



AGENDA Regular Meeting of the Board of Directors May 12, 2020 -- **4:00 PM**

Pursuant to the provisions of Executive Order N-25-20 Issued by Governor Gavin Newsom on March 12, 2020, any Director, and any member of the public who desires to participate in the open session items of this meeting, may Login into <u>https://zoom.us/j/8759899861</u>, Meeting ID: 875 989 9861 or call into the Rowland Water District meeting using the call-in number (**669**) **900-6833 -- Passcode: 8759899861**# without otherwise complying with the Brown Act's teleconference requirements. Any member of the public wishing to make any comments to the Board of Directors may do so by calling in to the call-in number referenced above and being acknowledged by the chair at the appropriate time in the meeting prior to making his or her comment. Materials related to items on this Agenda are available for public review at www.rowlandwater.com/agendas-minutes/.

CALL TO ORDER PLEDGE OF ALLEGIANCE ROLL CALL OF DIRECTORS

Robert W. Lewis, President Teresa P. Rios, Vice President Anthony J. Lima Szu Pei Lu-Yang John Bellah

ADDITION(S) TO THE AGENDA - PUBLIC COMMENT ON NON-AGENDA ITEMS

Any member of the public wishing to address the Board of Directors regarding items not on the Agenda within the subject matter jurisdiction of the Board should do so at this time. With respect to items on the agenda, the Board will receive public comments at the time the item is opened for discussion, prior to any vote or other Board action. A three-minute time limit on remarks is requested.

Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning Rose Perea, Secretary to the Board at (562) 697-1726, or writing to Rowland Water District, at 3021 Fullerton Road, Rowland Heights, CA 91748. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included, so that District staff may discuss appropriate arrangements. Anyone requesting a disability-related accommodation should make the request with adequate time prior to the meeting in order for the District to provide the requested accommodation.

Any member of the public wishing to participate in the meeting, who requires a translator to understand or communicate in English, should arrange to bring a translator with them to the meeting. Materials related to an item on this Agenda submitted after distribution of the Agenda packet are available for public review at the District office, located at 3021 Fullerton Road, Rowland Heights, CA 91748.

Tab 1CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine matters, status reports, or documents covering previous Board instruction. The items listed on the Consent Calendar will be enacted by one motion, unless separate discussion is requested.

1.1 Approval of the Minutes of Special Board Meeting held on April 14, 2020

Recommendation: The Board of Directors approve the Minutes as presented.

- **1.2 Demands on General Fund Account for March 2020** *Recommendation: The Board of Directors approve the demands on the general fund account as presented.*
- **1.3 Investment Report for March 2020** *Recommendation: The Board of Directors approve the Investment Report as presented.*
- **1.4 Water Purchases for March 2020** *For information purposes only.*

| Next Special Board Meeting: | May 26, 2020, 4:00 p.m. |
|-----------------------------|--------------------------|
| Next Regular Board Meeting: | June 16, 2020, 4:00 p.m. |

Tab 2ACTION ITEMS

This portion of the Agenda is for items where staff presentations and Board discussions are needed prior to formal Board action.

- 2.1 Review and Approve Directors' Meeting Reimbursements for April 2020 Recommendation: The Board of Directors approve the Meeting Reimbursements as presented.
- 2.2 Review and Approve final RWD Financial Audit Report for Fiscal Year 2018-2019 Prepared by White Nelson Diehl Evans LLP Recommendation: The Board of Directors approve the final Financial Audit report as presented.
- 2.3 Review and Approve Resolution No. 5-2020 Authorizing Investment of Monies in the Local Agency Investment Fund (LAIF) Recommendation: The Board of Directors approve Resolution 5-2020 as presented.

2.4 Public Relations (Rose Perea)

- Communications Outreach (CV Strategies)
- Education Update

For information purposes only.

- 2.5 Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)
 - None

Tab 3 LEGISLATIVE INFORMATION

3.1 Updates on Legislative Issues *Intentionally left blank.*

Tab 4 REVIEW OF CORRESPONDENCE

• Memorandum from Lagerloff LLP – LAFCO Representative Election Results *For information purposes only.*

There are no tabs for the remainder of the meeting.

Tab 5COMMITTEE REPORTS

- 5.1 Joint Powers Insurance Authority (Director Lewis/Mr. Coleman)
- 5.2 Three Valleys Municipal Water District (Directors Lu-Yang/Lima)
- 5.3 Association of California Water Agencies (Directors Lewis/Bellah)
- 5.4 **Puente Basin Water Agency** (Directors Lima/Lewis)
- 5.5 **Project Ad-Hoc Committee** (Directors Lima/Lu-Yang)
- 5.6 Regional Chamber of Commerce-Government Affairs Committee (Directors Lewis/Bellah)
- 5.7 **PWR Joint Water Line Commission** (Directors Lima/Rios)
- **5.8** Sheriff's Community Advisory Council (Directors Lu-Yang/Rios)
- 5.9 Rowland Heights Community Coordinating Council (Directors Lu-Yang/Bellah)
- 5.10 Hacienda Heights Improvement Association (Director Lima)

Tab 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

- 6.1 Finance Report (Mr. Coleman)
- 6.2 **Operations Report** (Mr. Moisio)
- 6.3 **Personnel Report** (Mr. Coleman)
- Tab 7 ATTORNEY'S REPORT (Mr. Joseph Byrne)

Tab 8 CLOSED SESSION

a. CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION Paragraph (1) of subdivision (d) of Government Code Section 54956.9. Name of Case: Rowland Water District vs. La Habra Heights County Water District, Case No. KC070088.

b. Conference with Real Property Negotiator Pursuant to Government Code Section 54956.8

Property:18938 Granby Place, Rowland Heights, CA 91748District Negotiator:Tom Coleman, General ManagerNegotiating Parties:Mark I. Chen Revocable Living Trust dated 9-8-17Under Negotiation:Price and Terms

c. Conference with Real Property Negotiator Pursuant to Government Code Section 54956.8 Property: Portion of Property Located at

| 804 S. Azusa Ave., City of Industry, CA |
|---|
| Tom Coleman, General Manager |
| City of Industry |
| Price and Terms |
| |

General Manager's and Directors' Comments

Future Agenda Items

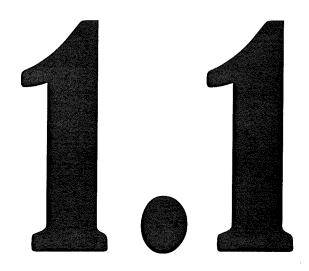
Late Business

No action shall be taken on any items not appearing on the posted agenda, except upon a determination by a majority of the Board that an emergency situation exists, or that the need to take action arose after the posting of the agenda.

ADJOURNMENT

President ROBERT W. LEWIS, Presiding







Minutes of the Special Meeting of the Board of Directors of the Rowland Water District April 14, 2020 – 4:00 p.m. Location: District Office

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

President Robert W. Lewis Vice President Teresa P. Rios Director Anthony J. Lima Director Szu Pei Lu-Yang Director John Bellah

ABSENT:

None.

OTHERS PRESENT:

Joseph P. Byrne, Legal Counsel, Best Best & Krieger Erin Gilhuly, CV Strategies Denise Jackman, Director, Three Valleys Municipal Water District Matt Litchfield, Three Valleys Municipal Water District Jody Roberto, Director, Three Valleys Municipal Water District Robert Callanan, White Nelson Diehl Evans LLP

ROWLAND WATER DISTRICT STAFF

Tom Coleman, General Manager Dave Warren, Assistant General Manager Rose Perea, Director of Administrative Services Dusty Moisio, Director of Operations Roy Frausto, Engineering and Compliance Manager

ADDITION(S) TO THE AGENDA None.

PUBLIC COMMENT ON NON-AGENDA ITEM None.

TAB 1 – CONSENT CALENDAR

Upon motion by Director Lu-Yang, seconded by Director Rios, the Consent Calendar was approved as follows:

| Ayes: | Directors Lewis, Rios, Lima, Lu-Yang and Bellah |
|----------|---|
| Noes: | None |
| Abstain: | None |
| Absent: | None |

The approval of the Consent Calendar included: 1.1 Approval of the Minutes of Regular Board Meeting Held on March 10, 2020 1.2 Demands on General Fund Account for February 2020 1.3 Investment Report for February 2020 1.4 Water Purchases for February 2020

Next Special Board Meeting Next Regular Board Meeting April 28, 2020, 6:00 p.m. May 12, 2020, 6:00 p.m.

Tab 2 – ACTION ITEMS

2.1

Review and Approve Directors' Meeting Reimbursements for March 2020

Upon Motion by Director Lima, seconded by Director Rios, the Directors' Meeting Reimbursement Report was approved as follows:

Ayes:Directors Lewis, Rios, Lima, Lu-Yang and BellahNoes:NoneAbstain:NoneAbsent:None

2.2

Review and Approve "Draft" RWD Financial Audit Report for Fiscal Year 2018-2019 Prepared by White Nelson Diehl Evans LLP

Robert Callanan, representing the firm of White Nelson Diehl Evans LLP reviewed the documents contained in the "Draft" Financial Audit Report and answered questions posed by the Directors. He noted that no difficulties were encountered in completing the audit and an unmodified opinion was provided. Management will provide a representative letter to the auditors. No significant transactions unusual in nature were observed.

Upon motion by Director Lu-Yang, seconded by Director Lima, the "Draft" RWD Financial Audit Report for Fiscal Year 2018-2019 was approved as follows:

| Ayes: | Directors Lewis, Rios, Lima, Lu-Yang and Bellah |
|----------|---|
| Noes: | None |
| Abstain: | None |
| Absent: | None |

Review and Approve Resolution No. 4-2020 Adopting A Methodology for Imposing Capacity Fees on Certain Qualifying Accessory Dwelling Units, Adopting A Policy for Providing Water to Accessory Dwelling Units, and Taking Certain Other Actions Relating Thereto After discussion a motion was made by Director Lu-Yang, seconded by Director Lima, to approve Resolution No. 4-2020. The motion was approved by the following roll-call vote:

Ayes:Directors Lewis, Rios, Lima, Lu-Yang and BellahNoes:NoneAbstain:NoneAbsent:NoneMotion passed by a vote of 5-0.

2.4

Review and Approve Policy Regarding Water Service to be Provided to Accessory Dwelling Units After discussion a motion was made by Director Lima, seconded by Director Rios, to approve the Policy as presented. The motion was unanimously approved as follows:

| Ayes: | Directors Lewis, Rios, Lima, Lu-Yang and Bellah |
|----------|---|
| Noes: | None |
| Abstain: | None |
| Absent: | None |

2.5

Review and Approve Resolution No. 4.1-2020 Authorizing the General Manager to Take All Actions Necessary in Response to the COVID-19 Pandemic

After discussion a motion was made by Director Lima, seconded by Director Rios, to approve Resolution No. 4.1-2020. The motion was approved by the following roll-call vote:

Ayes:Directors Lewis, Rios, Lima, Lu-Yang and BellahNoes:NoneAbstain:NoneAbsent:NoneMotion passed by a vote of 5-0.

2.6

Review and Approve Resolution No. 4.2-2020 of the Board of Directors To Tax Defer Member Paid Contributions—IRC 414(h)(2) Employer Pick-up

After discussion a motion was made by Director Lu-Yang, seconded by Director Rios, to approve Resolution No. 4.2-2020. The motion was approved by the following roll-call vote:

Ayes:Directors Lewis, Rios, Lima, Lu-Yang and BellahNoes:NoneAbstain:NoneAbsent:NoneMotion passed by a vote of 5-0.

Review and Approve Resolution No. 4.3-2020 For The Affirmation and Implementation of the Provisions of Section 414(h)(2) of the Internal Revenue Code to Tax Defer Employee Retirement Contributions to CalPERS

After discussion a motion was made by Director Lu-Yang, seconded by Director Rios, to approve Resolution No. 4.3-2020. The motion was approved by the following roll-call vote:

Ayes: Directors Lewis, Rios, Lima, Lu-Yang and Bellah

Noes: None

Abstain: None

Absent: None

Motion passed by a vote of 5-0.

2.8

Review and Approve FMLA Leave Expansion and Emergency Paid Sick Leave Policy (Coronavirus)

After discussion a motion was made by Director Lima, seconded by Director Rios, to approve the Policy as presented. The motion was unanimously approved as follows:

| 1 | 5 11 |
|----------|---|
| Ayes: | Directors Lewis, Rios, Lima, Lu-Yang and Bellah |
| Noes: | None |
| Abstain: | None |
| Absent: | None |
| | |

2.9

Review and Approve Changing Regular Board Meeting Time to 4:00 PM During COVID-19 Safer-At-Home Stay Order.

After discussion a motion was made by Director Lu-Yang, seconded by Director Lima, to approve the changing of the meeting time for the Regular Board meetings to 4:00 p.m. during the "COVID-19 Safer-At-Home Stay Order". The motion was unanimously approved as follows:

| Ayes: | Directors Lewis, Rios, Lima, Lu-Yang and Bellah |
|----------|---|
| Noes: | None |
| Abstain: | None |
| Absent: | None |

2.10

Public Relations (Rose Perea)

Mrs. Perea advised that Brittnie has scheduled several zoom meetings with the teachers and classrooms to present the Mini-Solar Cup Challenge awards. Several of the teachers had submitted posters for the MWD Poster Contest prior to the COVID-19 office closure. Staff will judge the posters submitted and send the winning posters to MWD for consideration to be included in next year's calendar.

Communications Outreach (CV Strategies)

Erin Gilhuly advised that CV Strategies is continuing to provide updates in connection with COVID-19 for posting to social media and is working on a COVID-19 social media video and website sliders. Collateral in connection with the conservation campaign is continuing. Designing the CCR and compiling the content is progressing with anticipated completion in June.

Education Update

Provided for information purposes only.

Discussion of Upcoming Conferences, Workshops, or Events (including items that may have arisen after the posting of the Agenda)

Special Districts Legislative Days, May 19-20, 2020, Sheraton Grand Sacramento Hotel, 1230 J Street, Sacramento, CA Staff was asked to make reservations for Director Lewis' attendance by teleconference. A motion was made by Director Lima, seconded by Director Rios, and unanimously carried, to approve the payment of per diem compensation to Director Lewis for his virtual attendance at the conference.

TAB 3 LEGISLATIVE INFORMATION

3.1

Updates on Legislative Issues

General Manager, Tom Coleman, advised the Board that the Budget will be the legislators' focus once they are able to meet again.

TAB 4 REVIEW OF CORRESPONDENCE

None.

TAB 5 COMMITTEE REPORTS

5.1

Joint Powers Insurance Authority

Nothing to report.

5.2

Three Valleys Municipal Water District

Director Lima reported on his attendance at the April 1, 2020 Board meeting and advised that a presentation on the new website which will go live in May was made. Updates on the American Water Infrastructure Act (AWIA) were provided. Work on Emergency Response and Risk Assessment is ongoing. Updates on the second draft of the FY 2020-21 Budget were discussed. The next meeting will be held on April 15, 2020.

5.3

Association of California Water Agencies

Nothing to report.

5.4

Puente Basin Water Agency

Director Lewis reported on the teleconference meeting held on April 2, 2020. The FY Budget 2020-21 was approved and the 3-year Contract with Fedak & Brown, LLP, for auditing services was approved. Director Lima advised that updates in connection with the Pathfinder Road 20-inch water main installation and the Cal Domestic project were provided. A Prop 84 - 2014 Drought Round Amendment #2 check in the amount of \$1,265,106.39 was received.

5.5 **Project Ad-Hoc Committee**

Nothing to report.

Regional Chamber of Commerce

Director Lewis reported on his virtual attendance at the Government Affairs Committee teleconference meeting held on April 3, 2020 and advised that updates on the handling of COVID-19 and its impact on the business community were provided.

5.7

PWR Joint Waterline Commission

Nothing to report. The next meeting will be held in June.

5.8

Sheriff's Community Advisory Council

Nothing to report.

5.9

Rowland Heights Community Coordinating Council (RHCCC)

Nothing to report. The RHCCC will be dark until the Governor lifts the COVID-19 Safer-At-Home Stay Order.

5.10

Hacienda Heights Improvement Association

Nothing to report.

TAB 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS6.1

Finance Report

General Manager, Tom Coleman, presented a year-to-date Revenue and Expense Report by Category and Consumption by Class through February 2020.

6.2

Operations Report

Director of Operations, Dusty Moisio, advised that most projects have been suspended due to COVID-19; staff has been focused on essential functions. The Rowland Heights Plaza Future 3 project bid opening was on April 2, 2020. The apparent low bidder was J. DeSigio Construction. As this is a developer funded project, District staff has sent the bid results to the developer and are awaiting the developer's approval of costs in connection with the project. General Manager, Tom Coleman, provided information on the project to the Board and advised that the developer has 15 days to accept or reject the J. Desigio bid.

6.3

Personnel Report

General Manager, Tom Coleman, provided an update on the recruitment for the Director of Finance position and advised that there are six prospective candidates that the District is considering. He advised that recruitment for interns is proving to be a challenge since the background checks are processed through the court system and the courts are currently closed. He also advised the Board that former employee, Dave Miller, had passed away due to a heart attack.

TAB 7 ATTORNEY'S REPORT

Nothing to report.

TAB 8 CLOSED SESSION

Legal Counsel, Joseph Byrne, adjourned the meeting to closed session at 5:58 p.m. and announced that the purpose of the closed session, and the provisions of the Brown Act authorizing the closed session were listed in the agenda.

CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION a. Pursuant to paragraph (1) of subdivision (d) of Government Code Section 54956.9. Name of Case: Rowland Water District vs. La Habra Heights County Water District, Case No. KC070088

Conference with Real Property Negotiator Pursuant to b. **Government Code Section 54956.8** 18938 Granby Place, Rowland Heights, CA 91748 Property: Tom Coleman, General Manager District Negotiator: Negotiating Parties: Mark I. Chen Revocable Living Trust dated 9-8-17 Under Negotiation: Price and Terms

Conference with Real Property Negotiator Pursuant to c. **Government Code Section 54956.8**

| Property: | Portion of Property Located at |
|----------------------|---|
| | 804 S. Azusa Ave., City of Industry, CA |
| District Negotiator: | Tom Coleman, General Manager |
| Negotiating Parties: | City of Industry |
| Under Negotiation: | Price and Terms |

The closed session was adjourned, and the Board resumed the meeting in open session at 6:07 p.m.

Upon returning to open session, legal counsel reported that the Board took no reportable action in connection with these matters.

General Manager's and Directors' Comments

General Manager, Tom Coleman, advised the Board that staff is working hard during COVID-19 and thanked the Board for their continued support of staff. He noted that customers are finding the alternative ways that the District has developed over the last several years to pay their water bills with the office being closed to the public.

Future Agenda Items None.

Late Business

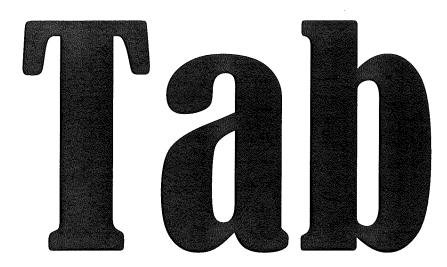
None.

A motion was made by Director Lima, seconded by Director Rios, and unanimously carried to adjourn the meeting. The meeting was adjourned at 6:14 p.m.

