lead schedule of all significant revenues – by account
 - b. Lead schedule of interest revenue
 - c. Interest allocation schedule
17. Single audit, if required:
 - a. Schedule of federal financial assistance
 - b. Copies of grant agreements
 - c. Schedule of all revenues recognized and deferred

Beaumont-Cherry Valley Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Rogers, Anderson, Malody & Scott, LLP

Certified Public Accountants

Cost Proposal

The annual fee for the fiscal years as listed shall not exceed the following:

Service	Fiscal Year		
	12/31/2017	12/31/2018	12/31/2019
District audit	\$ 22,700	\$ 22,700	\$ 22,700

Percent modification for the fourth year 2.50%


Percent modification for the fifth year 2.50%

Hourly rates for additional services not covered by this proposal:

Partner	\$ 260	\$ 260	\$ 260
Manager	180	180	180
Supervisor	160	160	160
Staff	100	100	100

Certification:

I, Scott Manno, Partner of Rogers, Anderson, Malody & Scott, LLP am empowered to submit this bid, and am authorized to sign a contract with the Beaumont-Cherry Valley Water District.



Scott W. Manno
Certified Public Accountant

Beaumont-Cherry Valley Water District
Schedule of audit fees
Fiscal year ended December 31, 2017

	<u>Hours</u>	<u>Quoted Hourly Rate</u>	<u>Amount</u>
Partner	16	\$ 260	\$ 4,160
Manager	8	180	1,440
Supervisory staff	50	160	8,000
Staff	<u>91</u>	100	<u>9,100</u>
Total for services in RFP	<u><u>165</u></u>		22,700
Out-of-pocket expenses:			
Meals and lodging			-
Transportation			-
Other			<u>-</u>
Total all-inclusive maximum price for December 31, 2017			<u><u>\$ 22,700</u></u>

Beaumont-Cherry Valley Water District
Schedule of audit fees
Fiscal year ended December 31, 2018

	<u>Hours</u>	<u>Quoted Hourly Rate</u>	<u>Amount</u>
Partner	16	\$ 260	\$ 4,160
Manager	8	180	1,440
Supervisory staff	50	160	8,000
Staff	<u>91</u>	100	<u>9,100</u>
Total for services in RFP	<u>165</u>		22,700
Out-of-pocket expenses:			
Meals and lodging			-
Transportation			-
Other			<u>-</u>
Total all-inclusive maximum price for December 31, 2018			<u>\$ 22,700</u>

Beaumont-Cherry Valley Water District
Schedule of audit fees
Fiscal year ended December 31, 2019

	<u>Hours</u>	<u>Quoted Hourly Rate</u>	<u>Amount</u>
Partner	16	\$ 260	\$ 4,160
Manager	8	180	1,440
Supervisory staff	50	160	8,000
Staff	<u>91</u>	100	<u>9,100</u>
Total for services in RFP	<u><u>165</u></u>		22,700
Out-of-pocket expenses:			
Meals and lodging			-
Transportation			-
Other			<u>-</u>
Total all-inclusive maximum price for December 31, 2019			<u><u>\$ 22,700</u></u>

**BEAUMONT-CHERRY VALLEY WATER DISTRICT
PROFESSIONAL AUDITING SERVICES
PROPOSAL DATA SHEET**

I. FIRM NAME: Rogers Anderson Malody & Scott, LLP

DATE: September 21, 2017

CONTACT PERSON: Scott Manno, Partner

PHONE: 909.889.0871

EMAIL: Smanno@ramscpa.net

II. QUALIFICATIONS:

(Briefly state your firm's qualifications)

As a recognized industry leader and innovator, our goal for the past 69 years has been to provide honest, accurate, objective results to all of our clients, including districts such as yours. Our success in this effort is witnessed by both the growth of our firm and the list of long-term clients who trust us. At RAMS, we are committed to achieving the highest quality audit possible. We understand the complexity of performing governmental audits and that's why we have a *dedicated team of auditors* that possess the specialized knowledge and experience to help ensure compliance with changes in regulations that may impact your district. We plan and execute our audits in a way that maximizes audit efficiency and effectiveness and provides you the highest quality services.

III. PAST GOVERNMENTAL CLIENTS/CONTACT PERSON (List three):

<u>Client</u>	<u>Date of Most Recent Audit</u>	<u>Contact</u>	<u>Phone</u>
Rubidoux Community Services District	June 30, 2017	Krysta M. Krall, CPA, Manager of Fiscal Services	951.684.7580
San Bernardino Valley Water Conservation District	June 30, 2017	Daniel Cozad, General Manager	909.793.2503
Big Bear Area Regional Wastewater Agency	June 30, 2017	Jennifer McCullar, Finance Manager	909.584.4018

IV. AUDITING PERSONNEL PROVIDED FOR THIS ENGAGEMENT:

<u>Name</u>	<u>Title</u>	<u>Years' Experience</u>	<u>Certificate/Degree</u>	<u>Last Public Audit</u>
Scott Manno	Partner	22	CPA, CGMA, BS	June 30, 2017
Charles De Simoni	Manager	8	CPA, CGMA, BS	June 30, 2017
Brianna Schultz	Supervisor	7	CPA, CGMA, BS	June 30, 2017
Veronica Hernandez	Accountant	2	BS	June 30, 2017

*Please remember to include resumes with your RFP response.

V. HOURLY RATES OF AUDITING PERSONNEL:

<u>Name</u>	<u>Title</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>
Scott Manno	Partner	\$290 per hour	\$260 per hour
Charles De Simoni	Manager	\$200 per hour	\$180 per hour
Brianna Schultz	Supervisor	\$175 per hour	\$160 per hour
Veronica Hernandez	Accountant	\$110 per hour	\$100 per hour

VI. FEES:

<u>Service</u>	<u>Anticipated Hours</u>	<u>Fees Y/E 12/31/17</u>	<u>Fees Y/E 12/31/18</u>	<u>Fees Y/E 12/31/19</u>	<u>Fees Y/E 12/31/20</u>	<u>Fees Y/E 12/31/21</u>
Audit of financial statements	165	\$22,700	\$22,700	\$22,700	\$23,265	\$23,845
Management Letter	Included in above	Included in above	Included in above	Included in above	Included in above	Included in above
Other per RFP						
Total		\$22,700	\$22,700	\$22,700	\$23,265	\$23,845

VII. QUALIFICATIONS REGARDING FEES:

(Please state succinctly any qualifications you need to make regarding your proposed fee (e.g., out of pocket expenses, fee increases, extraordinary services, etc.)

In the event that extraordinary circumstances warrant more intensive and detailed services beyond those in the contractual agreement, our Firm shall provide in writing and in advance, the reasons for the additional services together with our estimate of costs, and a statement that no work will be performed without advance approval by the District. We understand any and all additional work as agreed in advance by the District shall be compensated for at the same rate quoted in the schedule submitted in the proposal.

VIII. BILLING SEQUENCES:

(Please state the firm's normal billing practice, as it will be applied to this engagement.)

Our firm typically bills on a monthly basis for work performed in the previous month. If an invoice will be below \$500, we will typically not bill that month.

It is understood that this information must be complete and submitted by 5:00 p.m., Thursday, September 21, 2017, to the Beaumont-Cherry Valley Water District, Attn: Yolanda Rodriguez, Director of Finance & Administrative Services, 560 Magnolia Ave, Beaumont, CA 92223

Scott W. Manno, CPA, CGMA

Print Name



Signature of Individual Submitting Proposal
Authorized on Behalf of Firm

9/20/17
Date

Addendum No. 1

(Attached)

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Prior engagements with the District

Our Firm has not had any engagements with the District within the last five (5) years.

Specific audit approach

Services to be provided

The District desires the auditor to express an opinion on the fair presentation of the financial statements of the District in accordance with generally accepted accounting principles, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*.

In addition, we shall:

- Issue a 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*.
- Apply certain limited procedures related to Management's Discussion and Analysis and Required Supplementary Information.
- Prepare a Management Letter that includes significant and less significant (i.e. reportable and non-reportable) recommendations for improvements to internal control.
- Present and discuss the results of the audit to the Board of Directors upon completion of the audit.
- Provide general consultation during the year on financial accounting and reporting matters.

Our audits will be in accordance with:

- Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants.
- Government Auditing Standards issued by the Comptroller of the United States of America.
- Requirements issued by the State Controller's Office, Section 26909 of the California Government Code.
- AICPA's Audit and Accounting Guide, *Audits of State and Local Government Units*.
- Any other requirements as needed.

The Firm will prepare a report to the Board of Directors regarding each of the following:

- The auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues with management prior to retention.
- Difficulties encountered in performing the audit.
- Errors, irregularities, and illegal acts.

All working papers and reports will be retained (at our expense) for a minimum of seven (7) years, unless we are notified by the District of the need to extend that retention period.

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the following:

- Finance and Audit Committee

Specific audit approach (continued)

RAMS engagement approach

Our engagement approach for your audit will be developed using established goals which will enable measurement of the audit process by the engagement partner and supervisor. Our approach involves frequent communication between the partner and the engagement team to ensure that all audit objectives are achieved in accordance with the established goals and that any issues which may arise are communicated and dealt with on a timely basis. Our overall knowledge and expertise in governmental accounting and auditing has allowed us to identify key audit and accounting risks in the government environment. More importantly, the approach provides for a complete reassessment of the management and control environment in each year's audit and thus is capable of responding to changes and will ensure that deadlines are met in issuing the annual financial statements.

Our engagement approach has been developed and refined over many years. The backbone of our approach revolves around the following six constants:

- **Knowledge and experience.** We have been auditing governmental entities like the District, both large and small, for over 69 years. This experience has allowed us to gain in-depth knowledge of the governmental environment which in turn allows us to perform a more efficient and effective audit and enables us to perform detailed risk assessment procedures. These risk assessment procedures allow us to identify significant audit risk areas within the District.
- **Oversight.** Professional judgment is not developed overnight. Our partners, managers and supervisors have been deeply involved in governmental audits on a continuous basis for most of their professional careers. By having direct partner and manager oversight, we are able to design audit strategies that result in effective and efficient audits.
- **Timeliness.** Deadlines are not just "dates" to us, they are professional commitments. All required deadlines will be met.
- **Open communication.** Open lines of communication with all parties (the engagement team members and District Management and staff) throughout the audit process helps to eliminate "surprises." Proper planning and proper use of experienced engagement personnel tend to provide for an effective and efficient audit process. Consequently, inefficiencies, disruptions, and lack of understanding are kept to a minimum.
- **Availability.** All engagement team members are available throughout the year for any questions or additional consultation.
- **Cost effectiveness.** Our customized audit approach and procedures and our experienced auditors help to reduce your overall audit costs.

As indicated in the next section of the proposal, the overall objective of the engagement with the District is to conduct an audit of the financial statements in accordance with required auditing standards and the expression of an opinion on those financial statements. Beyond that initial objective, we believe that our engagement approach provides certain other value added characteristics, at no additional cost, that will benefit the District over the long-term:

- All of our audits are designed to be performed in an efficient and effective way to minimize disruption to the office operations.
- We offer practical observations and recommendations relating to internal control issues, implementation of accounting standards and the policies and procedures regarding both.
- We identify opportunities for operating efficiencies which can be used to decrease operating costs of the District.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Audit approach and audit segmentation

The following is a summary of the audit team's audit approach for the District's engagement. The audit will be divided into the following segments:

Segment 1 – Interim testing – planning, pre-audit administration and internal control testing

During this phase of the audit, our principal objectives will be to gather information about the District and its environment, including internal control over financial reporting.

In order to achieve the desired objectives of this phase of the audit, we will:

- Meet with the District's staff in order to determine convenient dates in which we can begin our audit, and to discuss the assistance to be provided by the District's staff.
- Hold brainstorming sessions with engagement team members to discuss the susceptibility of the District's financial statements to material misstatement and fraud.
- Review and evaluate the District's accounting and reporting processes by reviewing the prior year's audit work-papers, any District-prepared documents such as budgets, in-house financial reports, policies and procedures manuals, minutes of board meetings, etc., and by using various analytical procedures. Analytical procedures will enhance our understanding of the District and will help us identify areas that may need further assessment and additional testing.
- Review and retain copies of any pertinent local, state and federal statutes, regulations, or charters that apply to the District.
- Evaluate the design of controls that are relevant to the audit by obtaining a thorough understanding of the District's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiring of the District's personnel, and observing and reviewing key supporting documentation (a more thorough explanation of this process is discussed later in the technical proposal).
- Test controls, if control risk is assessed below the maximum, by selecting a sample of transactions within the audit area being tested and reviewing supporting documentation, and evaluating the completeness of the documentation tested, as well as the adequacy of support and approvals as they appear on the support.
- Document and review with management, any findings noted during the testing of internal controls and provide a preliminary management letter that will include our recommendations for improving any weaknesses in operations. The letter will also include suggestions for improving the efficiency of the District's operations.

We estimate this phase of the audit will take approximately 38 hours (two to three days) and will be performed by the supervising accountant and two staff accountants with direct supervision by the audit manager and partner.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Segment 2 – Year end testing – substantive testing

During this phase of the audit, our principal objectives will be to assess the risk of material misstatement at the financial statement level and specific assertions, design overall responses to assessed risks and further audit procedures, perform substantive tests, as needed, and complete the audit and evaluate audit findings, if applicable.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether our testing supports the assessed level of risk initially assigned at the financial statement level and at the assertion level.
- Identify significant risks.
- Develop a detailed audit plan.
- Design substantive tests of account balances, designed and modified specifically for the District's operations and assessed level of risk. Substantive procedures, depending on our risk assessment, may consist of the following (the list below is not all inclusive):
 - Confirmation of cash and investment balances
 - Testing of cash and investment reconciliations
 - Testing GASB 40 and 72 disclosures
 - Testing for compliance with the District's investment policy
 - Testing of interest income
 - Analytical review and subsequent receipt testing of significant receivables
 - Evaluate if receivables are valued properly and perform tests of balances in conjunction with the testing of revenues
 - Testing of significant inventory and other asset accounts
 - Testing of additions and deletions to capital assets, including CIP accounts
 - Perform a search for unrecorded liabilities
 - Testing of significant liability and accrued liability accounts
 - Evaluate the support for compensated absences
 - Review the valuation of claims and judgments
 - Testing of long-term debt balances and debt covenants
 - Analytical review of interest expense
 - Testing of net position classifications
 - Testing of revenues through either analytical procedures and/or detailed testing
 - Testing of expenses through either analytical procedures and/or detailed testing
 - Payroll testing for compliance with approved salary schedules
 - Review the minutes of the board meetings
 - Review significant contracts, debt issuances, leases and other agreements
 - Review of subsequent events after year end (through the completion of our audit)
 - Testing for significant commitments to be disclosed in the financial statements
 - Confirm with legal counsel any significant legal matters affecting the District's financial position

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

We estimate this phase of the audit will take approximately 94 hours (three to four days) and will be performed by the supervising accountant and two staff accountants with direct supervision by the audit manager and partner.

Segment 3 - Reporting – Report preparation/audit conclusion (workpaper review)

During this phase of the audit, our principal objectives will be to evaluate whether the financial statements, taken as a whole, are free from material misstatement and form an opinion and issue our report.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. This will provide the basis for our opinion.
- Review of all audit workpapers by the engagement partner and manager/supervisor/senior to ensure that the audit was performed in accordance with the required standards (GAAS, GAGAS, etc.).
- Prepare drafts of all required reports by the agreed-upon dates.
- Conduct an independent review of the financial statement draft by the engagement's quality control partner.
- Issue all reports by the agreed-upon dates.

We estimate this phase of the audit will take approximately 33 hours (two to three days) and will be performed by the audit supervisor with direct supervision by the audit manager and partner. In addition, the engagement's quality control partner will perform a detailed quality control review of the financial statements and any other deliverable reports.

The above procedures are a general list of procedures to be performed. All procedures are client driven and are different on a client by client basis.

Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with District staff and decide on adequate timeframes, agreed upon by both the District and us, for the performance of the audit and the release of the financial statements. *We will dedicate the necessary resources to meet any agreed upon time frames.*

Proposed hours by staff and segment:

Segment	Partner	Manager	Supervisor	Staff	Total
Segment 1	2	2	11	23	38
Segment 2	6	4	24	60	94
Segment 3	8	2	15	8	33
Totals	16	8	50	91	165

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Audit timing

<u>Audit segments</u>	<u>Proposed timing</u>
Segment 1 - Planning, pre-audit administration and internal control testing	
Entrance conference	As agreed upon
Meet with management for pre-audit planning, and to obtain an understanding of systems, internal controls, and current-year issues. Perform interim audit fieldwork and tests of internal controls.	February/March
Provide management with a detailed listing of items needed to perform the audit, including the timing of when items are needed.	January
Segment 2 - Substantive testing	
Send confirmations of cash, investment, and other accounts as deemed necessary.	January
Perform substantive audit fieldwork.	April
Segment 3 - Report preparation/audit conclusion (workpaper review)	
Present draft of the audit report, and management letter to senior management.	April/May
Issuance of auditor reports.	May
Exit conference	May

Our Firm is committed to meeting any agreed upon, predetermined timeframes. Timing depends on the commitment from the client as well as our Firm. We have taken as little as two weeks to complete all workpaper reviews to issuance of the financial statements. Again, we will commit the adequate resources to meet any agreed upon timeframes.

Sample sizes

Our sample sizes will be determined in accordance with the AICPA's *Audit and Accounting Guide, Audit Sampling*, and will be selected using professional judgment as permitted by SAS No. 111: *Amendment to Statement on Auditing Standards No. 39, Audit Sampling*. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, our planned substantive testing and analytical procedures as well as our professional judgement.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Computer technology in the audit

Our firm has adopted a paperless audit approach. Using our engagement software, all audit team members are linked to each other using a local router which enables them to share information at an almost real-time speed. In addition, once your trial balances and financial statements are entered into our software, we are able to observe your statements in the field allowing us to notice any variances and address them at your office. With this in mind, we would prefer all audit information in an electronic format, particularly trial balances and general ledgers. If electronic formatting is not available, all audit teams have portable scanners and printers while on location during fieldwork. In addition, we can access our accounting and auditing resources through either a wireless or wired internet connection. We link the CAFR schedules directly to our audit software trial balances, and as result, we can provide the District with fund financial statements almost immediately after importing the trial balances. Additionally, journal entries are easy to post to the CAFR schedules and the risk of data entry error is minimized. We can provide the District with our audited trial balances which show the coding of the CAFR schedules for ease of review for District staff. These reports show each account coded to a specific CAFR line item as well as journal entries posted during the audit.

Analytical procedures

In order to properly utilize analytical procedures, industry background and knowledge are needed. With our firm's long history and qualified staff, we believe we have the necessary knowledge and experience to affectively apply analytical procedures. We will utilize analytical review procedures throughout our audit of the District. During the *interim* phase of our audit, we will compare current and prior year unadjusted balances to determine areas that may need additional analysis; we will also compare current year actual amounts to the District's annual budget. During the *final* phase of our audit, we will perform procedures similar to those mentioned above, as well as compare certain financial ratios for current and prior years. We will also conduct certain "reasonableness" tests. Any significant variances are investigated further through inquiry and other substantive testing as deemed necessary until resolved to our satisfaction. Finally, after we have completed our fieldwork, we will compare current and prior year audited balances, keeping in mind expected relationships obtained from our knowledge of the District and various other entities. In addition, we may choose to use various other analytical techniques such as trend analysis, etc.

Unlike many other firms, we use analytical procedures to supplement our substantive testing, not supplant them.

Understanding of internal control over financial reporting

Our approach to obtaining an understanding of the District's internal control over financial reporting will be performed in accordance with professional standards as promulgated by the American Institute of Certified Public Accountants - our understanding will include the *Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring*. We will use customized procedures which we have developed internally to evaluate your internal control systems. By combining our customized procedures and our detailed knowledge of the District and its environment, we will be able to provide constructive feedback in areas we feel need improvement. In addition to our customized procedures, we will also perform the following:

Control Environment. Through inquiry of the District's personnel, prompted by questionnaires, personal knowledge, and review of the minutes of the District's board meetings, we will obtain an understanding of management's and the District Board's attitudes, awareness and actions concerning the control environment, focusing on the substance of the controls rather than their form.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Risk Assessment. Through inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the District's risk assessment process to understand how management considers risks relevant to financial reporting objectives and decides upon actions to address those risks. This will include understanding how management identifies risks, estimates the significance of these risks, assesses the likelihood of their occurrence, and relates them to financial reporting.

Control Activities. Certain control procedures will be documented during our analysis of the control environment and the accounting system. However, many specific control procedures will still need to be documented that will focus primarily on the District's major transaction cycles. As mentioned above, we will test the District's control procedures on which we intend to rely on for safeguarding assets from unauthorized use or disposition and detecting/preventing unauthorized transactions. Any flow charts, organizational charts and any other manuals, programs, and financial and management information systems will be analyzed during this process.

Information and Communication. Through inquiry of the District's personnel, we will identify the major types of transactions engaged in by the District. We will become familiar with the treatment of those transactions, including how the transactions are initiated, the related accounting records, and the manner of processing the transactions. Finally, we will obtain an understanding of the District's financial reporting process used to prepare financial reports, including the approaches used in making accounting estimates and disclosures.

Monitoring. Through the inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the major types of activities the District uses to monitor internal control over financial reporting. We will also determine how those activities are used to initiate corrective actions.

Approach in determining applicable laws and regulations

We understand the importance of laws and regulations in planning an audit of a local government or not-for-profit entity and design all of our audits to ensure we test transactions for compliance. As part of our audit process, our audit team will obtain an understanding of the laws and regulations that will have a direct and material effect on the District's financial statements. In determining which laws and regulations are applicable to the District's financial statement audit, we will consult the following sources:

- AICPA Audit and Accounting Guide, *Audits of State and Local Governments*
- California Government Code (investments, GANN limit requirements, etc.)
- U.S. Government Accountability Office's *Government Auditing Standards* (The Yellow Book), 2011 Revision
- Applicable contracts/grants of the District
- *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance)

After consulting the applicable sources, we will design our audit to provide reasonable assurance of detecting material instances of noncompliance while continuing to refer back to the applicable compliance guideline to ensure changes in compliance are not missed.

Approach in drawing samples for compliance testing

Our approach to be taken in drawing audit samples for purposes of tests of compliance will depend on the number of transactions, the amounts of financial assistance provided (as applicable), and the District's internal controls over the respective programs. Our audits are designed to ensure we will select samples that will provide sufficient evidence of the District's compliance with the laws and regulations that will have a material effect on compliance with laws and regulations.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Identification of potential audit problems

Evaluation of internal controls and management letter comments

In connection with each audit, a comprehensive review of internal controls over financial reporting will be performed. Our firm uses customized internal control questionnaires, information technology questionnaires and narratives to gain an understanding of the internal control process during the audit process. If we identify any weaknesses and after discussion with the appropriate District staff, we will submit a management comment letter which will identify weaknesses observed during the audit process. The management comment letter will provide our recommendation for correction and we will also provide management with the opportunity to comment on our findings.

There are three classifications of internal control deficiencies. We will work carefully with your staff to ensure the correct classification of any identified internal control deficiencies. The three classifications are as follows:

- *Control deficiency* – a minor internal control deficiency that can be communicated either verbally or in writing to management.
- *Significant deficiency* – 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, and must be communicated in writing.
- *Material weakness* – 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, and must be communicated in writing to those charged with governance.

When we prepare internal control recommendations, we obtain a thorough understanding of the specific circumstances surrounding the finding, and discuss the matters with management prior to drafting the letter. We work with your staff to ensure that the recommendation is reasonable and practical to implement.

Other potential issues

One potential audit issue could be the implementation of Governmental Accounting Standards Board Statement No. 75, *Accounting and Reporting for Postemployment Benefits Other than Pensions*. Our team members are currently attending meetings with the California Society of Certified Public Accountants Governmental Accounting and Auditing Committee and various other conferences to determine what steps need to be taken for us to obtain sufficient audit evidence. In addition, we are in the process of trying to determine what types of information will be supplied by the various actuaries providing OPEB valuations. Once this is determined, we will be able to form a plan, meet with District staff to discuss our plan so the District staff can obtain a clear understanding of the issues, and then assist District staff with the implementation of the statement.

In the event that extraordinary circumstances warrant more intensive and detailed services beyond those in the contractual agreement, our Firm shall provide in writing and in advance, the reasons for the additional services together with the our estimate of costs, and a statement that no work will be performed without advance approval by the District. We understand any and all additional work as agreed in advance by the District shall be compensated for at the same rate quoted in the schedule submitted in the proposal.

BEAUMONT-CHERRY VALLEY WATER DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Other information

Additional information required

At this time we do not anticipate the need for any additional information. If a circumstance arises in which we require additional information from the District, we will inform the District in a timely manner and coordinate with the District the gathering of the requested information.

Delegation or subcontract responsibilities

At this time we do not anticipate the need to delegate or subcontract any part of the engagement. If we do, we will not do so unless we receive prior written consent from the District.

Why should the District consider hiring RAMS?

Our firm has a long history of providing high-quality professional services to government entities similar to the District and has a well-respected reputation in the industry, as partly evidenced by our client satisfaction and retention rates. Our staff are committed to the highest standards in performing quality engagements, and you will find they are very personable and easy to work with. At RAMS, you will always work with professionals who are experienced in governmental audits, and thoroughly informed of current issues facing this rapidly changing field. We focus on efficiency in each engagement by emphasizing detailed planning to mitigate or eliminate surprises and maximize the value of our services to our clients. Our knowledge and involvement in the industry lend to our ability to offer year-round guidance and build lasting relationships with our clients.

What are you missing if you do not hire RAMS?

1. **Knowledge.** We provide highly trained and knowledgeable staff dedicated to client service. We are available throughout the year to answer questions or to provide guidance on any accounting matter.
2. **Quality.** A commitment to quality on **every** engagement is our priority.
3. **Experience.** A client focused team of experienced auditors and accountants will serve the District.
4. **Flexibility.** A flexible team that will work with your schedule.
5. **Value.** We provide exceptional client service and quality work at a reasonable and competitive fee.

Assistance required by District staff

Noted below is a list of work required by District staff to assist in the audit.

1. Technical assistance in familiarizing our staff with:
 - The flow of information through the various departments and accounting systems.
 - Reports generated by your accounting system.
 - The system of internal controls.
 - Controls established to monitor compliance with federal grants.
2. Preparation of trial balances, after posting of all yearend journal entries.
3. Preparation of schedules supporting all major balance sheet accounts, and selected revenue and expenditure accounts.
4. Typing of all confirmation requests.
5. Pulling and refilling of all supporting documents required for audit verification.
6. Assistance with the preparation of the financial statements and notes to the financial statements.
7. Preparation of the management's discussion and analysis, transmittal letter and all statistical tables for the financial statements.