ROBERT W. LEWIS **Board** President

Attest:

TOM COLEMAN **Board Secretary**





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| 27302 | | | | | | |
| 03/20 | 03/05/2020 | 27302 | 62757 | CONOR CONSULTING LLC | STAFF AND MANAGEMENT COACHING | 3,000.00 |
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| 27306 | | | | | | |
| 03/20 | 03/05/2020 | 27306 | 2550 | FRONTIER | PHONE SERVICE | 342.19 |
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| 27307 | | | | | | |
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| 27309 | | | | | | 840.00 |
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| 03/20 03/20 | 03/05/2020 03/05/2020 | 27320 27320 | | MUTUAL OF OMAHA | DIRECTORS LIFE INSURANCE | 72.20 |
| | | | | | | 4 005 70 |
| T | otal 27320: | | | | | 1,925.79 |
| 27321 03/20 | 03/05/2020 | 27321 | 62181 | ONE TOUCH OFFICE TECHNOLOGY | FINANCE CHARGE | 30.40 |
| Т | otal 27321: | | | | | 30.40 |
| 27322 | | | | | | |
| 03/20 | 03/05/2020 | 27322 | 62448 | PARS | GASBY 45 MANAGEMENT FEE | 984.51 |
| Т | otal 27322: | | | ı | | 984.51 |
| 27323 03/20 | 03/05/2020 | 27323 | 62619 | PLATINUM CONSULTING GROUP LLC | ONSITE & OFFSITE CONSULTING SERVICES | 15,226.83 |
| | otal 27323: | 2,020 | | | | 15,226.83 |
| | | | | | | |
| 27324 03/20 | 03/05/2020 | 27324 | 5000 | PUENTE BASIN WATER AGENCY | Morrow Meadows Dec 2019 - Colima Interties (Pathfin | 1,237.50 |
| 03/20 | 03/05/2020 | 27324 | 5000 | PUENTE BASIN WATER AGENCY | Doty Labor - Jan 2020 (Pathfinder) | 4,275.00 |
| 03/20 | 03/05/2020 | 27324 | 5000 | PUENTE BASIN WATER AGENCY | Doty Labor - Jan 2020 (Pathfinder) | 100,639.82 |
| 03/20 | 03/05/2020 | 27324 | 5000 | PUENTE BASIN WATER AGENCY | Legal - January 2020 | 30.00 |
| т | otal 27324: | | | | | 106,182.32 |
| 27325 | | | | | Debiek Labora Jan 2020 Six Booing Croundwater Proja | 369,782.75 |
| 03/20 | 03/05/2020 | 27325 | 62558 | PUENTE BASIN WATER AGENCY | Brkich Labor - Jan 2020 Six Basins Groundwater Proje | |
| Т | otal 27325: | | | | | 369,782.75 |
| 27326 | | | | | DOSTACE | 188.99 |
| 03/20 | 03/05/2020 | 27326 | 62007 | PURCHASE POWER | POSTAGE | |
| т | otal 27326: | | | | • | 188.99 |
| 27327 | | | | | | 40.004.00 |
| 03/20 | 03/05/2020 | 27327 | | SOUTHERN COUNTIES FUELS | DIESEL FUEL SURCHARGE | 10,021.62 9.92 |
| 03/20 | 03/05/2020 | 27327 | | SOUTHERN COUNTIES FUELS | REGULATORY COMPLIANCE | 12.95 |
| 03/20 03/20 | 03/05/2020 | 27327 27327 | | SOUTHERN COUNTIES FUELS | TAX | 1,311.19 |
| 03/20 | 03/05/2020 | 27327 | | SOUTHERN COUNTIES FUELS | GASOLINE | 2,350.63 |
| 03/20 | 03/05/2020 | 27327 | | SOUTHERN COUNTIES FUELS | DIESEL | 4,544.40 |
| 03/20 | 03/05/2020 | 27327 | | SOUTHERN COUNTIES FUELS | DELIVERY CHARGE W PRODUCT | 300.00 |
| 03/20 | 03/05/2020 | 27327 | 3550 | SOUTHERN COUNTIES FUELS | ТАХ | 698.78 |
| т | otal 27327: | | | | | 19,249.49 |
| 27328 | | | | | | |
| 03/20 | 03/05/2020 | 27328 | 62030 | STUMP FENCE CO | REPAIR IRON GATE | 650.00 |
| т | otal 27328: | | | | | 650.00 |
| 27329 03/20 | 03/05/2020 | 27329 | 6500 | THERMALAIR INC | QUARTERLY PREVENTATIVE MAINTENANCE INSP | 475.00 |
| 00120 | 00,00,2020 | 21020 | 0000 | | | |

Check Register - GL DETAILW/DESCRIPTION ROWLAND WATER DISTRICT Check Issue Dates: 3/1/2020 - 3/31/2020 Description GL Check Check Vendor Payee Period Issue Date Number Number Total 27329: 27330 62626 TRI COUNTY PUMP COMPANY ASHBOURNE BOOSTER 2 03/20 03/05/2020 27330 VANTAGE POINT BOOSTER 3 62626 TRI COUNTY PUMP COMPANY 03/20 03/05/2020 27330 Total 27330: 27331 MONTHLY WEBSITE MAINTENANCE 62521 TRIPEPI SMITH & ASSOCIATES 03/20 03/05/2020 27331 Total 27331: 27332 CONFERENCE CALLS 03/20 03/05/2020 27332 62353 VERIZON Total 27332: 27333 27333 62762 VSS COMPRESSOR SERVICE SERVICE AND REPAIR 2A COMPRESSOR 03/20 03/05/2020 Total 27333: 27334 JOB 20SC03-SINGLE CHECK FS UPGRADE 382 W A RASIC CONSTRUCTION CO INC 03/20 03/05/2020 27334 Total 27334: 27335 METER FORMS-2 PART NCR 205 WARREN GRAPHICS 03/20 03/05/2020 27335 Total 27335: 27336 62432 WASTE MANAGEMENT COMPANY HAUL DIRT 03/20 03/05/2020 27336 Total 27336: 27337 2212 WHITE NELSON DIEHL EVANS LLP THIRD INTERIM BILLING AUDIT FISCAL 6/30/19 27337 03/20 03/05/2020 Total 27337: 27338 SEE ATTACHED QUOTE 334 YO FIRE SUPPLY 03/05/2020 27338 03/20 TAX 03/05/2020 27338 334 YO FIRE SUPPLY 03/20 SUPPLIES FOR VALVES REPLACEMENTS 03/20 03/05/2020 27338 334 YO FIRE SUPPLY SUPPLIES FOR VALVES REPLACEMENTS 03/05/2020 27338 334 YO FIRE SUPPLY 03/20 SUPPLIES FOR RC 334 YO FIRE SUPPLY 03/05/2020 27338 03/20 SEE ATTACHED QUOTE

03/05/2020

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334 YO FIRE SUPPLY

SEE ATTACHED QUOTE

SUPPLIES FOR VALVES

SUPPLIES FOR VALVES

SUPPLIES FOR MAINS

SUPPLIES FOR RC

SUPPLIES FOR COI

475.00

Page: 5

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Amount

3,280.00

3,280.00

6,560.00

375.00

375.00

80.60

80.60

2,814.80

2,814.80

5,690.00

5,690.00

431.76

431.76

3,227.84

3,227.84

5,000.00

5,000.00

34,450.00

3,272.75

2,453.56

1,332.98

96,602.29

7,486.68

1,626.08

542.03

87.22

2,053.95

1,231.88

585.33

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| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Description | Check Amount |
| 03/20 | 03/05/2020 | 27338 | 334 | YO FIRE SUPPLY | SUPPLIES FOR VALVES REPLACEMENTS | 4,289.37 |
| 03/20 | 03/05/2020 | 27338 | 334 | YO FIRE SUPPLY | SUPPLIES FOR MAINS | 1,606.53 |
| 03/20 | 03/05/2020 | 27338 | 334 | YO FIRE SUPPLY | SUPPLIES FOR SERVICES | 1,030.94 |
| т | otal 27338: | | | | | 158,651.59 |
| 27339 | | | | | | |
| 03/20 | 03/09/2020 | 27339 | 1000 | ACWA JPIA | EMPLOYEE HEALTH BENEFITS | 40,166.81 |
| 03/20 | 03/09/2020 | 27339 | 1000 | ACWA JPIA | EMPLOYEE VISION BENEFITS | 590.70 |
| 03/20 | 03/09/2020 | 27339 | 1000 | ACWA JPIA | EMPLOYEE ASSISTANCE PROGRAM | 56.54 |
| 03/20 | 03/09/2020 | 27339 | 1000 | ACWA JPIA | EMPLOYEE DENTAL BENEFITS | 2,435.86 |
| 03/20 | 03/09/2020 | 27339 | 1000 | ACWA JPIA | RETIREES HEALTH BENEFITS | 14,285.45 |
| 03/20 | 03/09/2020 | 27339 | 1000 | ACWA JPIA | DIRECTORS HEALTH BENEFITS | 10,594.87 |
| т | otal 27339: | | | | | 68,130.23 |
| 27340 | | | | | | |
| 03/20 | 03/09/2020 | 27340 | 3375 | ANTHONY LIMA | MILEAGE REIMBURSEMENT | 163.30 |
| Т | otal 27340: | | | | | 163.30 |
| 27341 | | | | | | |
| 03/20 | 03/09/2020 | 27341 | 402 | BOOMERANG BLUEPRINT | PLOT FOR PDF FILE-JELLICK RD | 20.64 |
| Т | otal 27341: | | | | | 20.64 |
| 27342 | | | | | | 05.00 |
| 03/20 | 03/09/2020 | 27342 | 62705 | COMP | PHYSICAL EXAM-B BUFKIN | 65.00 |
| 03/20 | 03/09/2020 | 27342 | 62705 | COMP | QUICK TEST | 55.00 |
| 03/20 | 03/09/2020 | 27342 | 62705 | COMP | LIFT TEST | 45.00 |
| 03/20 | 03/09/2020 | 27342 | 62705 | COMP | BREATH ALCOHOL TEST | 35.00 |
| т | otal 27342: | | | | | 200.00 |
| 27343 | | | | | | 040 52 |
| 03/20 | 03/09/2020 | 27343 | 62505 | D & H WATER SYSTEMS | SUPPLIES FOR RES | 242.53 |
| т | otal 27343: | | | | | 242.53 |
| 27344 03/20 | 03/09/2020 | 27344 | 2125 | DANIELS TIRE SERVICE | TIRES TRUCK 7 | 356.14 |
| т | otal 27344: | | | | | 356.14 |
| | | | | | | |
| 27345 03/20 | 03/09/2020 | 27345 | 33 | DUSTIN T MOISIO | TOTAL EXPENSES-GAS | 409.18 |
| т | otal 27345: | | | | | 409.18 |
| 27346 03/20 | 03/09/2020 | 27346 | 62445 | EXCEL DOOR & GATE COMPANY | REPAIR MAIN EXIT GATE | 1,775.80 |
| | | 27340 | 02445 | | | |
| | otal 27346: | | | | | 1,775.80 |
| 27347 03/20 | 03/09/2020 | 27347 | 62768 | EXXONMOBIL | GAS FOR TRUCKS | 788.08 |

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|--------------------------------|--------------------------|-----------------|------------------|--|---|----------------------|
| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Description | Check Amount |
| т | otal 27347: | | | | | 788.08 |
| 27348 03/20 | 03/09/2020 | 27348 | 5600 | G M SAGER CONSTRUCTION | PROPOSAL-3021 FULLERTON RD | 5,600.00 |
| т | otal 27348: | | | | | 5,600.00 |
| 27349 03/20 | 03/09/2020 | 27349 | 2600 | HACH COMPANY | WATER QUALITY TESTING SUPPLIES | 43.13 |
| т | otal 27349: | | | | | 43.13 |
| 27350 03/20 | 03/09/2020 | 27350 | 2690 | HARPER & ASSOCIATES ENG. | Engineering services RES 10 | 1,500.00 |
| Т | otal 27350: | | | | | 1,500.00 |
| 27351 03/20 03/20 | 03/09/2020 03/09/2020 | 27351 27351 | | HARRINGTON INDUSTRIAL PLASTICS HARRINGTON INDUSTRIAL PLASTICS | SUPPLIES FOR RCS BUILDING SUPPLIES FOR RCS BUILDING | 409.16 17.01 |
| т | otal 27351: | | | | | 426.17 |
| 27352 03/20 | 03/09/2020 | 27352 | 62624 | HASA INC | CHEMICALS FOR RCS | 152.23 |
| т | otal 27352: | | | | | 152.23 |
| 27353 03/20 03/20 | 03/09/2020 03/09/2020 | 27353 27353 | 62233 62233 | JOHN BELLAH JOHN BELLAH | MILEAGE REIMBURSMENT NON REIMBURSABLE EXPENSES-URBAN WATER | 100.63 |
| т | otal 27353: | | | | | 77.69 |
| 27354 03/20 | 03/09/2020 | 27354 | 2052 | LOS ANGELES COUNTY CLERK | NOTICE OF EXEMPTION FILING FEE-RES 10 REHA | 75.00 |
| т | otal 27354: | | | | | 75.00 |
| 27355 03/20 03/20 | 03/09/2020 03/09/2020 | 27355 27355 | | LYONS CONSTRUCTION LYONS CONSTRUCTION | RETENTION-EXTERIOR LED LIGHTING RETENTION-EXTERIOR STUCCO | 2,080.60 1,315.90 |
| т | otal 27355: | | | | | 3,396.50 |
| 27356 03/20 | 03/09/2020 | 27356 | 62664 | M & J TREE SERVICE | COMPLETE CLEAN UP AND HAUL AWAY | 2,300.00 |
| т | otal 27356: | | | | | 2,300.00 |
| 27357 | | | | | | 740.04 |
| 03/20 | 03/09/2020 | 27357 | 62573 | MANAGED MOBILE INC | MAINTENANCE TRUCK 29 | 716.94 |
| Т | otal 27357: | | | | | 716.94 |

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| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Description | Check Amount | |
| 27358 03/20 03/20 03/20 03/20 | 03/09/2020 03/09/2020 03/09/2020 03/09/2020 | 27358 27358 27358 27358 27358 | 257 257 | MCMASTER-CARR SUPPLY CO MCMASTER-CARR SUPPLY CO MCMASTER-CARR SUPPLY CO MCMASTER-CARR SUPPLY CO | SUPPLIES FOR VALVES SUPPLIES FOR RCS BUILDING SUPPLIES FOR WATER QUALITY STATION SUPPLIES FOR RC | 31.06 180.41 63.88 129.56 | |
| т | otal 27358: | | | | | 404.91 | |
| 27359 03/20 | 03/09/2020 | 27359 | 4500 | PETTY CASH | MISC EXPENSES | 139.62 | |
| г | otal 27359: | | | | | 139.62 | |
| 27360 03/20 | 03/09/2020 | 27360 | 5000 | PUENTE BASIN WATER AGENCY | REEB-MAR 2020 | 1,666.67 | |
| т | otal 27360: | | | | | 1,666.67 | |
| 27361 03/20 | 03/09/2020 | 27361 | 62769 | RAFTELIS FINANCIAL CONSULTANTS | PROFESSIONAL SERVICES-LHHCWD | 4,057.47 | |
| г | otal 27361: | | | | | 4,057.47 | |
| 27362 03/20 03/20 | 03/09/2020 03/09/2020 | 27362 27362 | | ROSEMARIE PEREA ROSEMARIE PEREA | MILEAGE REIMBURSEMENT NON REIMBURSABLE EXPENSE-URBAN WATER C | 92.57 54.63- | |
| ٦ | otal 27362: | | | | | 37.94 | |
| 27363 03/20 03/20 | 03/09/2020 03/09/2020 | 27363 27363 | | ROY FRAUSTO ROY FRAUSTO | MILEAGE REIMBURSEMENT TOTAL EXPENSES-WATER 101 WORKSHOP | 22.62 132.07 | |
| ٦ | otal 27363: | | | | | 154.69 | |
| 27364 03/20 | 03/09/2020 | 27364 | 62249 | SECURE SITE SOLUTIONS INC | SEE ATTACHED PROPOSAL TO INSTALL GATE CO | 5,360.37 | |
| ٦ | otal 27364: | | | | | 5,360.37 | |
| 27365 03/20 | 03/09/2020 | 27365 | 62046 | SGV REGIONAL CHAMBER OF COMM | MEMBERSHIP | 250.00 | |
| 1 | Total 27365: | | | | | 250.00 | |
| 27366 03/20 | 03/09/2020 | 27366 | 5900 | SOCALGAS | GAS UTILITY BILL | 211.02 | |
| - | Fotal 27366: | | | | | 211.02 | |
| 27367 03/20 | 03/09/2020 | 27367 | 62481 | STAPLES BUSINESS CREDIT | OFFICE SUPPLIES | 638.92 | |
| - | Fotal 27367: | | | | | 638.92 | |
| 27368 03/20 | 03/09/2020 | 27368 | 62045 | SZU-PEI LU-YANG | MILEAGE REIMBURSEMENT | 54.05 | |

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| т | otal 27368: | | | | | 54.05 |
| 2 7369 03/20 | 03/09/2020 | 27369 | 6500 | THERMALAIR INC | REPAIR CO2 TANK | 545.00 |
| т | otal 27369: | | | | | 545,00 |
| | olai 27 000. | | | | | |
| 27370 | | | | | NEW 2 HP COMPRESSOR FOR WELL SITE CO2 SY | 4,975.00 |
| 03/20 03/20 | 03/09/2020 03/09/2020 | 27370 27370 | 62564 62564 | TOMCO2 SYSTEMS COMPANY TOMCO2 SYSTEMS COMPANY | TAX | 4,975.00 |
| т | otal 27370: | | | | | 5,412.00 |
| 7371 | | | | | | |
| 03/20 | 03/09/2020 | 27371 | 334 | YO FIRE SUPPLY | SUPPLIES FOR VALVES REPLACEMENTS | 1,256.37 |
| 03/20 | 03/09/2020 | 27371 | | YO FIRE SUPPLY | SUPPLIES FOR METERS | 250.52 |
| 03/20 | 03/09/2020 | 27371 | | YO FIRE SUPPLY | SUPPLIES-WATER SUPPLY PLAN | 1,973.07 |
| 03/20 | 03/09/2020 | 27371 | | YO FIRE SUPPLY | SUPPLIES FOR VALVES REPLACEMENTS | 925.97 |
| 03/20 | 03/09/2020 | 27371 | 334 | YO FIRE SUPPLY | SUPPLIES FOR MAINS | 298.36 |
| 03/20 | 03/09/2020 | 27371 | 334 | YO FIRE SUPPLY | SUPPLIES FOR METERS | 1,029.30 |
| 03/20 | 03/09/2020 | 27371 | | YO FIRE SUPPLY | SUPPLIES FOR SERVICES | 1,508.36 |
| т | otal 27371: | | | | | 7,241.95 |
| 7372 | | | | | | |
| 03/20 | 03/12/2020 | 27372 | 2052 | LOS ANGELES COUNTY CLERK | NOTICE OF EXEMPTION FILING FEE-SCADA | 75.00 |
| т | otal 27372: | | | | | 75.00 |
| 27378 | | | | | | |
| 03/20 | 03/17/2020 | 27378 | 4750 | PWR JT WATER LINE COMMISSION | PM 15 Water Use | 351,142.05 |
| 03/20 | 03/17/2020 | 27378 | 4750 | PWR JT WATER LINE COMMISSION | PM 21 Water Use | 40,393.00 |
| 03/20 | 03/17/2020 | 27378 | 4750 | PWR JT WATER LINE COMMISSION | MWD CAPACITY RESERVATION CHARGE | 5,994.94 |
| 03/20 | 03/17/2020 | 27378 | 4750 | PWR JT WATER LINE COMMISSION | TVMWD CONNECTED CAPACITY CHARGE | 1,137.50 |
| 03/20 | 03/17/2020 | 27378 | 4750 | PWR JT WATER LINE COMMISSION | TVMWD WATER USE CHARGE | 1,722.36 |
| Т | otal 27378: | | | | | 400,389.85 |
| 27379 | | | | | | |
| 03/20 | 03/17/2020 | 27379 | | ARCADIA RECLAMATION INC | HAULING DIRT | 285.00 |
| 03/20 | 03/17/2020 | 27379 | | ARCADIA RECLAMATION INC | HAULING DIRT | 285.00 |
| 03/20 | 03/17/2020 | 27379 | 62576 | ARCADIA RECLAMATION INC | HAULING DIRT | 285.00 |
| Т | otal 27379: | | | | | 855.00 |
| 27380 | | | | | | A74 E7 |
| 03/20 | 03/17/2020 | 27380 | | BUSINESS CARD (VISA) | | 471.57 |
| 03/20 | 03/17/2020 | 27380 | | BUSINESS CARD (VISA) | | 56.04 |
| 03/20 | 03/17/2020 | 27380 | | BUSINESS CARD (VISA) | POSTAGE EXPENSE SEMINAR EXPENSE | 51.25 16.00 |
| 03/20 | 03/17/2020 | 27380 | 1476 | BUSINESS CARD (VISA) | | <u></u> |
| Т | otal 27380: | | | | | 594.86 |
| 27381 | | | | | UNIFORM RENTAL | 3,996.06 |
| 03/20 | 03/17/2020 | 27381 | 6966 | CINTAS | | 0,000.00 |