Sample prepared by client (PBC) list

District prepared schedule request (electronic versions, if possible)

Below is a standard list of prepared by client schedules. It is a broad, general list which will be specifically tailored to both the needs of the District and our firm. If an item is available online, we will download it ourselves.

Interim request list

1. General items:

- a. Preliminary trial balances with *current year budget* and *actual* and *prior year actual* (preferably in Excel)
- b. Copy of the current budget
- c. Access to payroll related files and reports
- d. Copy of any significant employee contracts (district manager, department heads, etc.)
- e. Non-payroll cash disbursements register (including checks and wire transfers) from 1/1/XX – current so that we can pick our sample for testing
- f. List of credit cards with names of those assigned
- g. Access to invoices and bank statements
- h. Access to cash receipts and supporting reports
- i. Access to minutes up to the date of our interim procedures
- j. Report showing top ten vendors and amount of annual purchases with each of these vendors
- k. Schedule of legal expenditures, also include attorney name, address and contact
- l. Both the accounting and funding PERS Actuarial Reports applicable for the current fiscal year

2. Perm file:

- a. Chart of accounts, if updated
- b. Employee listing
- c. Council member listing (include any finance type committees)
- d. Copy of bank signature cards/bank documents – if updated during the current year
- e. Copy of insurance/bonding documents
- f. Copy of revenue agreements
- g. Personnel policies and procedures
- h. Accounting policies and procedures
- i. Copies of official statements of any newly issued or previously issued outstanding debt

3. Cash and investments

- a. Copy of annually adopted investment policy
- b. The Treasurer's Reports from July 1 of the year under audit through the most current month
- c. Bank reconciliations through the end of the month of most current month
- d. Interest apportionment schedules, including journal entries
- e. Copy of bank signature cards/bank documents – if updated during the current year

4. Single audit, if applicable:

- a. Copies of notifications from agencies regarding previous year's single audit reports, if applicable
- b. Preliminary schedule of federal expenditures
- c. Grant documents and documentation (FEMA, CDBG, etc.)

Year-end request list

1. Trial balances:
 - a. Working trial balance
 - b. Revenue and expenditure/expense summary reports – budget vs actual
2. General items:
 - a. Updated list of current employees
 - b. Copy of budget adjustments, preferably in excel
 - c. Copy of prior year GFOA/CSMFO award comments, if applicable
 - d. Schedule of vendors, including year to date payments
 - e. Schedule of approved, posted journal entries, including closing entries and access to them
 - f. Access to council meeting minutes
3. Cash and investments:
 - a. Reconciliation of cash and investments lead schedule to bank reconciliation
 - b. Detailed supporting schedules for cash and investments for footnote disclosure, including year-end credit ratings, etc.
 - c. December bank reconciliation for all bank and investment accounts, including a supporting list of outstanding checks and deposits in transit
 - d. June investment report
4. Receivables:
 - a. Lead schedule of accounts receivable
 - b. Supporting documents for any allowance for doubtful accounts, if applicable
 - c. Lead schedule for due from other governments with analysis of subsequent cash receipts
 - d. Supporting schedule of accounts receivable with reconciliation to subsidiary ledger
 - e. Aging report for accounts receivable
 - f. Supporting schedule for interest receivable
5. Deferred inflows and outflows of resources:
 - a. Lead schedule and supporting documents for deferred inflows and outflows of resources
6. Capital assets:
 - a. Lead schedule of changes in capital assets and accumulated depreciation – by type
 - b. Combining schedules of changes in capital assets and accumulated depreciation – by type (land, CIP, WIP, building, etc.) with reconciliations to capital outlay and other supporting detail for additions and deletions
 - c. Calculation of gain/loss on disposal of capital and other assets
 - d. Depreciation schedules/detailed listings of capital assets at year-end (including original costs, useful lives, current and accumulated depreciation)
7. Prepaid costs and other assets:
 - a. Lead schedule of prepaid costs
8. Accounts payable:
 - a. Lead schedule of accounts payable
 - b. Supporting schedule of accounts payable with reconciliation to subsidiary ledger (detailed list by vendor)
 - c. Supporting schedule of retentions payable – by vendor
 - d. Current OPEB information

9. Accrued liabilities:
 - a. Lead schedule of accrued liabilities – by account
 - b. Supporting schedule of accrued payroll
 - c. Analytical review of payroll accrual with reconciliation to subsequent payroll register
10. Long-term liabilities:
 - a. Lead schedule of changes in long-term liabilities (including amounts due within one year)
 - b. Supporting schedules of principal, interest and proceeds of debt
 - c. Premium/discount amortization schedules
 - d. Supporting schedule of master leases
 - e. Supporting schedule of changes in comp. absences – by type and employee
 - f. Supporting schedule of workers compensation/self-insurance claims payable
 - g. Supporting schedule of interest payable
11. Lease commitments, if applicable:
 - a. Schedule of lease commitments
 - b. Schedule of leased assets, showing cost and accumulated depreciation
 - c. Copy of lease agreement(s)
12. Analytical review:
 - a. Preliminary analytical review of revenues and expenditures
15. Revenues and expenditures/expenses:
 - a. Lead schedule of all significant revenues – by account
 - b. Lead schedule of interest revenue
 - c. Interest allocation schedule
17. Single audit, if required:
 - a. Schedule of federal financial assistance
 - b. Copies of grant agreements
 - c. Schedule of all revenues recognized and deferred

Beaumont-Cherry Valley Water District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Rogers, Anderson, Malody & Scott, LLP

Certified Public Accountants

Cost Proposal

The annual fee for the fiscal years as listed shall not exceed the following:

Service	Fiscal Year		
	12/31/2017	12/31/2018	12/31/2019
District audit	\$ 22,700	\$ 22,700	\$ 22,700

Percent modification for the fourth year 2.50%


Percent modification for the fifth year 2.50%

Hourly rates for additional services not covered by this proposal:

Partner	\$ 260	\$ 260	\$ 260
Manager	180	180	180
Supervisor	160	160	160
Staff	100	100	100

Certification:

I, Scott Manno, Partner of Rogers, Anderson, Malody & Scott, LLP am empowered to submit this bid, and am authorized to sign a contract with the Beaumont-Cherry Valley Water District.



Scott W. Manno
Certified Public Accountant

Beaumont-Cherry Valley Water District
Schedule of audit fees
Fiscal year ended December 31, 2017

	<u>Hours</u>	<u>Quoted Hourly Rate</u>	<u>Amount</u>
Partner	16	\$ 260	\$ 4,160
Manager	8	180	1,440
Supervisory staff	50	160	8,000
Staff	<u>91</u>	100	<u>9,100</u>
Total for services in RFP	<u><u>165</u></u>		22,700
Out-of-pocket expenses:			
Meals and lodging			-
Transportation			-
Other			<u>-</u>
Total all-inclusive maximum price for December 31, 2017			<u><u>\$ 22,700</u></u>

Beaumont-Cherry Valley Water District
Schedule of audit fees
Fiscal year ended December 31, 2018

	<u>Hours</u>	<u>Quoted Hourly Rate</u>	<u>Amount</u>
Partner	16	\$ 260	\$ 4,160
Manager	8	180	1,440
Supervisory staff	50	160	8,000
Staff	<u>91</u>	100	<u>9,100</u>
Total for services in RFP	<u><u>165</u></u>		22,700
Out-of-pocket expenses:			
Meals and lodging			-
Transportation			-
Other			<u>-</u>
Total all-inclusive maximum price for December 31, 2018			<u><u>\$ 22,700</u></u>

Beaumont-Cherry Valley Water District
Schedule of audit fees
Fiscal year ended December 31, 2019

	<u>Hours</u>	<u>Quoted Hourly Rate</u>	<u>Amount</u>
Partner	16	\$ 260	\$ 4,160
Manager	8	180	1,440
Supervisory staff	50	160	8,000
Staff	<u>91</u>	100	<u>9,100</u>
Total for services in RFP	<u>165</u>		22,700
Out-of-pocket expenses:			
Meals and lodging			-
Transportation			-
Other			<u>-</u>
Total all-inclusive maximum price for December 31, 2019			<u>\$ 22,700</u>

**BEAUMONT-CHERRY VALLEY WATER DISTRICT
PROFESSIONAL AUDITING SERVICES
PROPOSAL DATA SHEET**

I. FIRM NAME: Rogers Anderson Malody & Scott, LLP

DATE: September 21, 2017

CONTACT PERSON: Scott Manno, Partner

PHONE: 909.889.0871

EMAIL: Smanno@ramscpa.net

II. QUALIFICATIONS:

(Briefly state your firm's qualifications)

As a recognized industry leader and innovator, our goal for the past 69 years has been to provide honest, accurate, objective results to all of our clients, including districts such as yours. Our success in this effort is witnessed by both the growth of our firm and the list of long-term clients who trust us. At RAMS, we are committed to achieving the highest quality audit possible. We understand the complexity of performing governmental audits and that's why we have a *dedicated team of auditors* that possess the specialized knowledge and experience to help ensure compliance with changes in regulations that may impact your district. We plan and execute our audits in a way that maximizes audit efficiency and effectiveness and provides you the highest quality services.

III. PAST GOVERNMENTAL CLIENTS/CONTACT PERSON (List three):

<u>Client</u>	<u>Date of Most Recent Audit</u>	<u>Contact</u>	<u>Phone</u>
Rubidoux Community Services District	June 30, 2017	Krysta M. Krall, CPA, Manager of Fiscal Services	951.684.7580
San Bernardino Valley Water Conservation District	June 30, 2017	Daniel Cozad, General Manager	909.793.2503
Big Bear Area Regional Wastewater Agency	June 30, 2017	Jennifer McCullar, Finance Manager	909.584.4018

IV. AUDITING PERSONNEL PROVIDED FOR THIS ENGAGEMENT:

<u>Name</u>	<u>Title</u>	<u>Years' Experience</u>	<u>Certificate/Degree</u>	<u>Last Public Audit</u>
Scott Manno	Partner	22	CPA, CGMA, BS	June 30, 2017
Charles De Simoni	Manager	8	CPA, CGMA, BS	June 30, 2017
Brianna Schultz	Supervisor	7	CPA, CGMA, BS	June 30, 2017
Veronica Hernandez	Accountant	2	BS	June 30, 2017

*Please remember to include resumes with your RFP response.

V. HOURLY RATES OF AUDITING PERSONNEL:

<u>Name</u>	<u>Title</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>
Scott Manno	Partner	\$290 per hour	\$260 per hour
Charles De Simoni	Manager	\$200 per hour	\$180 per hour
Brianna Schultz	Supervisor	\$175 per hour	\$160 per hour
Veronica Hernandez	Accountant	\$110 per hour	\$100 per hour

VI. FEES:

<u>Service</u>	<u>Anticipated Hours</u>	<u>Fees Y/E 12/31/17</u>	<u>Fees Y/E 12/31/18</u>	<u>Fees Y/E 12/31/19</u>	<u>Fees Y/E 12/31/20</u>	<u>Fees Y/E 12/31/21</u>
Audit of financial statements	165	\$22,700	\$22,700	\$22,700	\$23,265	\$23,845
Management Letter	Included in above	Included in above	Included in above	Included in above	Included in above	Included in above
Other per RFP						
Total		\$22,700	\$22,700	\$22,700	\$23,265	\$23,845

VII. QUALIFICATIONS REGARDING FEES:

(Please state succinctly any qualifications you need to make regarding your proposed fee (e.g., out of pocket expenses, fee increases, extraordinary services, etc.)

In the event that extraordinary circumstances warrant more intensive and detailed services beyond those in the contractual agreement, our Firm shall provide in writing and in advance, the reasons for the additional services together with our estimate of costs, and a statement that no work will be performed without advance approval by the District. We understand any and all additional work as agreed in advance by the District shall be compensated for at the same rate quoted in the schedule submitted in the proposal.

VIII. BILLING SEQUENCES:

(Please state the firm's normal billing practice, as it will be applied to this engagement.)

Our firm typically bills on a monthly basis for work performed in the previous month. If an invoice will be below \$500, we will typically not bill that month.

It is understood that this information must be complete and submitted by 5:00 p.m., Thursday, September 21, 2017, to the Beaumont-Cherry Valley Water District, Attn: Yolanda Rodriguez, Director of Finance & Administrative Services, 560 Magnolia Ave, Beaumont, CA 92223

Scott W. Manno, CPA, CGMA

Print Name



Signature of Individual Submitting Proposal
Authorized on Behalf of Firm

9/20/17
Date



**Beaumont-Cherry Valley Water District
Regular Board Meeting
November 19, 2020**

Item 4

STAFF REPORT

TO: Board of Directors

FROM: Dan Jagers, General Manager

SUBJECT: Request for “Will Serve Letter” for Riverside County Assessor’s Parcel No. (APN) 402-110-018 located on the northeast corner of High Street and Jonathan Avenue in the Community of Cherry Valley

Staff Recommendation

Consider the request for water service “Will Serve Letter” for a property located at **Riverside County Assessor’s Parcel No. (APN) 402-110-018** within the community of Cherry Valley, subject to payment of all fees to the District and securing all approvals from the County of Riverside and:

- A. Approve the Application for Water Service and furnish “Will Serve Letter”, or
- B. Deny the Application for Water Service

Background

The Applicant, Adrian Horta, has requested water service from the District for a proposed single-family residence to be constructed on an existing parcel of land located on the northeast corner of High Street and Jonathan Avenue and is further identified as Riverside County Assessor’s Parcel No. 402-110-018 located in the community of Cherry Valley.

The subject property is a corner lot which fronts Jonathan Avenue and High Street in the community of Cherry Valley, California (see Figure 1 attached). Said parcel has approximately 562’ of total frontage (272 feet along High Street and 292 feet along Jonathan Avenue). This parcel is currently within the District’s Service Boundary and the District has confirmed there is a 12” Steel Pipe (STL) water main located within High Street and a 6” Asbestos Cement Pipe (ACP) water main located in Jonathan Avenue (both fronting the property). The 6” ACP water main is planned to be upsized in the future to a 12” Ductile Iron Pipe (DIP), per the District’s Master Plan (P-3040-0010). The Applicant will be required take water service from the 12” STL water main in High Street. The Applicant plans to construct a 3,454 sq. ft. single-family residence with an attached 1,616 sq. ft. garage on the 1.81-acre parcel identified on the site map provided by the Applicant (see Figure 2 – Site Plan). The Applicant will need to secure the necessary approvals from the County of Riverside.

The impact of this residence on the District’s water supply system is minimal. The Applicant will be required to pay all applicable District Fees, including (but not limited to) Facilities Fees, a non-tract water service installation charge, and front-footage fees. The Applicant will be required to pay all actual applicable fees in effect at the time of application for service installation.

Final meter size will be determined by the Applicant. Fire Flow requirements will be determined by the County of Riverside Fire Department and said requirements will dictate actual required Fire Hydrant Fire Flow requirements and residential fire sprinkler requirements for the residence. Applicant may be required to upgrade local area fire hydrant(s) and associated pipelines as necessary based upon actual fire department fire flow requirements.

**Conditions:**

The Applicant shall conform to all District requirements for water service and all County of Riverside requirements.

1. The Applicant will be required to pay all applicable District Fees, including (but not limited to) Facilities Fees, a non-tract water service installation charge, and front-footage fees along all property frontages where facilities are currently installed.
2. To minimize the use of potable water, the District requires the applicant to conform to the County of Riverside Landscaping Ordinances which pertains to water efficient landscape requirements and the following:
 - a. Landscaped areas which have turf, shall have “smart irrigation controllers” which use Evapotranspiration (ET) data to automatically control the watering. Systems shall have an automatic rain sensor to prevent watering during and shortly after rainfall, automatically determine watering schedule based on weather conditions, and not require seasonal monitoring changes. Orchard areas, if any, shall have drip irrigation.
 - b. Landscaping in non-turf areas should be drought-tolerant, consisting of planting materials which are native to the region. Irrigation systems for these areas should be drip or bubbler type.

Fiscal Impact:

None. All fees and deposits will be paid by the Applicant prior to providing service.

Attachments

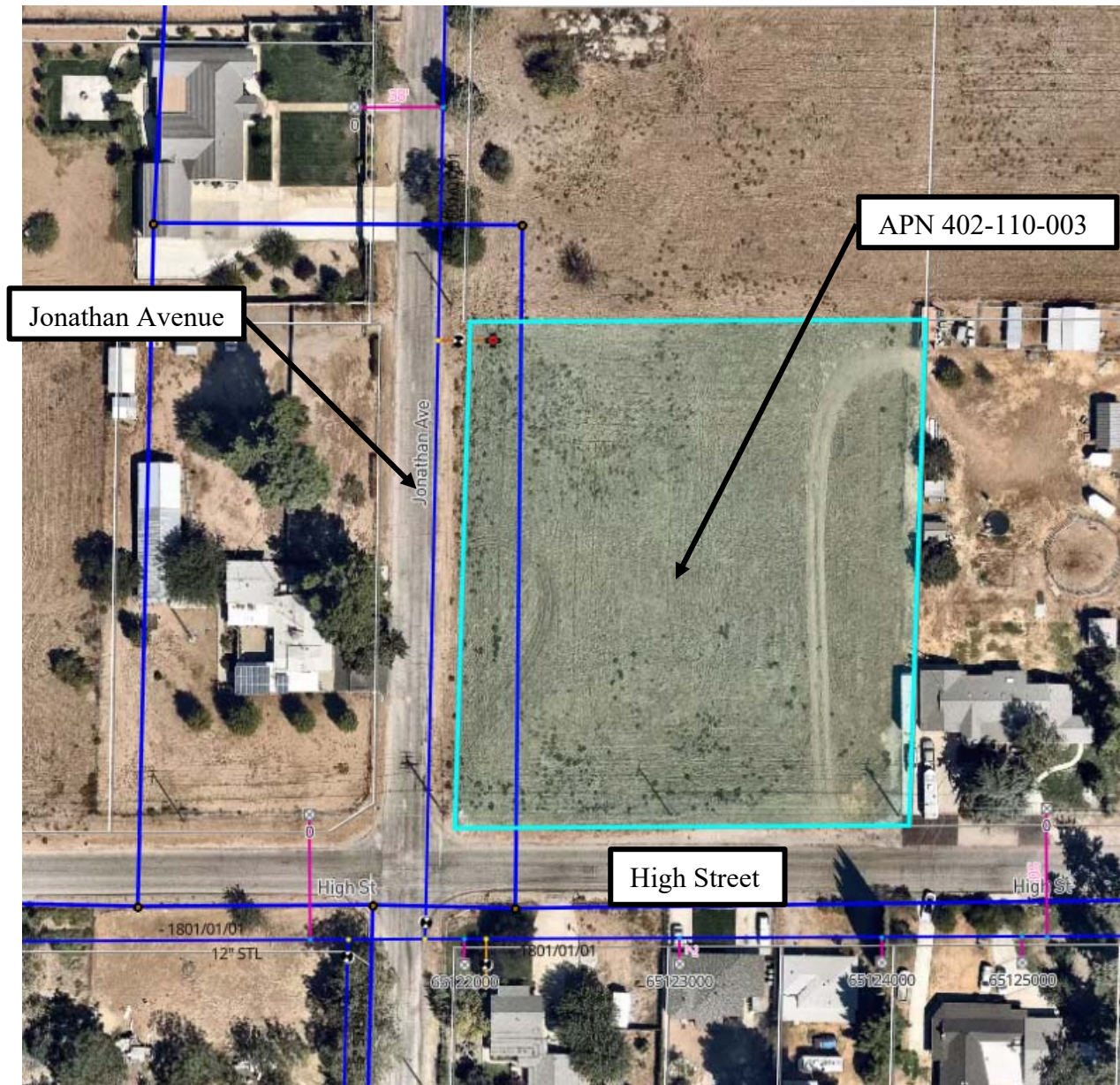
Figure 1 – APN 402-110-018 — Aerial Map

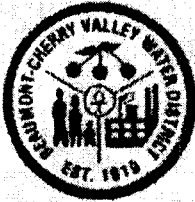
Figure 2 – APN 402-110-018 Site Plan

Will Serve Request for Riverside County APN 402-110-018 (High Street)



**FIGURE 1 – APN 402-110-018
AERIAL MAP**





BEAUMONT CHERRY VALLEY WATER DISTRICT

560 Magnolia Avenue • PO Box 2037

Beaumont, CA 92223-2258

Phone (951) 845-9581

www.bcvwd.org

62619

☒ Will Serve Request ☐ Water Supply Assessment (SB210)

Applicant Name: Adrian Horta	Contact Phone # (909)239-8067
Mailing Address: 1265 Larkspur Lane	Fax #:
City: Beaumont	E-mail: studio_roca@yahoo.com
State & Zip: Ca, 92223	
Service Address: High Street, Cherry Valley	
Assessor's Parcel Number (APN), Tract Map No. Parcel Map No.: 402-110-018	
Project Type: <input checked="" type="checkbox"/> Single-Family <input type="checkbox"/> Multi-Family <input type="checkbox"/> Commercial/Industrial <input type="checkbox"/> Minor Subdivision (5 lots or less) <input type="checkbox"/> Major subdivision (6+ lots) <input type="checkbox"/> Other	
Site Map Attached: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

The letter should be delivered to:

Recipient: Adrian Horta
1265 Larkspur Lane
Beaumont, Ca 92223

PLEASE CHOOSE ONE:

☒ Mail (above address) ☐ E-mail
☐ Fax ☐ Will pick up

The District reserves the right to impose terms and conditions in Will Serve Letters and/or Water Supply Assessment Reports that take into account water availability issues, conservation issues and the District's existing facilities, all of which impact the District's ability to provide service to the subject property and maintain the District's ability to meet existing water demands.

Applicant's Signature

10.7.20

Date



**Beaumont-Cherry Valley Water District
Regular Board Meeting
November 19, 2020**

Item 4

STAFF REPORT

TO: Board of Directors

FROM: Dan Jagers, General Manager

SUBJECT: **Status of Automatic Meter Read/Advanced Metering Infrastructure Deployment Project**

Background

In October of 2019, Beaumont-Cherry Valley Water District (BCVWD) staff, with the help of grant writing consultant Townsend Public Affairs, Inc., submitted an application to the Bureau of Reclamation (BOR) for a Water Sustain and Manage America's Resources for Tomorrow (WaterSMART): Water and Energy Efficiency Grant (WEEG) for the Automatic Meter Read / Advanced Metering Infrastructure (AMR/AMI) Deployment Project in BCVWD's Capital Improvement Plan (CIP), approved by the Board on December 18, 2019. Through WaterSMART, the BOR leverages federal and non-federal funding to provide assistance to water districts (and others) to undertake projects that result in quantifiable and sustained water savings and support broader water reliability benefits.

In February 2020, BCVWD was awarded \$1.5 million in federal funding that is to be matched by BCVWD in the implementation of the conversion from manual read meters to radio read meters, the AMR/AMI Project. This project would replace all of the District's 19,000+ water meters with current automatic read technology, saving staff time, reducing errors and eliminating wear and tear on District vehicles, while offering a new and informational data set for detecting leaks within the transmission and distribution system. The Assistance Agreement defined the terms and conditions for the \$1.5 million grant award, including reporting requirements, responsibilities, and regulatory compliance. At least 50 percent of non-Federal cost-share is required for the costs incurred under the Agreement. The original estimated project cost was approximated at \$5.51 million for the life of the project, however savings in meter costs and the use of part time temporary staff reduce the project cost to an estimated \$5-5.1 million. The BOR grant specifies an expedited timeline of three years for project completion, which staff believes is possible as long as the grant funds were made available.

Table 1 Updated Anticipated Cost Allocation

Item	Description	Cost
1	BOR WaterSMART Grant Funds	\$ 1,500,000
2	BCVWD Matching Funds	\$ 1,500,000
3	Additional BCVWD Funds or Future Grant Opportunities	\$ 2,068,774
Total Estimated Project Cost		\$ 5,068,774

The General Manager was authorized to sign the Assistance Agreement by the Board at the August 27, 2020 meeting.

Per the Assistance Agreement, on a semi-annual basis, the District is required to submit a performance report, as well as a financial report, that summarizes the progress that the District



has made on the AMR/AMI Project. The first report for the AMR/AMI Project to the BOR covered October 1, 2019 to September 30, 2020 as it was to include pre-award meter costs only.

The following is a summary of the status of the project as of September 30, 2020:

Table 2-Status of Meters upgraded to be AMI compatible

Period	Total number of installed meters	New Installs	Replaced : Maintenance	Replaced : AMR/AMI Project	Total AMI capable meters	% converted to AMI
Beginning Count Sept 2019	19,154				4,957	26%
Oct 2019-Dec 2019	19,349	195	176	55	5,383	28%
Jan 2020-Mar 2020	19,456	107	104	54	5,648	29%
Apr 2020-Jun 2020	19,548	92	149	0	5,889	30%
Jul 2020-Sept 2020	19,660	112	52	190	6,243	32%

Table 3- Submitted expenses to BOR for 50% matching reimbursement

Period	Expenditures specific to project	BOR 50% cost share	Allowable administrative costs ⁽¹⁾	Total Expected Federal contribution
Oct 2019-Sept 2020	\$71,811	\$35,905	\$46	\$35,951
Total Allowable	\$71,811	\$35,905	\$46	\$35,951

⁽¹⁾ Administrative costs associated with the project are considered by the BOR as de-minimus as they are 50% of 10% of the cost base



**Beaumont-Cherry Valley Water District
Regular Board Meeting
November 19, 2020**

Item 6

STAFF REPORT

TO: Board of Directors

FROM: Dan Jagers, General Manager

SUBJECT: Discussion of San Geronio Pass Water Agency November 9, 2020 Engineering Workshop Items 3, 4 and 5: Item 3 – Tax Revenue Presentation; Item 4 – Discussion on Amended and Restated Delta Conveyance Design and Construction Joint Powers Authority Agreement; Item 5 – Discussion of Continued Participation in the Delta Conveyance Project

Staff Recommendation

No recommendation; information only.

Summary

In the last few months, the San Geronio Pass Water Agency (SGPWA) recently worked towards completing a detailed plan to understand existing area contributions to SGPWA tax based funding sources in conjunction available to the SGPWA. This work should serve to help the SGPWA Board of Directors understand funding opportunities related to upcoming possible projects the SGPWA Board is currently participating in, including the Bay Delta Conveyance Project and the Sites Reservoir.

On Monday November 16, 2020, The SGPWA Board will most likely be asked to make decisions regarding pursuit of levels of participation in the Bay Delta Conveyance Project that could provide additional water supplies to the region necessary to supply future development demands. BCVWD Staff felt it was important to provide an update on this item to the Board of Directors, as decisions made by the SGPWA directly affect water supply opportunities to BCVWD.

The information included as attachments in the memorandum, which are important to BCVWD's ongoing water supply, include the following items reviewed at the SGPWA's recent engineering workshop of November 9, 2020 include the following:

1. Review of Property Tax calculations and projections prepared by HDL Coren and Cole which shows recent and projected tax based funding opportunities of the SGPWA.
2. Discussion on Amended and restated Delta Conveyance Design and Construction Joint Powers Authority Agreement.
3. Discussion of Continued Participation in the Delta Conveyance Project.

The previous three items are of great interest and impact to BCVWD and staff will provide a report regarding the SGPWA's November 16, 2020 Board Meeting consideration regarding these items.

Background

The Sacramento-San Joaquin Delta (Delta) is the hub for much of the state's water supply. Two-thirds of California's water originates in the Sierra Nevada Mountains as snowpack, eventually



flowing through the Delta, where, consistent with water rights, including applicable water quality requirements, it is delivered to more than 27 million Californians and 750,000 acres of farmland. The infrastructure that enables conveyance for California's primary water supply is critical to the health of local communities and the success of the state's economy.

The potential for damage due to earthquakes and climate change means that upgrades to the Delta infrastructure are vital. Pumping restrictions can prevent the State Water Project (SWP) from reliably capturing water when it is available, especially from storm events. The proposed Delta Conveyance Project would add new diversions in the north Delta to promote a more resilient and flexible SWP in the face of unstable future conditions.

Much of BCVWD's water supply for replenishment of the Beaumont Basin is obtained via the State Water Project. In the last few years, the District has been purchasing more than 10,000 acre-feet (AF) per year from the San Geronio Pass Water Agency, the region's state water contractor. Most recently, at its August 27, 2020 meeting, the Board approved a purchase of 10,000 AF of imported water at a cost of \$399 per AF for 2021. This water source is vital to the District.

The Board has been briefed on the District's position on the Delta via 7 white papers promulgated in 2018. Since then, Governor Gavin Newsom advocated for changes to the program formerly known as the California Water Fix (CWF) (twin tunnels solution) and in May 2019, the Department of Water Resources (DWR) withdrew the proposed permits for the CWF and began a new process for a single tunnel solution, known as the Delta Conveyance Project.

In August, the DWR released a preliminary cost assessment to assist the beneficiary public water agencies who are ultimately responsible for funding the planning, environmental review, permitting and, if approved, design and construction of a proposed Delta conveyance facility. Also released was an updated program schedule which shows expected completion of the permitting process in mid-2024.

Fiscal Impact

None.

Attachments

- A. SGPWA Item 3 – Property Tax Review presentation
- B. SGPWA Item 4 – Staff Report - Discussion on Amended and Restated Delta Conveyance Design and Construction Joint Powers Authority Agreement
- C. SGPWA PowerPoint on Delta Conveyance Project – Governance
- D. SGPWA Item 5 – Staff Report - Discussion of Continued Participation in the Delta Conveyance Project
- E. SGPWA PowerPoint on Delta Conveyance Project – Continued Participation

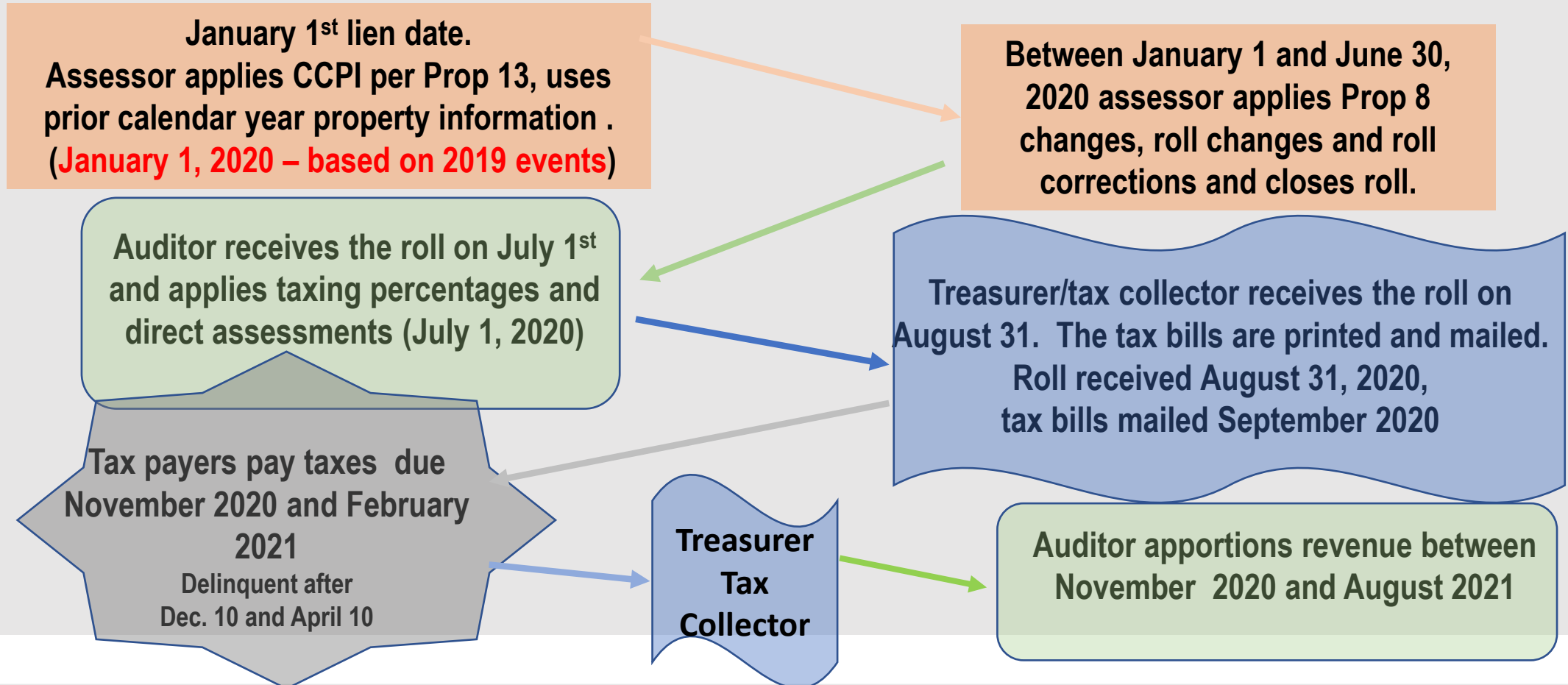
SAN GORGONIO PASS WATER AGENCY PROPERTY TAX REVIEW

November 9, 2020

PROPERTY TAX BASICS

PROPERTY TAX TIME LINE 2020-21

Values lag 12-18 months being reflected on the tax rolls

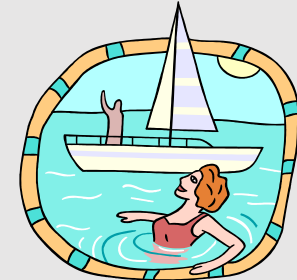


WHAT PROPERTY IS TAXED?

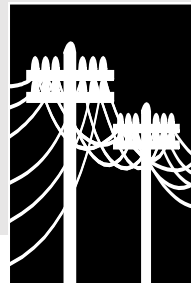
Secured Roll



Unsecured Roll



Utility Roll



THE COUNTY DEPARTMENTS THAT MANAGE PROPERTY TAXES



ASSESSOR

Appraises property, enrolls new construction, market value of sales, and administers appeals



AUDITOR CONTROLLER

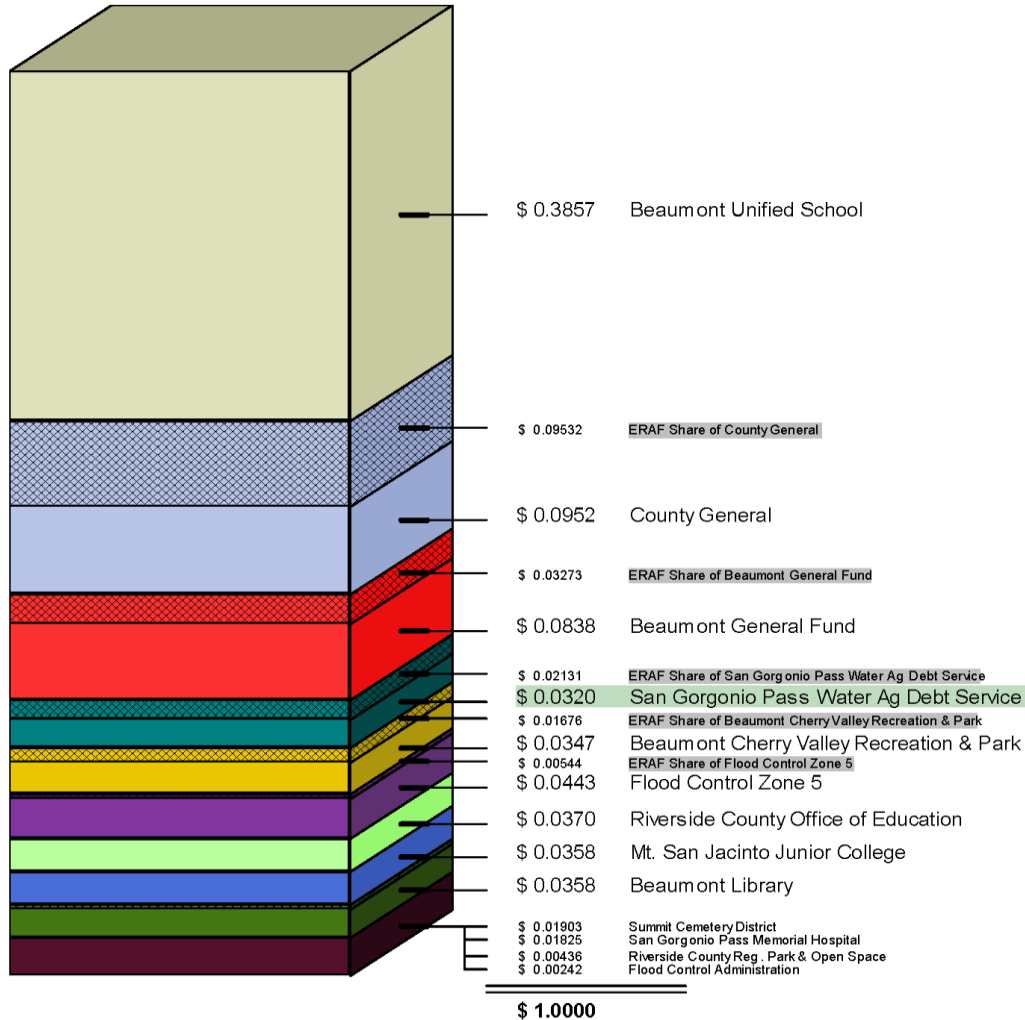
Extends the tax roll, applies the 1% base levy, any voter approved debt and direct assessment levies. Apportions revenue after taxes are paid

TREASURER-TAX COLLECTOR

Prints and mails the tax bills and collects taxes based on the information provided by the Auditor.



SAN GORGONIO PASS WATER PROPERTY TAX DOLLAR BREAKDOWN



State Water Project

SAN GORGONIO PASS WATER DIRECT & OVERLAPPING PROPERTY TAX RATES (RATE PER \$100 OF TAXABLE VALUE)

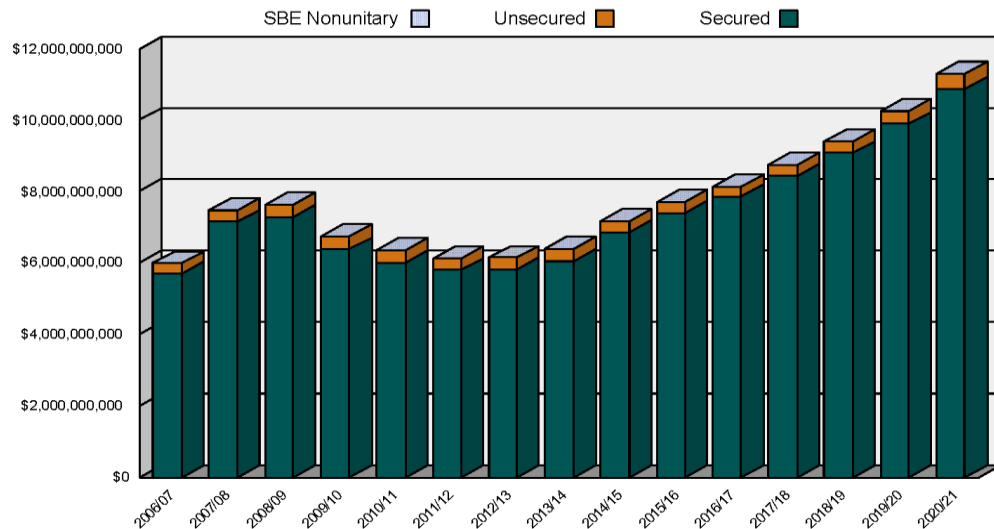
Agency	Last 4 Fiscal Years			
	2017/18	2018/19	2019/20	2020/21
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000
Banning Unified School Ds	0.14473	0.14278	0.14526	0.14526
Beaumont Unified School Ds	0.07677	0.07432	0.07438	0.07438
Colton Joint Unified School Ds	0.09390	0.11160	0.10160	0.10160
High Valley Water Imp No 1 Ds	0.45882	0.45882	0.00000	0.00000
Moreno Valley Unified School Ds	0.09333	0.09864	0.09980	0.09980
Mt San Jacinto Jr College	0.01320	0.01320	0.01320	0.01320
Riverside City Cc Ds	0.01616	0.01478	0.01476	0.01476
San Bernardino Val Comm College Ds	0.03760	0.04070	0.03290	0.03290
San Gorgonio Pass Mem Hospital Ds	0.09052	0.08692	0.06990	0.06990
San Gorgonio Pass Water Ag Ds	0.18250	0.18250	0.17750	0.17750
Total Direct & Overlapping² Tax Rates	2.20753	2.22426	1.72930	1.72930
Agency's Share of 1% Levy Per Prop 13	0.03205	0.03205	0.03205	0.03205
Voter Approved Agency Debt Rate				
Redevelopment Rate				
Total Direct Rate	0.20885	0.20890	0.20373	0.20352

ASSESSED VALUE REVIEW

SAN GORGONIO PASS WATER NET TAXABLE ASSESSED VALUE HISTORY

2006/07 - 2020/21 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change*
2006/07	\$5,685,495,116	\$297,605,783	\$2,857,269	5,985,958,168	
2007/08	\$7,142,258,845	\$341,858,866	\$1,156,432	7,485,274,143	25.05%
2008/09	\$7,282,090,320	\$358,026,203	\$1,156,432	7,641,272,955	2.08%
2009/10	\$6,372,220,614	\$368,088,432	\$1,156,432	6,741,465,478	-11.78%
2010/11	\$5,992,731,924	\$371,162,463	\$1,156,432	6,365,050,819	-5.58%
2011/12	\$5,793,719,198	\$335,826,661	\$559,656	6,130,105,515	-3.69%
2012/13	\$5,826,526,977	\$310,770,360	\$230,116	6,137,527,453	0.12%
2013/14	\$6,055,873,711	\$322,333,936	\$230,116	6,378,437,763	3.93%
2014/15	\$6,841,166,292	\$308,560,252	\$230,116	7,149,956,660	12.10%
2015/16	\$7,390,366,418	\$297,899,502	\$230,116	7,688,496,036	7.53%
2016/17	\$7,843,319,216	\$286,466,987	\$230,116	8,130,016,319	5.74%
2017/18	\$8,435,701,209	\$294,201,725	\$230,116	8,730,133,050	7.38%
2018/19	\$9,075,143,559	\$322,302,022	\$270,876	9,397,716,457	7.65%
2019/20	\$9,884,534,782	\$356,279,488	\$270,876	10,241,085,146	8.97%
2020/21	\$10,869,477,539	\$426,853,179	\$270,876	11,296,601,594	10.31%
Average % Change					5.72%



RIVERSIDE COUNTY CITY GROWTH COMPARISON

2019/20 To 2020/21 Net Taxable Assessed Value Change

City	2020/21 Net Value	Value Change	% Change
Calimesa	1,119,904,505	148,728,045	15.314%
Beaumont	6,021,645,618	752,348,266	14.278%
San Gorgonio Pass Water	11,296,601,594	1,055,516,448	10.307%
Perris	7,566,897,345	672,653,188	9.757%
Desert Hot Springs	2,079,083,259	176,220,681	9.261%
Menifee	11,270,984,052	881,153,421	8.481%
Jurupa Valley	11,445,231,831	874,264,791	8.270%
Moreno Valley	18,340,871,841	1,229,747,698	7.187%
San Jacinto	3,475,635,009	207,225,857	6.340%
Coachella	2,111,080,288	125,406,253	6.316%
Cathedral City	5,062,361,987	277,989,245	5.810%
Riverside	33,566,061,047	1,823,706,574	5.745%
Corona	23,083,632,875	1,222,249,916	5.591%
Lake Elsinore	6,968,081,249	368,120,726	5.578%
Palm Springs	14,488,744,655	721,944,609	5.244%
Norco	3,703,826,129	178,031,700	5.049%
Eastvale	10,896,904,569	512,808,114	4.938%
Indio	9,256,704,137	434,295,628	4.923%
Murrieta	14,696,634,678	671,927,780	4.791%
Hemet	6,462,022,172	289,161,299	4.684%
Wildomar	3,744,326,340	161,412,057	4.505%
Temecula	17,486,025,623	733,843,878	4.381%
Banning	2,440,928,652	99,333,620	4.242%
Canyon Lake	1,943,962,174	75,237,505	4.026%
Palm Desert	16,217,619,993	581,036,149	3.716%
Rancho Mirage	9,294,534,105	320,265,103	3.569%
Indian Wells	6,360,984,421	212,829,435	3.462%
La Quinta	14,412,041,752	396,624,120	2.830%
Blythe	912,062,330	-2,251,312	-0.246%

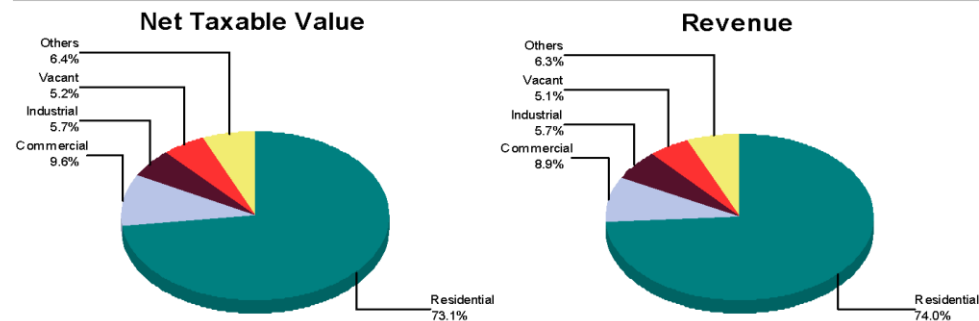
City Average % Change: 6.1%

City Median % Change: 5.2%

SAN GORGONIO PASS WATER 2020/21 USE CATEGORY SUMMARY

BASIC PROPERTY VALUE TABLE

Category	Parcels	Net Taxable Value	Revenue
Residential	33,095	\$8,258,074,342 (73.1%)	\$17,001,872.81 (74.0%)
Commercial	722	\$1,081,384,394 (9.6%)	\$2,054,846.18 (8.9%)
Industrial	249	\$648,335,045 (5.7%)	\$1,318,820.53 (5.7%)
Agricultural	852	\$89,440,166 (0.8%)	\$186,096.52 (0.8%)
Govt. Owned	3	\$1,295,302 (0.0%)	\$2,610.02 (0.0%)
Institutional	88	\$6,202,086 (0.1%)	\$12,342.72 (0.1%)
Miscellaneous	35	\$14,194,342 (0.1%)	\$26,799.94 (0.1%)
Recreational	37	\$23,967,010 (0.2%)	\$49,959.73 (0.2%)
Vacant	7,864	\$590,513,318 (5.2%)	\$1,177,587.54 (5.1%)
Exempt	2,503	\$0 (0.0%)	\$0.00 (0.0%)
SBE Nonunitary	[6]	\$270,876 (0.0%)	\$672.62 (0.0%)
Cross Reference	[1,697]	\$147,258,830 (1.3%)	\$303,800.97 (1.3%)
Unsecured	[1,413]	\$426,853,179 (3.8%)	\$837,599.98 (3.6%)
Unknown	82	\$8,812,704 (0.1%)	\$17,485.92 (0.1%)
TOTALS	45,530	\$11,296,601,594	\$22,990,495.49



Values assigned by use type

73.1% of value is in Residential uses an additional 5.2% are vacant
9.6% in Commercial uses and 5.7% in Industrial uses

Year over year growth by use type

SAN GORGONIO PASS WATER 2020/21 GROWTH BY USE CATEGORY

2019/20 to 2020/21 Value Growth by Use Category

Category	2019/20 Net Taxable Value	2020/21 Net Taxable Value	\$ Change	% Change
Residential	31,623 \$7,633,934,882	33,095 \$8,258,074,342 (73.1%)	\$624,139,460	8.2%
Commercial	708 \$989,209,616	722 \$1,081,384,394 (9.6%)	\$92,174,778	9.3%
Industrial	244 \$355,351,956	249 \$648,335,045 (5.7%)	\$292,983,089	82.4%
Vacant	8,894 \$650,869,553	7,864 \$590,513,318 (5.2%)	-\$60,356,235	-9.3%
Unsecured	[1,383] \$356,279,488	[1,413] \$426,853,179 (3.8%)	\$70,573,691	19.8%
Cross Reference	[1,730] \$142,726,433	[1,697] \$147,258,830 (1.3%)	\$4,532,397	3.2%
Agricultural	386 \$58,054,646	852 \$89,440,166 (0.8%)	\$31,385,520	54.1%
Recreational	37 \$23,745,556	37 \$23,967,010 (0.2%)	\$221,454	0.9%
Miscellaneous	29 \$16,460,393	35 \$14,194,342 (0.1%)	-\$2,266,051	-13.8%
Unknown	86 \$7,930,834	82 \$8,812,704 (0.1%)	\$881,870	11.1%
Institutional	83 \$5,837,008	88 \$6,202,086 (0.1%)	\$365,078	6.3%
Govt. Owned	3 \$413,905	3 \$1,295,302 (0.0%)	\$881,397	212.9%
SBE Nonunitary	[6] \$270,876	[6] \$270,876 (0.0%)	\$0	0.0%
Exempt	2,396 \$0	2,503 \$0 (0.0%)	\$0	0.0%
TOTALS	44,489 \$10,241,085,146	45,530 \$11,296,601,594 (100.0%)	\$1,055,516,448	10.3%

Numbers in blue are parcel/assessment counts



SAN GORGONIO PASS WATER

ASSESSED VALUE OF TAXABLE PROPERTY

2011/12 - 2020/21 Taxable Property Values

Category		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Residential	Taxable Value	4,108,572,990	4,115,732,747	4,338,569,885	5,049,389,598	5,575,102,675	6,010,053,886	6,469,255,863	7,019,884,644	7,633,934,882	8,258,074,342
	Parcel Count	27,593	27,762	28,024	28,535	29,026	29,619	30,008	30,768	31,623	33,095
Commercial	Taxable Value	751,515,478	752,467,989	771,693,590	815,494,356	857,089,889	867,034,098	891,384,950	928,594,190	989,209,616	1,081,384,394
	Parcel Count	696	698	701	681	686	687	689	688	708	722
Industrial	Taxable Value	200,434,027	208,804,310	209,391,996	248,972,002	235,964,050	239,012,524	292,013,692	326,418,842	355,351,956	648,335,045
	Parcel Count	242	245	244	249	250	251	253	255	244	249
Agricultural	Taxable Value	22,279,471	21,486,920	24,287,959	24,253,894	23,426,365	23,588,815	24,397,315	22,605,527	58,054,646	89,440,166
	Parcel Count	88	81	83	83	77	76	77	77	386	852
Govt. Owned	Taxable Value	998,382	1,018,348	397,879	357,726	364,872	390,034	397,834	405,789	413,905	1,295,302
	Parcel Count	3	3	3	3	3	3	3	3	3	3
Institutional	Taxable Value	3,732,528	3,824,297	2,593,641	3,779,983	5,753,579	3,884,662	3,533,318	5,798,599	5,837,008	6,202,086
	Parcel Count	71	71	71	83	83	84	84	84	83	88
Miscellaneous	Taxable Value	16,066,906	17,669,337	16,310,234	16,978,741	17,115,161	15,540,289	14,978,007	13,879,944	16,460,393	14,194,342
	Parcel Count	35	34	34	34	34	34	34	36	29	35
Recreational	Taxable Value	25,725,861	26,657,218	21,822,834	24,262,432	27,302,356	23,902,180	28,509,994	24,379,686	23,745,556	23,967,010
	Parcel Count	28	28	26	29	33	36	36	37	37	37
Vacant	Taxable Value	608,492,515	595,010,713	601,959,347	585,371,737	574,284,509	585,602,350	633,330,284	653,282,296	650,869,553	590,513,318
	Parcel Count	9,000	8,845	8,580	8,108	8,873	8,995	9,486	9,281	8,894	7,864
SBE Nonunitary	Taxable Value	559,656	230,116	230,116	230,116	230,116	230,116	230,116	270,876	270,876	270,876
	Parcel Count	[10]	[7]	[7]	[7]	[7]	[7]	[7]	[6]	[6]	[6]
Cross Reference	Taxable Value	55,527,711	83,855,098	68,846,346	72,305,823	73,962,962	74,310,378	77,899,952	79,894,042	142,726,433	147,258,830
	Parcel Count	[706]	[705]	[88]	[87]	[92]	[90]	[92]	[93]	[1,730]	[1,697]
Unsecured	Taxable Value	335,826,661	310,770,360	322,333,936	308,560,252	297,899,502	286,466,987	294,201,725	322,302,022	356,279,488	426,853,179
	Parcel Count	[1,247]	[1,181]	[1,289]	[1,230]	[1,226]	[1,244]	[1,346]	[1,385]	[1,383]	[1,413]
Exempt	Taxable Value	[20,340,533]	[20,403,071]	[18,705,343]	[18,979,755]	[19,729,341]	[20,274,774]	[20,220,314]	[20,457,494]	[0]	[0]
	Parcel Count	2,072	2,114	2,113	2,130	2,167	2,219	2,278	2,330	2,396	2,503
Unknown	Taxable Value	373,329								7,930,834	8,812,704
	Parcel Count	1								86	82
TOTALS	Taxable Value	6,130,105,515	6,137,527,453	6,378,437,763	7,149,956,660	7,688,496,036	8,130,016,319	8,730,133,050	9,397,716,457	10,241,085,146	11,296,601,594
	Parcel Count	39,829	39,881	39,879	39,935	41,232	42,004	42,948	43,559	44,489	45,530



SAN GORGONIO PASS WATER
CITY OF BEAUMONT
2020/21 GROWTH BY USE CATEGORY

2019/20 to 2020/21 Value Growth by Use Category

Category	2019/20 Net Taxable Value		2020/21 Net Taxable Value			\$ Change	% Change
Residential	15,183	\$4,270,998,304	16,247	\$4,631,135,525	(76.9%)	\$360,137,221	8.4%
Industrial	174	\$282,751,732	175	\$573,656,274	(9.5%)	\$290,904,542	102.9%
Commercial	263	\$352,992,505	275	\$404,022,040	(6.7%)	\$51,029,535	14.5%
Unsecured	[539]	\$116,425,944	[547]	\$191,707,077	(3.2%)	\$75,281,133	64.7%
Vacant	2,385	\$218,688,008	1,782	\$191,179,138	(3.2%)	-\$27,508,870	-12.6%
Recreational	16	\$16,944,899	16	\$17,280,592	(0.3%)	\$335,693	2.0%
Unknown	22	\$4,168,358	21	\$4,968,448	(0.1%)	\$800,090	19.2%
Cross Reference	[131]	\$4,052,652	[136]	\$4,624,200	(0.1%)	\$571,548	14.1%
Institutional	25	\$626,675	27	\$1,389,803	(0.0%)	\$763,128	121.8%
Agricultural	2	\$272,683	2	\$278,365	(0.0%)	\$5,682	2.1%
SBE Nonunitary	[2]	\$72,099	[2]	\$72,099	(0.0%)	\$0	0.0%
Miscellaneous	2	\$7,212	3	\$9,855	(0.0%)	\$2,643	36.6%
Exempt	878	\$0	935	\$0	(0.0%)	\$0	0.0%
TOTALS	18,950	\$5,268,001,071	19,483	\$6,020,323,416	(100.0%)	\$752,322,345	14.3%

Numbers in blue are parcel/assessment counts

88.5% of the value in the City of Beaumont is in the General Fund portion of the City and 11.5% is in their former RDA. The Industrial growth is in the GF.