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| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Description | Check Amount |
| Т | otal 27381: | | | | | 3,996.06 |
| 27382 03/20 03/20 | 03/17/2020 03/17/2020 | 27382 27382 | | CORE & MAIN LP CORE & MAIN LP | ALLEGRO METERS ALLEGRO METERS | 19,716.30 2,875.20 |
| т | otal 27382: | | | | | 22,591.50 |
| 27383 03/20 03/20 | 03/17/2020 03/17/2020 | 27383 | | D & H WATER SYSTEMS D & H WATER SYSTEMS | RCS BUILDING SUBMERSIBLE PRESSURE TRANSMITTER | 517.76 1,025.51 |
| | otal 27383: | | | | | 1,543.27 |
| 27384 | | | | | | |
| 03/20 | 03/17/2020 | 27384 | 2125 | DANIELS TIRE SERVICE | TIRES FOR BACKHOE | 344.91 |
| Т | otal 27384: | | | | | 344.91 |
| 27385 03/20 | 03/17/2020 | 27385 | 62729 | DIG SAFE BOARD | CA STATE FEE | 100.15 |
| Т | otal 27385: | | | | | 100.15 |
| 27386 03/20 | 03/17/2020 | 27386 | 62433 | EMPLOYEE RELATIONS INC | BACKGROUND VERIFICATION | 98.85 |
| Т | otal 27386: | | | | | 98.85 |
| 27387 03/20 03/20 | 03/17/2020 03/17/2020 | 27387 27387 | | FAST EDDIE'S TRUCKING FAST EDDIE'S TRUCKING | HAUL DIRT HAUL DIRT | 3,030.00 1,120.00 |
| Т | otal 27387: | | | | | 4,150.00 |
| 27388 03/20 | 03/17/2020 | 27388 | 2550 | FRONTIER | INTERNET ACCESS | 803.00 |
| Т | otal 27388: | | | | | 803.00 |
| 27389 | | | | | | |
| 03/20 | 03/17/2020 | 27389 | | HASA INC | CHEMICALS FOR RCS | 253.72 |
| 03/20 03/20 | 03/17/2020 03/17/2020 | 27389 27389 | | HASA INC HASA INC | CHEMICALS FOR RCS CHEMICALS FOR RCS | 391.45 260.97 |
| Т | otal 27389: | | | | | 906.14 |
| 27390 | | | | | | |
| 03/20 | 03/17/2020 | 27390 | 27211 | HILL BROS CHEMICAL CO | CHEMICAL FOR PBWA | 1,119.00 |
| Т | otal 27390: | | | | | 1,119.00 |
| 27391 03/20 | 03/17/2020 | 27391 | 3300 | LAGERLOF LLP | INCORPORATION FILE #084200-004 | 120.00 |

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| | Issue Date | Number | Vendor Number | Рауее | Description | Check Amount |
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| Т | otal 27391: | | | | | 120.00 |
| 7392 | 00/47/0000 | 07000 | 00570 | | MAINTENANCE TRUCK 28 | 5,030.31 |
| 03/20 | 03/17/2020 | 27392 | 62573 | MANAGED MOBILE INC | | -, |
| Т | otal 27392: | | | | , | 5,030.31 |
| 7393 | | | | | | |
| 03/20 | 03/17/2020 | 27393 | | MCMASTER-CARR SUPPLY CO | TOOLS & SUPPLIES TOOLS & SUPPLIES | 333.05 174.06 |
| 03/20 | 03/17/2020 | 27393 | 257 | MCMASTER-CARR SUPPLY CO | | |
| T | otal 27393: | | | | | 507.11 |
| 7394 | 03/17/2020 | 27394 | 62525 | MORROW-MEADOWS CORPORATION | WELL 1 PUMP 3 VFD | 6,957.00 |
| 03/20 03/20 | 03/17/2020 | 27394 | | MORROW-MEADOWS CORPORATION | REMOVED AND REPLACED OLD/BAD VFD | 3,207.12 |
| 03/20 | 03/17/2020 | 27394 | | MORROW-MEADOWS CORPORATION | WATER QUALITY STATION | 2,506.28 |
| Т | otal 27394: | | | | | 12,670.40 |
| 7395 | | | | | | |
| 03/20 | 03/17/2020 | 27395 | 62434 | MUFG UNION BANK N A | CUSTODY FEES | 1,502.00 |
| 03/20 | 03/17/2020 | 27395 | 62434 | MUFG UNION BANK N A | CUSTODY FEES | 712.00 |
| Т | otal 27395: | | | | | 2,214.00 |
| 7396 | | | | | | 1,383.75 |
| 03/20 | 03/17/2020 | 27396 | 62646 | NBS | DEVELOPMENT OF CAPACITY FEE | 1,303.73 |
| Т | otal 27396: | | | | | 1,383.75 |
| 27397 | | | | | | |
| 03/20 | 03/17/2020 | 27397 | | NOBEL SYSTEMS | UPDATES TO GIS DATA WITH REF TO ASBUILTS SH | 1,150.00 |
| 03/20 | 03/17/2020 | 27397 | | NOBEL SYSTEMS | UPDATE WATER ATLAS MAPS & SHIPPING GIS SUBSCRIPTION | 4,560.00 5,000.00 |
| 03/20 | 03/17/2020 | 27397 | 189 | NOBEL SYSTEMS | | |
| т | otal 27397: | | | | | 10,710.00 |
| 2 7398 03/20 | 03/17/2020 | 27398 | 62181 | ONE TOUCH OFFICE TECHNOLOGY | CONTRACT-RIOCH/MPC6003 | 1,520.15 |
| т | otal 27398: | | | | | 1,520.15 |
| | | | | | | |
| 2 7399 03/20 | 03/17/2020 | 27399 | 62448 | PARS | GASBY 45 MANAGEMENT FEE | 961.33 |
| Т | otal 27399: | | | | | 961.33 |
| 27400 | | | | | | |
| 03/20 | 03/17/2020 | 27400 | 62630 | PEP BOYS | AUTO SUPPLIES | 20.78 |
| 03/20 | 03/17/2020 | 27400 | | PEP BOYS | AUTO SUPPLIES | 57.19 |
| т | otal 27400: | | | | | 77.97 |
| | | | | | | |
| 2 7401 03/20 | 03/17/2020 | 27401 | 46201 | PITNEY BOWES GLOBAL FINANCIAL S | POSTAGE METER-LEASING CHARGE | 231.81 |

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|---------------------------------|--------------------------|-----------------|------------------|--|--|-----------------------|
| Т | otal 27401: | | | | | 231.81 |
| 2 7402 03/20 | 03/17/2020 | 27402 | 62660 | PUENTE HILLS FORD | MAINTENANCE TRUCK 30, 33 | 145.69 |
| Т | otal 27402: | | | | | 145.69 |
| 7403 03/20 | 03/17/2020 | 27403 | 62259 | SITEONE LANDSCAPE SUPPLY | TOOL & SUPPLIES | 142.35 |
| Te | otal 27403: | | | | | 142.35 |
| 2 7404 03/20 03/20 | 03/17/2020 03/17/2020 | 27404 27404 | | SO CALIFORNIA EDISON SO CALIFORNIA EDISON | OFFICE & PUMPING POWER OFFICE & PUMPING POWER | 22,012.08 2,445.79 |
| Т | otal 27404: | | | | | 24,457.87 |
| 7 405 03/20 | 03/17/2020 | 27405 | 62626 | TRI COUNTY PUMP COMPANY | WELL 1 REHAB | 9,644.25 |
| Te | otal 27405: | | | | | 9,644.25 |
| 7406 03/20 | 03/17/2020 | 27406 | 6950 | UNDERGROUND SERVICE ALERT | SERVICE ALERT | 432.40 |
| Т | otal 27406: | | | | | 432.40 |
| 7407 03/20 | 03/17/2020 | 27407 | 62734 | UNITED PUMPING SERVICE, INC. | DISPOSE WASTE | 1,860.50 |
| Te | otal 27407: | | | | | 1,860.50 |
| 7408 03/20 | 03/17/2020 | 27408 | 382 | W A RASIC CONSTRUCTION CO INC | JOB 19TC51-1" SVC | 8,467.00 |
| Т | otal 27408: | | | | | 8,467.00 |
| 27409 | , ai 2, 1100. | | | | _ | |
| 03/20 | 03/17/2020 | 27409 | | | 6" CLA VAL 81G-02PVKCX CHECK VALVE | 5,449.24 517.68 |
| 03/20 | 03/17/2020 | 27409 | | | TAX SUPPLIES FOR HYDRANTS | 466.71 |
| 03/20 | 03/17/2020 | 27409 | | YO FIRE SUPPLY YO FIRE SUPPLY | TOOLS & SUPPLIES | 244.03 |
|)3/20)3/20 | 03/17/2020 03/17/2020 | 27409 27409 | | YO FIRE SUPPLY | SUPPLIES FOR HYDRANTS | 1,470.59 |
|)3/20 | 03/17/2020 | 27409 | | YO FIRE SUPPLY | SUPPLIES FOR HYDRANTS | 873.90 |
|)3/20 | 03/17/2020 | 27409 | | YO FIRE SUPPLY | SUPPLIES FOR HYDRANTS | 1,971.00 |
| 03/20 | 03/17/2020 | 27409 | | YO FIRE SUPPLY | SUPPLIES FOR HYDRANTS | 1,665.50 |
| To | otal 27409: | | | | | 12,658.65 |
| 2 7410 03/20 | 03/19/2020 | 27410 | 4500 | PETTY CASH | MISC EXPENSES | 25,000.00 |
| Т | otal 27410: | | | | | 25,000.00 |

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| 27411 03/20 | 03/23/2020 | 27411 | 4600 | AIRGAS USA LLC | TANK RENTAL | 94.74 |
| | | 27411 | 4000 | | | 94.74 |
| Į | otal 27411: | | | | | |
| 27412 03/20 03/20 | 03/23/2020 03/23/2020 | 27412 27412 | | AKM CONSULTING ENGINEERS AKM CONSULTING ENGINEERS | ULTIMATE FUTURE 3 SYSTEM RECYCLED WATER HEAVY DUTY ANTENNA TOWERS-SCADA BACKBO | 2,430.00 2,430.00 |
| | otal 27412: | | | | | 4,860.00 |
| | | | | | | |
| 27413 03/20 | 03/23/2020 | 27413 | 1625 | ANTHEM BLUE CROSS | RETIREE HEALTH BENEFITS | 1,114.97 |
| Т | otal 27413: | | | | | 1,114.97 |
| 27414 03/20 | 03/23/2020 | 27414 | 400 | AT&T MOBILITY | MOBILE PHONES, IPADS | 1,507.41 |
| Т | otal 27414: | | | | | 1,507.41 |
| 27415 | | | | | | |
| 03/20 | 03/23/2020 | 27415 | 3850 | ATHENS SERVICES (MODERN SVC) | TRASH SERVICE | 327.66 |
| Т | otal 27415: | | | | | 327.66 |
| 27416 | | | | | | |
| 03/20 | 03/23/2020 | 27416 | | BEST BEST & KRIEGER | | 3,310.45 193.80 |
| 03/20 | 03/23/2020 | 27416 | | BEST BEST & KRIEGER | LEGAL FEES-LABOR AND EMPLOYMENT LEGAL FEES-CELL LEASES AND RELATED ISSUES | 1,591.50 |
| 03/20 | 03/23/2020 | 27416 | | BEST BEST & KRIEGER | | 5,817.08 |
| 03/20 | 03/23/2020 | 27416 | | BEST BEST & KRIEGER | LEGAL FEES-GENERAL COUNSEL | 1,267.40 |
| 03/20 | 03/23/2020 | 27416 | | BEST BEST & KRIEGER | LEGAL FEES-ENVIRONMENTAL LAW | - |
| 03/20 | 03/23/2020 | 27416 | | BEST BEST & KRIEGER | LEGAL FEES-LABOR AND EMPLOYMENT | 232.40 |
| 03/20 | 03/23/2020 | 27416 | 62597 | BEST BEST & KRIEGER | LEGAL FEES-LHHCWD | 601.38 |
| Т | otal 27416: | | | | | 13,014.01 |
| 27417 03/20 | 03/23/2020 | 27417 | 403 | CASELLE INC | CONTRACT SUPPORT CHARGES | 1,884.00 |
| | otal 27417: | | | | | 1,884.00 |
| | | | | | | |
| 27418 03/20 | 03/23/2020 | 27418 | 62309 | CITY OF INDUSTRY CITY HALL | RECYCLED WATER SYSTEM | 16,297.50 |
| т | otal 27418: | | | | | 16,297.50 |
| 27419 03/20 | 03/23/2020 | 27419 | 1270 | CORELOGIC SOLUTIONS LLC | PROPERTY DATA INFO | 100.00 |
| т | otal 27419: | | | | | 100.00 |
| | | | | | | |
| 27420 03/20 | 03/23/2020 | 27420 | 62439 | CVSTRATEGIES | COMMUNICATION SERVICES | 15,351.61 |
| Т | otal 27420: | | | | | 15,351.61 |

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| GL Period Check Issue Date Check Number Vendor Number Payee Description 27421 03/20 03/23/2020 27421 22541 DOTY BROS CONSTRUCTION CO REPLACE 2" BLOW OFF-18001 QUAIL COVE Total 27421: 27422 2300 FEDERAL EXPRESS POSTAGE 20/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 | Check Amount |
|--|-----------------|
| 03/20 03/23/2020 27421 22541 DOTY BROS CONSTRUCTION CO REPLACE 2" BLOW OFF-18001 QUAIL COVE 7041 27422 300 500 FEDERAL EXPRESS POSTAGE 7041 27422: 7041 77422 7041 77422 7041 77422 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27424 62624 HASA INC CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 0 | |
| Itela 27421: POSTAGE POSTAGE OJ202 03/23/2020 27422 2300 FEDERAL EXPRESS OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT CONCRETE CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE CONCRETE CONCRETE CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE OJ202 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE < | 5,178.58 |
| 27422 03/23/2020 27422 2300 FEDERAL EXPRESS POSTAGE DOSTAGE POSTAGE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION G M SAGER CONSTRUCTION 03/20 ASPHALT ASPHALT ASPHALT 03/20 ASPHALT ASPHALT ASPHALT ASPHALT ASPHALT ASPHALT ASPHALT ASPHALT ASPHALT CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION G M SAGER CONSTRUCTION CONSCRETE ASPHALT ASPHALT CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION G M SAGER CONSTRUCTION CONCRETE CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION SEGO CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION SEGO CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION SEGO CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CONCRETE CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CONCRETE CHEMICALS FOR WHITTER BOOSTER CHEMICALS FOR RCS CHEMICALS FOR RCS 03/20 03/23/2020 27425 379 HIGHROAD INFORMA | 5,178.58 |
| 03/20 03/23/2020 27422 2300 FEDERAL EXPRESS POSTAGE Total 27422: Total 27422: 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER | |
| 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/23/2020 03/23/2020 | 41.33 |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES <tr< td=""><td>41.33</td></tr<> | 41.33 |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES <tr< td=""><td></td></tr<> | |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES | 1,978.75 |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE Concent of the second secon | 16,262.70 |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION ASPHALT 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE CONCRETE OSI/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE Total 27423: Construction CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS OSI20 OSI23/2020 27424 62624 HASA INC CHEMICALS FOR RCS OSI20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS OSI20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS OSI20 03/23/2020 27424 62624 HASA INC DATA OSI20 03/23/2020 | 15,303.20 |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE Total 27423: Concrete CONCRETE 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS Total 27424: Total 27424: CT425 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MATA | 7,725.80 |
| 03/20 03/23/2020 27423 5600 G M SAGER CONSTRUCTION CONCRETE Total 27423: Concrete 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS Total 27424: Total 27424: O3/20 03/23/2020 Total 27424: O3/20 O3/20 03/23/2020 O3/20 03/23/2020 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 2 | 1,220.00 |
| 2742403/2003/23/20202742462624HASA INCCHEMICALS FOR WHITTER BOOSTER03/2003/23/20202742462624HASA INCCHEMICALS FOR RCS03/2003/23/20202742462624HASA INCCHEMICALS FOR RCS27424V03/2003/23/202027425379HIGHROAD INFORMATION TECHNOLMANANGED SERVICES03/2003/23/202027425379HIGHROAD INFORMATION TECHNOLMANANGED SERVICES | 950.00 |
| 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS Total 27424: Colspan="4">Colspan="4"Colspan="4">Colspan="4"C | 43,440.45 |
| 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR WHITTER BOOSTER 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS Total 27424: Colspan="4">Colspan="4"Colspan="4">Colspan="4" | |
| 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS Total 27424: 27425 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MANANGED SERVICES 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MICROSOFT OFFICE365 | 911.94 |
| 03/20 03/23/2020 27424 62624 HASA INC CHEMICALS FOR RCS Total 27424: 27425 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL 03/20 MANANGED SERVICES DATA CENTER 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL 379 MANANGED SERVICES DATA CENTER 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL 379 MARANGED SERVICES | 101.49 |
| 2742503/2003/23/202027425379HIGHROAD INFORMATION TECHNOLMANANGED SERVICES03/2003/23/202027425379HIGHROAD INFORMATION TECHNOLDATA CENTER03/2003/23/202027425379HIGHROAD INFORMATION TECHNOLMICROSOFT OFFICE365 | 362.46 |
| 03/2003/23/202027425379HIGHROADINFORMATION TECHNOLMANANGED SERVICES03/2003/23/202027425379HIGHROADINFORMATION TECHNOLDATA CENTER03/2003/23/202027425379HIGHROADINFORMATION TECHNOLMICROSOFT OFFICE365 | 1,375.89 |
| 03/2003/23/202027425379HIGHROADINFORMATION TECHNOLMANANGED SERVICES03/2003/23/202027425379HIGHROADINFORMATION TECHNOLDATA CENTER03/2003/23/202027425379HIGHROADINFORMATION TECHNOLMICROSOFT OFFICE365 | |
| 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL DATA CENTER 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MICROSOFT OFFICE365 | 4,416.67 |
| 03/20 03/23/2020 27425 379 HIGHROAD INFORMATION TECHNOL MICROSOFT OFFICE365 | 2,557.00 |
| Total 27425: | 1,200.00 |
| | 8,173.67 |
| 27426 | 200.07 |
| 03/20 03/23/2020 27426 27211 HILL BROS CHEMICAL CO CHEMICAL FOR RES | 690.27 |
| Total 27426: | 690.27 |
| 27427 03/20 03/23/2020 27427 62435 INDUSTRY PUBLIC UTILITY COMMISSI PUMPING POWER-PUMPSTATION 2A | 2,802.07 |
| Total 27427: | 2,802.07 |
| 27428 | 341.20 |
| 03/20 03/23/2020 27428 62226 INLAND DESERT SECURITY ANSWERING SERVICE | |
| Total 27428: | 341.20 |
| 27429 03/20 03/23/2020 27429 3105 JACK'S LOCK & KEY REKEY & INSTALL LOCK FOR RCS BUILDING | 812.25 |
| Total 27429: | 812.25 |
| | |
| 2743003/2003/23/20202743062066JANITORIAL SYSTEMSMONTHLY JANITORIAL SERVICES | 660.00 |