54.5% of the value in the City of Calimesa is in their General Fund and 45.5% is in their former RDA. Residential growth in former RDA.

CITY DIFFERENCES Beaumont and Calimesa



SAN GORGONIO PASS WATER
CITY OF CALIMESA
2020/21 GROWTH BY USE CATEGORY

2019/20 to 2020/21 Value Growth by Use Category

Category	2019/20 Net Taxable Value		2020/21 Net Taxable Value			\$ Change	% Change
Residential	2,455	\$652,155,509	2,759	\$780,981,029	(69.7%)	\$128,825,520	19.8%
Vacant	993	\$154,144,524	699	\$147,786,176	(18.2%)	-\$6,358,348	-4.1%
Commercial	75	\$79,542,267	81	\$101,605,867	(9.1%)	\$22,063,600	27.7%
Cross Reference	[976]	\$42,813,293	[926]	\$44,181,473	(3.9%)	\$1,368,180	3.2%
Industrial	12	\$16,645,689	12	\$16,470,682	(1.5%)	-\$175,007	-1.1%
Unsecured	[123]	\$12,332,557	[133]	\$13,208,344	(1.2%)	\$875,787	7.1%
Agricultural	24	\$6,834,794	25	\$8,882,713	(0.8%)	\$2,047,919	30.0%
Recreational	9	\$2,993,411	9	\$3,053,278	(0.3%)	\$59,867	2.0%
Institutional	9	\$2,794,939	9	\$2,797,080	(0.2%)	\$2,141	0.1%
Unknown	2	\$526,372	2	\$536,897	(0.0%)	\$10,525	2.0%
Govt. Owned	1	\$393,105	1	\$400,966	(0.0%)	\$7,861	2.0%
Exempt	146	\$0	170	\$0	(0.0%)	\$0	0.0%
TOTALS	3,726	\$971,176,460	3,767	\$1,119,904,505	(100.0%)	\$148,728,045	15.3%

Numbers in blue are parcel/assessment counts

LARGEST INCREASES IN 2020-21

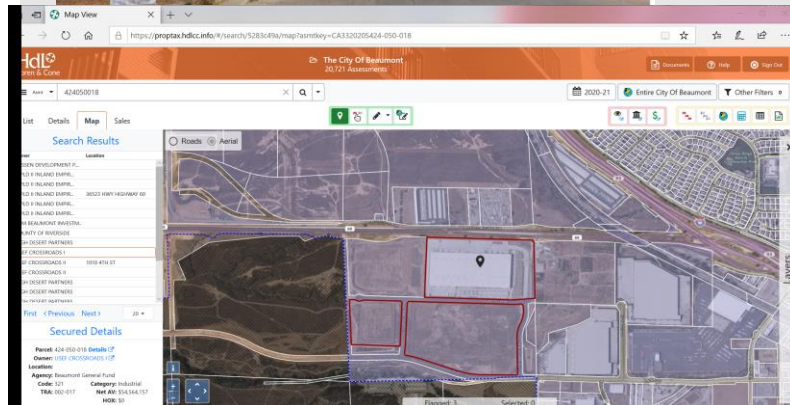


**Amazon
Distribution
Warehouse
*Beaumont***

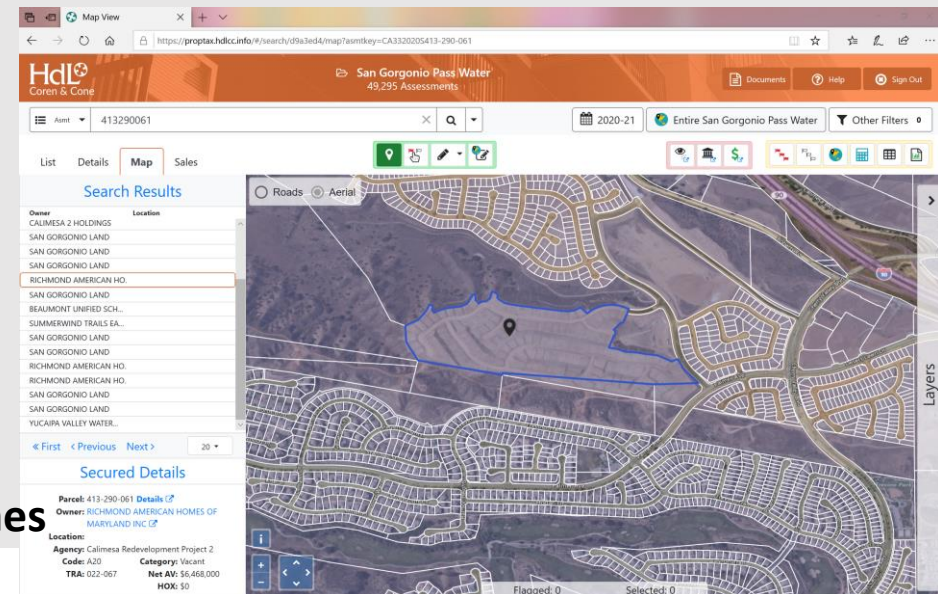


**C J Foods
Manufacturing
Warehouse
*Beaumont***

HdL
Coren & Cone

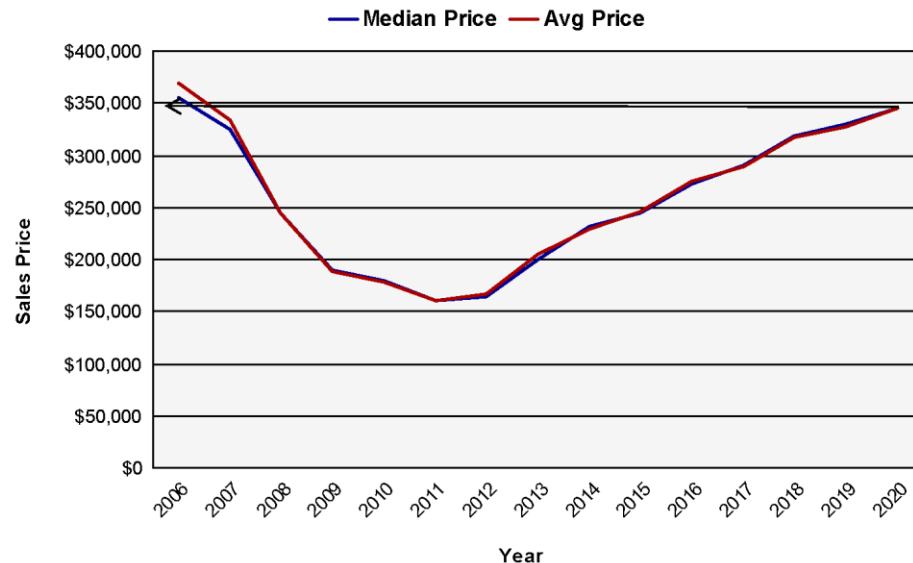


**Richmond American Homes
*Calimesa***



SALE VALUE TRENDS AND PROPOSITION 8—Valuation Reviews TOP PROPERTY TAXPAYERS

Year	Full Value Sales	Average Price	Median Price	Median % Change
2006	1,585	\$369,855	\$355,000	
2007	775	\$334,275	\$325,000	-8.45%
2008	1,521	\$245,197	\$245,000	-24.62%
2009	1,384	\$188,421	\$189,750	-22.55%
2010	1,390	\$178,975	\$180,000	-5.14%
2011	1,358	\$160,161	\$160,000	-11.11%
2012	1,301	\$167,345	\$164,000	2.50%
2013	1,266	\$205,417	\$199,500	21.65%
2014	1,306	\$229,626	\$232,000	16.29%
2015	1,353	\$245,960	\$245,000	5.60%
2016	1,564	\$274,584	\$272,000	11.02%
2017	1,689	\$288,773	\$290,000	6.62%
2018	1,941	\$317,501	\$319,000	10.00%
2019	1,991	\$327,669	\$330,000	3.45%
2020	1,397	\$345,192	\$345,000	4.55%



MEDIAN SALE PRICE HISTORY FOR SFRs

The peak SFR median price before the recession was \$355,000. During the Great Recession, at their lowest single-family homes were selling for \$160,000 less than ½ their peak prices.

Countywide median sale prices were 3.76% higher in 2019 and are 8.81% higher in the first 9 months of 2020.

There have been 10% fewer SFRs to sell in the first 9 months in 2020 than reported last year.



RIVERSIDE COUNTY

2020 COUNTY SALES COMPARISON BY CITY

Single Family Residential Sales (01/01/2019 - 9/30/2020)

City	2019 Sale Count	2020 Sale Count	2019 Median Sales Price	2020 Median Sales Price	Median % Change
BANNING	578	373	255,000	268,000	5.10
BEAUMONT	1,108	749	347,250	361,000	3.96
BLYTHE	139	110	150,000	165,000	10.00
CALIMESA	168	175	380,000	399,000	5.00
CANYON LAKE	337	301	450,000	505,000	12.22
CATHEDRAL CITY	709	475	329,000	350,000	6.38
COACHELLA	220	177	256,750	295,000	14.90
CORONA	1,756	1,326	490,000	525,000	7.14
DESERT HOT SPRINGS	491	291	223,500	245,000	9.62
EASTVALE	735	566	570,000	598,000	4.91
HEMET	1,364	909	266,000	285,000	7.14
INDIAN WELLS	317	281	725,000	750,000	3.45
INDIO	1,457	1,090	325,000	345,000	6.15
JURUPA VALLEY	865	674	425,000	450,000	5.88
LA QUINTA	1,609	1,370	455,000	513,500	12.86
LAKE ELSINORE	1,103	837	380,000	400,500	5.39
MENIFEE	2,411	1,840	367,000	396,750	8.11
MORENO VALLEY	2,291	1,428	341,000	365,000	7.04
MURRIETA	1,986	1,540	430,000	450,000	4.65
NORCO	321	253	565,000	585,000	3.54
PALM DESERT	1,922	1,385	343,250	385,000	12.16
PALM SPRINGS	1,666	1,343	456,000	537,000	17.76
PERRIS	758	474	330,000	350,500	6.21
RANCHO MIRAGE	870	735	552,750	551,500	-0.23
RIVERSIDE	3,068	2,076	395,000	426,000	7.85
RIVERSIDE COUNTY UNINCORPORAT	5,415	4,165	430,000	455,000	5.81
SAN JACINTO	841	522	300,000	315,000	5.00
TEMECULA	1,883	1,487	450,000	490,000	8.89
WILDOMAR	421	312	415,000	436,250	5.12
RIVERSIDE COUNTY (Entire Region)	36,809	27,264	386,000	420,000	8.81



In Riverside County (all cities and the unincorporated areas) last year the median prices only grew 3.76% over the previous years median price point and the median price of all SFR sales was \$386,000.

This year the median prices have increased to \$420,000 an increase of 8.81% over last years modest growth. Last year's median price growth was the lowest increase change reported since we started to climb out of the recession in 2012.



SAN GORGONIO PASS WATER TRANSFER OF OWNERSHIP (2016 - 2020)

*It takes the addition of \$112 million
to increase revenues 1%.
YTD Sales are an increase of 1.48%.*

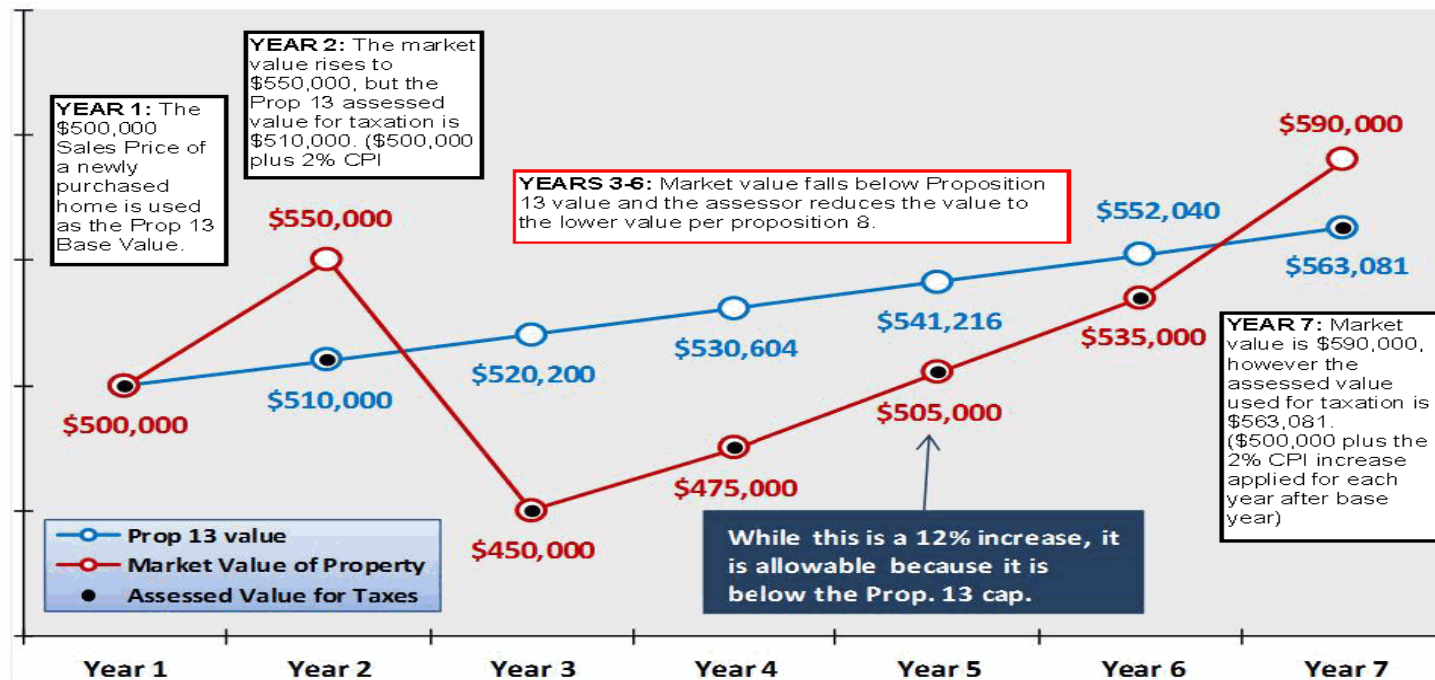
Single Family Residential					Multifamily, Commercial, Industrial, Vacant					Totals			
Tax Year	# SFR Sales	Original Values	Sale Price	% Change	Non SFR Sales	Original Values	Sale Price	% Change	Total Sales	Original Values	Sale Values	% Change	\$ Change
ENTIRE DISTRICT <i>Valid Sales Price Analysis</i>													
2020 1/1/20-9/30/20	1,373	\$364,467,260	\$476,799,343	30.8%	424	\$63,410,994	\$202,778,813	219.8%	1,797	\$427,878,254	\$679,578,156	58.8%	\$251,699,902
2019 1/1/19-12/31/19	1,950	\$491,302,721	\$643,170,163	30.9%	840	\$130,584,209	\$316,157,515	142.1%	2,790	\$621,886,930	\$959,327,678	54.3%	\$337,440,748
2018 1/1/18-12/31/18	1,916	\$435,548,624	\$609,454,025	39.9%	960	\$84,620,159	\$268,959,519	217.8%	2,876	\$520,168,783	\$878,413,544	68.9%	\$358,244,761
2017 1/1/17-12/31/17	1,858	\$418,751,951	\$513,806,070	22.7%	801	\$110,487,391	\$286,730,354	159.5%	2,659	\$529,239,342	\$800,536,424	51.3%	\$271,297,082
2016 1/1/16-12/31/16	1,949	\$402,469,711	\$484,680,665	20.4%	536	\$95,450,650	\$159,513,531	67.1%	2,485	\$497,920,361	\$644,194,196	29.4%	\$146,273,835
DISTRICT NON SA AREA <i>Valid Sales Price Analysis</i>													
2020 1/1/20-9/30/20	1,114	\$309,417,269	\$391,138,583	26.4%	201	\$43,321,066	\$126,101,422	191.1%	1,315	\$352,738,335	\$517,240,005	46.6%	\$164,501,670
										<i>Est. Override:</i>	<i>\$291,990.46</i>	<i>Est. Revenue Change:</i>	<i>\$52,105.49</i>
2019 1/1/19-12/31/19	1,708	\$442,317,070	\$571,337,759	29.2%	534	\$73,478,709	\$184,015,553	150.4%	2,242	\$515,795,779	\$755,353,312	46.4%	\$239,557,533
										<i>Est. Override:</i>	<i>\$425,214.62</i>	<i>Est. Revenue Change:</i>	<i>\$75,581.99</i>
2018 1/1/18-12/31/18	1,657	\$393,505,946	\$545,506,361	38.6%	715	\$47,251,048	\$213,765,072	352.4%	2,372	\$440,756,994	\$759,271,433	72.3%	\$318,514,439
										<i>Est. Override:</i>	<i>\$581,288.85</i>	<i>Est. Revenue Change:</i>	<i>\$102,102.22</i>
2017 1/1/17-12/31/17	1,602	\$377,078,633	\$456,303,191	21.0%	604	\$67,965,720	\$219,282,348	222.6%	2,206	\$445,044,353	\$675,585,539	51.8%	\$230,541,186
										<i>Est. Override:</i>	<i>\$420,737.66</i>	<i>Est. Revenue Change:</i>	<i>\$72,626.10</i>
2016 1/1/16-12/31/16	1,652	\$358,595,310	\$424,218,707	18.3%	387	\$67,049,726	\$117,299,235	74.9%	2,039	\$425,645,036	\$541,517,942	27.2%	\$115,872,906
										<i>Est. Override:</i>	<i>\$214,364.88</i>	<i>Est. Revenue Change:</i>	<i>\$36,434.58</i>

* Sale value is a sum of all full value parcel sales (sales not included are quitclaim deeds, trust transfers, partial sales, timeshares, and non-reported document number transfers). Est Rev Change includes all assigned agencies.

^ RPPTTF revenue reflects all Incremental revenue (including qualified override rates) generated in successor project areas, excluding base year revenue.

Recapturing Proposition 8 Reductions

Proposition 13 caps the growth of a property's assessment at no more than 2% each year unless the market value of property falls lower. When property values decline Proposition 8 which was passed by the voters in 1978 allows the property to be temporarily assessed at the lower value. Once reduced, the assessed value and property taxes may increase by more than 2% a year as the property values rise during a real estate recovery. The "recaptured" values can be adjusted upward to the annually adjusted Proposition 13 cap (blue line below).



THE RESTORATION OF PROPOSITION 8 VALUE REVIEWS



SAN GORGONIO PASS WATER

PROP 8 POTENTIAL RECAPTURE HISTORY

Single Family Residential Parcels

Roll Year	Prop 8 Parcel Count	Real Value of Prop 8 Parcels	Inflation Adjusted Peak Taxable Values	Potential Recapture	% of All Parcels	Prop 8 Parcels that have fully Recaptured	Increase in Real AV Due to full Recaptures	Prop 8 Parcels that have Recaptured Value	Increase in Real AV Due to Recaptures
2008	6,234	1,783,622,196	2,273,431,183	489,808,987	23.3%	78	8,372,398	125	9,211,584
2009	11,631	2,265,046,770	3,599,710,551	1,334,663,781	43.2%	104	5,929,851	1,185	19,389,004
2010	13,443	2,310,847,500	3,812,326,562	1,501,479,062	50.0%	343	8,002,286	3,489	53,067,027
2011	13,394	2,151,529,619	3,701,576,404	1,550,046,785	49.8%	210	5,421,966	6,426	82,442,967
2012	13,891	2,282,573,420	3,750,021,943	1,467,448,523	51.5%	932	23,755,070	9,456	153,163,880
2013	12,926	2,265,873,561	3,583,552,605	1,317,679,044	47.8%	4,160	109,108,972	12,154	448,651,555
2014	8,227	1,827,354,979	2,640,080,232	812,725,253	30.4%	1,600	42,064,444	7,123	209,192,546
2015	6,119	1,541,727,607	2,136,549,976	594,822,369	22.2%	788	16,504,369	5,201	109,168,392
2016	4,923	1,347,165,831	1,817,929,581	470,763,750	17.5%	530	12,115,267	4,160	73,829,978
2017	4,024	1,182,992,447	1,578,988,714	395,996,267	13.9%	399	9,353,702	3,634	74,672,512
2018	3,430	1,076,995,603	1,404,894,075	327,898,472	11.6%	67	1,081,233	3,084	40,183,292
2019	3,112	1,018,766,083	1,309,613,784	290,847,701	10.6%	76	2,318,350	2,903	30,678,840
2020	2,951	989,835,049	1,268,660,551	278,825,502	9.8%				

Reductions were processed by assessors between 2008 and 2012.

Values began to be restored in larger numbers in 2013.

9.8% of homes still reduced in this pool of properties reviewed each year. \$278 million left to be restored.



SAN GORGONIO PASS WATER 2020/21 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) USEF CROSSROADS	3	\$371,536,644	3.42%				\$371,536,644	3.29%	Industrial Beaumont
2) CHELSEA GCA REALTY PARTNERSHIP	4	\$253,015,218	2.33%				\$253,015,218	2.24%	Commercial County Unincorporated
3) NESTLE WATERS NORTH AMERICA INC	1	\$67,888,311	0.62%	1	\$69,201,821	16.21%	\$137,090,132	1.21%	Unsecured County Unincorporated
4) AMAZON COM SERVICES LLC				1	\$63,928,047	14.98%	\$63,928,047	0.57%	Unsecured Beaumont
5) PARDEE HOMES	1,340	\$49,704,589	0.46%	10	\$3,569,315	0.84%	\$53,273,904	0.47%	Agricultural Beaumont
6) FREDERICK J HANSHAW	3	\$45,133,035	0.42%				\$45,133,035	0.40%	Commercial Beaumont
7) CJ FOODS MANUFACTURING	1	\$43,992,800	0.40%				\$43,992,800	0.39%	Industrial Beaumont
8) AMBEST REAL ESTATE	1	\$32,968,175	0.30%				\$32,968,175	0.29%	Industrial Beaumont
9) SAN GORGONIO LAND	26	\$31,474,761	0.29%				\$31,474,761	0.28%	Vacant Calimesa
10) MESA VERDE RE VENTURES	14	\$31,165,871	0.29%				\$31,165,871	0.28%	Vacant Calimesa
Top Ten Total	1,393	\$926,879,404	8.53%	12	\$136,699,183	32.02%	\$1,063,578,587	9.42%	
District Total		\$10,869,748,415			\$426,853,179		\$11,296,601,594		

FORECASTING PROPERTY TAXES



**WHAT DO WE CONSIDER IN BUDGETING
PROPERTY TAX REVENUES?**

PROPERTY TAX FORECASTING FOR 2021-22

- The California CPI per Proposition 13 is trending below 2% for 2021-22 and may not be much above 1%..
- Pay attention to what is happening relative to property sales. You can quantify the increase resulting from transfers of ownership –board of realtors?
- The values to be restored per Prop 8 are difficult to quantify and are fewer in number.
- The District can gauge new construction completions in 2020 – Building Department.
- Successful appeals may result in reductions mid-year.

WHERE DO I GET THE INFORMATION TO POPULATE A FORECASTING MODEL?

WHAT

Real Property Values
The California CPI Prop 13 increase

Transfers of ownership and the
change between the sale price
and the AV.

Prop 8 value restoration amounts

Base Year Values in former RDAs

Personal Property Values
Non-Operating Utility Values

City share of 1% for taxing factor

Current Year Unitary Revenues
Supplemental Revenues
Successful Appeal Reductions

WHERE

CY Auditor Value Certification Report for CCPI application
State Department of Finance @ end of December

Real Estate Data Service
CoreLogic; First American Title –real estate products
This may need to be researched monthly.

Assessor's Office is the only place to get this info.

Auditor value reports—the difference between the
incremental value and total value reported.