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|------------------------|--------------------------|-----------------|------------------|--|--|-----------------|
| т | otal 27430: | | | | | 660.00 |
| 2 7431 03/20 | 03/23/2020 | 27431 | 3300 | LAGERLOF LLP | MAIN BASIN ANALYSIS | 150.00 |
| Т | otal 27431: | | | | | 150.00 |
| 2 7432 03/20 | 03/23/2020 | 27432 | 62664 | M & J TREE SERVICE | COMPLETE CLEAN UP AND HAUL AWAY | 1,000.00 |
| Т | otal 27432: | | | | | 1,000.00 |
| 27433 | | | | | | |
| | 02/22/2020 | 27433 | 257 | MCMASTER-CARR SUPPLY CO | SUPPLIES FOR RCS BUILDING | 282.72 |
| 03/20 | 03/23/2020 03/23/2020 | 27433 | | MCMASTER-CARR SUPPLY CO | SUPPLIES FOR RCS BUILDING | 7.78 |
| 03/20 03/20 | 03/23/2020 | 27433 | | MCMASTER-CARR SUPPLY CO | SUPPLIES FOR RCS BUILDING | 800.01 |
| | | | | MCMASTER-CARR SUPPLY CO | SUPPLIES FOR RCS BUILDING | 75.83 |
| 03/20 | 03/23/2020 | 27433 | | | SUPPLIES FOR RCS BUILDING | 31.05 |
| 03/20 03/20 | 03/23/2020 03/23/2020 | 27433 27433 | 257 257 | MCMASTER-CARR SUPPLY CO MCMASTER-CARR SUPPLY CO | SUPPLIES FOR RCS BUILDING | 46.17 |
| | otal 27433: | 21100 | 201 | | | 1,243.56 |
| | Ulai 27433. | | | | | -, |
| 2 7434 03/20 | 03/23/2020 | 27434 | 62448 | PARS | GASBY 45 MANAGEMENT FEE | 994.97 |
| Т | otal 27434: | | | | | 994.97 |
| 27435 | | 07.005 | 00774 | | PWAG ASSESSMENT | 1,750.00 |
| 03/20 | 03/23/2020 | 27435 | 62771 | PUBLIC WATER AGENCIES GROUP | | 1,750.00 |
| T | otal 27435: | | | | | 1,730.00 |
| 2 7436 03/20 | 03/23/2020 | 27436 | 5000 | PUENTE BASIN WATER AGENCY | Legal - February 2020 Sierra Water Group | 2,600.63 |
| 03/20 | 03/23/2020 | 27436 | 5000 | PUENTE BASIN WATER AGENCY | LASER-FEB 2020 | 1,300.00 |
| 03/20 | 03/23/2020 | 27436 | | PUENTE BASIN WATER AGENCY | BRKICH LABOR-FEB 2020 | 38,717.25 |
| | 03/23/2020 | 27430 | | PUENTE BASIN WATER AGENCY | WVWD ADMIN COSTS-NOV 2019-JAN 2020 | 677.88 |
| 03/20 03/20 | 03/23/2020 | 27436 | | PUENTE BASIN WATER AGENCY | REEB-APR 2020 | 1,666.67 |
| | otal 27436: | | | | | 44,962.43 |
| 27437 | | | | | | |
| 03/20 | 03/23/2020 | 27437 | 62249 | SECURE SITE SOLUTIONS INC | ASSIST WITH INSTALLING & PROGRAMMING REM | 380.00 |
| Т | otal 27437: | | | | | 380.00 |
| 7438 | | | | | | |
| 03/20 | 03/23/2020 | 27438 | 62534 | SHRED IT USA | SHREDDING SERVICE | 113.06 |
| T | otal 27438: | | | | | 113.06 |
| 27439 03/20 | 03/23/2020 | 27439 | 6500 | THERMALAIR INC | REPLACE COMPRESSOR, SERVICE VALVE & DRIE | 1,925.00 |
| | | | | | | 1,925.00 |

Check Register - GL DETAILW/DESCRIPTION Check Issue Dates: 3/1/2020 - 3/31/2020

| | | Check Issue Dates: 3/1/2020 - 3/31/2020 | Apr 01, 2020 08:0 | | | |
|-----------------------|---------------------|---|-------------------|-------------------------------|--|---------------------------------------|
| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Description | Check Amount |
| 27440 | | | | | | |
| 03/20 | 03/23/2020 | 27440 | 62766 | THUNDER CREEK EQUIPMENT | MTT4660 GEN 3 MOBILE DIESEL TRAILER UNIT | 11,412.28 |
| 03/20 | 03/23/2020 | 27440 | 62766 | THUNDER CREEK EQUIPMENT | FUEL METER & SWIVEL FOR ELECTRIC PUMP | 4,576.00 |
| 03/20 | 03/23/2020 | 27440 | | THUNDER CREEK EQUIPMENT | ТАХ | 2,959.44 |
| т | otal 27440: | | | | | 18,947.72 |
| 27441 | | | | | | |
| 03/20 | 03/23/2020 | 27441 | 62521 | TRIPEPI SMITH & ASSOCIATES | MONTHLY WEBSITE MAINTENANCE | 375.00 |
| т | otal 27441: | | | | | 375.00 |
| 27442 | | | | | | |
| 03/20 | 03/23/2020 | 27442 | 62476 | VERIZON CONNECT NWF INC | MONTHLY SERVICE | 416.90 |
| Т | otal 27442: | | | | | 416.90 |
| 27443 | | | | | | |
| 03/20 | 03/23/2020 | 27443 | 382 | W A RASIC CONSTRUCTION CO INC | JOB 15TX15-FULLERTON RD GRADE SEP | 7,792.02 |
| 03/20 | 03/23/2020 | 27443 | 382 | W A RASIC CONSTRUCTION CO INC | JOB 15TX15-FULLERTON RD GRADE SEP | 45,591.89 |
| 03/20 | 03/23/2020 | 27443 | | W A RASIC CONSTRUCTION CO INC | JOB 15TX15-FULLERTON RD GRADE SEP | 3,672.05 |
| 03/20 | 03/23/2020 | 27443 | 382 | W A RASIC CONSTRUCTION CO INC | JOB 15TX15-FULLERTON RD GRADE SEP | 3,805.41 |
| Т | otal 27443: | | | | | 60,861.37 |
| 27444 03/20 | 03/23/2020 | 27444 | 7700 | WALNUT VALLEY WATER DISTRICT | RECYCLED WATER | 792.56 |
| | | 27.111 | ,, | | | 792.56 |
| 1 | otal 27444: | | | | | |
| 27445 03/20 | 03/23/2020 | 27445 | 205 | WARREN GRAPHICS | 10 DAY DOORHANGERS (2350) | 826.69 |
| 03/20 | 03/23/2020 | 21445 | 200 | | | Annual addition (Addition of the Test |
| T | otal 27445: | | | | | 826.69 |
| 27446 | 00/00/0000 | 07440 | 60400 | WASTE MANAGEMENT COMPANY | HAUL DIRT | 1,995.12 |
| 03/20 | 03/23/2020 | 27446 | 62432 | WASTE MANAGEMENT COMPANY | HAOL DIVI | |
| Т | otal 27446: | | | | | 1,995.12 |
| 27447 | | | | | | 5 100 00 |
| 03/20 | 03/23/2020 | 27447 | 2212 | WHITE NELSON DIEHL EVANS LLP | FOURTH INTERIM BILLING FISCAL YR 6/30/19 | 5,100.00 |
| Т | otal 27447: | | | | | 5,100.00 |
| 27448 | | | | | | 545.00 |
| 03/20 | 03/23/2020 | 27448 | 62727 | WONDERWARE CALIFORNIA | COI SCADA SOFTWARE RENEWAL | 545.00 |
| Т | otal 27448: | | | | | 545.00 |
| 27458 | | 07/50 | 00770 | | RWD BADGES & CASES | 2,899.67 |
| 03/20 | 03/26/2020 | 27458 | 02/73 | V & V MANUFACTURING INC | | |
| Т | otal 27458: | | | | | 2,899.67 |
| 306202 | | | | | | 1 967 99 |
| 03/20 | 03/06/2020 | 306202 | 1476 | BUSINESS CARD (VISA) | MISC EXPENSES | 1,867.88 |

Check Register - GL DETAILW/DESCRIPTION Check Issue Dates: 3/1/2020 - 3/31/2020

Page: 17 Apr 01, 2020 08:05AM

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Description | Check Amount |
|--------------|---------------------|-----------------|------------------|--------------------------------|---|-----------------|
| 03/20 | 03/06/2020 | 306202 | 1476 | BUSINESS CARD (VISA) | VEHICLE EXPENSE | 206.17 |
| Ť | otal 3062020: | | | | | 2,074.05 |
| 3122020 |) | | | | | |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | PM-22/PM-9 Connection | 178,142.40 |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | TVMWD Connection Capacity | 1,410.13 |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | TVMWD Equivalent Small Meter | 1,810.26 |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | TVMWD Water Use Charge | 1,905.12 |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | MWD LRP Credit | 1,325.00- |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | Adjustment for Cal Domestic Production - Dec 2019 | 94,838.40 |
| 03/20 | 03/12/2020 | 312202 | 62558 | PUENTE BASIN WATER AGENCY | MWD Capacity Charge | 8,563.78 |
| Т | otal 3122020: | | | | | 285,345.09 |
| 3132020 |) | | | | | |
| 03/20 | 03/13/2020 | 313202 | 62493 | CADWAY INC (CAL DOMESTIC WATER | WATER CHARGE | 59,862.20 |
| 03/20 | 03/13/2020 | 313202 | 62493 | CADWAY INC (CAL DOMESTIC WATER | RTC CHARGE | 619.66 |
| Т | otal 3132020: | | | | | 60,481.86 |
| G | rand Totals: | | | | | 2,187,826.93 |

Summary by General Ledger Account Number

| GL Account | Debit | Credit | Proof |
|------------|------------|---------------|--------------|
| 11505-0 | 455,722.67 | .00 | 455,722.67 |
| 11507-0 | 514,652.32 | .00 | 514,652.32 |
| 222100 | 1,402.57 | 2,189,229.50- | 2,187,826.93 |
| 51110-0 | 59,862.20 | .00 | 59,862.20 |
| 51310-0 | 664,515.85 | 1,325.00- | 663,190.85 |
| 51410-1 | 3,627.48 | .00 | 3,627.48 |
| 51410-2 | 2,547.63 | .00 | 2,547.63 |
| 51410-3 | 1,810.26 | .00 | 1,810.26 |
| 51410-5 | 14,558.72 | .00 | 14,558.72 |
| 51510-0 | 17,090.06 | .00 | 17,090.06 |
| 51610-0 | 619.66 | .00 | 619.66 |
| 51910-0 | 5,311.22 | .00 | 5,311.22 |
| 52210-0 | 7,273.41 | .00 | 7,273.41 |
| 52310-0 | 28,053.29 | .00 | 28,053.29 |
| 54209-0 | 16,244.89 | .00 | 16,244.89 |
| 54210-0 | 3,136.77 | .00 | 3,136.77 |
| 54211-0 | 47,009.58 | .00 | 47,009.58 |
| 54212-0 | 2,229.82 | .00 | 2,229.82 |
| 54213-0 | 7,827.19 | .00 | 7,827.19 |
| 54214-0 | 18,458.98 | .00 | 18,458.98 |
| 54215-0 | 7,667.70 | .00 | 7,667.70 |
| 54217-0 | 7,586.73 | .00 | 7,586.73 |
| 54218-0 | 1,087.03 | .00 | 1,087.03 |
| 54219-0 | 5,271.02 | .00 | 5,271.02 |
| 56210-0 | 28,884.52 | .00 | 28,884.52 |
| 56211-0 | 6,679.39 | .00 | 6,679.39 |
| 56214-0 | 638.92 | .00 | 638.92 |
| 56215-0 | 250.00 | .00 | 250.00 |

Check Register - GL DETAILW/DESCRIPTION Check Issue Dates: 3/1/2020 - 3/31/2020

| GL Account | | Debit | Credit | Proof |
|---------------|---------|--------------|---------------|-----------|
| | 56216-0 | 1,600.11 | .00 | 1,600.11 |
| | 56217-0 | 530.98 | .00 | 530,98 |
| | 56218-0 | 27,297.76 | .00 | 27,297.76 |
| | 56218-1 | 3,713.71 | .00 | 3,713.71 |
| | 56218-2 | 2,217.25 | .00 | 2,217.25 |
| | 56219-0 | 7,096.06 | .00 | 7,096.06 |
| | 56220-0 | 8,923.67 | .00 | 8,923.67 |
| | 56221-0 | 15,351.61 | .00 | 15,351.61 |
| | 56223-0 | .00 | 77.57- | 77.57 |
| | 56312-0 | 17,689.73 | .00 | 17,689.73 |
| | 56320-0 | 3,148.07 | .00 | 3,148.07 |
| | 56411-0 | 40,166.81 | .00 | 40,166.81 |
| | 56413-0 | 2,435.86 | .00 | 2,435.86 |
| | 56415-0 | 590.70 | .00 | 590.70 |
| | 56416-0 | 531,53 | .00 | 531.53 |
| | 56417-0 | 16,515.39 | .00 | 16,515.39 |
| | 56418-0 | 1,322.06 | .00 | 1,322.06 |
| | 56419-0 | 56.54 | .00 | 56.54 |
| | 56421-0 | 10,667.07 | .00 | 10,667.07 |
| | 56510-0 | 100.15 | .00 | 100.15 |
| | 56710-0 | 439.65 | .00 | 439.65 |
| | 56811-0 | 25,326.83 | .00 | 25,326.83 |
| | 56812-0 | 30,477.59 | .00 | 30,477.59 |
| | 57310-0 | 14,278.00 | .00 | 14,278.00 |
| | 57312-0 | 893.49 | .00 | 893.49 |
| | 57314-0 | 23,323.56 | .00 | 23,323.56 |
| | 57315-0 | 1,315.00 | .00 | 1,315.00 |
| | 57316-0 | 1,973.07 | .00 | 1,973.07 |
| | 57319-0 | 175.37 | .00 | 175.37 |
| | 57321-0 | 2,454.57 | .00 | 2,454.57 |
| Grand Totals: | | 2,190,632.07 | 2,190,632.07- | .00 |

Report Criteria:

Report type: GL detail

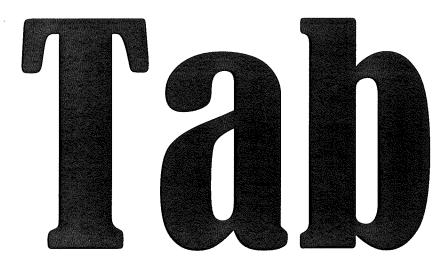
Rowland Water District

Check Register - Detail Report Dates: 3/1/2020-3/31/2020

| Sequence Source Description 1 302135-81 DEPOSIT REFUND 22810-0 74.00 27374 03/12/2020 AMERICAN WRECKING INC Sequence Source Description GL Account Amount Check Amour 1 980011-501 DEPOSIT REFUND 22816-0 2,284.51 2,284.51 27375 03/12/2020 FAN ZHANG C/O YUANHUI LEE Sequence Source Description GL Account Amount Check Amour 1 28116-47 DEPOSIT REFUND 22810-0 238.30 238.3 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amour 1 809116-58 DEPOSIT REFUND 22810-0 130.20 130.20 130.20 27377 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amour 1 809116-58 DEPOSIT REFUND 15210-0 316.40 316.40 | | Check Issue | e Date | Payee | | | |
|--|-------|--|---|---|--|---------------------------|---------------------------------------|
| Sequence Source Description OL Account Amount Check Amount 1 302135-61 DEPOSIT REFUND 22810-0 74.00 74.00 27374 03122020 AMERICAN WRECKING INC Check Amount Check Amount Check Amount 1 960011-501 DEPOSIT REFUND 22810-0 2,254.51 2,254.51 27375 03122020 FAN ZHANG C/O YUANHUI LEE Sequence Source Description GL Account Amount Check Amount 1 238116-47 DEPOSIT REFUND 22810-0 238.30 238.30 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amount 1 809118-58 DEPOSIT REFUND 22810-0 130.20 130.20 27377 03/12/2020 YAN YANG Sequence Source Description GL Account Amount Check Amount 1 579364-56 CREDIT REFUND 15210-0 318.40 316.40 27449< | 27373 | 03/1: | 2/2020 JUI H | SUN CHENG | | | |
| 27371 03/12/2020 AMERICAN WRECKING INC 27374 03/12/2020 AMERICAN WRECKING INC 1 980011-601 DEPOSIT REFUND 22610-0 2,254.51 2,254.51 27375 03/12/2020 FAN ZHANG C/O YUANHUI LEE | | Sequence | Source | Description | GL Account | Amount | Check Amount |
| Sequence Source Description GL Account Amount Check Amount 1 960011-601 DEPOSIT REFUND 2810-0 2,284.51 2,38.30 238.30 238.30 238.30 238.30 238.30 238.30 238.30 238.30 238.30 238.30 238.30 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 | | 1 | 302135-61 | DEPOSIT REFUND | 22810-0 | 74.00 | 74.00 |
| Jelefish Jource Jource Journal 1 960011-501 DEPOSIT REFUND 22810-0 2,254.51 2,254.51 27375 03/12/2020 FAN ZHANG C/O YUANHUI LEE Amount Check Amount Check Amount 1 238116-47 DEPOSIT REFUND 22810-0 238.30 238.30 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amount 1 289116-47 DEPOSIT REFUND 22810-0 130.20 130.20 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amount 1 809116-56 DEPOSIT REFUND 22810-0 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.20 130.40 316.40 316.40 316.40 316.40 316.40 316.40 316.40 316.40 316.40 | 27374 | 03/1: | 2/2020 AMEF | RICAN WRECKING INC | | | |
| Sequence Source Description GL Account Amount Check Amount 27375 03/12/2020 FAN ZHANG C/O YUANHUI LEE 22810-0 238.30 238.30 238.30 27376 03/12/2020 SUI HAIYUN 22810-0 238.30 238.30 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amount 1 809116-58 DEPOSIT REFUND 22810-0 130.20 130.20 27377 03/12/2020 YAN YANG Sequence Source Description GL Account Amount Check Amount 1 579364-56 CREDIT REFUND 15210-0 316.40 316.40 27449 03/24/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description < | | Sequence | Source | Description | GL Account | Amount | Check Amount |
| Sequence Source Description GL Account Amount Check Amour 1 238116-47 DEPOSIT REFUND 22810-0 238.30 238.30 238.30 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amour 1 809116-58 DEPOSIT REFUND 22810-0 130.20 130.20 130.20 27377 03/12/2020 YAN YANG 2 2 130.20 130.40 316.40 316.40 316.40 316 | | 1 | 960011-501 | DEPOSIT REFUND | 22810-0 | 2,254.51 | 2,254.51 |
| Sequence Source Description Check Amount 1 236116-47 DEPOSIT REFUND 22810-0 238.30 238.30 27376 03/12/2020 SUI HAIYUN Sequence Source Description GL Account Amount Check Amour 1 809116-58 DEPOSIT REFUND 22810-0 130.20 130.20 130.20 27377 03/12/2020 YAN YANG Sequence Source Description GL Account Amount Check Amour 1 579364-56 CREDIT REFUND 15210-0 316.40 316.40 27449 03/24/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amour 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amour 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 | 27375 | 03/1: | 2/2020 FAN 2 | ZHANG C/O YUANHUI LEE | | | |
| 27376 03/12/2020 SUIHAIYUN Sequence Source Description GL Account Amount Check Amount 1 809116-58 DEPOSIT REFUND 22810-0 130.20 130.20 27377 03/12/2020 YAN YANG Sequence Source Description GL Account Amount Check Amount 1 579364-56 CREDIT REFUND 15210-0 316.40 316.40 27449 03/24/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304228-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304228-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304228-15 Void - CREDIT REFUND-16730 CARRIAGE PL <td< td=""><td></td><td>Sequence</td><td>Source</td><td>Description</td><td>GL Account</td><td>Amount</td><td>Check Amount</td></td<> | | Sequence | Source | Description | GL Account | Amount | Check Amount |
| SequenceSourceDescriptionGL AccountAmountCheck Amount1809116-58DEPOSIT REFUND22810-0130.20130.202737703/12/2020YAN YANGSequenceSourceDescriptionGL AccountAmountCheck Amount1579364-56CREDIT REFUND15210-0316.40316.402744903/24/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.9072.902744903/31/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount2744903/31/2020JIMMY RAY WOOD15210-072.9072.9072.902744903/31/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15Void - CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.9072.902745003/24/2020HSING HSIU WAISequenceSourceCheck AmountCheck Amount2745003/24/2020HSING HSIU WAISequenceSequenceAmountCheck Amount | | 1 | 236116-47 | DEPOSIT REFUND | 22810-0 | 238.30 | 238.30 |
| Sequence Source Description Check Amount 1 809118-58 DEPOSIT REFUND 22810-0 130.20 130.20 27377 03/12/2020 YAN YANG Sequence Source Description GL Account Amount Check Amount 1 579364-56 CREDIT REFUND 15210-0 316.40 316.4 27449 03/24/2020 JIMMY RAY WOOD GL Account Amount Check Amount 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27450 03/24 | 27376 | 03/1 | 2/2020 SUI H | IAIYUN | | | |
| 27377 03/12/2020 YAN YANG 27377 03/12/2020 YAN YANG Sequence Source Description GL Account Amount Check Amount 1 579364-56 CREDIT REFUND 15210-0 316.40 316.4 27449 03/24/2020 JIMMY RAY WOOD GL Account Amount Check Amount 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27450 03/24/2020 HSING HSIU WAI Source Check Amount Check Amount | | Sequence | Source | Description | GL Account | Amount | Check Amount |
| SequenceSourceDescriptionGL AccountAmountCheck Amount1579364-56CREDIT REFUND15210-0316.40316.402744903/24/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.902744903/31/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.902744903/31/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15Void - CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.9072.902745003/24/2020HSING HSIU WAICheck AmountCheck AmountCheck Amount | | 1 | 809116-58 | DEPOSIT REFUND | 22810-0 | 130.20 | 130.20 |
| Sequence Source Description 15210-0 316.40 316.40 27449 03/24/2020 JIMMY RAY WOOD GL Account Amount Check Amour 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amour 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27450 03/24/2020 HSING HSIU WAI Check Amour 15210-0 72.90 72.90 | 27377 | y 03/1 | 2/2020 YAN | YANG | | | |
| 27449 03/24/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amour 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD | | Sequence | Source | Description | GL Account | Amount | Check Amount |
| SequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.902744903/31/2020JIMMY RAY WOODSequenceSourceDescriptionGL AccountAmountCheck Amount1304229-15Void - CREDIT REFUND-16730 CARRIAGE PL15210-072.9072.902745003/24/2020HSING HSIU WAIDescriptionGL AccountAmountCheck Amount2745003/24/2020HSING HSIU WAIDescriptionCl AccountAmountCheck Amount | | | 000.00 | | | | |
| Sequence Source Description 1 304229-15 CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27449 03/31/2020 JIMMY RAY WOOD GL Account Amount Check Amount 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90 72.90 27450 03/24/2020 HSING HSIU WAI Description GL Account Amount Check Amount | | 1 | | CREDIT REFUND | | 316.40 | 316.40 |
| 27449 03/31/2020 JIMMY RAY WOOD Sequence Source Description GL Account Amount Check Amount 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90- 72.90- 27450 03/24/2020 HSING HSIU WAI Description Cl Account Amount Check Amount | 27449 | | 579364-56 | | | 316.40 | 316.40 |
| Sequence Source Description GL Account Amount Check Amount 1 304229-15 Void - CREDIT REFUND-16730 CARRIAGE PL 15210-0 72.90- 72.90- 27450 03/24/2020 HSING HSIU WAI Description Cl. Account Amount Check Amount | 27449 | 03/2 | 579364-56 4/2020 JIMM | Y RAY WOOD | 15210-0 | | 316.40 Check Amount |
| Sequence Source Sourc | 27449 | 0 03/2 Sequence | 579364-56 4/2020 JIMM Source | Y RAY WOOD Description | 15210-0 GL Account | Amount | |
| 27450 03/24/2020 HSING HSIU WAI | | 0 03/2 Sequence 1 | 579364-56 4/2020 JIMM Source 304229-15 | Y RAY WOOD Description CREDIT REFUND-16730 CARRIAGE PL | 15210-0 GL Account | Amount | Check Amoun |
| | | 0 03/2 Sequence 1 0 03/3 | 579364-56 4/2020 JIMM Source 304229-15 1/2020 JIMM | Y RAY WOOD Description CREDIT REFUND-16730 CARRIAGE PL Y RAY WOOD | 15210-0 GL Account 15210-0 | Amount 72.90 | Check Amoun 72.90 |
| Sequence Source Description GL Account Amount Check Amour | | 0 03/2 Sequence 1 0 03/3 Sequence | 579364-56 4/2020 JIMM Source 304229-15 1/2020 JIMM Source | Y RAY WOOD Description CREDIT REFUND-16730 CARRIAGE PL Y RAY WOOD Description | 15210-0 GL Account 15210-0 GL Account | Amount 72.90 Amount | Check Amount 72.90 Check Amount |
| | 27445 | 9 03/2 Sequence 1 9 03/3 Sequence 1 | 579364-56 4/2020 JIMM Source 304229-15 1/2020 JIMM Source 304229-15 | Y RAY WOOD Description CREDIT REFUND-16730 CARRIAGE PL Y RAY WOOD Description Void - CREDIT REFUND-16730 CARRIAGE PL | 15210-0 GL Account 15210-0 GL Account | Amount 72.90 Amount | Check Amount 72.90 Check Amount |