Annual Value Certification Reports
Annual Value Certification Reports

Current year General Revenue w/o DS divided by CY Assessed Value

Auditor remittance advices
Auditor remittance advices
Clerk of the Board of Supervisors



SAN GORGONIO PASS WATER GENERAL FUND REVENUE ESTIMATE - CUSTOM SCENARIO **COVID**

2020-21 Through 2024-25 Revenue Estimate Based on 2019-20 Values and Estimated Changes

District Revenue	2020-21	2021-22	2022-23	2023-24	2024-25
Non RDA and BY Values	\$8,553,533,992	\$8,964,400,106	\$9,232,335,607	\$9,533,694,914	\$9,895,552,169
Real Property Value (Incl. Prop 8 parcels)	\$7,994,497,885	\$8,405,363,999	\$8,673,299,500	\$8,974,658,807	\$9,336,516,062
CPI of Non Prop 8 Parcels (Max 2.0%)	\$141,072,401	71,572,095	112,671,205	145,811,796	154,057,350
Transfer of Ownership Assessed Value Chang	\$239,557,533	180,207,102	175,301,177	184,500,115	193,179,973
Est. SFR Prop 8 Adj Based on Recent Price	\$30,236,180	\$16,156,305	\$13,386,924	\$31,545,344	\$50,396,830
Estimated Real Property Value	\$8,405,363,999	\$8,673,299,500	\$8,974,658,807	\$9,336,516,062	\$9,734,150,215
Base Year Values	\$473,322,005	\$473,322,005	\$473,322,005	\$473,322,005	\$473,322,005
Secured Personal Property Value (0.0% growth)	\$6,029,403	\$6,029,403	\$6,029,403	\$6,029,403	\$6,029,403
Unsecured Personal Property Value (0.0%	\$79,552,219	\$79,552,219	\$79,552,219	\$79,552,219	\$79,552,219
Nonunitary Utility Value (0.0% growth)	\$132,480	\$132,480	\$132,480	\$132,480	\$132,480
Enter Completed New Construction					
Estimated Net Taxable Value	\$8,964,400,106	9,232,335,607	9,533,694,914	9,895,552,169	10,293,186,322
Estimated Total Percent Change	4.80%	2.99%	3.26%	3.80%	4.02%
Revenue Calculations					
Net Taxable Value Tax @ 1%	\$89,644,001	\$92,323,356	\$95,336,949	\$98,955,522	\$102,931,863
District Share of 1% Tax @ 3.11905159%	\$2,796,043	\$2,879,613	\$2,973,609	\$3,086,474	\$3,210,498
Aircraft Value Tax @ 1%	21,727	21,727	21,727	21,727	21,727
District Share of Aircraft Tax @ 0.0%	\$0	\$0	\$0	\$0	\$0
Net District Estimate	\$2,796,043	\$2,879,613	\$2,973,609	\$3,086,474	\$3,210,498
Taxable Value Revenue Categories					
Secured Revenue	2,711,882	2,792,937	2,884,103	2,993,571	3,113,862
Unsecured Revenue	84,161	86,676	89,506	92,903	96,636
Aircraft Revenue	\$0	\$0	\$0	\$0	\$0
Rev from Taxable Val*	\$2,796,043	\$2,879,613	\$2,973,609	\$3,086,474	\$3,210,498
Unitary Revenue (Budgeted Flat)	\$7,373,744	\$7,373,744	\$7,373,744	\$7,373,744	\$7,373,744
Admin Fee (Not Deducted Above)	-16,168	-16,301	-16,450	-16,630	-16,827
Enter Suppl. Apportionment - Avg 3 Yrs					
Enter Delinquent Apportionment - Avg 3 Yrs					



questions???

PAULA CONE, President

HdL Coren & Cone

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PROPOSITION 15 – SPLIT ROLL IMPLEMENTATION AND REVENUE INCREASES TO LOCAL GOVERNMENTS

GENERAL INFORMATION - TIMING

- The California Schools and Local Communities Fund Act of 2020 (the “Act”) is on the November 3, 2020 Ballot. If adopted the Act will take effect January 1, 2022.
- A task force on property tax administration will be appointed and this task force will make recommendations to the Legislature on all statutory and regulatory changes that will be needed to implement the Act.
- State legislative committees and State auditor committees will be needed to develop the methodology for allocation of the additional Statewide revenue estimated at \$6-10 billion. The Assessor and Auditor Controller in each county will need to add staffing and implementation procedures in order to fulfill the requirements of the Act. The Legislature will develop a plan that will phase in the required reassessments beginning lien date for 2022-23 and extending over 2 or more lien dates.
- Disclosure reports filed by local agencies receiving revenue from the implementation of Proposition 15 will begin in the 2022-23 FY.

Prop 15 Changes to Property Tax Revenues & Allocation



Property tax revenue will be significantly affected by the provisions in the Act. Major changes are:

1. The Act provides that taxpayers classified as a small business pursuant to SBA regulations will be exempt from payment of property taxes on any personal property or fixture value owned and used for business purposes.
2. Taxpayers that are not small businesses will be exempt from paying taxes on the first \$500,000 of personal property and fixture value. This exemption does not include value for aircraft or boats.
3. These changes will serve to reduce property tax revenue. For some jurisdictions, the reductions in revenue that result from these new exemptions on personal property and fixture value will not be offset by any increases in property tax revenue resulting from the reassessments required by other provisions in the Act.
4. Residential properties of all types and property used for agriculture are not reassessed under the Act. The valuation and reassessment of these properties will continue in the same manner required by current law.
5. Commercial & industrial properties are subject to reassessment are to be assessed at fair market value. Once reassessed, these properties will be subject to reassessment to the then fair market value no sooner than every 3 years. The Legislature may enact legislation that causes this reassessment period to be longer.

Prop 15 Changes to Property Tax Revenues & Allocation



Allocation of Revenue Generated by the Act.

1. The Act provides that any loss of income tax revenue to the State that will be caused by a greater level of property tax exemption resulting from the implementation of the Act will be reimbursed to the State general fund prior to allocation of new revenues to taxing entities.
2. The Act provides that the costs of administering the requirements of the Act that are incurred by counties will be reimbursed from the additional revenues generated before any allocations to taxing entities.
3. The revenues generated from the reassessment of property pursuant to the Act attributable to the shares of such revenue payable to school entities will, after the deductions noted above, will be sent by the county to the State for deposit in a new Local School and Community College Property Tax Fund established by the Act. 11% of revenue deposited will go to community colleges and 89% will go to school districts and county offices of education.
4. The revenues generated from the reassessment of property pursuant to the Act attributable to the shares of such revenue payable to cities and special districts will be allocated to them by the county. This added revenue will need to be identified and maintained separately from other property tax revenue.



questions???

PAULA CONE, President

HdL Coren & Cone

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714-879-5000



DATE: November 9, 2020

TO: Engineering Workshop

FROM: Lance Eckhart, General Manager

BY: Lance Eckhart, General Manager

SUBJECT: DISCUSSION ON AMENDED AND RESTATED DELTA CONVEYANCE DESIGN AND CONSTRUCTION JOINT POWERS AUTHORITY AGREEMENT

RECOMMENDATION

Staff recommends the Engineering Workshop forward to the Board of Directors for consideration the Amended and Restated Joint Powers Agreement Forming the Delta Conveyance Design and Construction Joint Powers Authority.

PREVIOUS CONSIDERATION

- Board of Directors – May 21, 2018: The Board authorized execution of the Delta Conveyance Design and Construction Joint Powers Authority agreement becoming a member of the Delta Conveyance Authority.

BACKGROUND

To assist the Department of Water Resources (DWR) in the management of the design, construction and financing of California WaterFix, the Agency, and the other participating public water agencies (PWAs) that have water supply contracts with DWR for delivery of water through the State Water Project (SWP), entered into a Joint Powers Agreement in 2018 that formed the Delta Conveyance Design and Construction Joint Powers Authority (DCA) and the Delta Conveyance Finance Authority. At the time, the project had approvals under California Environmental Quality Act (CEQA), Endangered Species Act (ESA), and California Endangered Act (CESA). Given the change from a two-tunnel Cal WaterFix project to a potential single-tunnel Delta Conveyance option and the changes in PWA participation, the participating PWAs have developed proposed amendments to the Joint Powers Agreement for the primary purpose of modifying the governance structure to align with the current participation levels.

ANALYSIS

The DCA essentially functions as the owner's representative, or project manager, giving the PWAs that are investing in the Delta Conveyance Project (DCP) direct control over the design and construction of the DCP. The DCA was formed by the Joint Powers Agreement Forming the Delta Conveyance Design and Construction Joint Powers Authority (JPA).

There are currently 18 PWAs that are investing in the DCP. Given the large number of agencies, the JPA establishes a governance structure consisting of a five member "Board of Directors" with Alternates to oversee the DCA and includes procedures for electing the Board members and their Alternates. Metropolitan Water District of Southern California (MWDSC), due to its majority investment in the project was originally given two Board seats. Santa Clara Valley Water District and Kern County Water Agency were each provided one Board seat. The fifth Board seat was offered to a SWP Contractor at large to be chosen by those SWP Contractors not already included on the Board.

Given the change from the Cal WaterFix project to the DCP and the changes in PWA participation, the participating PWAs have developed the following proposed amendments to the JPA:

1. Change the size of the Board of Directors to seven (7) members and seven (7) alternates, with representatives designated as following:
 - one Director and one alternate coming from MWDSC;
 - one Director and one alternate coming from Kern County Water Agency;
 - one Director and one alternate coming from Santa Clara Valley Water District;
 - one director and one alternate coming from Class 2 Members (South Bay Aqueduct except Santa Clara Valley Water District);
 - one Director and one alternate coming from Class 3, 5 and 7 Members (San Joaquin Valley except Kern County Water Agency, Coastal Aqueduct downstream of Devil's Den Pumping Plant and West Branch except MWDSC);
 - and two (2) members and two (2) alternates coming from Class 8 Members (East Branch, which includes the Agency).
2. Add a provision that enables 70% of the contracted proportionate share of DCP to essentially overrule budget and expense decisions for construction contracts over \$10 million and service contracts over \$1 million.

Staff of the Class 8 members have developed the attached draft Memorandum of Understanding that generally describes a process that could be used to select the two (2) directors and two (2) alternates.

FISCAL IMPACT

None

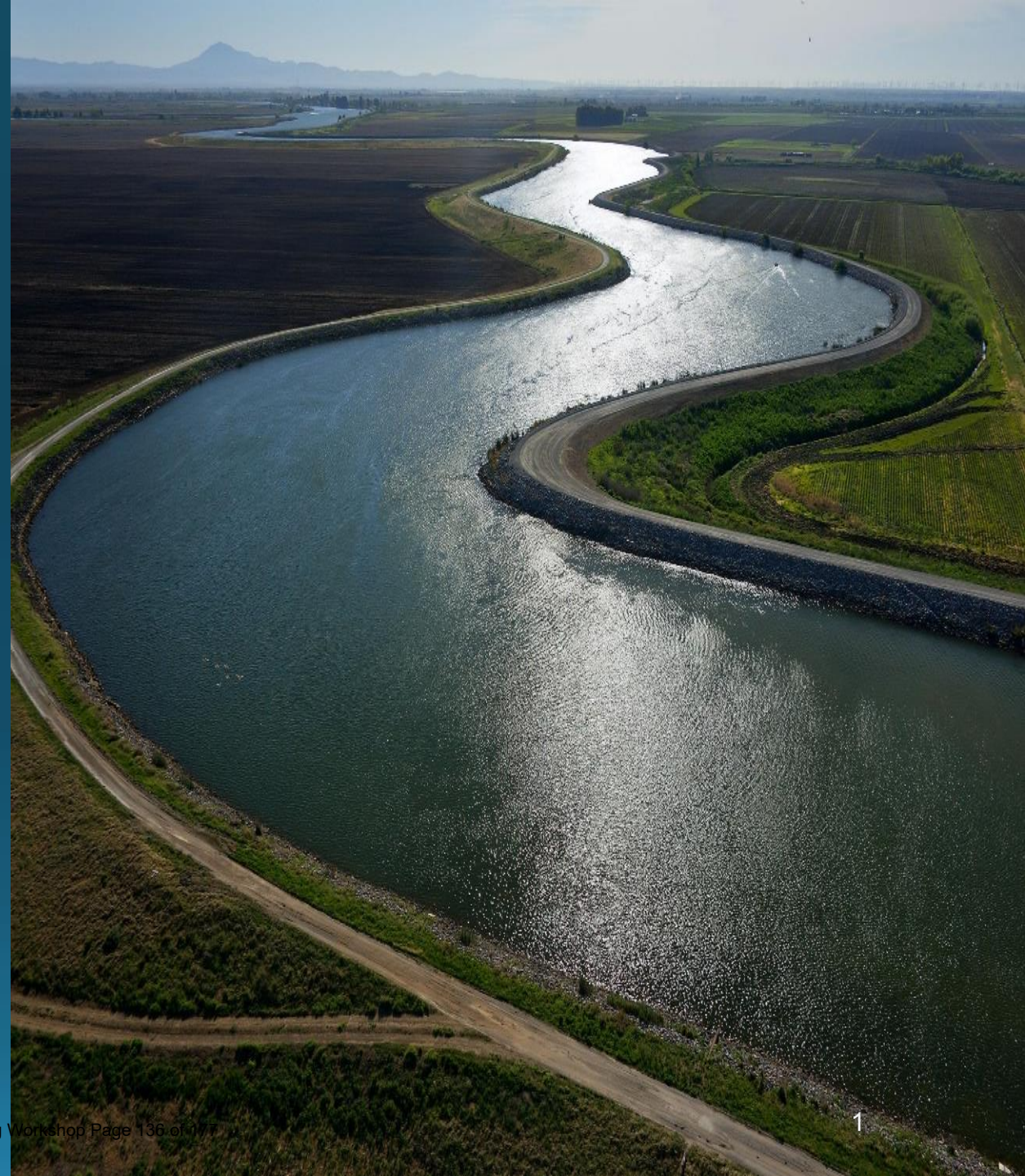
ATTACHMENTS

1. Amended and Restated Joint Powers Agreement Forming the Delta Conveyance Design and Construction Joint Powers Authority
2. Final draft of a Memorandum of Understanding that provides a process for Class 8 State Water Project Contractors to select directors and alternates for the Delta Conveyance Design and Construction Joint Powers Authority

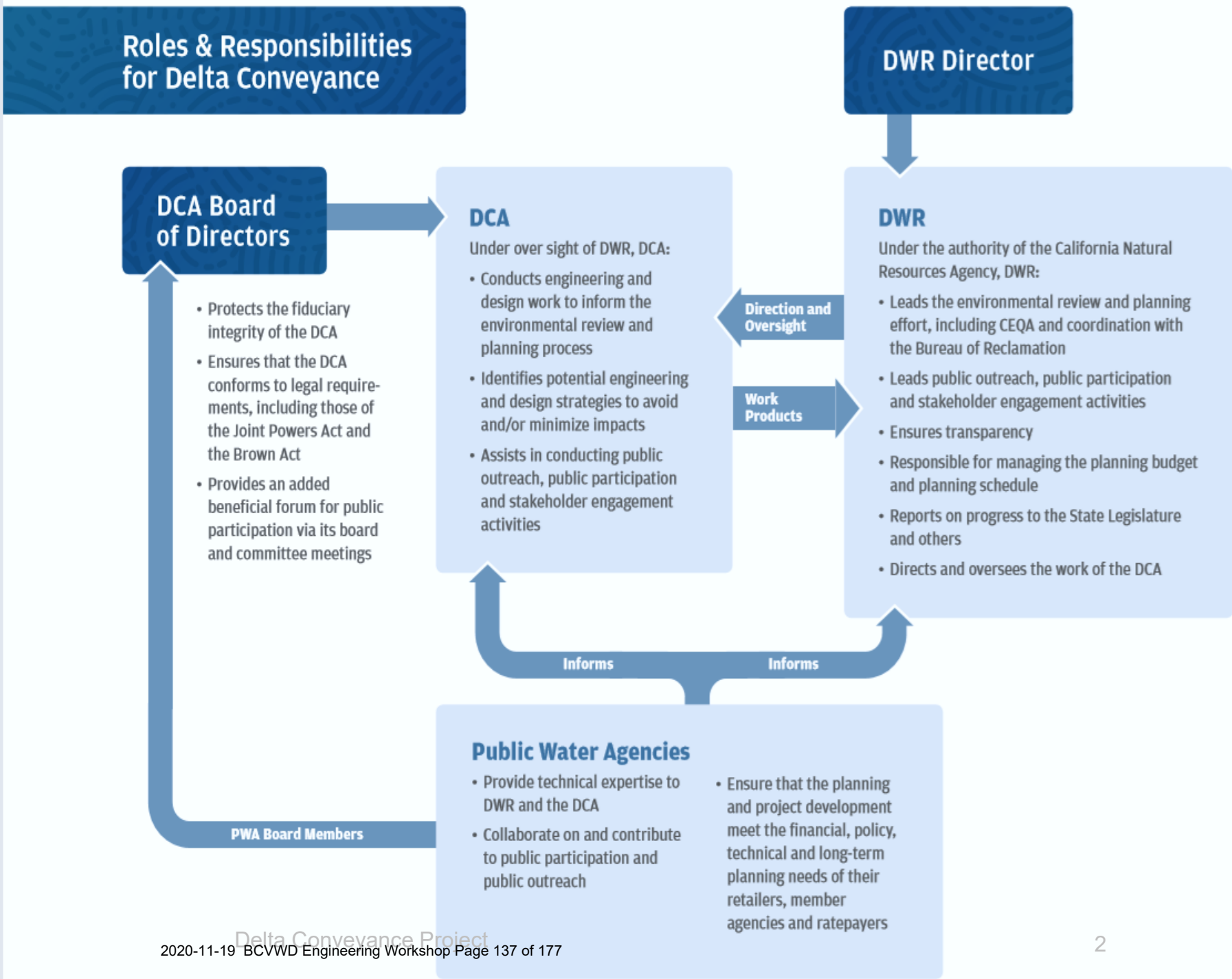
Attachment 3

Delta Conveyance Project – Governance

SAN GORGONIO PASS WATER AGENCY
NOVEMBER 9, 2020



Delta Conveyance Design and Construction Authority (DCA)



DCA Governance Changes

- Change the number of DCA Board of Directors from five (5) to seven (7)
- Convert the existing 'non-SWP capacity' and at large SWC seats
 - One (1) seat for Class 2 members, except Santa Clara Valley Water District
 - One (1) seat for Classes 3, 5, and 7
- **Add two (2) at large seats for Class 8 members**
- Continue one (1) seat each for:
 - Metropolitan Water District of Southern California (State Water Project)
 - Kern County Water Agency
 - Santa Clara Valley Water District
- Reconsideration of budget, some contract items with 70% of contracted proportionate share
- Officers selected by the Board

Board Action

- Revise Delta Conveyance Design and Construction Authority governance structure to reflect updated participation

DATE: November 9, 2020

TO: Engineering Workshop

FROM: Lance Eckhart, General Manager

BY: Lance Eckhart, General Manager

SUBJECT: DISCUSSION ON CONTINUED PARTICIPATION IN THE DELTA CONVEYANCE PROJECT

RECOMMENDATION

Staff recommends the Engineering Workshop forward to the Board of Directors for consideration:

1. Approval of Resolution 2020-08
2. Establish San Geronio Pass Water Agency (Agency) participation level of 1.22% and up to 2.0% of the Delta Conveyance Project (DCP).
3. Approve the funding agreement for Agency portion of the planning and engineering costs.

PREVIOUS CONSIDERATION

- Board of Directors – May 21, 2018: Board supported and approved funding towards planning activities associated with the California WaterFix.
- Board of Directors – July 15, 2019: Board approved the transfer of funding for California WaterFix to the Delta Conveyance Project.

BACKGROUND & ANALYSIS

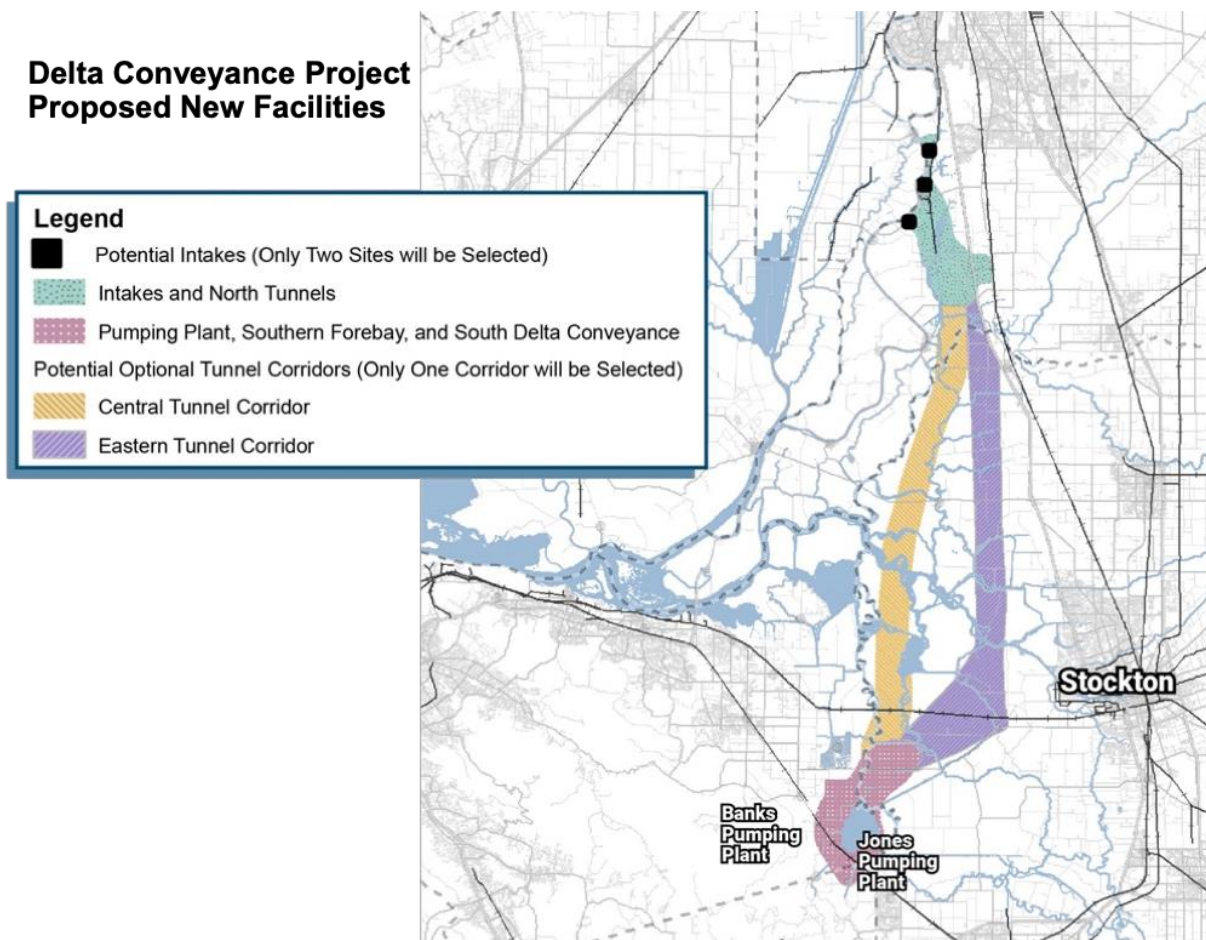
Starting in the mid-1990s and accelerating in the late 2000s, the actual SWP supply has been steadily decreasing due primarily to endangered and threatened species issues associated with transporting SWP water through the Delta. In response to this continuing water supply reduction, the California Department of Water Resources (DWR), in cooperation with participating Public Water Agencies (PWAs), has been developing a conveyance project to restore some of the lost supply due to environmental regulations.

The Agency has participated in previous efforts to mitigate this lost supply. The Bay Delta Conservation Program was started in 2015, and transitioned to the Cal WaterFix in 2018. The Agency has actively participated, investing time and money, in each of these efforts.

In January 2019, Governor Newsom announced that he did not support Cal WaterFix as configured, but that he did support a single tunnel conveyance project. In May 2019, DWR rescinded its approvals for Cal WaterFix and began planning for the single tunnel option. Shortly thereafter, DWR began public negotiations with the participating PWAs

for an agreement, which generally allocates costs and benefits for a potential single tunnel facility.

Staff is recommending continued participation in the Delta Conveyance Project (DCP), which would restore some of the State Water Project (SWP) supplies that have been lost over the years due to environmental regulations associated with conveying SWP water through the Sacramento-San Joaquin Delta (Delta). The DCP essentially provides an intake north of the Delta near Sacramento, and then conveys SWP water under the Delta in a 36-foot diameter tunnel, and delivers it to the Banks Pumping plant south of the Delta.



The existing SWP Delta water facilities, which include the Banks Pumping Plant, enable DWR to divert water and lift it into the California Aqueduct for delivery to south-of-Delta PWAs. The new facilities would be operated in coordination with the existing SWP facilities resulting in two ways to divert and convey water, or “dual conveyance” (i.e. through the Delta or via the DCP). Dual conveyance does not increase the water rights for the SWP, but restores previous losses due to environmental regulations. The DCP also helps overcome various uncertainties associated with conveying water through the Delta, including the potential impacts of climate change and extreme water events and

the potential disruption of deliveries due to an earthquake in the Delta. The overarching objective of Delta Conveyance is to make the SWP more resilient.

The PWAs conducted a preliminary analysis with and without the DCP under a range of existing and future scenarios to help assess the benefits of the DCP. The range of future scenarios is intended to evaluate the DCP's benefits under plausible future regulatory, climate change, sea level rise, and seismic risks. As the DCP is further refined and permitted, the estimated benefits may change.

Figures 1 and 2 provide the average annual SWP deliveries under existing and future scenarios with and without the DCP. The various scenarios (labeled 'Future Scenarios') indicate the restoration of between about 500,000 AF to 600,000 AF in annual average SWP deliveries. The preliminary modeling results in Figure 1 indicate that the DCP would potentially eliminate any losses associated with the future plausible risks. On average, the DCP is estimated to result in about 100,000 AF to 1,000,000 AF per year of restored SWP deliveries as compared with no DCP. DCP also mitigates the risk of a delivery disruption associated with an earthquake and extreme sea level rise.

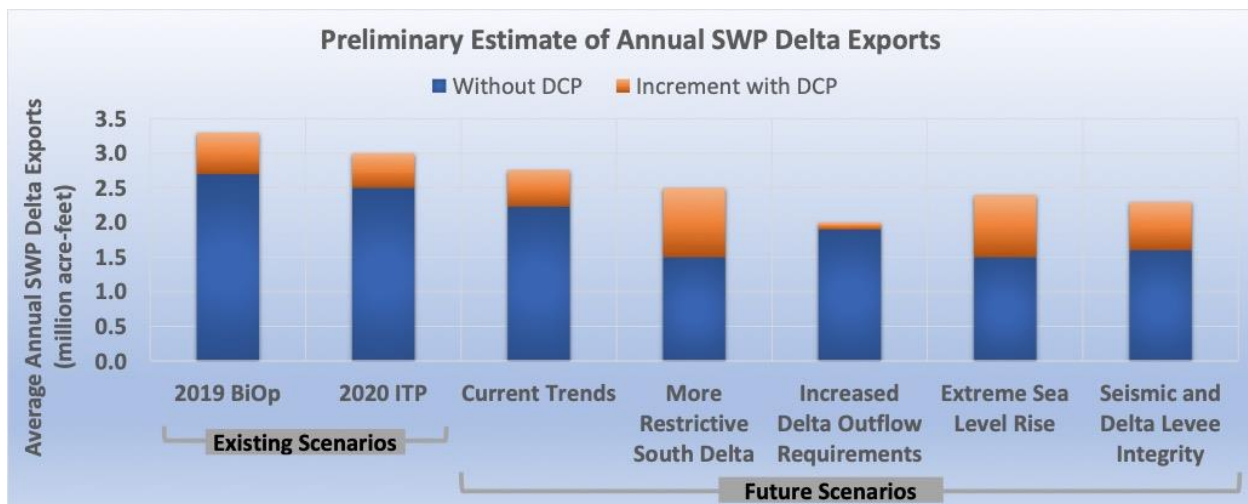


Figure 1: Preliminary modeled average annual SWP exports under existing and plausible future scenarios and corresponding increment resulting with the DCP

Without the DCP, SWP deliveries are estimated to be further reduced by an average of about 300,000 AF to 1,000,000 AF under various future scenarios for regulatory changes, sea level rise and seismic risk. With the DCP, these uncertainties have little impact, demonstrating the resilience of the SWP with the DCP.

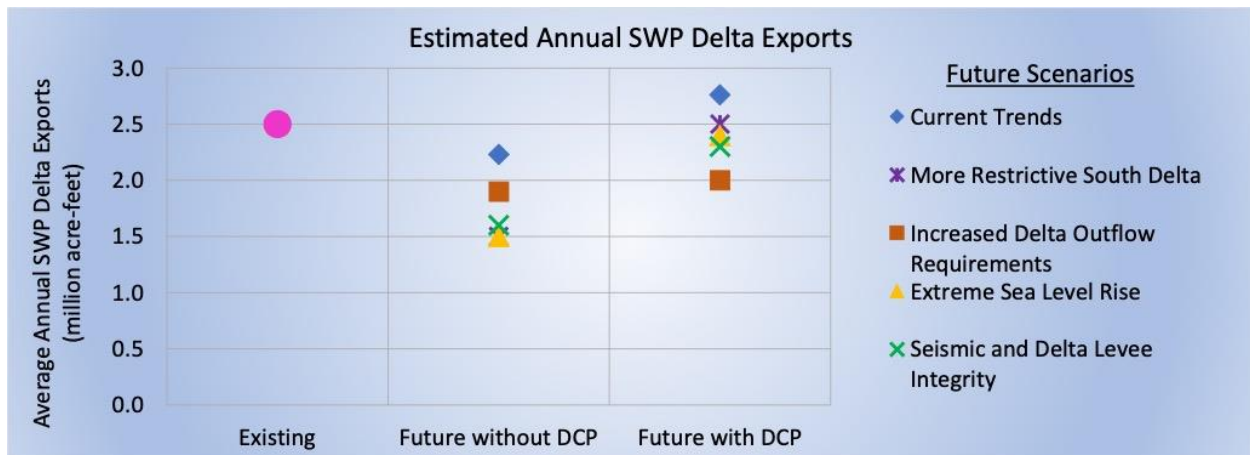
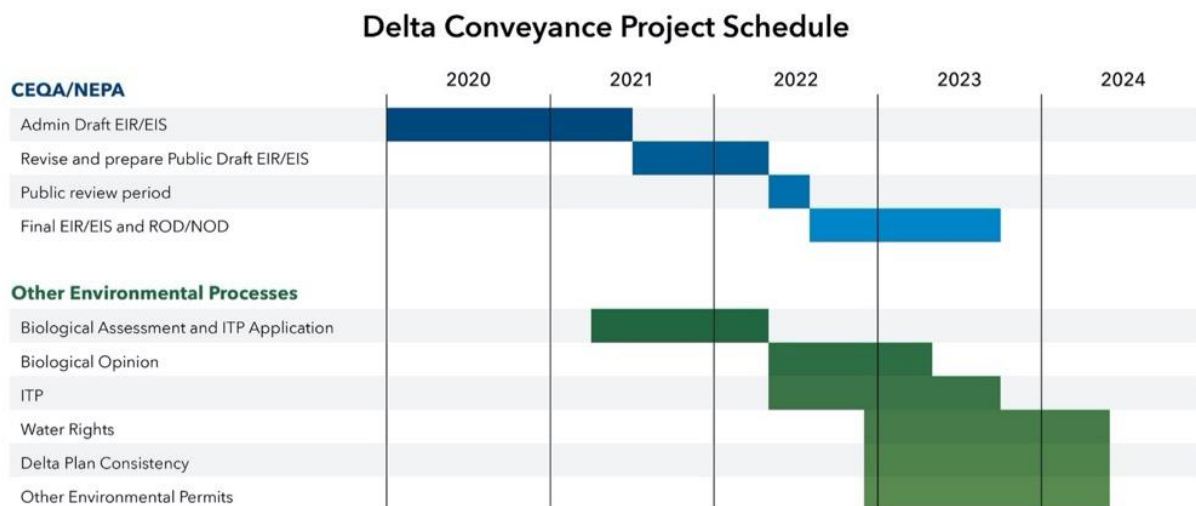


Figure 2: Preliminary modeled average annual SWP exports under the future scenarios with and without the DCP compared to the existing scenario

In addition to the water supply benefits, the DCP is expected to provide operational flexibility to capture some of the peak storm flows that have historically flowed to the ocean, improved water quality, conveyance capacity for water transfers and potential carriage water savings.

Based on the preliminary schedule, the final Environmental Impact Report (EIR) will be completed in about 2023 and other environmental review, permitting and regulatory processes will be completed by about 2024. Once the DCP receives all necessary approvals and permits and has complied with all legal requirements, including, but not limited to, obtaining a change in point of diversion to DWR's existing water rights permit, construction would begin. At present, DWR is engaged in a California Environmental Quality Act (CEQA) scoping process and has solicited comments on potential impacts and alternatives. DWR is currently working toward a reasonable range of project alternatives that avoid or substantially reduce potentially significant impacts



The public water agencies (PWAs) that have contracts with the Department of Water Resources (DWR) to receive water through the SWP and that wish to participate in the DCP are being asked to pay their proportionate share of the \$340.7 million planning and design costs to keep the DCP advancing through 2024. The Agency's minimum proportionate share of the DCP is currently about 1.22% although there is opportunity to participate at a higher level due to some PWA's not considering participation in the DCP. *This provides a unique opportunity to secure access to long-term supply, mitigate against decreasing SWP reliability and address the documented imported shortfalls in the Agency's 2015 Urban Water Management Plan.*

The Delta Conveyance Authority developed a preliminary cost estimate for the DCP. The DCP is still very early in the planning process which results in a higher level of uncertainty for the estimate. As the planning and design of the DCP progresses, the level of uncertainty will decrease resulting in more confidence in the cost estimate. To overcome the current level of uncertainty, the DCA added a contingency of about 38%. An independent review of the DCA cost estimate by AECOM concluded that the contingency may be as high as 44% taking into consideration the conservative design. This estimate does not include the final mitigation costs or cost items such as community benefits, DWR planning costs, inflation or financing costs. The estimate does include construction costs, soft costs, and environmental mitigation costs in 2020 dollars (no finance costs). It is the DCA's opinion that there is a 50% probability that the DCP will cost \$15.9 billion in 2020 dollars.

Participation levels, projected additional water, 4-year planning costs, total project costs and project annual costs are summarized below. The Agency's proportionate share of the estimated \$15.9 billion cost would range from about \$194 million up to \$318 million depending on participation level. The Agency provided \$189,085 toward the Cal WaterFix in 2018 and some of these funds were not utilized. This money has been applied toward the Agency's proportionate share of the requested DCP planning and design costs for the period ending 2024. Until bonds are issued for the project, there will continue to be a need to provide funding to keep the project moving forward.

Participation Level	Additional Water*	New Table A (53% reliability)	4-Year Planning Cost	Agency Share of 15.9B	Annual Cost @5% Bond Rate
1.22%	7,346 AF	16,515 AF	\$4.0M	\$194M	\$10.6M
1.6%	9,600 AF	18,769 AF	\$5.3M	\$254M	\$13.9M
2.0%	12,000 AF	21,169 AF	\$6.8M	\$318 M	\$17.4M

Note: *East Branch Extension Average Cost 2020-2035: ~\$15M/yr.*

**2020 DRAFT Infrastructure Plan additional imported demands 2035: ~16,000 AF*

The draft agreement includes the proposed terms for an amendment to Agency's SWP water supply contract to allocate Agency a share of the DCP's costs and benefits. The draft agreement generally includes the following:

- An option for PWAs to opt out of the costs and benefits of the DCP.
- A requirement that PWAs may not commit to less than a 100% of their Table A percentage but they are allowed to increase their participation above their Table A percentage.
- States that the DCP will be constructed and operated as an integral part of the SWP so any contract amendment is constrained by the transition date in the Contract Extension Amendment.
- DWR will determine the amount of water attributable to the DCP each year which will be additive to the water supply for participants.
- Each PWA is responsible for the costs associated with their participation percentage
- Describes how costs will be billed to participating PWAs
- Describes the benefits that participants will receive, including a proportionate share of the water supply and conveyance capacity.

A copy of the agreement in principal (AIP) is attached. Participating PWAs are asked to provide their participation percentage in order to confirm that the DCP is 100% subscribed and to allocate planning costs. Staff is recommending that Agency participate at minimum for its Table A amount, or 1.22% of the DCP, and consider up to 2.0% of the project to meet documented long-term demands. The Board approved percentage will be included in the AIP and proposed contract amendment. Once the contract amendment has been developed and undergone environmental review, it will be brought back to a Board for review.

FISCAL IMPACT

Participating PWAs must enter into a funding agreement with DWR to provide their proportionate share of the funds for environmental, planning and design costs through 2024. The current estimate of these environmental, planning and design costs is \$340.7 million with Agency's share being \$4 million up to approximately \$6.8 million. PWAs are given the option to authorize the entire amount or the amount for the first two years. As a show of support for the DCP, Staff is recommending that the Board authorize the entire amount. If the project were not to move forward, Agency would receive any unspent funds. Since there is no incentive for Agency to pay the entire amount up front, staff will make payments, as invoiced by DWR.

ACTION

Staff recommends that the following actions be forwarded to the Board of Directors for consideration:

1. Approve Resolution 2020-08
2. Establish Agency's participation level at 1.22% and consider up to 2.0% of the DCP
3. Approve the funding agreement for Agency's portion of the planning and engineering costs

ATTACHMENTS

1. Resolution 2020-08
2. Delta Conveyance Funding Agreement
3. Delta Conveyance Agreement in Principle

Attachment 5

Delta Conveyance Project – Continued Participation

SAN GORGONIO PASS WATER AGENCY
NOVEMBER 9, 2020

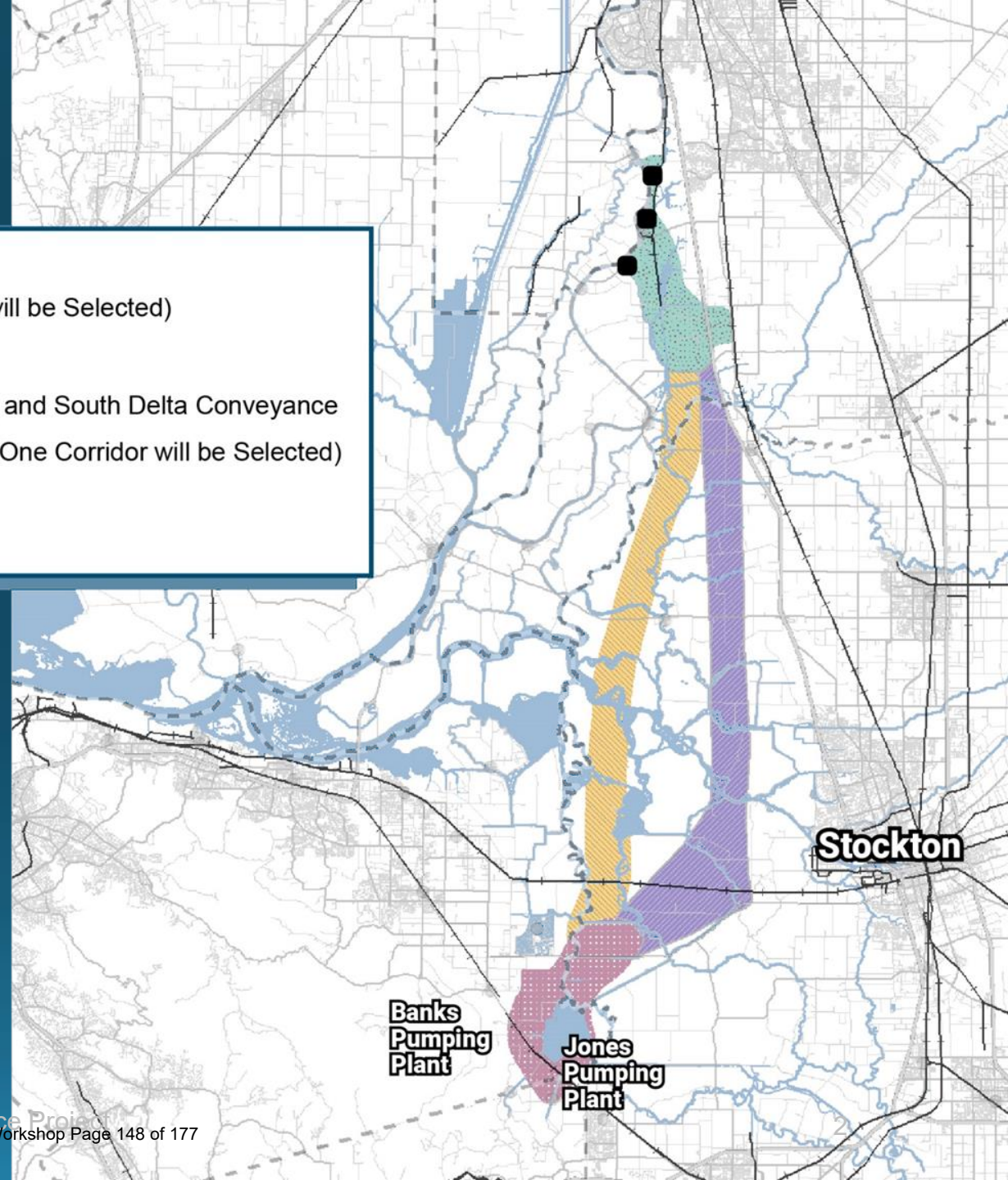


Delta Conveyance –

New Facilities

Legend

- Potential Intakes (Only Two Sites will be Selected)
- Intakes and North Tunnels
- Pumping Plant, Southern Forebay, and South Delta Conveyance
- Potential Optional Tunnel Corridors (Only One Corridor will be Selected)
- Central Tunnel Corridor
- Eastern Tunnel Corridor



Delta Conveyance – Notice of Preparation

New Facilities:

- Intakes
 - Two intakes (3,000 cfs each)
- Tunnel
 - One underground tunnel
 - Two potential corridors being considered
- Forebays
 - Intermediate and Southern
- Pumping plant
- South Delta conveyance facilities
- Other ancillary facilities

Delta Conveyance Objective

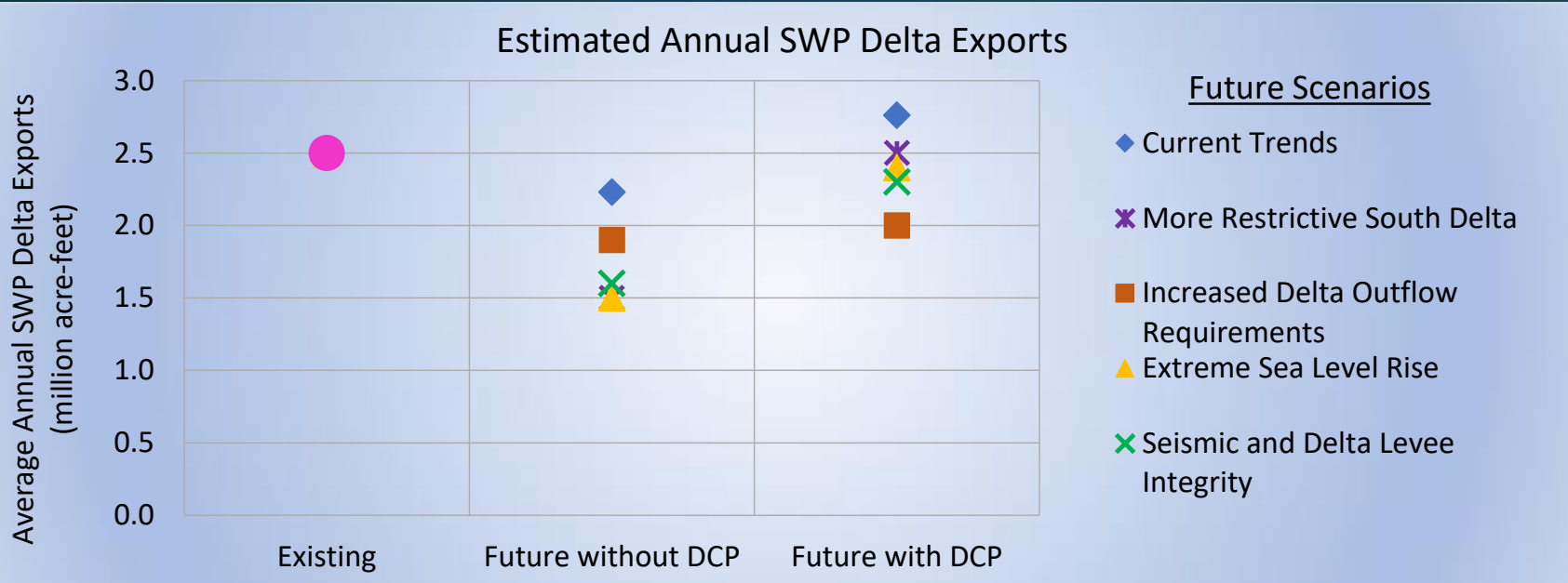
To restore and protect ability to deliver SWP Water Supply

- **CLIMATE RESILIENCY:** Addresses climate change, extreme weather, and rising sea-levels in the Delta for the SWP
- **SEISMIC RESILIENCY:** Minimizes health/safety risk to public from earthquake-caused reductions in water delivery quality and quantity from the SWP
- **WATER SUPPLY RELIABILITY:** Restores and protects ability to deliver SWP water in compliance with regulatory and contractual constraints
- **OPERATIONAL RESILIENCY:** Provides SWP operational flexibility to improve aquatic conditions and manage risks of additional future constraints

Water Reliability and Resiliency Benefits

- Water supply reliability and SWP resilience
 - Climate change adaptation/stormwater capture
 - Sea-level rise adaptation
 - Seismic resilience
- South Delta flow pattern improvements for fisheries
- Water transfer capacity and carriage water savings
- Water quality improvements for SWP deliveries

DCP Improves SWP Resilience Under Future Conditions



- SWP exports decrease by ~300 to 1,000 TAFY* under future scenarios without DCP, compared to the existing conditions
- DCP allows similar SWP exports as the existing conditions in the future – **demonstrates improved resilience**

*TAFY: thousand acre-feet per year on average

System resilience is defined as the capacity to respond, absorb, adapt to, and recover from disruptive events

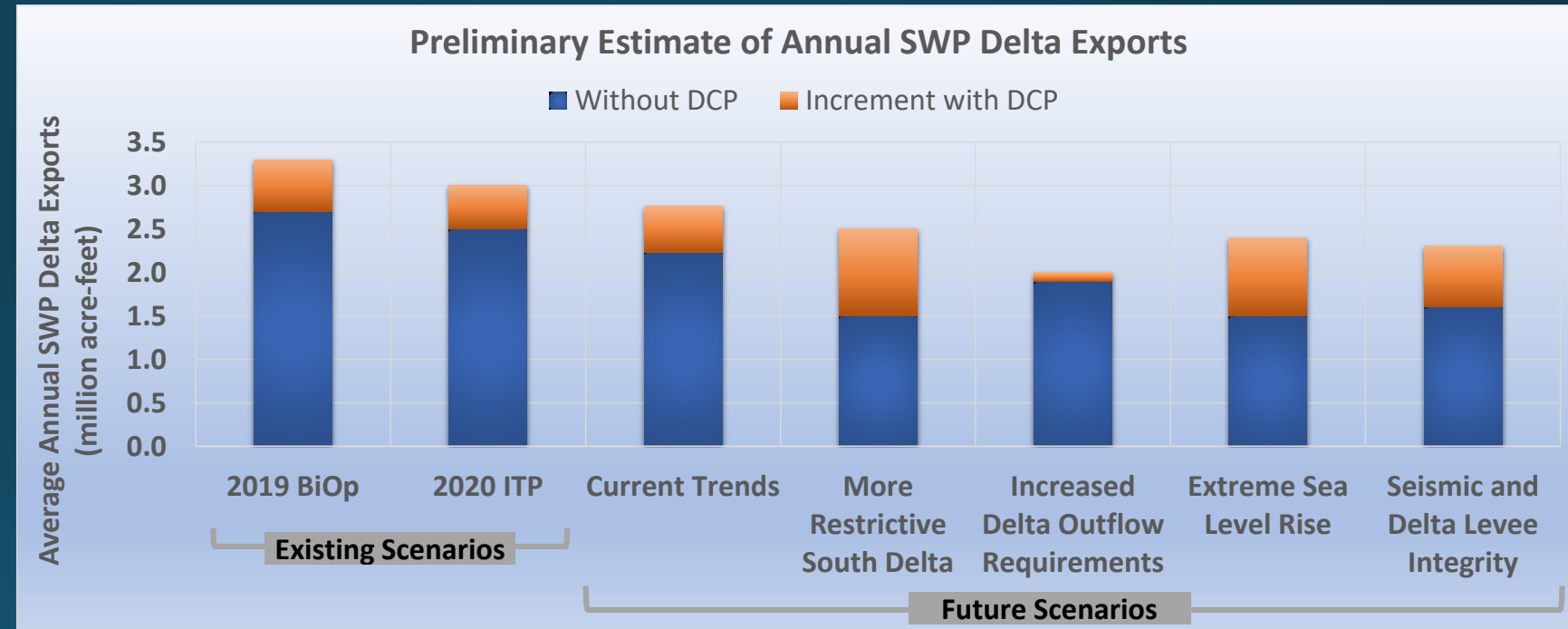
- Haimes 2009, Risk Analysis

“... intended to strengthen the resilience of water systems, thereby helping communities prepare for disruptions, to withstand and recover from shocks, and to adapt and grow from these experiences.”