| wland Water District | | | Check Register - Detail Report Dates: 3/1/2020-3/31/2020 | | | Pag Apr 01, 2020_08:0 | |
|----------------------|-------------|--------------|---|-----------------------------|--------|--------------------------|--|
| ck Number | Check Issue | e Date | Payee | . inter setting and the set | | | |
| 27451 | 03/24 | 1/2020 ALAN | WANG | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 889696-42 | CREDIT REFUND-18481 DRAGONERA | 15210-0 | 145.76 | 145.76 | |
| 27452 | 03/24 | 4/2020 TENZ | IN GORAB | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 107096-93 | CREDIT REFUND-2229 FALLEN DR | 15210-0 | 206.50 | 206.50 | |
| 27453 | 03/24 | 4/2020 SZE \ | NAN WONG | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 305050-41 | CREDIT REFUND-303 SENTOUS AVE | 15210-0 | 112.02 | 112.02 | |
| 27454 | 03/24 | 4/2020 CUIQ | IHUANG | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 466625-43 | CREDIT REFUND-2487 POCATELLO | 15210-0 | 127.46 | 127.46 | |
| 27455 | 03/24 | 4/2020 CARN | IEN S ENCARNACION | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 894022-82 | CREDIT REFUND-505 RICHFORD | 15210-0 | 74.39 | 74.39 | |
| 27456 | 03/2 | 4/2020 SHEE | ENA RENAE LAWSON | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 303785-10 | CREDIT REFUND-16911 CHARTHAM PL | 15210-0 | 181.71 | 181.71 | |
| 27457 | 03/2 | 4/2020 YUEF | HAN CHANG | | | | |
| | Sequence | Source | Description | GL Account | Amount | Check Amount | |
| | 1 | 959683-39 | CREDIT REFUND-17024 KIRK VIEW DR | 15210-0 | 715.43 | 715.43 | |
| | | | | | | | |

| Rowland Water District | | Check Register - Detail Report Dates: 3/1/2020-3/31/2020 | | Page: 3 Apr 01, 2020 08:06AM | |
|-----------------------------------|--------|---|------------|---------------------------------|--------------|
| Sequence | Source | Description | GL Account | Amount | Check Amount |
| Report Criteria: Detail Report | | | | | · |







Profit & Loss Analysis and Variance Report

March 2020

- 1. **Operating Revenue** begins the section of revenues attributable to District operations.
- 2. **Water Sales** volumetric water sales revenue from all customer types including residential, commercial, public, industrial, recycled, and construction. YTD is on track at 75%.
- 3. **Meter Charges** the fixed monthly base rate charged to water customers each month (includes all customer types). YTD is at 92% due to conservative budgeting.
- 4. Customer Fees various fees conditionally charged to customers for things such as penalties, new service connections, reconnections, backflow administration, cross connections, connections, and recycled water checks/inspections. These types of fees are unpredictable in nature and can often trend over / under expected budget. The District will experience decreased fees in the coming months due to COVID-19 circumstances. YTD is at 65%.
- Contract Income contains revenues from tower lease contracts, PWR treasurer fees and contracts with the City of Industry. YTD is at 88% due to \$20K received in July from T-Mobile West Tower LCC/CCTMO LLC for early completion of the updated lease agreement (\$10K for the expedite fee, \$10K for the conditional signing bonus).
- 6. Construction Invoices includes water sold on construction invoices as well as Rowland labor sales and reimbursements. The frequency and amounts of these revenues are unknown and can occasionally trend over / under budget due to their unpredictable nature. YTD has exceeded budget due to labor reimbursements on the Alameda East Corridor project.
- 7. Capacity Fees fees imposed on any property or person requesting a new, additional, or larger connection to the District's potable water system (fees vary by meter size). These receipts are uncertain and can trend over / under budget due to their unpredictable nature. YTD is at 74% due to fees assessed for the connection projects on 17584 Colima, 17585 Colima, and 17160 Colima.
- Flow Tests fire flow tests performed by District personnel to measure the volume of water available at a specific hydrant (\$350 per test). YTD has exceeded budget due to a higher volume of tests than anticipated.
- Acreage Supply Fee a one-time fee (\$1750 / acre) assessed to customers when service is requested to properties without previous water service provided by the District. This fee is being phased out by the Potable Water Capacity fees discussed in line 7, and little to none of these acreage supply fees are anticipated in the future.
- 10. **Return Check Fees** customers are charged a fee when the District is paid with insufficient funds checks and checks are returned by the bank. YTD is at 98%.
- 11. Total Operating Revenue outlines the total revenues earned from District operations. YTD is at 82%.
- 12. **Non-Operating Revenue** outlines the section of revenues attributable to non-operating activities.
- 13. **Property Taxes** includes tax contributions from the County of Los Angeles. YTD is at 86% due to the timing of tax receipts. The bulk of contributions are received between December and May each year.

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Profit & Loss Analysis and Variance Report

March 2020

- Shared Services Rowland Water District is paid for extending Executive Director services to Bellflower-Somerset Mutual Water Company (provided by the General Manager of Rowland). These activities were not considered in the 2019-20 adopted budget.
- 15. Interest Income includes interest and dividends received on District investments. YTD is over budget due to conservative expectations in the budget and higher than anticipated interest rates in the first half of the fiscal year.
- 16. Miscellaneous Income includes income from various sources such as recycling, refunds or credits. Other activity such as earnings on the District PARS Trust investment account and unrealized gains / Iosses on all other District investment accounts are included in this category. Investment earnings on the PARS Trust account were not considered in the budget and causes fluctuations in this category. During March and February 2020 the PARS Trust Investment account has experienced significant loss due to market conditions resulting from COVID-19.
- 17. Total Non-Operating Revenue outlines the total revenues earned from non-operating activities. YTD is at 70% of budget.
- 18. Total Revenues displays total Operating and Non-Operating Revenues combined. YTD is at 82%.
- 19. Operating Expenses outlines the section of expenses attributable to District Operations.
- 20. Source of Supply outlines the section of operating expenses attributable to District water sold.
- 21. Water Purchases includes variable costs of potable water from Three Valleys Municipal Water District & Cal. Domestic Water in addition to Recycled water purchased from City of Industry & Walnut Valley Water District. YTD is at 69%.
- 22. Pumping Power the cost of electricity used for pumping water. YTD is at 66%.
- 23. **Fixed Charges** includes fixed charges from Three Valleys Municipal Water District and Cal. Domestic Water Company. YTD is at 71%.
- 24. **Chemicals** the cost of chemicals used to treat water sold to customers. YTD is at 62%.
- 25. Total Source of Supply summarizes the total expenses related to District Source of Supply.
- 26. Maintenance of Water System the costs of repairs and maintenance on elements of the District water system such as main lines, services, meters, reservoirs, valves, hydrants, and telemetry system. YTD is at 84%.
- 27. Water Supply Plan & Development includes budget for supplies, engineering and legal costs related to exploring new potential water supply sources.
- Service Contracts includes costs for services such as billing printing & mailing, bulk paper shredding, copier leasing and services, landscaping, janitorial, uniforms, Caselle maintenance and support, etc. YTD is at 84%.
- 29. Assessments operating costs billed to Rowland for their share of the Pomona-Walnut-Rowland Joint Water Line Commission (billed quarterly) and the Puente Basin Water Agency (billed monthly). YTD can trend over/under budget due to the timing of billing. YTD is currently at 30%.

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Profit & Loss Analysis and Variance Report

March 2020

- Vehicle Expense includes repair and maintenance costs for District vehicles as well as the cost of fuel. YTD is over budget due higher than anticipated costs for truck maintenance and increased fuel purchases.
- 31. Tools & Supplies small tools and supplies used in the field. YTD is at 53%.
- 32. Equipment Expense various costs incurred related to District equipment. YTD is over budget due to the purchase of a new trailer in January 2020.
- 33. Maintenance & Operations various costs incurred for District maintenance and operations not directly related to the water system. YTD is over budget due to \$10K in tree removal services, \$9K for sound dampening and drywall/insulation in the office, and \$5K for a gate contact installation.
- 34. Engineering general engineering costs related to District operations. YTD is at 69%.
- 35. Water Tests laboratory testing and sampling of District water. YTD is at 52%.
- 36. **Conservation** costs related to conservation efforts and programs. YTD is at 97% due to plumbing services for the filling station.
- 37. **Community Outreach** costs related to public relations and community outreach. YTD is over budget due to increased efforts to connect with the community.
- 38. **Total Operating Expenses** summarizes the total expenses related to District Operating activities. YTD is at 70% of budget.
- 39. Administrative Expenses begins the section of expenses attributable to Administrative costs.
- 40. Liability Insurance coverage through ACWA JPIA for the District insurance package. YTD is at 89% due to insurance policy renewal in October.
- 41. IT Support Services information technology support services. YTD is at 93% due to additional services required to combat data breach and maintain IT security.
- 42. IT Licensing includes costs for various software licenses. YTD is at 77%.
- 43. **Director Expense** costs for director compensation and benefits. YTD is at 78%.
- 44. **Bank / Management Fees** includes various banking fees, Paymentus fees (for processing customer payments) and investment administrative fees. YTD is at 94%.
- 45. Legal Fees legal costs related to Rowland Water District, Puente Basin Water Agency, and PWAG. YTD is at 51%.
- 46. Compliance includes costs for State Water Resources Control Board (SWRCB) compliance, LA county property taxes, various employee certifications, District permits, and maintenance costs for equipment compliance. YTD is over budget due to higher than anticipated annual SWRCB fees paid in December.
- 47. Auditing and Accounting the District performs an audit annually at the end of each fiscal year to prepare and assure District financial reporting. YTD is over budget due to increased accounting services necessary to prepare for the FY 2018-19 audit and maintain day-to-day operations with the vacant finance officer position.



Profit & Loss Analysis and Variance Report

March 2020

- 48. Utility Services costs related to office electricity, office phones, gas, and district cell phones. YTD is at 65%.
- 49. Dues & Memberships includes costs for various district memberships, dues, and subscriptions to agencies such as the Water Education Foundation, Association of California Water Agencies, Urban Water Institute, California Special Districts Association, American Water Works Association, and the California Utility Executive Management Association. YTD is at 88% due to timing of annual payments.
- 50. Conference & Meetings conference attendance and meeting expenses. YTD is at 62%.
- 51. Office Expenses costs for office supplies and postage/printing/stationery. YTD is at 55%.
- 52. Seminars/Training employee seminars and training. YTD is at 61%.
- 53. Uncollectable the District analyzes the amount of outstanding customer receivables at the end of each year and recognizes an expense equal to the estimated amount of money that will not be collected. Uncollectable expense will be zero until assessed at year-end.
- 54. **Miscellaneous Expense** includes travel, books & subscriptions, and miscellaneous general expenses. When costs were not anticipated in the budget and do not fit in another category they are classified here which can cause this category to trend over expected budget.
- 55. Total Administrative Expenses summarizes the total expenses related to administrative activities. YTD is trending at 85%.
- 56. Personnel Expenses begins the section of expenses attributable to personnel.
- 57. Wages begins the sections of expenses attributable to employee wages.
- 58. Operations the amount of wages (regular, standby, OT) attributable to Operations. YTD is at 67%.
- 59. Distribution the amount of wages (regular, standby, OT) attributable to Distribution. YTD is at 68%
- 60. Administration the amount of wages (regular) attributable to Administration. YTD is at 70%.
- 61. Total Wages summarizes the total amount of wages paid to employees. YTD is at 68%.
- 62. **Payroll Taxes** the amount of payroll taxes on employee wages paid by the District. YTD is at 61%.
- 63. Workers Compensation the District is billed quarterly for workers compensation insurance which can occasionally cause this line to trend over / under expected budget. YTD is at 89%.
- 64. **Unemployment** state unemployment insurance is paid quarterly which can cause this line to occasionally trend over / under expected budget. YTD has exceeded expected budget.
- 65. **CalPERS** includes retirement costs for employee pension plans through the California Public Employee Retirement System. Contributions are made on a monthly basis and an annual payment is generally made at the beginning of each fiscal year for the plan's unfunded accrued liability. YTD is at 100% due to the timing of the unfunded payment (\$295.5K paid in July 2019) and higher than anticipated costs for general retirement contributions.
- 66. **EE & Retiree Health Insurance** includes the cost of health, dental, vision, life and disability insurance for current employees as well as health insurance for retired employees. YTD is at 70%.
- 67. Total Personnel Expenses summarizes total District expenses attributable to personnel. YTD is at 72%.



Profit & Loss Analysis and Variance Report

March 2020

- 68. Total Expenses summarizes total District Expenses. YTD is at 72%.
- 69. **Net Income / (Loss) Before Debt Service & Capital Expenditures** summarizes the District net operating income or loss before accounting for debt service and capital expenses. Financially, the District has performed better than expected through March 2020.
- 70. Less: Total Debt Service includes interest and principal payments on outstanding District debt as well as related administrative expenses. YTD is at 71% due to interest and principal payments made on the 2014A Revenue Refunding and 2012 Series Revenue bonds in December 2019.
- 71. Less: Capital Expenses (Current-Year) includes expenses related to current-year district projects and capital assets, excluding projects funded by bond proceeds (debt). YTD is at 39%.
- 72. **Cash Increase / (Decrease)** summarizes the increase or decrease to cash after debt service and capital expenses.



ROWLAND WATER DISTRICT PROFIT & LOSS March 2020



| | | Mar-20 | Year-to-Date (YTD) | Budget (Annual) | Under / (Over) Budget | YTD Budget % | Prior YTD |
|----|---------------------------------|--------------|-----------------------|--------------------|--------------------------|-----------------|--------------|
| 1 | OPERATING REVENUE | | | | | | |
| 2 | Water Sales | \$ 1,190,772 | \$ 10,831,877 | \$ 14,370,000 | \$ 3,538,123 | 75% | \$ 9,567,223 |
| 3 | Meter Charges | 1,112,958 | 8,541,147 | 9,300,000 | 758,853 | 92% | 6,669,494 |
| 4 | Customer Fees | 6,062 | | 355,000 | 125,396 | 65% | 267,278 |
| 5 | Contract Income | 14,395 | | 160,000 | 18,782 | 88% | 103,791 |
| 6 | Construction Invoices | 78,809 | 144,241 | 50,000 | (94,241) | 288% | 14,453 |
| 7 | Capacity Fees | - | 44,217 | 60,000 | 15,783 | 74% | 29,479 |
| 8 | Flow Tests | 2,450 | 16,450 | 10,000 | (6,450) | 165% | 12,950 |
| 9 | Acreage Supply Fee | - | - | 10,000 | 10,000 | 0% | - |
| 10 | Return Check Fees | 480 | 4,920 | 5,000 | 80 | 98% | 4,269 |
| 11 | TOTAL OPERATING REVENUE | 2,405,925 | 19,953,673 | 24,320,000 | 4,366,327 | 82% | 16,668,937 |
| 12 | NON-OPERATING REVENUE | | | | | | |
| 13 | Property Taxes | 1,406 | 278,999 | 325,000 | 46,001 | 86% | 222,192 |
| 14 | Shared Services | 1,960 | 20,263 | - | (20,263) | 0% | 17,543 |
| 15 | Interest Income | 43,071 | 328,205 | 300,000 | (28,205) | 109% | 280,553 |
| 16 | Miscellaneous Income | (416,691) | (170,850) | 25,000 | 195,850 | -683% | 124,687 |
| 17 | TOTAL NON-OPERATING REVENUE | (370,254) | 456,617 | 650,000 | 193,383 | 70 % | 644,975 |
| 18 | TOTAL REVENUES | 2,035,672 | 20,410,291 | 24,970,000 | 4,559,709 | 82% | 17,313,912 |
| 19 | OPERATING EXPENSES | | | | | | |
| 20 | Source of Supply | | | | | | |
| 21 | Water Purchases | 686,246 | 7,488,713 | 10,820,000 | 3,331,287 | 69% | 7,233,363 |
| 22 | Pumping Power | 18,239 | 246,326 | 375,000 | 128,674 | 66% | 223,572 |
| 23 | Fixed Charges | 22,854 | 193,967 | 275,000 | 81,033 | 71% | 198,215 |
| 24 | Chemicals | 9,498 | 55,986 | 90,000 | 34,014 | 62% | 47,924 |
| 25 | Total Source of Supply | 736,836 | 7,984,992 | 11,560,000 | 3,575,008 | 69% | 7,703,074 |
| 26 | Maintenance of Water System | 51,910 | 501,300 | 595,000 | 93,700 | 84% | 1,743,528 |
| 27 | Water Supply Plan & Development | 2,862 | 4,835 | 100,000 | 95,165 | 5% | 17,471 |
| 28 | Service Contracts | 21,468 | 210,944 | 250,000 | 39,056 | 84% | 186,817 |
| 29 | Assessments | 13,750 | 98,213 | 330,000 | 231,787 | 30% | 149,716 |
| 30 | Vehicle Expense | 9,229 | 82,830 | 80,000 | (2,830) | 104% | 69,381 |
| 31 | Tools & Supplies | 2,655 | 15,875 | 30,000 | 14,125 | 53% | 39,840 |
| 32 | Equipment Expense | 10,459 | 50,246 | 30,000 | (20,246) | 167% | 39,539 |
| 33 | Maintenance & Operations | 2,674 | 53,151 | 30,000 | (23,151) | 177% | 32,293 |
| 34 | Engineering | 1,405 | 68,676 | 100,000 | 31,324 | 69% | 5,785 |
| 35 | Water Tests | - | 12,952 | 25,000 | 12,048 | 52% | 16,109 |
| 36 | Conservation | - | 24,364 | 25,000 | 636 | 97% | 15,013 |
| 37 | Community Outreach | 22,971 | 170,530 | 130,000 | (40,530) | 131% | 143,836 |
| 38 | TOTAL OPERATING EXPENSES | 876,218 | 9,278,907 | 13,285,000 | 4,006,093 | 70 % | 10,162,400 |
| 39 | ADMINISTRATIVE EXPENSES | | | | | | |
| 40 | Liability Insurance | 800 | 133,275 | 150,000 | 16,725 | 89% | 116,198 |
| 41 | IT Support Services | 9,841 | 139,540 | 150,000 | 10,460 | 93% | 132,209 |
| 42 | IT Licensing | 13,155 | 61,517 | 80,000 | 18,483 | 77% | 93,490 |
| | | | | | | | |