- California Water Resilience Portfolio 2020

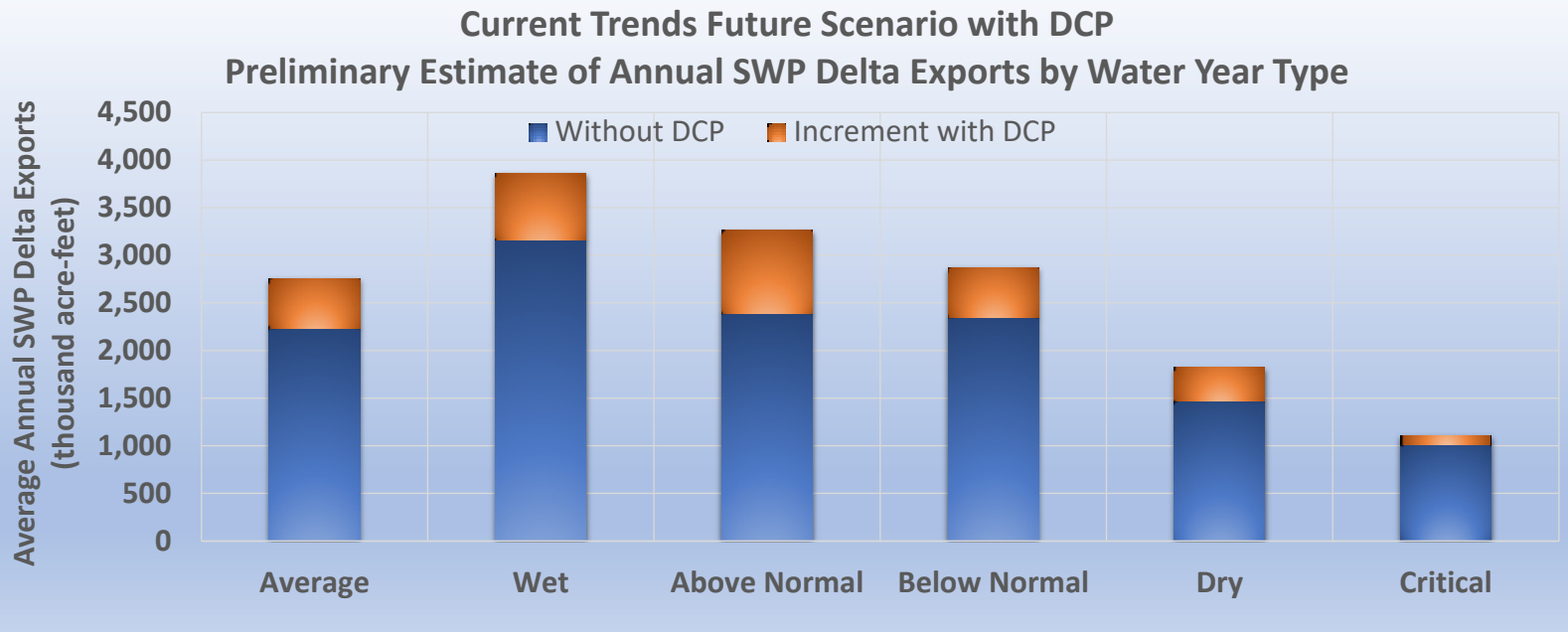
SWP Reliability Compared to Future Conditions Without DCP

- DCP shows potential to alleviate reductions to SWP reliability under many plausible future risk scenarios
 - ~100 TAFY to 1,000 TAFY under greater regulatory restrictions
 - ~700 TAFY under seismic risks and delta island flooding
 - ~900 TAFY under extreme sea level rise
- Exact future likely a combination of climate/hydrology, sea level, regulatory, seismic, and other risks



*TAFY: thousand acre-feet per year on average

Preliminary Estimate of Potential SWP Water Supply Change with DCP Under Current Trends

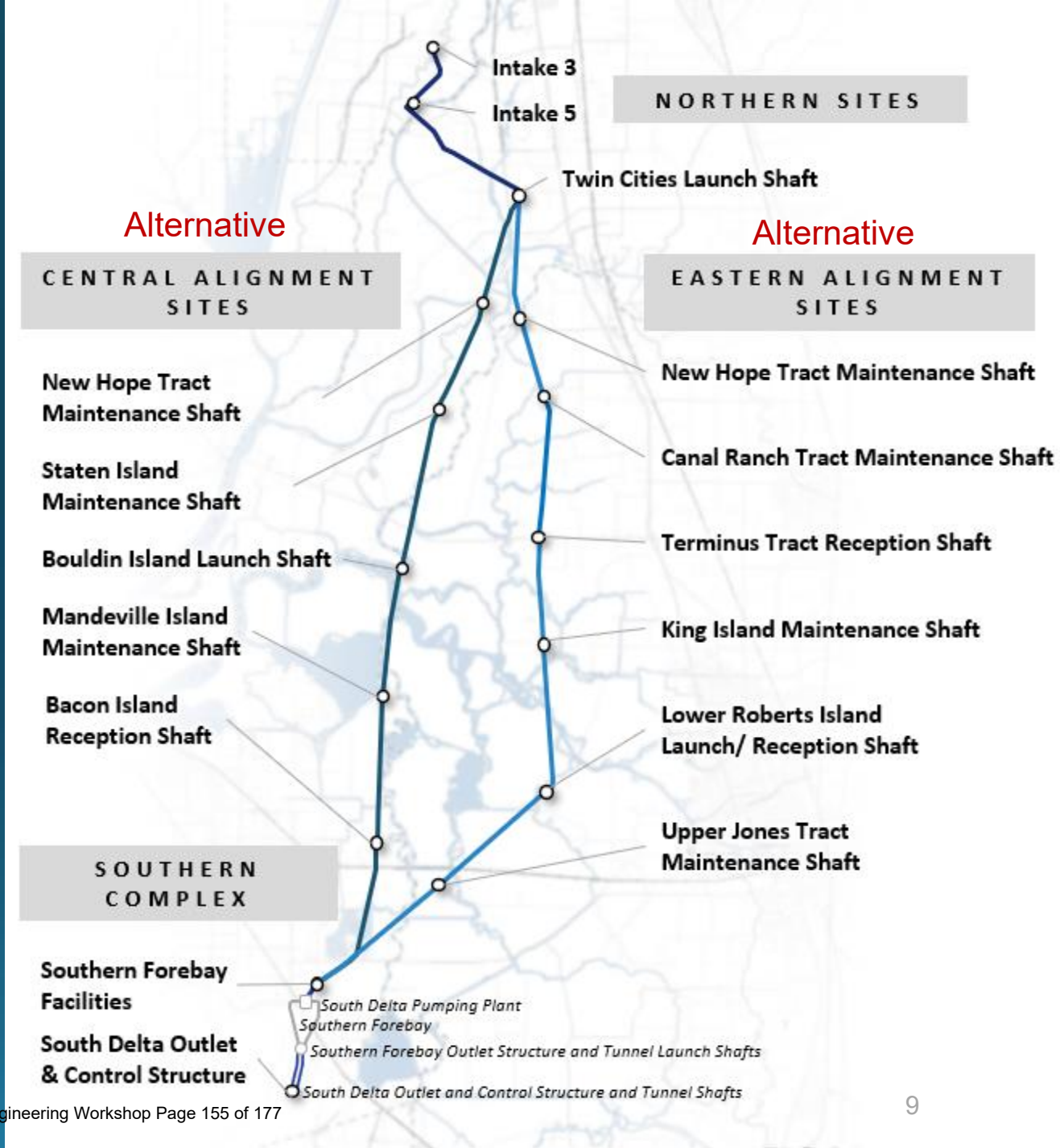


**TAFY: thousand acre-feet per year on average*

- Current Trends scenario assumes:
 - current Delta regulations
 - projected climate change and sea level rise around year 2040
 - WaterFix operations for DCP
- Estimated SWP export improvement with DCP of ~500 TAFY under the Current Trends scenario
- Most of the export improvement in wetter years
- On average, ~60% increase is Table A and ~40% increase is Article 21
- As DCP Proposed Project is further defined and modeling is refined, water supply estimates may change

Cost Information Assumptions

- **Proposed Facilities Included in Estimate:**
 - One Tunnel - Total capacity 6,000 cfs
 - Two intakes at 3,000 cfs each
 - 42 miles of tunnel and associated shafts
 - Southern Complex Facilities
 - Pump Station
 - Forebay
 - Connections to existing CA Aqueduct
 - \$15.9B (44% Contingency)



Opportunity to Close Supply Gap

Participation Level	Additional Water*	New Table A (53% reliability)	4-Year Planning Cost	Agency Share of 15.9B	Annual Cost @5% Bond Rate
1.22%	7,346 AF	16,515 AF	\$4.0M	\$194M	\$10.6M
1.6%	9,600 AF	18,769 AF	\$5.3M	\$254M	\$13.9M
2.0%	12,000 AF	21,169 AF	\$6.8M	\$318 M	\$17.4M

Note: *East Branch Extension Average Cost 2020-2035: ~\$15M/yr.*

**2020 DRAFT Infrastructure Plan additional imported demands 2035: ~16,000 AF*

Board Action

- Review Agreement in Principle for SWP Contract Amendment
- Establish participation level
- Approve funding agreement

BCVWD
Cash Flow Activity & Revenue Loss Due to COVID-19 Local State of Emergency

Item 8

Total Revenue Loss (Due to COVID-19)	10/29/2020	9/29/2020	8/26/2020	7/28/2020
Inactivation Fee Revenue Loss (\$50 each) for Non-Payment Customers	\$ 51,600	\$ 43,700	\$ 34,600	\$ 26,050
Late Notification Fees Revenue Loss (\$5 each) waived	\$ 50,815	\$ 33,405	\$ 33,405	\$ 22,765
Credit Card Processing Fees Revenue Loss (\$1.75 each) waived	\$ 40,588	\$ 34,269	\$ 27,458	\$ 21,319
Total	\$ 143,003	\$ 111,374	\$ 95,463	\$ 70,134

Total Customer Payment Plans Requested of 10/29/2020

Timeframe	# of Plans Issued	Total Amount Payment Plans Issued
As of 03/31/2020	5	\$ 5,080
4/01/20 to 4/30/20	3	\$ 574
5/01/20 to 5/31/20	0	\$ -
6/1/20 to 6/30/20	13	\$ 2,371
7/1/20 to 7/31/20	14	\$ 29,506
8/1/20 to 8/31/20	6	\$ 35,094
9/1/20 to 9/29/20	10	\$ 1,886
10/01/20 to 10/29/20	11	\$ 2,534
Total Payment Plan Requests	51	\$ 77,045

Payment plans that were requested from March 2020 to the date of the report SB 998 (effective 2/1/2020) gives the customers 60 days after delinquency to pay

Remaining Number of Non-Shut Offs (accts that would have been shut off due to non-payment)

Timeframe	Quantity of Non-Payment Customers
3/27/20 to 3/31/20	0
4/01/20 to 4/30/20	0
5/01/20 to 5/31/20	21
6/1/20 to 6/30/20	20
7/1/20 to 7/31/20	65
8/1/20 to 8/31/20	63
9/1/20 to 9/29/20	102
10/01/20 to 10/29/20	153
Total Non-Payment Customers	424

BCVWD
Accounts with Balances as of October 29, 2020 and October 2019

	Year 2020		Year 2019		Change: 2020 AR increase from 2019	
	Qty of Accounts	Amount Due	Qty of Accounts	Amount Due	Qty of Accounts	Amount Due
Residential	10,670	\$ 1,419,513	9,963	\$ 963,703	707	\$ 455,810
Commercial	892	\$ 826,665	833	\$ 649,449	59	\$ 177,216
Total For Accounts with Balances	11,562	<u>\$ 2,246,178</u>	10,796	<u>\$ 1,613,152</u>	766	<u>\$ 633,026</u>
All Active Residential Accounts	18,465		18,161		383	
All Active Commercial Accounts	1,121		1,057		206	
Total Number of Active Accounts	19,586		19,218		589	
Accounts paid in full	8,024		8,422		(398)	



**Beaumont-Cherry Valley Water District
Engineering Workshop
November 19, 2020**

Item 9

STAFF REPORT

TO: Board of Directors

FROM: Dan Jagers, General Manager

SUBJECT: Plan for Safe Re-Opening of the BCVWD Lobby to the Public amid the COVID-19 Respiratory Illness Pandemic COVID-19

Staff Recommendation

No recommendation, for informational purposes only.

Background

On March 19, 2020, the Beaumont-Cherry Valley Water District declared a local emergency due to the COVID-19 Coronavirus pandemic. In order to assure the safety of District employees and members of the public, the District's main office lobby was closed to the public earlier this year.

As Centers for Disease Control (CDC) recommendations and requirements have changed, and at the Board of Directors' request, staff are preparing a re-opening plan in order to provide the option for in-person services to the public.

Summary

There are several factors to consider when re-opening the District lobby to the public, including but not limited to:

1. The safety of members of the public.
2. The safety of District employees.
3. Requirements of the Families First Coronavirus Act (FFCRA), which requires the District to provide sick leave and/or emergency leave to employees within certain qualifying events.
4. Sanitation of the lobby area and protective measures to be taken in accordance with CDC recommendations.
5. Availability of Spanish language services.
6. Communication to members of the public regarding lobby hours.
7. Upcoming holiday schedules and scheduled employee vacations

With these considerations, staff has determined a recommended commencement date to re-open the District lobby effective January 5, 2021 would be most readily accommodated. Said re-opening would be proposed to provide a limited schedule, such that the District would be physically open to the public every Tuesday and Thursday from 8 a.m. to 12 p.m.

The District will also continue to provide regular services by phone, email, and through the District website during non-public opening regular District operating hours. Staff proposes this effective



date in order to provide the District with adequate time to acquire required equipment, secure sanitation services, provide necessary training to staff who will provide in-person services to members of the public, and accommodate upcoming holiday schedules.

In order to access District services in person, the District will require visitors to wear facial coverings and maintain social distancing of at least six (6) feet in accordance with CDC recommendations. Additionally, the District will comply with all federal, state, and local regulations concerning essential public services, and provide the appropriate Personal Protective Equipment (PPE) and training to District staff.

The District will use multiple methods of communication in order to alert the public to the existence of limited in-person hours, including the District website, posted hours at the main office location, social media, and billing statements.

Fiscal Impact

The District will incur additional costs as a result of the COVID-19 Coronavirus emergency, including costs for Personal Protective Equipment (PPE), sanitation services, safety supplies such as social distance markers, and training costs for staff.

Additionally, there is a potential for additional costs in the event of a COVID diagnosis for staff working on site. Governor Newsom's Executive Order N-62-20 creates a presumption that COVID cases are eligible for workers' compensation protection. Also, if an employee or employees demonstrate a need for leave due to either the FFCRA or due to school closure, the District may need to supplement staffing levels with temporary workers in order to maintain high standards of service.

Prepared by Sabrina Foley, Human Resources Coordinator



**Beaumont-Cherry Valley Water District
Regular Board Meeting
November 19, 2020**

Item 11

Update: Legislative Action and Issues Affecting BCVWD

Federal			
Issue	Status	Description	New or Change in Status (New/Y/N)
EPA - State Revolving Fund	10/30/2020	<p>SAN FRANCISCO — The U.S. Environmental Protection Agency (EPA) is awarding \$2.7 billion nationwide in support of water infrastructure via State Revolving Funds (SRFs), including \$252,873,000 for California, according to a news release from the EPA.</p> <p>In addition to the SRF award, \$42 million was awarded to California this year under the Additional Supplemental Appropriation for Disaster Relief Act (ASADRA). The one-time ASADRA funds will provide funding for wastewater treatment works and drinking water facilities impacted by wildfires in 2018, including ACWA member agencies Paradise Irrigation District and Montecito Water District.</p> <p>The California State Water Resources Control Board will receive and administer the SRF appropriations.</p>	NEW
H. Res. 1102 and S. Res 693: Transform, Heal, and Renew by Investing in a Vibrant Economy (THRIVE)	9/11/20 – Introduced and ref to Com on Education and Labor 9/15/20 – Agreed to in House 9/15/20 – Introduced in Senate 9/16/20 – Ref to Com on Oceans, Water and Wildlife	<p>Rep. Deb Haaland presents a Resolution: <i>"Resolved, That it is the sense of the House of Representatives that—</i> <i>(1) it is the duty of the Federal Government to respond to the crises of racial injustice, mass unemployment, a pandemic, and climate change with a bold and holistic national mobilization, an Agenda to Transform, Heal, and Renew by Investing in a Vibrant Economy ("THRIVE") (referred to in this resolving clause as the "Agenda"), to build a society that enables—</i> <i>(A) greater racial, economic, and gender justice;</i> <i>(B) dignified work;</i> <i>(C) healthy communities; and</i> <i>(D) a stable climate; and ... (more, see link below)</i></p> <p>https://www.congress.gov/bill/116th-congress/house-resolution/1102/text</p>	NEW

<p>HR 2 – Moving Forward Act (includes the provisions of the INVEST in America Act)</p>	<p>6/11/20 - Introduced 6/18/20 – Amended by Com on Transportation and Infrastructure 7/1/20 – Amended and passed by House 7/20/20 – Received in Senate 11/9/20 – No change in status</p>	<p>11/3/20 - House Transportation and Infrastructure Chairman Peter DeFazio (D-Ore.), a leading proponent of the "Moving Forward Act," has spoken to the Biden campaign about advancing an infrastructure package in February (E&E News). Analysis by Assn of Metropolitan Water Agencies: Package of infrastructure legislation that will include components related to drinking water infrastructure. \$1.5 trillion infrastructure proposal that builds upon a transportation policy bill approved by a House committee. Includes a \$25 billion reauthorization of the Drinking Water State Revolving Fund, \$40 billion for wastewater infrastructure, and initiatives to aid in the removal of PFAS from drinking water. The proposal would also lift the cap on private activity bonds for water infrastructure projects and reinstate advance refunding bonds that allow communities to refinance outstanding municipal debt at lower interest rates. Many aspects of the Democrats' plan reflect an infrastructure framework unveiled by the party earlier this year. The specific legislative text of the latest proposal, which will be incorporated into H.R. 2, was not available as of late last week. The bill will not advance in the Senate, as that chamber's Republican leaders have coalesced around a plan to combine their own transportation reauthorization bill with a separate package of water resources and infrastructure legislation. But with passage of each respective plan, the stage will be set for the two parties to negotiate a broad infrastructure reauthorization package by the end of the year. 7/2/20 – Outlook by The National Law Review: Senate Republicans have expressed opposition to the bill as passed by the House, citing the overall level of spending, regulatory changes, and climate change-related provisions in the bill. The Administration has issued a veto threat which is outlined in its Statement of Administrative Policy.</p>	<p>N</p>
<p>HR 6617 - Western Water Storage Infrastructure Act</p>	<p>9/4/20 – Introduced in House, ref to Committee on Natural Resources 11/9/20 – No change in status</p>	<p>Would create opportunities for funding for the Sites Reservoir. From the Porterville Recorder 9/4/20: Rep. T.J. Cox-D, who represents a portion of Southwestern Tulare County, introduced the Western Water Storage Infrastructure Act, an \$800 million bill addressing surface and groundwater storage and water delivery. The bill is another in a series of bills addressing water infrastructure in the Central Valley that have been introduced in Congress. California representatives Jim Costa-D and John Garamendi-D are co-sponsors of the legislation. The bill is designed to essentially replace funding authorized by the Water Infrastructure Improvements for the Nation, WIIN, Act, which has been exhausted. The \$800 million is more than double what was previously available. The bill also extends the operational and environmental authorities of the WIIN Act to provide continued water supply without adverse impacts to listed species. "Even during this difficult time, we can't stop our work to bring everyone in the Valley the water they need," Cox said. "Water supply reliability is incredibly important to the lives of Central Valley working families and for the entire world's economy and food system."</p>	<p>NEW</p>

		<p>"The Western Water Storage Infrastructure Act comes at a time for California when many agencies like ours are working to fund critically needed projects that improve infrastructure to store or move water, such as the Friant-Kern Canal, and facing the additional challenge of achieving sustainable groundwater basins and sustainable economies into the future," Friant Water Authority CEO Jason Phillips said. This bill not only authorizes funding for critical projects but also continues use of the funding and approval process set up by the WIIN Act, and thus avoids creating new processes that could slow down efforts to fund projects that desperately need it during the next three years."</p>	
<p>HR 7575 - Water Resources Development Act of 2020 (WRDA)</p>	<p>Introduced 7/13/20 7/29/20 -Passed House 7/30/20 – Received in Senate 11/9/20 – No change in status</p>	<p>From Engineering News-Record: A new Water Resources Development Act, or WRDA, has made headway in Congress, most recently with House passage of a bill authorizing about \$9 billion for Army Corps of Engineers flood and storm protection, environmental restoration and other projects.</p> <p>But with time running short before Congress breaks for the Nov. 3 elections, industry sources say water infrastructure legislation may be put off until an expected lame duck session.</p> <p>The 2020 WRDA that the House approved on July 29 by voice vote, includes at least \$8.6 billion in federal funds for about three dozen Corps projects. It has strong bipartisan support from Transportation and Infrastructure Committee leaders and the rank and file, an unusual break from the fierce partisanship that has taken hold in Congress.</p> <p>In the Senate, the WRDA bill is one of two water infrastructure measures that the Environment and Public Works Committee cleared unanimously on May 6. It has \$5.1 billion for 26 Corps projects. But at ENR press time, the bills had yet to come up for a Senate floor vote.</p> <p>One must-pass bill by Oct. 1 is a stopgap appropriations measure to keep agencies operating after fiscal year 2020 ends. Jim Walker, American Association of Port Authorities director of government relations, notes congressional appropriators, especially Senate committee Chairman Richard Shelby (R-Ala.), "have historically avoided linking authorization bills [like WRDA] onto appropriations bills." Walker adds, "If WRDA can't be worked into the September schedule, then it will likely be taken up in a lame duck session."</p> <p>Another industry source says House and Senate agreement on a compromise WRDA is conceivable by the end of September, but unlikely. "I see a lame duck for WRDA," the source says, maybe as part of a broader infrastructure package.</p> <p>If a new WRDA does become law this year, it would continue a six-year streak of enacting water resources legislation every other year.</p>	<p>Y</p>

<p>S. 4188: Water for Tomorrow Act</p>	<p>7/14/20 – Introduced 7/22/20 – Hearings held in Com on Energy and Natural Environment 11/9/20 – No change in status</p>	<p>By Sen. Kamala Harris. The Water for Tomorrow Act will improve watershed health, support ecosystem restoration, and mitigate against climate change, the overarching threat against our native salmonids. Passing this bill will support healthy waters for a better California. This legislation will ensure the nation's water supply is safe and sustainable. The <i>Water for Tomorrow Act</i> will combine the water sustainability measures from Sen. Harris' <i>Water Justice Act</i> with key measures from the <i>FUTURE Drought Resiliency Act</i>, led in the House of Representatives by Rep. Jared Huffman (D-CA).</p> <p>"Every American has the right to clean water" said Sen. Harris. "Unfortunately, our nation was already facing a water safety and affordability crisis. As our country continues to respond to COVID-19, Congress must prioritize a comprehensive investment in a sustainable water supply. This legislation will bring us one step closer making safe, clean, and affordable water a reality for all."</p> <p>Specifically, the legislation will make a nearly \$3 billion investment in:</p> <ul style="list-style-type: none"> • Water Infrastructure and Sustainability <ul style="list-style-type: none"> • Financing program to fund water infrastructure projects including storage, transport, desalination projects, and stormwater capture projects. Allows for access to federally-backed, low-cost loans. Prioritizes projects that will benefit low-income communities and communities impacted by climate change. Requires that projects provide fisheries or ecosystem benefits or improvements that are greater than mitigation and compliance. • Grant program to help disadvantaged communities facing declines in drinking water quality or quantity. Led in the House by Rep. Cox. • Increased funding for water recycling and reuse. Led in the House by Rep. Napolitano. • Increased funding for water management improvement. • Reauthorization and increased funding for rural water supply. • Ecosystem Protection and Restoration <ul style="list-style-type: none"> • Grant program to improve watershed health and mitigate against climate change. • Funding for the Cooperative Watershed Management Program, adding a focus on disadvantaged communities and projects that provide environmental benefits. • Support for refuge water deliveries, drought planning for fisheries, and aquatic ecosystem restoration. • Improved Technology and Data <ul style="list-style-type: none"> • Utilization of data from technologies like LIDAR to measure water availability in snowpack. • Study to examine the climate change vulnerabilities of Federal dams 	<p>Y</p>
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HR 7073 Special Districts Provide Essential Services Act (See also S 4308)	Introduced 6/1/20 Referred to Com on Oversight and Reform 11/9/20 – No change in status	<p>CSDA Supports: Would provide special districts across the United States access to federal relief measures to assist state and local governments with unforeseen budgetary hardship resulting from the COVID-19 pandemic. Congressman John Garamendi, D-Calif., introduced HR 7073, the “Special Districts Provide Essential Services Act,” which would give special districts access to key resources available to local governments under the CARES Act, including the Coronavirus Relief Fund and the Federal Reserve’s Municipal Liquidity Facilities program.</p> <p>7/7/20 – CSDA Update: HR 7073 remains in the US House Financial Services Committee and the House Committee on Oversight. As of 7/2, there are 26 cosponsors, all Democrats. Absent a companion bill in the Senate at this point, the senators have taken direct action to move on special districts’ priorities.</p>	N
S.4308 Special Districts Provide Essential Services Act	7/24/20 – Introduced in Senate 11/9/20 – No change in status	<p>A bill to include special districts in the coronavirus relief fund, to direct the Secretary to include special districts as an eligible issuer under the Municipal Liquidity Facility, and for other purposes. CSDA report: Senator Kyrsten Sinema, D-Ariz., and Senator John Cornyn, R-Texas, introduced Thursday <u>S.4308</u>, a <u>Senate companion</u> to H.R. 7073, the Special Districts Provide Essential Services Act. Senator Kamala Harris is an original cosponsor.</p> <p>The bipartisan deal was reached after weeks of negotiations, which closely involved Senator Dianne Feinstein. The bill introduction comes following Senator Feinstein’s gracious withdrawal of original co-sponsorship following a political impasse leading to a larger split of Republicans and Democrats leading the bill. The withdrawal paved the way to hasten the introduction of the Senate version of the Special Districts Provide Essential Services Act. CSDA thanks Senator Feinstein for her support leading to a milestone in special districts advocacy for greater access to federal COVID-19 relief funding.</p> <p>The bill uses text of <u>H.R. 7073</u>, but adds greater flexibility for states with less reliance on special districts within their communities and offers states guidance on how to distribute the 5 percent they must direct of future Coronavirus Relief Fund appropriations. Overall, the bill would:</p> <ul style="list-style-type: none"> • Would require states to distribute 5 percent of future Coronavirus Relief Fund allocations to special districts within their respective state within 60 days of receiving funds from the U.S. Treasury. • Special districts applying for funding would submit information to their state demonstrating the degree to which they have experienced or anticipate they will experience COVID-19-related revenue loss, grant/inter-governmental revenue loss, or increased COVID-19-related expenditures. • Limits allocations such that a special district may not receive funding that exceeds the amount the district expended in any quarter of 2019. Special districts providing services the federal 	N

		<p>Cybersecurity and Infrastructure Security Agency deems to be within a "<u>critical infrastructure sector</u>" would be exempt from limitations.</p> <ul style="list-style-type: none"> • Provides flexibility for states with excess funds reserved for special districts that make a good faith effort to distribute funds to districts within the state. States file a waiver with U.S. Treasury after 60 days demonstrating how the state distributed its special districts funding. If approved, the state may use the balance of the funds for other COVID-19 response purposes. • "Special district" would be defined as a "<i>political subdivision of a State, formed pursuant to general law or special act of the State, for the purpose of performing one or more governmental or proprietary functions.</i>" • Would direct the U.S. Department of Treasury to consider special districts as eligible issuers to take advantage of the Municipal Liquidity Facility, as established in the <u>CARES Act</u>, for access to capital during the current financial downturn. <p>CSDA will continue working with the National Special Districts Coalition and a group of California and national special districts stakeholders to advocate for the Senate legislation to be included in the Senate's COVID-19 relief package, which would likely be negotiated with the House of Representative's <u>HEROES Act</u></p>	
<p>HR 8406: HEROES Act 2.0</p> <p>"Skinny HEROES"</p>	<p>9/29/20 – Introduced in House</p> <p>10/2/20 – Passed by House</p> <p>11/9/20 – No change in status</p>	<p>CSDA 10/2/20: The U.S. House of Representatives passed a new version of a COVID-19 economic stimulus package. Dubbed the "Skinny HEROES" or "HEROES 2.0," the revised \$2.2 trillion HEROES Act is \$1.2 trillion less than the original <u>HEROES Act</u> passed on May 15. <u>The measure passed Thursday</u> includes \$436 billion for states, territories, tribes, cities and counties for COVID-19-related expenditures and revenue losses. Unfortunately, special districts are not eligible for direct access. Rather, the status quo of voluntary transfers from the state, city or county to districts would continue under this bill.</p>	NEW
<p>HR 6467 – Coronavirus Community Relief Act</p> <p><i>BCVWD sent a letter requesting inclusion of local governments to House and Sen leaders on 4/8/20</i></p>	<p>Introduced 4/7/20</p> <p>Ref to Com on Oversight and Reform</p> <p>11/9/20 – No change in status</p>	<p>Would open direct Coronavirus Relief Fund disbursements to local units of government serving fewer than 500,000 residents and would authorize \$250 billion for these governments to use.</p> <p>CSDA's April 2, 2020 letter asks for the Fund be more accessible to special districts with a \$100 billion appropriation. HR 6467 meets and exceeds CSDA's ask.</p> <ul style="list-style-type: none"> • CSDA is updating its congressional leadership letter to include a request for HR 6467 to be included in the fourth aid bill. • Current definition of "local government" is vague when it comes to special district's inclusion. <ul style="list-style-type: none"> ○ Due to Treasury's April 13 guidance, which left open the question of whether special districts would qualify for Fund access, this remains a point of caution. ○ CSDA is asking for this bill to explicitly include special districts (should be addressed with Garamendi. • The bill has 144 cosponsors, 33 of whom are from California. 	N

<p>HR 6643 and S 3653 Supporting State and Local Leaders Act (aka Payroll Tax Credit access for Special Districts) <i>(different than HR 6467, above)</i> <i>BCVWD sent a letter of support to Cox on 4/8/20</i></p>	<p>4/28/20 Introduced in House, ref to Com on Way and Means 11/9/20 – No change in status</p> <p>The Payroll Tax Credit Access has also been included in the HEROES Act</p>	<ul style="list-style-type: none"> • Special districts are not able to utilize the payroll tax credit for providing mandatory paid emergency sick and family time for those affected by COVID-19. • On 4/15/20, Congressman TJ Cox, D-Calif., circulated a letter to congressional leaders to support including state and local governments in the payroll tax credit program in phase IV legislation. • HR 6643 repeals the prohibition against granting federal, state, and local governments a tax credit for paid sick and paid family and medical leave. <p>Bipartisan legislation that would make states and local governments eligible for the emergency paid leave payroll tax credits. This would give public organizations the same tax credits as private companies and help state and local budgets stretched thin by the COVID-19 pandemic.</p> <p>The Supporting State and Local Leaders Act would give public employers access to the tax credits to help state and local governments cover the costs associated with paid leave programs. The legislation currently has 108 bipartisan co-sponsors. CSDA is listed as an endorsing organization on the letter.</p>	<p>N</p>
<p>HR 1435 – Sites Reservoir Protection Act</p>	<p>2/28/19 – Introduced 3/15/19 Ref to Com on Water, Oceans 11/9/20 – No change in status</p>	<p>ACWA Supports. Supports building of the Reservoir and other water infrastructure in the Central Valley. Could also authorize additional funding and technological assistance for the project. Matching funds provided through Prop. 1. FUNDING: Sites Reservoir will receive \$6 million from the federal government as part of a bipartisan spending bill that was signed by President Trump at the close of 2019. The funding, authorized by the WIIN Act, was appropriated to the Bureau of Reclamation to advance Sites Reservoir. With the passage of this legislation, Congress has now appropriated roughly \$10 million in WIIN Act funding to the Bureau of Reclamation for Sites Reservoir.</p>	<p>N</p>
<p>H.R. 1621 – Water Supply Permitting Coordination Act</p>	<p>Introduced 3/7/19 – Referred to House Com on Natural Resources 3/28/20 – Ref to Com on Oceans and Wildlife 11/9/20 – No change in status</p>	<p>To authorize the Secretary of the Interior to coordinate Federal and State permitting processes related to the construction of new surface water storage projects on lands under the jurisdiction of the Secretary of the Interior and the Secretary of Agriculture and to designate the Bureau of Reclamation as the lead agency for permit processing, and for other purposes. Helps with NEPA and Endangered Species Act. FEO becomes lead review agency.</p>	<p>N</p>

<p>HR 535 – Protecting Americans at Risk of PFAS Contamination and Exposure</p> <p>aka PFAS Action Act of 2019 (see also S.1507)</p>	<p>7/12/19 Included in HR 2500 the National Defense Authorization Act for FY 2020 (Failed) 1/13/20 – Revised and Passed House, received in Senate 11/9/20 – No change in status</p>	<p>The House of Representatives expressed disappointment that the 2019 legislation did not go far enough to address PFAS issues. Accordingly, in January 2020, the House passed the <u>PFAS Action Act (H.R. 535)</u>, omnibus-PFAS legislation. Its provisions also are discussed below. Senate leadership is not expected to take up companion legislation in the Senate for the foreseeable future.</p> <p>While legislative activity at the end of 2019 and the beginning of 2020 has brought significant clarity to Congressional intentions regarding PFAS issues, it should be noted that members of Congress have introduced more than 30 pieces of stand-alone PFAS legislation in the 116th Congress that would amend several environmental statutes and authorize a bevy of new programs related to PFAS chemicals. The pending bills encompass four legislative focal areas: (1) enhanced detection and research; (2) new regulatory mandates; (3) cleanup assistance; and (4) exposure to PFAS contamination at or near military installations.</p> <p>ACWA Watch List. Requires the EPA to designate all PFAS as hazardous under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), commonly known as Superfund. (ACWA Note: EPA indicates it will regulate two PFAs under CERCLA within the year. News: Jan. 10, 2019: The U.S. House of Representatives passed H.R. 535 along a 247-159 vote. The bill targeting per- and polyfluoroalkyl substances (PFAS) notably gained support from around two-dozen Republicans, despite opposition from President Donald Trump, who has said he will veto the bill if it comes to the White House.</p>	<p>N</p>
<p>HR 2377 – Protect Drinking Water from PFAS Act</p>	<p>9/26/19 – Forwarded to Energy and Commerce Subcommittee on Environment and Climate Change 11/9/20 – No change in status</p>	<p>ACWA: Oppose unless amended, Proposed Amendment: Provide robust funding for treatment and cleanup. Summary: Directs EPA to set a drinking water standard for all PFAS and PFOAS within two years of enactment.</p>	<p>N</p>

HR 2473 – Securing Access for the central Valley and Enhancing (SAVE) Water Resources Act	5/2/19 - Introduced in House 6/13/19 – Heard in Natural Resources Subcommittee 3/11/20 – Amended by Committee 11/9/20 – No change in status	ACWA supports with amendments. Requires the Bureau of Reclamation to fast-track California water storage projects such as the Sites Reservoir. Will create cutting-edge programs to grow and sustain the region's water supply by improving storage capacity, supporting key new technological innovations for drought resistance and groundwater management and establishing responsible levels of federal funding to invest in water future. Amendments under consideration.	N
S.1613 – Contaminant and Lead Electronic Accounting and Reporting Requirements (CLEAR) for Drinking Water Act	5/22/19 - Referred to the Committee on Environment and Public Works. 11/9/20 – No change in status	ACWA: Watch. Summary: Amends the Safe Drinking Water Act to update and modernize the reporting requirements for contaminants, including lead, in drinking water, and provides specific assistance to small and disadvantaged communities for education and system improvements.	N
S.1932 – Drought Resiliency and Water Supply Infrastructure Act	Introduced 6/20/19 (Feinstein) 7/18/19 – Hearing in Senate Energy and Natural Resources Committee 11/9/20 – No change in status	Federal Drought Legislation. ACWA-supported bill would build on Sen. Feinstein's 2016 drought legislation that was included in the Water Infrastructure Improvements for the Nation (WIIN) Act. The bipartisan Act would improve the nation's water supply and drought resiliency to protect against climate change impacts. Key provisions include: • Extending funding under the WIIN Act for an additional five years, including \$670 million for surface and groundwater storage projects, and supporting conveyance, \$100 million for water recycling projects, \$60 million for desalination projects • Creating a new loan program for water agencies at 30-year Treasury rates to spur investment in new water supply projects • Authorizing \$140 million for habitat restoration and environmental compliance projects, including forest, meadow and watershed restoration and projects that benefit threatened and endangered species.	N
S.2086 – National Opportunity for Lead Exposure Accountability and Deterrence Act	7/11/19 Ref. to Committee on Environment and Public Works;	ACWA: Oppose. Summary: Amends the Safe Drinking Water Act to require EPA to lower the lead standard to less than 10 ppb by December 21, 2020; and not more than 5 ppb by December 31, 2026. 11/9/20 – No change in status	N

S 3590 – Drinking Water Infrastructure Act of 2020	<p>5/2/20 – Introduced 5/6/20- Passed by Sen Env and Public Works Com</p> <p>10/23/20 – Senate issued report recommending legislation pass</p>	<p>Bloomberg News: The Senate's environment panel pushed through two major water infrastructure bills Wednesday, rejecting a GOP member's attempt to give Western states ore authority over water supplies but agreeing to direct the EPA to set drinking water limits for PFAS. The water packages, (S3591 and S 3590) developed by the top Republican and Democrat on the Senate Environment and Public Works Committee, will now go to the full Senate. It is unclear how soon the chamber will consider the legislation while it focuses on the coronavirus pandemic.</p> <p>The PFAS language would direct the EPA to develop a national drinking water standard for PFAS, a group of chemicals used in everything from nonstick cookware to firefighting foam.</p> <p>The Drinking Water Infrastructure Act of 2020 reauthorizes the Safe Drinking Water Act program that support drinking water infrastructure and provide resources and technical assistance to communities facing critical drinking water needs</p>	<p>Y</p>
S 3591 – America's Water Infrastructure Act of 2020	<p>5/2/20 – Introduced 5/6/20- Passed by Sen Env and Public Works Com 5/11/20 – Set on Senate Calendar 11/9/20 – No change in status</p>	<p>From Water Environment Foundation: On May 6, the Senate Environment and Public Works (EPW) Committee marked up America's Water Infrastructure Act of 2020 (S. 3591), drawing bipartisan support benefiting water treatment plants and other projects in towns located in virtually every district.</p> <p>The Senate schedule (as well as the House schedule) remains in flux in the wake of the Covid-19 crisis, and floor timing will likely be disrupted by the need for members of Congress to return home for 2020 campaigning.</p> <p>America's Water Infrastructure Act (AWIA) focuses mostly on Army Corps of Engineers' projects and policy, and would authorize roughly \$17 billion in infrastructure projects while increasing water storage and reducing flood risks, but it also includes a major clean water section that includes wastewater and stormwater provisions. It would reauthorize a 2018 water infrastructure law touted by Republicans and Democrats alike as the most sweeping infrastructure measure to be considered in the last Congress. WEF and its members advocated for many of the provisions that were included in AWIA. AWIA 2020 provides roughly \$17 billion in new federal authorizations to invest in infrastructure projects across the country. It will cut red tape by setting a two year goal for the U.S. Army Corps of Engineers (Army Corps) to complete its feasibility studies for potential projects, consistent with the standard set by President Trump.</p>	<p>N</p>
HR 8217 – WIFIA Improvement Act	<p>Introduced 9/15/20 9/15/20 – Ref to Com on Water and Environment</p>	<p>From California Water News Daily: The legislation would amend the Water Infrastructure Finance and Innovation Act (WIFIA) of 2014 to make public water projects like the off-stream Sites Reservoir Project eligible for low-interest, longer-term federal loans from the U.S. Environmental Protection Agency. Specifically, the bill would allow water projects with longer useful lifecycles like Sites Reservoir to receive federal WIFIA financing for 55-year loan terms instead of the current 35-year loan terms, thereby lowering the capital costs for such projects.</p>	<p>N</p>

California			
The California Legislature adjourned to Final Recess on August 31. In the 2020 Legislative session, 25 bills were chaptered (passed and became law). Significantly fewer bills were taken up than in the usual course of business, due to the long shutdown during the coronavirus pandemic. The Legislature reconvenes on January 4, 2021.			
Issue	Status	Description	New or Change in Status (New/Y/N)
ACA 3: Clean Water for All Act	3/20/19 – Amended in Assembly 4/30/19 – Failed Committee, granted reconsideration 11/9/20 – No change in status.	Constitutional Amendment to require a minimum of 2% of specified state revenues to be earmarked for payment of principal and interest on bonds authorized by the Water Quality, Supply and Infrastructure Improvement Act of 2014. 4/15/19 – Now called the “Clean Water for All Act” Bill still active.	N
AB 1415: DWR Reporting Requirements – Civil Penalties	Bill held in suspense file. 11/9/20 – No change in status	CSDA Opposed. As amended 5/24/19: Requires the Department of Water Resources (the Department) to impose a civil penalty of up to \$1,000 on any entity that fails to file with the department a report or plan by the deadline required. The reports subject to penalty include: (1) A report that summarizes aggregated farm-gate delivery data. (2) A water loss audit report, and accompanying information. (3) An urban water management plan or plan update. (4) A report on the implementation and enforcement of the model water efficient landscape ordinance, or a locally modified water efficient landscape ordinance that is at least as effective in conserving water. Additional penalties may apply for continued failure to file report. The Department has discretion to reduce or waive penalty.	N
AB 2060: Drinking water: pipes and fittings: lead content	Introduced 2/4/20 8/3/20 – Amended in Com on Env Quality 8/11/20 – Ref to Com on Appropriations 8/20/20 – Suspense file. 11/9/20 – No change in status	CSDA: Watch. Would define "lead free," for purposes of manufacturing, industrial processing, or conveying or dispensing water for human consumption, to mean not more than one microgram of lead under certain tests and meeting a specified certification when used with respect to end-use devices.	N

AB 1484: Mitigation Fee Act: Housing Developments	<p>9/6/19: Amended in Senate to include Special Districts 9/10/19 – Delay hearing until 2020, per author 11/10/20 – No change in status</p>	<p>Development Impact Fees. CSDA watch: Would place into law an expansive list of requirements that would run parallel to and in conjunction with both the Fee Mitigation Act and the Quimby Act as well as the Mello-Roos Community Facilities Districts Act. CSDA holds major concerns with this measure including:</p> <ul style="list-style-type: none"> • Projects would need an individualized determination of their alignment with the nexus study; • Adds a new standard of “roughly proportional” in addition to the more common “reasonable” standard, which may not be appropriate for these types of fees and charges; • Levels of service may not exceed that of the “existing community”; • New facilities to be funded via impact fees would have to be specifically identified within the district’s capital improvement plan (CIP); • “Capital Cost Level of Service” would be prohibited; • Mandates even more public website postings, hearings, and comment periods prior to adopting a nexus study; • If challenged in court, the burden would be on a district to demonstrate compliance with this bill. <p>Hearing postponed as the issues it tackles and their consequences are too complicated to resolve in one week. 9/19 Statement by California YIMBY: “California YIMBY is disappointed in this stalemate. We call on the Legislature to heed the recommendations of the <u>UC Berkeley Turner Center for Housing Innovation</u> and prevent local governments from imposing fees that worsen the housing affordability crisis. Some local governments require fees on new home building in excess of \$100,000 per home. Fees this high are guaranteed to worsen our housing affordability crisis. California’s Legislative Analyst’s Office has blamed <u>excessive fees</u> as one reason for the precipitous <u>decline in housing permits</u> in CA. Unless the Legislature curtails these usurious fees imposed by many local governments, Californians will continue to suffer from higher rent burdens, displacement, increased homelessness, reduced upward social mobility, and crushed dreams of homeownership.”</p>	<p>N</p>
AB: 2123: Accessibility: internet website.	<p>Introduced 2/6/20 3/16/20 _ In Judiciary Com. 5/4/20 – Amended by author, re-ref. to Com on Judiciary 5/11/20 Hearing canceled by author 11/10/20 – No change in Status</p>	<p>CSDA: Support. Current law imposes liability upon a person, firm, or corporation that denies or interferes with admittance to or enjoyment of public facilities or otherwise interferes with the rights of an individual with a disability, as specified, for damages and attorney's fees to a person who was denied those rights. This bill would specify that statutory damages based upon the inaccessibility of internet website under these provisions shall only be recovered against a business establishment or public place if the internet website fails to provide equally effective communication or to facilitate full and equal enjoyment of the entity's goods and services to the public.</p> <p>CSDA Summary: Provides a rebuttable presumption that a business’ website is ADA-compliant if the website meets the Web Content Accessibility Guidelines (WCAG) 2.0 AA standard. The bill further requires the California Commission on Disability Access to review the WCAG standards and determine whether they are the most up-to-date standards for effective communication through websites.</p>	<p>N</p>

AB 2148: Climate Change Adaptation: Regional Plans	Introduced 2/10/20 3/9/20 – Amended, ref to Com on Natural Resources 11/10/20 – No change in status	CSDA: Watch. Current law establishes the Integrated Climate Adaptation and Resiliency Program, administered by the Office of Planning and Research, to coordinate regional and local efforts with state climate adaptation strategies to adapt to the impacts of climate change, as specified. This bill would state the intent of the Legislature to enact legislation that would foster regional-scale adaptation, as specified; give regions a time to develop their regional plans, as specified; and consider, among other things, sea level rise and fire vulnerability.	N
AB 2155: Public Officers: contracts: prohibited interests	Introduced 2/10/20 4/24/20 – Ref to Com on Judiciary 11/10/20 – No change in status	CSDA Opposed. Current law prohibits members of the Legislature, and state, county, district, judicial district, and city officers or employees from being financially interested in any contract made by them in their official capacity, or by any body or board of which they are members, subject to certain exceptions and qualifications. A contract made in violation of these provisions may be avoided at the instance of any party, except the officer who is interested in it. This bill would define "party," for these purposes, for a contract formed on and after January 1, 2021, as a California taxpayer. CSDA SUMMARY: Existing law prohibits members of the Legislature, and state, county, district, judicial district, and city officers or employees from being financially interested in any contract made by them in their official capacity, or by any body or board of which they are members, subject to certain exceptions and qualifications. Should a body enter into a contract (including contracts utilizing bond funds), a party directly impacted by the contract can contest it. This bill looks to expand the contesting authority to any person, not just those that are directly impacted. (updated 2.19.20)	N
AB 2178: Emergency Services (De-energization)	Introduced 2/11/20 5/13/20 – Passed Com, re-ref to Appropriations 6/9/20 – Read first time in Senate 7/8/20 Amended in Com on Govt Operations 11/10/20 – No change in status	CSDA: No position. Current law defines the terms "state of emergency" and "local emergency" to mean a duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by, among other things, fire, storm, or riot. This bill would additionally include a de-energization event, defined as a planned public safety power shutoff, as specified, within those conditions constituting a state of emergency and a local emergency. CSDA SUMMARY: This bill would add a de-energization event, defined as a planned Public Safety Power Shutoff (PSPS), to the list existing list of conditions under which the Governor may declare a state of emergency and/or local officials of a county, city, or city and county may declare a local emergency. This would potentially open districts to receive financial reparation for costs incurred during the event as well as grant additional flexibility provided through the provisions of the California Emergency Services Act. Similar to SB 862 Dodd. (updated 2.26.20)	N
AB 2186: Public Contracting: contractor retention withholding.	Introduced 2/11/20 2/20/20 – Ref to Com on Local Govt 11/10/20 – No change in status	CSDA Opposed. Existing law authorizes the legislative body of a local agency to prescribe how the local agency makes payment on a contract with the local agency for the creation, construction, alteration, repair, or improvement of any public structure, building, road, or other improvement of any kind that will exceed \$5,000. This authority is limited by requiring progress payments on the contract not to be made in excess of 95% of the percentage of actual work completed plus a like percentage of the value of material delivered on the ground or stored subject to, or under the control of, the local agency, and unused.	N

		Additionally, a local agency shall not withhold less than 5% of the contract price until final completion and acceptance of the project, unless, at any time after 50% of the work has been completed, the local agency finds that satisfactory progress is being made. This bill would eliminate the above described 95% limitations on a local agency's authority to prescribe payments on these contracts and would prohibit the local agency from withholding more than 5% of the contract price for contracts for the creation, construction, alteration, repair, or improvement of any public structure, building, road, or other improvement of any kind that will exceed \$5,000 in total costs. (updated 2.26.20)	
AB 2209: Calif Geographic Information Office	Introduced 2/12/20 3/12/20 – Ref to Com on Business, Professions, & Consumer Protection 11/10/20 – No change in status	<p>CSDA Support. Would establish, until January 1, 2031, the California Geographic Information Office within the Department of Technology for the purpose of coordinating the state's geographic information systems (GIS) projects, promulgating standards for data collection and sharing, and managing shared data resources. The bill would authorize the Geographic Information Officer, appointed by the Governor, to direct the office and to work closely with the Director of Technology. The officer's duties would include, among others, developing a state GIS strategic plan in consultation with key stakeholders, including, but not limited to, the California Geographic Information Advisory Council, which would be established by this bill. The bill would require the council to advise the officer on issues of policy and implementation.</p> <p>CSDA SUMMARY: Implements the recommendations of the Little Hoover Commission by establishing the California Geographic Information Office within the Department of Technology for the purpose of coordinating the state's geographic information systems (GIS) projects, promulgating standards for data collection and sharing, and managing shared data resources in coordination with appointed stakeholders, including an appointment by the California Special Districts Association. (updated 2.25.20)</p>	N
AB 3193: Utility workers and vehicles	Introduced 2/21/20 3/9/20 – Ref to Com on Public Safety 11/10/20 – No change in status	CSDA Support. Would authorize vehicles owned by a local publicly owned electric utility, a community choice aggregator, or an irrigation district to display flashing amber warning lights when parked on a highway or when moving slower than the normal flow of traffic. It would also add utility vehicles to the list of stationary vehicles drivers must treat caution; make a lane change or slow to a prudent speed. It also created criminal penalty enhancements assault or battery against a utility worker. (updated 3.31.2020)	N
SB 414: Small System Water Authority Act of 2019	8/21/19 – Placed in suspense file. 8/20/20 – Hearing held in Committee on Local Gov 11/10/20 – No change in status	CSDA supports. As amended 6/25/19: Creates the Small System Water Authority Act, which would allow county local agency formation commissions, in concert with the State Water Resources Board, to consolidate clusters of small water systems that have chronically failed to provide safe and affordable drinking to their customers. These small, failing systems would be reformed into a single Small System Water Authority, benefiting from economies of scale and improved governance and accountability.	N

SB 931: Local government meetings: agenda and documents	Introduced 2/5/20 2/12/20 Com. on Gov and Finance - 4/2/20 – Amended, re-ref to Gov and Finance 11/10/20 – No change in status	CSDA: Opposed. The Ralph M. Brown Act authorizes a person to request that a copy of an agenda, or a copy of all the documents constituting the agenda packet, of any meeting of a legislative body be mailed to that person. CSDA SUMMARY: As amended, this bill will require public agencies to email meeting agendas and the supporting agenda packets, or a link to where they can be found on an agency's website, to members of the public that have requested them. Just like when the public requests meeting materials be mailed to them, this standing request is valid for one year. In the event that it is not technically feasible to email the meeting materials or a link to where it can be found on a website, an agency can physically mail the materials and charge the requested for the costs of the mailing. The amendments address a majority of CSDA's previous concerns. (<i>updated 4.24.20</i>) BCVWD practice is to do this anyway.	N
SB 952: Sales and Use Tax Exemption: backup generators	Introduced 2/10/20 Ref to Com on Govt and Finance 6/25 – Passed Senate 6/29/20 – Ref to Assembly Com on Revenue and Taxation 11/10/20 – No change in status	CSDA Watch List. This bill, on and after January 1, 2021, would provide an exemption from those taxes with respect to the sale of, or the storage, use, or consumption of, a backup electrical resource, as defined, that is purchased for exclusive use by a city, county, special district, or other entity of local government during de-energization events, as defined.	N
SB 1099: Emergency Backup Generators: Critical Facilities Exemption	2/19/20 – Introduced. 6/2/20 – Amended in committee. 6/9/20 –Com on Appropriations 6/25 – Passed Senate 7/20 – Amended in Com, ref to Com on Natural Resources 11/10/20 – No change in status	CSDA supports. CSDA summary: This bill would require air districts to allow critical facilities with a permitted emergency backup generator to 1) use the emergency backup generator during a de-energization event or other loss of power, 2) test or maintain the emergency backup generator for consistency without having it count toward generator's time limitation on actual usage and routine testing and maintenance. Further, an air district would not be able to impose a fee on the issuance or renewal of a permit issued for an emergency backup generator. "Critical facility" is defined as "a facility necessary or convenient in providing essential public services, including, but not limited to, facilities such as police stations, fire stations, emergency operations centers, water and wastewater facilities, incident command posts, and communication systems used to support essential public services." "Water and Wastewater" facilities is defined as "'Water and wastewater facilities" includes drinking water and wastewater treatment plants, pumping stations, storage facilities, and water facilities needed to maintain water service and the water pressure necessary for firefighting." Sponsor: CMUA (2.26.20)	N

SB 1185 Emergency Backup Generators: emergency variance – operation during de-energization events	Introduced 2/20/20 Amended 5/26/20 6/29/20 – Ref to Com on Natural Resources 7/27/20 – Amended by author, re-ref to Com on Natural Resources 11/10/20 – No change in status	CSDA Support in concept. Would require a facility permittee applying for an emergency variance during a deenergization event with an air district hearing board to demonstrate that the permitted emergency backup generator is using the cleanest, feasible, available backup power source sufficient to meet the facility's electrical service demand. Suitable backup power sources may include, but are not limited to, federally compliant natural-gas-powered generators. This may impact a local air board's ability to issue emergency variance for operation of diesel generators and needs to be amended to specify existing generators of critical facilities may continue to receive emergency variance. (updated 6.3.20)	N
SB 1205: Local Agency Design-Build Projects	Introduced 2/20/20 3/5/20 – Ref. to Com. On RLS 3/25 – Amended 7/27 – Amended. 11/10/20 – No change in status	CSDA: Oppose unless amended. Current law states that the Legislature finds and declares that the design-build method of project delivery, using a best value procurement methodology, has been authorized for various agencies that have reported benefits from those projects, including reduced project costs, expedited project completion, and design features that are not achievable through the traditional design-bid-build method. This bill would make a non-substantive change to that provision.	N
SB 1318 District Elections: Ballot Measures: impartial analyses	Introduced 2/21/20 3/5/20 – Ref to Senate Rules Committee 11/10/20 – No change in status	CSDA: Watch. Under current law, a measure may be placed on the ballot at a district election by a petition signed by the requisite number of voters or by the governing body of the district. Whenever a district measure is submitted to the voters at a district election, current law requires the county counsel or district attorney of the county to prepare an impartial analysis of the measure showing the effect of the measure on current law and the operation of the measure. This bill would make technical, non-substantive changes to the latter provision.	N
SB 1431 – Amends Section 170 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy	5/6/20 – Gutted and amended by author 6/9/20 – Placed in Appropriations Suspense File 6/11/20 – Hearing set for 6/18 6/18/20 Failed Appropriations Com 11/10/20 – No change	CSDA Opposed. This measure was gutted and amended and would require a county assessor to re-assess a property based on its current COVID-19 related income earning viability retroactive to April 5 and continuing through 12 months past the enactment of this measure or a county's emergency orders, whichever comes last. While the author's intention to spare commercial landlords some of the pain from the COVID-19 pandemic and its response is laudable and understandable, this measure sets a dangerous precedent that property tax could be based on short term economic conditions and income generating attributes of a given property rather than the current regime of real estate market value at the time of acquisition. If all commercial property were re-assessed based on the earning potential during a global pandemic, the revenue losses to local agencies would be significant.	N

End