ROWLAND WATER DISTRICT PROFIT & LOSS March 2020



| | | Mar-20 | Year-to-Date (YTD) | Budget (Annual) | Under / (Over) Budget | YTD Budget % | Prior YTD |
|----|---|------------|-----------------------|--------------------|--------------------------|-----------------|-----------------------------------|
| 43 | Director Expense | 15,292 | 125,306 | 160,000 | 34,694 | 78% | 121,787 |
| 44 | Bank / Management Fees | 12,127 | 112,415 | 120,000 | 7,585 | 94% | 91,485 |
| 45 | Legal Fees | 4,363 | 87,085 | 170,000 | 82,915 | 51% | 147,999 |
| 46 | Compliance | 3,791 | 121,116 | 120,000 | (1,116) | 101% | 87,527 |
| 47 | Auditing & Accounting | 11,194 | 100,251 | 35,000 | (65,251) | 286% | 25,125 |
| 48 | Utility Services | 7,324 | 77,625 | 120,000 | 42,375 | 65% | 86,536 |
| 49 | Dues & Memberships | - | 44,148 | 50,000 | 5,852 | 88% | 44,003 |
| 50 | Conference & Meetings | 6,308 | 37,267 | 60,000 | 22,733 | 62% | 30,896 |
| 51 | Office Expenses | 1,457 | 16,367 | 30,000 | 13,633 | 55% | 18,651 |
| 52 | Seminars/Training | 70 | 42,469 | 70,000 | 27,531 | 61% | 22,733 |
| 53 | Uncollectable | - | - | 30,000 | 30,000 | 0% | - |
| 54 | Miscellaneous Expense | 29,487 | 102,220 | 70,000 | (32,220) | 146% | 52,637 |
| 55 | TOTAL ADMINISTRATIVE EXPENSES | 115,210 | 1,200,601 | 1,415,000 | 214,399 | 85% | 1,071,276 |
| 56 | PERSONNEL EXPENSES | | | | | | |
| 57 | Wages | | | | | , | |
| 58 | Operations | 64,540 | 596,668 | 895,000 | 298,332 | 67% | 485,928 |
| 59 | Distribution | 85,477 | 683,276 | 1,005,000 | 321,724 | 68% | 599,948 |
| 60 | Administration | 95,895 | 977,863 | 1,400,000 | 422,137 | 70% | 922,557 |
| 61 | Total Wages | 245,913 | 2,257,807 | 3,300,000 | 1,042,193 | 68% | 2,008,433 |
| 62 | Payroll Taxes | 18,974 | 153,522 | 250,000 | 96,478 | 61% | 138,721 |
| 63 | Workers Compensation | 15,084 | 44,484 | 50,000 | 5,516 | 89% | 40,106 |
| 64 | Unemployment | 6,925 | 16,104 | 15,000 | (1,104) | 107% | 9,252 |
| 65 | CalPERS | 36,298 | 623,545 | 650,000 | 26,455 | 100% | 556,875 |
| 66 | EE & Retiree Health Insurance | 60,267 | 503,059 | 716,000 | 212,941 | 70% | 495,689 |
| 67 | TOTAL PERSONNEL EXPENSES | 383,462 | 3,598,521 | 4,981,000 | 1,382,479 | 72% | 3,249,076 |
| 68 | TOTAL EXPENSES | 1,374,890 | 14,078,029 | 19,681,000 | 5,602,971 | 72% | 14,482,753 |
| 69 | NET INCOME / (LOSS) - BEFORE DEBT SERVICE & CAPITAL EXPENDITURES | 660,782 | 6,332,262 | 5,289,000 | (1,043,262) | 120% | 2,831,159 |
| 70 | Less: Total Debt Service | (1,372) | (1,742,007) | (2,450,000) | (707,993) | 71% | (745,172) |
| 71 | Less: Capital Expenses (Current Year) | (269,719) | (1,846,713) | (4,715,700) | (2,868,987) | 39% | ⊶ಂಟು ಕೆಂಡು ಕೇಂದ್ರಿಕೆ ಆರು ಿ |
| 72 | CASH INCREASE / (DECREASE) | \$ 389,691 | \$ 2,743,542 | \$ (1,876,700) | \$ (4,620,242) | | \$ 2,085,987 |

*No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



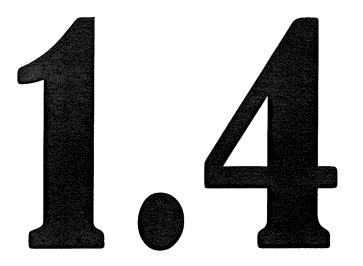
ROWLAND WATER DISTRICT CASH & INVESTMENTS As of March 31, 2020

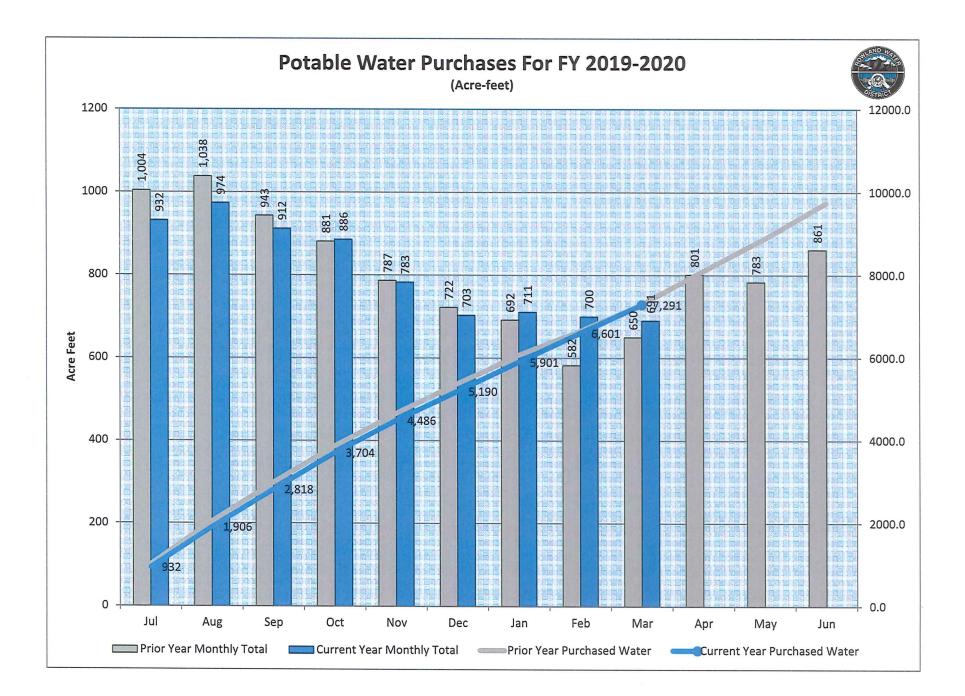


| | - | Shares / | Purchase | Current | Maturity | Current | 0 | wont Value | % of |
|--|-----------|------------|----------|----------|------------|---------|-----|--------------|-----------|
| Description / Type | Term | Units Held | Price | Price | Date | Yield | Ci | irrent Value | Portfolio |
| Cash Citizona Rusingga Rank | | | | | | | \$ | 3,496,361 | |
| Citizens Business Bank Comerica Bank MMIA | | | | | | | \$ | 29,282 | |
| | | | | | | | | | - |
| Total Cash | | | | | | | \$ | 3,525,643 | |
| Comerica Securities CD Placement | Various | | | | | 2.31% | \$ | 1,274,650 | 8.40% |
| Local Agency Investment Fund (LAIF) | N/A | | | | | 2.10% | \$ | 3,581,087 | 23.59% |
| Citizens Trust Investments (Union Bank Custodian | 1) | | | | | | | | |
| US Treasury Note - 8K58 | 5 Year | 250,000 | 99.0160 | 100.1030 | 4/30/2020 | 1.37% | \$ | 250,257.50 | 1.65% |
| US Treasury Note - 8P87 | 5 Year | 250,000 | 99.6331 | 100.9380 | 2/28/2021 | 1.11% | \$ | 252,345.00 | 1.66% |
| US Treasury Note - 8S76 | 5 Year | 250,000 | 100.1839 | 101.2730 | 7/31/2021 | 1.11% | \$ | 253,182.50 | 1.67% |
| US Treasury Note - 82F6 | 5 Year | 250,000 | 99.0589 | 101.3280 | 8/31/2021 | 1.11% | \$ | 253,320.00 | 1.67% |
| US Treasury Note - 82P4 | 5 Year | 250,000 | 100.3750 | 103.8240 | 7/31/2022 | 1.81% | \$ | 259,560.00 | 1.71% |
| Fed'l Home Loan Mtg. Corp ARB2 | 3 Year | 240,000 | 97.7000 | 100.0850 | 10/27/2021 | 1.60% | \$ | 240,204.00 | 1.58% |
| Fed'l Home Loan Bank - 8WG2 | 4 Year | 100,000 | 99.5286 | 104.1520 | 3/11/2022 | 2.40% | \$ | 104,152.00 | 0.69% |
| Fed'l National Mtg. Assn 0T45 | 5 Year | 250,000 | 100.5354 | 102.9800 | 4/5/2022 | 1.82% | \$ | 257,450.00 | 1.70% |
| Fed'l National Mtg. Assn LSU9 | 4 Year | 200,000 | 100.0000 | 100.0290 | 9/12/2024 | 1.25% | \$ | 200,058.00 | 1.32% |
| Fed'l Home Loan Mtg. Corp UU81 | 3 Year | 200,000 | 100.0000 | 100.0300 | 9/5/2023 | 2.00% | \$ | 200,060.00 | 1.32% |
| Fed'l Home Loan Mtg. Corp UZX1 | 5 Year | 200,000 | 100.0000 | 100.3150 | 12/23/2024 | 2.06% | \$ | 200,630.00 | 1.32% |
| Fed'l Home Loan Mtg. Corp UR36 | 5 Year | 200,000 | 100.0000 | 100.3430 | 1/13/2025 | 2.01% | \$ | 200,686.00 | 1.32% |
| Paccar Financial Corp RN85 | 2 Year | 200,000 | 98.9960 | 99.5510 | 11/13/2020 | 2.06% | \$ | 199,102.00 | 1.31% |
| United Parcel Service - 2BC9 | 4 Year | 100,000 | 97.0770 | 101.2350 | 5/16/2022 | 2.32% | \$ | 101,235.00 | 0.67% |
| Bank of New York Mellon Corp RAE7 | 5 Year | 250,000 | 99.8060 | 102.2350 | 1/29/2023 | 2.89% | \$ | 255,587.50 | 1.68% |
| Paccar Financial Corp RP59 | 3 Year | 170,000 | 105.0550 | 101.0750 | 8/9/2023 | 3.36% | \$ | 171,827.50 | 1.13% |
| US Bancorp Mtns HHV5 | 5 Year | 200,000 | 102.1370 | 106.1620 | 2/5/2024 | 3.18% | \$ | 212,324.00 | 1.40% |
| Apple Inc 3CG3 | 5 Year | 200,000 | 101.2390 | 105.2870 | 2/9/2024 | 2.85% | \$ | 210,574.00 | 1.39% |
| Apple Inc 3CU2 | 5 Year | 150,000 | 103.6730 | 106.2580 | 2/9/2024 | 2.68% | \$ | 159,387.00 | 1.05% |
| Cash Reserve Account | | | | | | 0.02% | \$ | 868,444.36 | 5.72% |
| Total Citizens Trust Investments | | | | | | | \$ | 4,850,386 | 31.96% |
| Wells Fargo Advisors Investments (Union Bank Cu | ıstodian) | | | | | | | | |
| Fed'l National Mtg. Assn 0T60 | 2 Year | 250,000 | 99.4158 | 100.4340 | 7/30/2020 | 1.50% | \$ | 251,085.00 | 1.65% |
| Fed'l Home Loan Mtg. Corp AEK1 | 2 Year | 500,000 | 99.4532 | 101.0420 | 11/17/2020 | 1.87% | \$ | 505,210.00 | 3.33% |
| Fed'l Home Loan Bank - D4X7 | 2 Year | 250,000 | 99.7862 | 101.1880 | 12/11/2020 | 1.99% | \$ | 252,970.00 | 1.67% |
| Fed'l Home Loan Mtg. Corp AEC9 | 3 Year | 255,000 | 96.0775 | 101.0270 | 8/12/2021 | 1.12% | \$ | 257,618.85 | 1.70% |
| Fed'l National Mtg. Assn 0Q89 | 4 Year | 250,000 | 100.1410 | 101.4550 | 10/7/2021 | 1.37% | \$ | 253,637.50 | 1.67% |
| Fed'l Home Loan Bank - ABG2 | 4 Year | 750,000 | 99.4438 | 102.3880 | 11/29/2021 | 1.85% | \$ | 767,910.00 | 5.06% |
| Fed'l National Mtg. Assn 0S38 | 5 Year | 300,000 | 101.6139 | 102.8650 | 1/5/2022 | 1.96% | \$ | 308,595.00 | 2.03% |
| Fed'l National Mtg. Assn 0T45 | 5 Year | 375,000 | 101.6620 | 102.9800 | 4/5/2022 | 1.84% | \$ | 386,175.00 | 2.54% |
| Fed'l Home Loan Bank - 7R49 | 5 Year | 200,000 | 99.3337 | 102.1020 | 4/13/2022 | 1.47% | \$ | 204,204.00 | 1.35% |
| Fed'l Home Loan Bank - OGJO | 5 Year | 250,000 | 102.0745 | 103.5810 | 9/9/2022 | 1.95% | \$ | 258,952.50 | 1.71% |
| Fed'l National Mtg. Assn 1BR5 | 5 Year | 125,000 | 101.0674 | 103.5130 | 12/9/2022 | 1.83% | \$ | 129,391.25 | 0.85% |
| Fed'l Home Loan Bank - 0T94 | 5 Year | 505,000 | 99.2492 | 105.3900 | 1/19/2023 | 2.28% | \$ | 532,219.50 | 3.51% |
| Fed'l National Mtg. Assn DRG9 | 5 Year | 250,000 | 100.8232 | 106.6660 | 3/10/2023 | 2.61% | \$ | 266,665.00 | 1.76% |
| Fed'l National Mtg. Assn 0U43 | 5 Year | 250,000 | 99.6518 | 107.8000 | 9/12/2023 | 2.69% | \$ | 269,500.00 | 1.78% |
| Cash Reserve Account | | | | | | 1.24% | \$ | 827,858.01 | 5.45% |
| Total Wells Fargo Advisors Investments | | | | | | | \$ | 5,471,992 | 36.05% |
| Total Investments | | | | | | | \$ | 15,178,115 | 100.00% |
| | | | | | | | 100 | 10,110,110 | |

Market values determined on last business day of the month. All listed investments comply with the District's Statement of Investment Policy as established in Resolution 2-2007. The District's available cash and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations for at least a six-month period of time. NOTE: All interest values show above are based on annual rates of return.







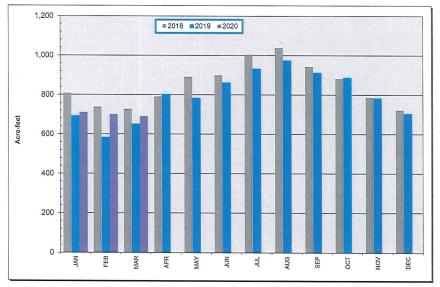


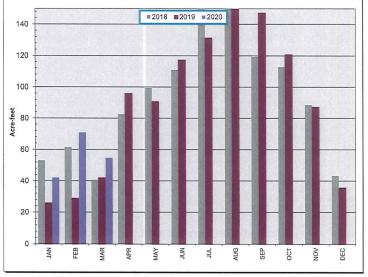
Water Purchases for CY 2020 (Acre-feet)



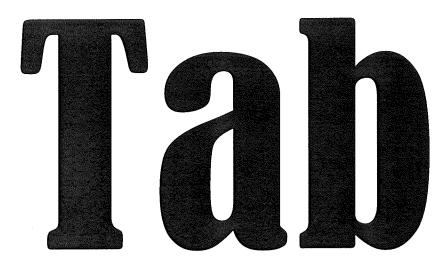
| | POTABLE SYSTEM | | | | | | |
|-------------|----------------|-----|------------|----------|-------|---------|---------|
| | WBS | LHH | PM-9 PM-22 | | | VL | TOTAL |
| - Statement | | 2 | 1 11 0 | 1 101 22 | PM-15 | Miramar | TOTAL |
| JAN | 177.6 | 0.0 | 0.0 | 166.8 | 328.8 | 37.8 | 711.0 |
| FEB | 160.3 | 0.0 | 0.0 | 202.1 | 229.9 | 107.6 | 699.9 |
| MAR | 178.7 | 0.0 | 0.0 | 134.4 | 268.3 | 109.1 | 690.5 |
| APR | | | | | | | 0.0 |
| MAY | | | | | | | 0.0 |
| JUN | | | | | | | 0.0 |
| JUL | | | | | | | 0.0 |
| AUG | | | | | | | 0.0 |
| SEP | | | | | | | 0.0 |
| OCT | | | | | | | 0.0 |
| NOV | | | | | | | 0.0 |
| DEC | | | | | | | 0.0 |
| TOTAL | 516.6 | 0.0 | 0.0 | 503.3 | 827.0 | 254.5 | 2,101.4 |

| RECYCLED SYSTEM | | | | | | | |
|-----------------|-------------|------|----------|--------------------|-------|--|--|
| Well 1 | Wet Well | WVWD | Industry | Potable Make-up | TOTAL | | |
| 0.0 | 16.4 | 1.0 | 24.8 | 0.0 | 42.2 | | |
| 0.0 | 8.4 | 1.0 | 61.5 | 0.0 | 70.9 | | |
| 0.0 | 10.3 | 0.0 | 44.5 | 0.0 | 54.8 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | | 0.0 | | |
| | | | | 0.0 | 0.0 | | |
| 0.0 | 35.1 | 2.0 | 130.8 | 0.0 | 167.9 | | |





Prepared By Roy Frausto







APRIL 2020-DIRECTOR REIMBURSEMENTS

| Director | Date of Meeting/Event | Meeting/Event Attended | Reimbursement | No Charge | Additional Comments (Submit expense report if claiming mileage and/or meal reimbursement) |
|-----------------|--------------------------|-------------------------|---------------|-----------|--|
| Anthony J. Lima | | | | | |
| | 4/1/2020 | Three Valleys Meeting | \$185.00 | | |
| | 4/2/2020 | PBWA Meeting | \$185.00 | | |
| | 4/14/2020 | RWD Board Meeting | \$185.00 | | |
| | 4/15/2020 | Three Valleys Meeting | \$185.00 | | |
| | | | | | |
| | | TOTAL PAYMENT | \$740.00 | | |
| John Bellah | | | | | |
| | 4/14/2020 | RWD Board Meeting | | Х | • |
| | | | | | |
| | | | | | |
| | | | | | |
| | 8 | | | | |
| | | TOTAL PAYMENT | \$0.00 | | |
| Robert W. Lewis | | | | | |
| | 4/2/2020 | PBWA Meeting | \$185.00 | | |
| | 4/13/2020 | SGV Chamber Gov Affairs | \$185.00 | | |
| | 4/14/2020 | RWD Board Meeting | \$185.00 | | |
| | | | | | |
| | | | | | |
| | | TOTAL PAYMENT | \$555.00 | | |
| Szu Pei Lu-Yang | | | | | |
| | 4/1/2020 | Three Valleys Meeting | \$185.00 | | |
| | 4/14/2020 | RWD Board Meeting | \$185.00 | | |
| | 4/15/2020 | Three Valleys Meeting | \$185.00 | | |
| - | | | | | |
| | | TOTAL PAYMENT | \$555.00 | | |
| Teresa Rios | | | | | |
| | 4/14/2020 | RWD Board Meeting | \$185.00 | | |
| ŀ | | | | | |
| | | TOTAL PAYMENT | \$185.00 | | |

APPROVED FOR PAYMENT:

Tom Calleman -





FINANCIAL STATEMENTS

WITH REPORT ON AUDIT BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

FOR THE YEAR ENDED JUNE 30, 2019

ROWLAND WATER DISTRICT Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2019 Table of Contents

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INDEPENDENT AUDITORS' REPORT

White Nelson Diehl Evans LLP CPA: | TAX | ADVISORY | AUDIT

Board of Directors Rowland Water District Rowland Heights, California

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Rowland Water District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Rowland Water District as of June 30, 2019, and the respective changes in its financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of contributions for the defined benefit pension plan, the schedule of changes in the net OPEB liability and related ratios, the schedule of contributions for the OPEB plan, and the other post-employment benefit plan's annual money-weighted rate of return on investments, identified as required supplementary information in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, an opinion or provide any assurance on the information because the limited procedures do not express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of other operating expenses and schedule of general and administrative expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of other operating expenses and schedule of general and administrative expenses are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of other operating expenses and schedule of general and administrative expenses are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

White Nelson Diehl Cuans UP

Irvine, California March 23, 2020 THIS PAGE INTENTIONALLY LEFT BLANK

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

This section of the District's annual financial report presents our analysis of the District's financial performance during the fiscal year that ended on June 30, 2019. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Fiscal Year 2019

- The District's total net position increased \$3,728,047 or 6.28%.
- During the year the District's total revenues increased by \$1,038,950 or 4.17%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: Management's Discussion and Analysis and the Financial Statements. The Financial Statements also include notes that explain in more detail some of the information in the Financial Statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information about the District using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities. The Statements of Net Position include all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenues and expenses are accounted for in the Statements of Revenues, Expenses, and Changes in Net Position. These statements measure the success of the District's operations over the past two years and can be used to determine whether the District has successfully recovered all its costs through its user fees and other charges, profitability, and credit worthiness. The final required financial statement is the Statement of Cash Flows. The primary purpose of the statement is to provide information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities and provides answers to such questions as how cash is generated, what was cash used for, and cash balance changes during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

Our analysis of the District begins on page 18 of the Financial Statements. The Statement of Net Position reports the District's financial health as of June 30, 2019. The Statement of Revenues, Expenses and Changes in Net Position report the details regarding any change in net position that occurred during the reporting period. You can think of the District's net position, or the difference between assets and liabilities, as an indicator of the District's financial health. Over time, increases or decreases in the District's net position will indicate whether financial health is improving or deteriorating. However, other nonfinancial factors should be considered such as changes in economic conditions, population growth, and changes in government legislation.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

NET POSITION

To begin our analysis, a summary of the District's Net Position is presented in Table 1.

TABLE 1

Condensed Statement of Net Position

| | Fiscal Year 2019 | Fiscal Year 2018 | Change |
|---|-----------------------------|-----------------------------|---------------------------|
| Assets: Current, restricted and noncurrent Capital assets | \$ 48,134,237 60,958,883 | \$ 46,587,443 59,428,484 | \$ 1,546,794 1,530,399 |
| Total Assets | 109,093,120 | 106,015,927 | 3,077,193 |
| Deferred outflows of resources | 4,863,849 | 5,145,319 | (281,470) |
| Liabilities: Current liabilities | 5,184,239 | 4,829,915 | 354,324 |
| Noncurrent liabilities | 44,307,446 | 45,598,796 | (1,291,350) |
| Total Liabilities | 49,491,685 | 50,428,711 | (937,026) |
| Deferred inflows of resources | 1,335,954 | 1,331,252 | 4,702 |
| Net Position: | | | |
| Net investment in capital assets Unrestricted | 42,270,714 20,858,616 | 38,135,541 21,265,742 | 4,135,173 (381,051) |
| Total Net Position | \$ 63,129,330 | \$ 59,401,283 | \$ 3,728,047 |

As displayed in Table 1, total assets and deferred outflows of resources increased \$2,795,723 from fiscal year 2018 to 2019. Total Net Position increased \$3,728,047 or 6.28% from the previous fiscal year.

A further review shows total liabilities and deferred inflows of resources decreased by \$932,324 from fiscal year 2018 to 2019. The decrease mainly resulted from payments towards the 2014A refunding bonds payable and installment purchase contract payable. Additionally, the District has also experienced reductions in the Net OPEB liability and Net pension liability.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

NET POSITION (CONTINUED)

Large projects completed during fiscal year 2019 include the following:

Sentous Valve 3 Replacement:

The Sentous Vault is a vital part of the District's water supply system. The facility is used to control and deliver between 60% to 90% of the purchased water brought into the distribution system. Rowland Water District determined through inspections that the control valves, appurtenances and electrical components were at the end of their lifecycles and would require replacement. The project consisted of replacing the three (3) 12" flow control valves, all associated piping and fittings, six (6) isolation valves, the exhaust fan, and upgrading the lighting to LED fixtures for energy conservation.

Emergency Generator Purchase:

Loss of electrical power through an actual emergency, or Southern California Edison's Public Safety Power Shutoff program, can have a devastating impact on a water system. Rowland Water District determined the need to expand its portable generator fleet to better meet the water supply needs during these emergency situations. The District purchased another emergency generator to provide temporary power to its facilities, including pump stations and buildings. The new MultiQuip 192 kw, 1600-amp generator is equipped with a 300-gallon diesel fuel tank, which will provide roughly 24 hours of runtime. This trailered unit can be moved to any District facility to provide power in the event of a power outage.

Mainline Replacement on Valley Boulevard:

The Valley Boulevard mainline is a large diameter (16") pipeline that was installed in the early 1960s. The pipeline doubles as a transmission and service pipeline for a large portion of the District's Zone 1 pressure zone. It is important to keep this pipeline in service for our customers and for water supply needs. After thoroughly investigating failure rates, pipeline age and type of pipe material used, the District determined that replacement of this infrastructure was needed. As part of a four-phase mainline project on Valley Boulevard, the District replaced 3000 ft. of the existing 16" steel mainline with new 16" ductile iron pipeline. The project also included the installation of new service laterals, fire hydrants and isolation valves.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

NET POSITION (CONTINUED)

TABLE 2

Condensed Statement of Revenues, Expenses and Changes in Net Position

| | Fiscal Year 2019 | Fiscal Year 2018 | Dollar Change |
|--|----------------------------|--------------------------|---------------------------|
| Revenues: Operating revenues Nonoperating revenues | \$ 24,083,354 1,846,095 | \$ 24,195,942 694,557 | \$ (112,588) 1,151,538 |
| Total Revenues | 25,929,449 | 24,890,499 | 1,038,950 |
| Expenses: Operating expenses Nonoperating expenses | 20,705,159 1,496,243 | 20,601,457 1,739,952 | 103,702 (243,709) |
| Total Expenses | 22,201,402 | 22,341,409 | (140,007) |
| Change in Net Position | 3,728,047 | 2,549,090 | 1,178,957 |
| Beginning Net Position | 59,401,283 | 56,852,193 | 2,549,090 |
| Ending Net Position | \$ 63,129,330 | \$ 59,401,283 | \$ 3,728,047 |

The Statement of Revenues, Expenses, and Changes in Net Position provide detailed answers as to the nature and source of changes in net position. As seen in Table 2, an increase in ending net position of \$3,728,047 occurred during fiscal year 2019.

A closer examination of the sources of changes in Net Position reveals that the District's total revenues increased by \$1,038,950 or 4.17% during fiscal year 2019. Operating revenues decreased by \$112,588 or 0.47% and its non-operating revenues increased by \$1,151,538 or 165.79% when comparing 2019 to 2018. The main factor attributing to the decrease in operating revenues were decreases in residential and business water sales and an increase in water service charges. The major factors in the nonoperating revenue increase were the experienced gains on investments in joint ventures and realized and unrealized gains on investments, net. During 2018 the District experienced a combined loss of \$377,826 in these categories but a combined gain of \$645,784 during 2019. On the other hand, total expenses decreased by \$140,007 or 0.63%. While the District saw operating expenses increase by \$103,702 from fiscal year 2018, non-operating expenses decreased by \$243,709. The combined factors mentioned above resulted in a change in net position of \$3,728,047 for fiscal year 2019.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

NET POSITION (CONTINUED)

BUDGETARY HIGHLIGHTS

TABLE 3Budget vs. Actual

| | Fiscal Year 2019 | | | | |
|-------------------------------------|------------------|---------------|--------------|--|--|
| | Actual | Budget | Variance | | |
| Revenues: | | | | | |
| Operating revenues | \$ 24,083,354 | \$ 22,325,000 | \$ 1,758,354 | | |
| Nonoperating revenues | 1,846,095 | 700,000 | 1,146,095 | | |
| Total Revenues | 25,929,449 | 23,025,000 | 2,904,449 | | |
| Expenses: | | | | | |
| Operating Expenses: | | | | | |
| Source of supply | 10,184,643 | 10,935,000 | 750,357 | | |
| Pumping and power | 992,677 | 1,280,000 | 287,323 | | |
| Transmission and distribution | 1,411,347 | 1,455,000 | 43,653 | | |
| Customer services | 121,818 | 160,000 | 38,182 | | |
| Depreciation expense | 2,735,479 | - | (2,735,479) | | |
| Other operating expenses | 260,152 | 395,000 | 134,848 | | |
| General and administrative expenses | 4,999,043 | 4,996,000 | (3,043) | | |
| Total Operating Expenses | 20,705,159 | 19,221,000 | (1,484,159) | | |
| Nonoperating expenses | 1,496,243 | 1,480,000 | (15,972) | | |
| Total Expenses | 22,201,402 | 20,701,000 | (1,500,402) | | |
| Change in Net Position | \$ 3,728,047 | \$ 2,324,000 | \$ 1,404,047 | | |

In reviewing Table 3, Budget vs. Actual, the difference in change in net position over budgeted change in net position is \$1,404,047. Total Revenues shows a positive variance of \$2,904,449. Total operating expenses saw a positive variance of \$1,251,320 when depreciation is not included. Depreciation is not a direct expense to the District and funds are collected through rates and charges to fund it. Nonoperating expenses saw a negative variance of \$15,972.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

CAPITAL ASSETS & DEBT ADMINISTRATION

CAPITAL ASSETS

At the end of fiscal year 2019, the District had invested \$60,958,883 in a broad range of Infrastructure as shown in Table 4.

| | TABLE 4 Capital Assets | | |
|------------------------------------|---------------------------|------------------------|--------------|
| | Fiscal Year 2019 | Fiscal Year 2018 | Change |
| Capital assets, not being | | | |
| depreciated: | | | |
| Land | \$ 261,340 | \$ 261,340 | \$ - |
| Water rights | 5,000 | 5,000 | - |
| Construction in progress | 4,431,908 | 2,681,207 | 1,750,701 |
| Total capital assets, | | | |
| not being depreciated | 4,698,248 | 2,947,547 | 1,750,701 |
| Capital assets, being depreciated: | | | |
| Intangible plant | 1,022,551 | 1,022,551 | - |
| Sources of supply plant | 2,158,269 | 2,109,253 | 49,016 |
| Pumping plant | 10,692,550 | 10,667,579 | 24,971 |
| Transmission and | | , , | |
| distribution plant | 69,908,935 | 68,297,317 | 1,611,618 |
| Telemetry equipment | 1,404,137 | 1,540,618 | (136,481) |
| General plant | 536,155 | 584,639 | (48,484) |
| Office building and equipment | 6,837,070 | 6,472,790 | 364,280 |
| Transportation equipment | 1,050,736 | 985,914 | 64,822 |
| Communication equipment | 18,847 | 27,979 | (9,132) |
| Total capital assets, | | | |
| being depreciated | 93,629,250 | 91,708,640 | 1,920,610 |
| Less accumulated depreciation | (37,368,615) | (35,227,703) | (2,140,912) |
| Total capital assets, | | | |
| being depreciated, net | 56,260,635 | 56,480,937 | (220,302) |
| Total capital assets, net | \$60,958,883 | \$59,428,484 | \$ 1,530,399 |

Additional information on the District's capital assets can be found in Note 4 of the notes to basic financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

DEBT ADMINISTRATION

At the end of fiscal year 2019, the District had noncurrent liabilities totaling \$45,114,257 as shown in Table 5.

| | Fiscal Year 2018 | Fiscal Year 2017 | Dollar Change |
|-------------------------------|------------------------|------------------------|------------------|
| Refunding Bond Series 2014A | \$ 18,876,284 | \$ 19,468,198 | \$ (591,914) |
| Installment purchase contract | | | |
| payable | 18,629,198 | 19,126,537 | (497,339) |
| Compensated absences | 341,103 | 296,416 | 44,687 |
| Net pension liability | 4,527,220 | 4,607,714 | (80,494) |
| Net OPEB obligation | 2,933,641 | 3,069,931 | (136,290) |
| | \$ 45,307,446 | \$ 46,568,796 | \$ (1,261,350) |

TABLE 5 Noncurrent Liabilities

The District currently has five sources of Noncurrent Liabilities in 2019. The Refunding Bond series 2014A is a refunding of the Certificate of Participation (COP) issued January 2009 that was used for the expansion of the District's Recycled Water System. The goal is to lower the dependence on imported water by producing recycled water at a lower cost. Recycled water can be used for irrigation at schools, parks, industrial buildings, etc. In November 2012, the District entered into an installment purchase contract with Puente Basin Water Agency in order to finance the acquisition of certain water system improvements. The liability is payable over the next thirty years. Net pension liability is the amount by which the total pension liability exceeds the pension plan's net asset available for paying benefits. This amount decreased in fiscal year 2019 to \$4,527,220 a decrease of \$80,494 from fiscal year 2018. The District's pension plan is administered by CalPERS. The net OPEB liability refers to Other Post-Employment Benefits that would be owed to employees upon retirement after meeting certain criteria. This is an actuarially determined amount. The net OPEB liability for fiscal year 2019 was \$2,933,641.

Additional information on the District's noncurrent liabilities can be found in Notes 6 - 8 and 10 - 11 of the notes to basic financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's Board of Directors and management considered many factors when setting the fiscal year 2020, user fees, and charges. A projection is made on the acre feet of water that will be purchased and sold. The District also looks at the increased cost of the Source of Supply. Since the District heavily relies on import water, the costs are directly passed through by Metropolitan Water District and Three Valleys Municipal Water District. Some are fixed costs that do not vary depending upon the amount of water sold. Other expenses are budgeted individually to account for increases in such things as vehicle expenses and insurance coverages. The District's customer base has not changed significantly; therefore, revenue and costs are more easily projected. Questions concerning the information about the economic analysis, revenue and expense assumptions, and other budgetary process parameters utilized in the annual budget preparation can be obtained from the District's Finance Officer.

REQUEST FOR INFORMATION

This financial report is designed to provide our customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District's Finance Officer, 3021 South Fullerton Rd, Rowland Heights, CA 91748.

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BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION

June 30, 2019

| ASSETS: | |
|--|--------------|
| CURRENT ASSETS: | |
| Cash and cash equivalents | \$ 5,851,298 |
| Investments | 11,420,936 |
| Accounts receivable, net of allowance for doubtful | |
| accounts of \$61,681 | 3,059,722 |
| Interest receivable | 108,413 |
| Other receivables | 91,964 |
| Supply inventories | 263,489 |
| Water in storage | 3,659,407 |
| Prepaid items | 81,763 |
| TOTAL CURRENT ASSETS | 24,536,992 |
| RESTRICTED ASSETS: | |
| Cash and cash equivalents | 1,191,250 |
| Investments | 4,878,462 |
| TOTAL RESTRICTED ASSETS | 6,069,712 |
| CAPITAL ASSETS: | |
| Capital assets, not being depreciated | 4,698,248 |
| Capital assets, being depreciated, net | 56,260,635 |
| TOTAL CAPITAL ASSETS, NET | 60,958,883 |
| OTHER NONCURRENT ASSETS: | |
| Investments in joint ventures | 17,527,533 |
| | |
| TOTAL ASSETS | 109,093,120 |
| DEFERRED OUTFLOWS OF RESOURCES: | |
| Deferred amounts from OPEB plans | 615,926 |
| Deferred amounts from pension plans | 1,195,990 |
| Deferred amounts on refunding | 3,051,933 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 4,863,849 |
| | (Continued) |

STATEMENT OF NET POSITION (CONTINUED)

June 30, 2019

| LIABILITIES: CURRENT LIABILITIES (PAYABLE FROM UNRESTRICTED ASSETS): | |
|--|---------------|
| Accounts payable | \$ 2,877,207 |
| Interest payable | 115,782 |
| Current portion of compensated absences | 85,276 |
| Current portion of installment purchase contract payable | 460,000 |
| Current portion of 2014A refunding bonds payable | 540,000 |
| Current portion of 20147 forunding bonds puyuoto | |
| | 4,078,265 |
| CURRENT LIABILITIES (PAYABLE FROM | |
| RESTRICTED ASSETS): | |
| Unearned revenue | 4,191 |
| Refundable customer deposits | 145,314 |
| Unearned construction advances | 1,041,745 |
| | 1,191,250 |
| TOTAL CURRENT LIABILITIES | 5,269,515 |
| NONCURRENT LIABILITIES: | |
| Compensated absences | 255,827 |
| Installment purchase contract payable | 18,169,198 |
| 2014A refunding bonds payable | 18,336,284 |
| Net OPEB liability | 2,933,641 |
| Net OFEB hability | 4,527,220 |
| Net pension hability | |
| TOTAL NONCURRENT LIABILITIES | 44,222,170 |
| TOTAL LIABILITIES | 49,491,685 |
| DEFERRED INFLOWS OF RESOURCES: | |
| Deferred amounts from OPEB | 1,035,056 |
| Deferred amounts from pension plans | 300,898 |
| | |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 1,335,954 |
| NET POSITION: | |
| Net investment in capital assets | 42,270,714 |
| Unrestricted | 20,858,616 |
| | ¢ <2 120 220 |
| TOTAL NET POSITION | \$ 63,129,330 |

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the year ended June 30, 2019

| OPERATING REVENUES: | |
|-------------------------------------|--------------|
| Water sales: | |
| Residential | \$ 7,029,513 |
| Business | 5,335,071 |
| Public entities | 273,155 |
| Industrial | 15,146 |
| Reclaimed water | 641,341 |
| Other | 38,305 |
| Total water sales | 13,332,531 |
| Water services: | |
| Water service charges | 10,163,250 |
| Nonrefundable new service fees | 61,329 |
| New service connection fees | 93,667 |
| Reconnection fees | 42,769 |
| Customer penalties | 278,313 |
| Other | 111,495 |
| Total water services | 10,750,823 |
| TOTAL OPERATING REVENUES | 24,083,354 |
| OPERATING EXPENSES: | |
| Source of supply | 10,184,643 |
| Pumping and power | . 992,677 |
| Transmission and distribution | 1,411,347 |
| Customer services | 121,818 |
| Depreciation expense | 2,735,479 |
| Other operating expenses | 260,152 |
| General and administrative expenses | 4,999,043 |
| TOTAL OPERATING EXPENSES | 20,705,159 |
| OPERATING INCOME | 3,378,195 |
| | (Continued) |

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)

For the year ended June 30, 2019

| NONOPERATING REVENUES (EXPENSES): | |
|--|------------------|
| Investment income: | |
| Interest and dividend income | \$ 518,783 |
| Realized and unrealized gains (losses) on investments, net | 247,159 |
| Property tax revenues | 371,014 |
| Loss on disposition of assets | (271) |
| Miscellaneous income | 143,362 |
| Rental and contract income | 167,152 |
| Interest expense | (1,467,380) |
| Amortization of debt premium/(discount) | (28,592) |
| Gain on investments in joint ventures | 398,625 |
| TOTAL NONOPERATING | |
| REVENUES (EXPENSES) | 349,852 |
| CHANGE IN NET POSITION | 3,728,047 |
| NET POSITION - BEGINNING OF YEAR | 59,401,283 |
| NET POSITION - END OF YEAR | \$ 63,129,330 |

STATEMENT OF CASH FLOWS

For the year ended June 30, 2019

| CASH FLOWS FROM OPERATING ACTIVITIES: Cash received from customers Cash payments to suppliers for goods and services Cash payments to employees for services NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ 24,385,864 (15,021,900) (2,877,318) 6,486,646 |
|---|---|
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | |
| | 371,014 |
| Proceeds from property taxes | 143,362 |
| Other receipts NET CASH PROVIDED BY | 175,502 |
| NONCAPITAL FINANCING ACTIVITIES | 514,376 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | |
| Acquisition and construction of capital assets | (4,265,878) |
| Proceeds from sale of capital assets | (271) |
| Principal payments on debt | (970,000) |
| Interest paid | (1,475,793) |
| Rental income | 167,152 |
| NET CASH USED FOR CAPITAL | |
| AND RELATED FINANCING ACTIVITIES | (6,544,790) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | |
| Contributions to joint ventures | (1,875,672) |
| Purchases of investments | (6,908,369) |
| Proceeds from sale of investments | 9,710,313 |
| Investment income | 483,263 |
| NET CASH PROVIDED BY | |
| INVESTING ACTIVITIES | 1,409,535 |
| NET INCREASE IN CASH | |
| AND CASH EQUIVALENTS | 1,865,767 |
| CASH AND CASH EQUIVALENTS - | |
| BEGINNING OF YEAR | 5,091,505 |
| CASH AND CASH EQUIVALENTS - END OF YEAR | 6,957,272 |
| | (Continued) |

STATEMENTS OF CASH FLOWS (CONTINUED)

For the year ended June 30, 2019

| RECONCILIATION OF OPERATING INCOME TO NET | |
|--|-----------------|
| CASH PROVIDED BY OPERATING ACTIVITIES: | |
| Operating income | \$ 3,378,195 |
| Adjustments to reconcile operating income to | |
| net cash provided by operating activities: | |
| Depreciation | 2,735,479 |
| Changes in operating assets and liabilities: | |
| (Increase) decrease in accounts receivable | 277,473 |
| (Increase) decrease in other receivables | (91,964) |
| (Increase) decrease in water in storage | 10,354 |
| (Increase) decrease in prepaid items | (36,582) |
| (Increase) decrease deferred outflows of resources from OPEB | (16,774) |
| (Increase) decrease in deferred outflows of resources from pension plans | 150,399 |
| Increase (decrease) in accounts payables | 307,700 |
| Increase (decrease) in deferred revenue | 4,191 |
| Increase (decrease) in refundable customer deposits | (41,380) |
| Increase (decrease) in compensated absences | (40,589) |
| Increase (decrease) in unearned construction advances | 62,226 |
| Increase (decrease) in net OPEB liability | (136,290) |
| Increase (decrease) in net pension liability | (80,494) |
| Increase (decrease) in deferred inflows of resources from OPEB | (151,804) |
| Increase (decrease) in deferred inflows of resources from pension plans | 156,506 |
| NET CASH PROVIDED BY | |
| OPERATING ACTIVITIES | 6,486,646 |
| NONCASH CAPITAL AND RELATED | |
| FINANCING ACTIVITIES: | |
| Amortization of debt premiums discounts and deferred amount on refunding | 28,592 |
| NONCASH INVESTING ACTIVITIES: | |
| Gain from investment in joint ventures | \$ 398,625 |
| Gain nom investment in joint ventures | 570,025 |

See accompanying notes to basic financial statements.

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FIDUCIARY FUND FINANCIAL STATEMENTS

ROWLAND WATER DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2019

| | Other Post-Employment Benefit (OPEB) Trust Fund |
|---------------------------------|--|
| ASSETS: | |
| Investments | \$ 4,290,343 |
| TOTAL ASSETS | 4,290,343 |
| NET POSITION: | |
| Held in trust for OPEB benefits | 4,290,343 |
| TOTAL NET POSITION | \$ 4,290,343 |

See accompanying notes to basic financial statements.

ROWLAND WATER DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the year ended June 30, 2019

| | Other Post-Employment Benefit (OPEB) Trust Fund | | |
|----------------------------------|--|-----------|--|
| ADDITIONS: | | | |
| Employer contributions | \$ | 420,000 | |
| Investment income | | 276,232 | |
| TOTAL ADDITIONS | | 696,232 | |
| DEDUCTIONS: | | | |
| Administrative expense | | 11,806 | |
| TOTAL DEDUCTIONS | <u></u> | 11,806 | |
| CHANGE IN NET POSITION | | 684,426 | |
| NET POSITION - BEGINNING OF YEAR | | 3,605,917 | |
| NET POSITION - END OF YEAR | \$ | 4,290,343 | |

See accompanying notes to basic financial statements.

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NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Nature of Organization

The Rowland Water District (the District) was formed by the voters on March 3, 1953 under the County Water District Law, Division 12 Water Code, State of California, to provide a safe and reliable water source to allow the community to transform from a cattle raising and farming area into the large urban and industrial area it serves today. The District encompasses a 17.2 square mile area in Southeastern Los Angeles County, which services portions of Rowland Heights, La Puente, Hacienda Heights, City of Industry, and City of West Covina. The service area's population is approximately 60,000.

b. Basis of Presentation

The District's activities, other than those that are fiduciary in nature, are accounted for in an enterprise fund. An enterprise fund is a proprietary-type fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The District's fiduciary activities related to its other post-employment benefit (OPEB) plan are accounted for in a fiduciary fund.

c. Measurement Focus and Basis of Accounting

"Measurement focus" is a term used to describe *which* transactions are recorded within the various financial statements. "Basis of accounting" refers to *when* transactions are recorded regardless of the measurement focus applied. The accompanying proprietary fund financial statements are reported using the "economic resources measurement focus" and the "accrual basis of accounting." Under the economic measurement focus all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with these activities are included on the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fiduciary Funds

The fiduciary fund financial statements are accounted for using the economic resources measurement focus and accrual basis of accounting. All assets and liabilities (whether current or noncurrent) associated with these activities are included on the statement of fiduciary net position. The statement of changes in fiduciary net position presents increases (additions) and decreases (deductions) in total fiduciary net position. Under the accrual basis of accounting, additions are reported when earned and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows.

d. New Accounting Pronouncements

GASB Current Year Standards

GASB 83 - *Certain Asset Retirement Obligations*, effective for periods beginning after June 15, 2018. This standard did not impact the District.

GASB 88 - Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, effective for periods beginning after June 15, 2018. This standard did not significantly impact the District.

GASB 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, effective for periods beginning after December 15, 2019, was early implemented. This standard allows the District to no longer capitalize interest costs incurred on future construction projects.

Pending Accounting Standards

GASB has issued the following statements, which may impact the District's financial reporting requirements in the future:

- GASB 84 *Fiduciary Activities*, effective for periods beginning after December 15, 2018.
- GASB 87 *Leases*, effective for periods beginning after December 15, 2019.
- GASB 90 Majority Equity Interests an amendment of GASB No. 14 and No. 61, effective for periods beginning after December 15, 2018.
- GASB 91 Conduit Debt Obligations, effective for periods beginning after December 15, 2020.

e. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense) until that time. The District has the following items that qualify for reporting in this category:

- Deferred outflow related to the pension and OPEB plans equal to employer contributions made after the measurement date of the net pension and OPEB liabilities.
- Deferred outflow related to the pension and OPEB plans for annual differences between actual and expected experiences. Each annual amount is amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions or OPEB through the plans.
- Deferred outflow related to the pension plans resulting from the annual differences in projected and actual earnings on investments of the pension plan fiduciary net position. Each annual amount is amortized over five years.
- Deferred amount on refunding. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the life of the refunding debt, which is 26 years.
- Deferred outflow from pensions resulting from annual changes in assumptions. Each annual amount is amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the plans.

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

- Deferred inflow related to the pension and OPEB plans for annual differences between actual and expected experiences. Each annual amount is amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions or OPEB through the plans.
- Deferred inflow from the pension and OPEB plans resulting from annual changes in assumptions. Each annual amount is amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions or OPEB through the plans.

- e. Deferred Outflows/Inflows of Resources (Continued)
 - Deferred inflow related to the pension plans for annual changes in employer's proportion and differences between employer contributions and the proportionate share of contributions. Each annual amount is amortized over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions through the plans.
 - Deferred inflow related to OPEB resulting from the net differences in projected and actual earnings on investments of the OPEB plan fiduciary net position. These amounts are amortized over five years.
- f. Net Position

Net position of the District can be classified into three components - net investment in capital assets, restricted net position, and unrestricted net position. These classifications are defined as follows:

- Net investment in capital assets This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted net position This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then use unrestricted resources as they are needed.

g. Uniform System of Accounts for Water Utility Districts

The District follows the procedures and policies described by the Controller of the State of California for uniform system of accounts for nonprofit water utility districts.

h. Operating Revenues and Expenses

Operating revenues, such as water sales and services, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as property taxes and investment income, result from nonexchange transactions or ancillary activities in which the District gives (receives) value without directly receiving (giving) equal value in exchange. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets.

i. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents have been defined as unrestricted demand deposits and highly liquid investments with maturity of three months or less at date of purchase.

j. Investments

Investments are reported at the fair value, which represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

k. Restricted Assets

Amounts shown as restricted assets have been restricted by either bond indentures, external constraints, or laws and regulations of other governments.

1. Accounts Receivable

The District grants unsecured credit to its customers. Bad debts are accounted for by the reserve method, which establishes an allowance for doubtful accounts based upon historical losses and a review of pastdue accounts.

m. Inventories and Water in Storage

Supply inventories maintained by the District consist primarily of water meters and accessories, water pipes, valves, and various fittings. Inventories are valued at cost using the first-in, first-out method. Water in storage is valued at average cost.

n. Capital Assets and Depreciation

Capital assets are stated at cost, net of accumulated depreciation. District policy has set the capitalization threshold for reporting capital assets at \$2,500. Depreciation is recorded on the straight-line basis over the estimated useful lives as follows 5 years for computers, vehicles, office equipment, and furniture; 10 years for forklifts; 15 years for hydrants; 20 years for meters; and 75 years for mains. Maintenance and repairs are charged to expense as incurred. Significant renewals and betterments are capitalized.

o. Restricted Liabilities

Certain liabilities that are currently payable have been classified as current liabilities payable from restricted assets and assets have been restricted for their payment.

p. Unearned Construction Advances and Capital Contributions

Construction advances from developers are unearned during the period of construction. When a project is completed, the applicable revenues earned are allocated to the contributed capital. Also, capital contributions represent cash and utility plant additions contributed to the District by property owners or developers desiring services that require capital expenditures or capacity commitment.

q. Property Taxes

Property tax in California is levied in accordance with Article 13A of the State Constitution at 1% of county-wide assessed valuations. This 1% is allocated pursuant to state law to the appropriate units of local government. The property tax calendar is as follows:

| Lien Date: | January 1 |
|------------------|----------------------------------|
| Levy Date: | July 1 |
| Due Date: | First Installment - November 10 |
| | Second Installment - February 10 |
| Delinquent Date: | First Installment - December 10 |
| | Second Installment - April 10 |

r. Compensated Absences

Vested or accumulated vacation and sick leave are recorded as an expense and liability as benefits accrue to employees. \cdot

s. Claims and Judgments

When it is probable that a claim liability has been incurred at year-end, and the amount of the loss can be reasonably estimated, the District records the estimated loss, net of any insurance coverage under its participation in the Joint Power Insurance Authority program. At June 30, 2019, in the opinion of the District's legal counsel, the District had no material claims that would require loss provision in the financial statements. Small dollar claims and judgments are recorded as expenses when paid.

t. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position has been determined on the same basis as it is reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

u. OPEB Plan

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB Plan and additions to/deductions from the OPEB Plans' fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the City's OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

v. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Cash and Investments

Cash and investments as of June 30, 2019, are reported in the accompanying statement of net position as follows:

| | Government Wide | | Fiduciary Fund | | | |
|-------------------------------------|--------------------|--------------|-----------------------|------------|---------------|------------|
| | S | tatement of | St | atement of | | |
| | N | let Position | Position Net Position | | Total | |
| Financial Statement Classification: | | | | | | |
| Unrestricted: | | | | | | |
| Cash and cash equivalents | \$ | 5,851,298 | \$ | - | \$ | 5,851,298 |
| Investments | | 11,420,936 | | 4,290,343 | | 15,711,279 |
| Restricted: | | | | | | |
| Cash and cash equivalents | | 1,191,250 | | - | | 1,191,250 |
| Investments | | 4,878,462 | | | Patricipation | 4,878,462 |
| | | | | | | |
| Total Cash and Investments | \$ | 23,341,946 | \$ | 4,290,343 | \$ | 27,632,289 |

Cash and Investments (Continued)

Cash and investments as of June 30, 2019, consist of the following:

| | District | | District OPEB | | |
|----------------------------|------------|-------------|---------------|-----------|------------------|
| | | Funds Trust | | | Total |
| Cash on hand | \$ | 400 | \$ | - | \$ 400 |
| Demand deposits | | 2,039,835 | | - | 2,039,835 |
| Investments | 21,301,711 | | | 4,290,343 | 25,592,054 |
| | | | | | |
| Total Cash and Investments | \$ | 23,341,946 | \$ | 4,290,343 | \$ 27,632,289 |

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District or the investment of funds within the OPEB Trust that are governed by the agreement between the District and the Trustee, rather than the general provisions of the California Government Code or the District's investment policy.

Investments Authorized by the California Government Code and the District's Investment Policy (Continued)

| | | Percentage | Maximum |
|--|----------|------------|---------------|
| | Maximum | of | Investment |
| Authorized Investment Type | Maturity | Portfolio | in One Issuer |
| US Treasury Obligations | 5 years | None | None |
| US Government Sponsored Agency Securities | 5 years | None | None |
| State of California Obligations | 5 years | None | None |
| CA Local Agency Obligations | 5 years | None | None |
| Negotiable Certificates of Deposit (Negotiable CD) | 5 years | 30% | 5% |
| CD Placement Service | 5 years | 30% | None |
| Banker's Acceptances | 180 days | 40% | 30% |
| Reverse Purchase Agreement | 92 days | 20% | None |
| Repurchase Agreements | 1 year | None | None |
| Commercial Paper | 270 days | 25% | 10% |
| Medium-Term Notes | 5 years | 30% | None |
| California Local Agency Investment Fund (LAIF) | N/A | None | None |
| County Pooled Investment Funds | N/A | None | None |
| Joint Powers Authority Pool | N/A | None | None |
| Mutual Funds and Money Market Mutual Funds | N/A | 20% | 10% |
| Collateralized Bank Deposits | 5 years | None | None |
| Bank/Time Deposits | 5 years | None | None |

* Excluding amounts held by bond trustee that are not subject to California Government Code restrictions. N/A - Not Applicable

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of risk.

| | | Maximum | Maximum |
|--|----------|------------|---------------|
| | Maximum | Percentage | Investment |
| Authorized Investment Type | Maturity | Allowed | in One Issuer |
| US Treasury Obligations | None | None | None |
| US Government Sponsored Agency Securities: | | | |
| Federal Home Loan Bank (FHLB) | None | None | None |
| Federal Home Loan Mortgage Corporation (FHLMC) | None | None | None |
| Federal National Mortgage Association (FNMA) | None | None | None |
| Federal Farm Credit Bank (FFCB) | None | None | None |
| State and Local Agency Obligations | None | None | None |
| Banker's Acceptances | l year | None | None |
| Medium-Term Notes | 3 years | None | None |
| Commercial Paper | None | None | None |
| Money Market Mutual Funds | N/A | None | None |
| Investment Agreements | None | None | None |
| Certificates of Deposit | None | None | None |
| Repurchase Agreements | 30 days | None | None |
| California Local Agency Investment Fund (LAIF) | N/A | None | None |

N/A - Not Applicable

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Disclosures Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2019.

| | Remaining Maturity (in Years) | | | | | | | | | |
|---------------------------|-------------------------------|------------|-------|-----------|-------|-----------|-------|-----------|----|------------------------|
| | L | ess Than | | 1 to 2 | | 2 to 3 | | 3 to 5 | I | ⁷ air Value |
| Investment Type | | 1 Year | Years | | Years | | Years | | | Total |
| District Investments: | | | | | | | | | | |
| US Treasury Notes | \$ | 746,028 | \$ | 247,177 | \$ | 493,457 | \$ | 251,123 | \$ | 1,737,785 |
| US Government Sponsored | | | | | | | | | | |
| Agency Securities: | | | | | | | | | | |
| FFCB | | 339,481 | | - | | - | | - | | 339,481 |
| FMFM | | - | | - | | 789,290 | | 300,390 | | 1,089,680 |
| FHLMC | | 549,104 | | 499,845 | | 251,373 | | - | | 1,300,322 |
| FNMA | | - | | 248,753 | | 924,759 | | 775,301 | | 1,948,813 |
| FHLB | | 249,315 | | 450,377 | | 1,251,770 | | 382,566 | | 2,334,028 |
| Negotiable CD | | 634,406 | | 492,633 | | 126,946 | | - | | 1,253,985 |
| Medium-Term Notes | | - | | 396,238 | | 100,603 | | 671,089 | | 1,167,930 |
| LAIF | | 5,002,313 | | - | | - | | - | | 5,002,313 |
| Money Market Mutual Funds | | 248,914 | | - | | - | | - | | 248,914 |
| Held by Trustee: | | | | | | | | | | |
| US Government Sponsored | | | | | | | | | | |
| Agency Securities: | | | | | | | | | | |
| FHLB | | 1,507,965 | | - | | - | | - | | 1,507,965 |
| Money Market Mutual Funds | | 3,370,495 | | - | | - | | - | | 3,370,495 |
| OPEB Trust Investments: | | | | | | | | | | |
| PARS Trust Pool | | 4,290,343 | | | | | | | | 4,290,343 |
| | \$ | 16,938,364 | _\$ | 2,335,023 | | 3,938,198 | | 2,380,469 | \$ | 25,592,054 |

Disclosures Relating to Credit Risk (Continued)

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the following table are Standard & Poor's credit ratings for the District's investments as of June 30, 2019. US Treasury notes and bills are not required to be rated and therefore have been excluded from the tables below.

| | Minimum Legal | Total as of | | | | |
|------------------------------|------------------|----------------|--------------|--------------|------------|--------------|
| Investment | Rating | June 30, 2019 | AAA | AA+ | A | Not Rated |
| District Investments: | | | | | | |
| US Government | | | | | | |
| Sponsored Agency Securities: | | | | | | |
| FFCB | N/A | \$ 339,481 | \$ - | \$ 339,481 | \$ - | S - |
| FMFM | N/A | 1,089,680 | - | 1,089,680 | - | - |
| FHLMC | N/A | 1,300,322 | - | 1,300,322 | - | - |
| FNMA | N/A | 1,948,813 | - | 1,948,813 | - | - |
| FHLB | N/A | 2,334,028 | - | 2,334,028 | - | - |
| Negotiable CD | N/A | 1,253,985 | 1,253,985 | - | - | - |
| Medium-Term Notes | А | 1,167,930 | - | 715,410 | 452,520 | - |
| LAIF | N/A | 5,002,313 | - | - | - | 5,002,313 |
| Money Market Mutual Funds | А | 248,914 | 248,914 | - | - | - |
| Held by Trustee: | | | | | | |
| US Government | | | | | | |
| Sponsored Agency Securities: | | | | | | |
| FHLB | N/A | 1,507,965 | - | 1,507,965 | - | - |
| Money Market Mutual Funds | А | 3,370,495 | 3,370,495 | - | - | - |
| OPEB Trust Investments: | | | | | | |
| PARS Trust Pool | N/A | 4,290,343 | | | | 4,290,343 |
| | | \$ 23,854,269 | \$ 4,873,394 | \$ 9,235,699 | \$ 452,520 | \$ 9,292,656 |

Concentration of Credit Risk

Investments in any one issuer that represent 5% or more of total District investments are as follows:

| Issuer | Investment Type | |
|---|--|--------------|
| Federal Home Loan Mortgage Corporation | US Government Sponsored Agency Securities | \$ 1,300,322 |
| Federal National Mortgage Association | US Government Sponsored Agency Securities | \$ 1,948,812 |
| Federal Home Loan Bank | US Government Sponsored Agency Securities | \$ 3,841,993 |

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that in the event of the failure of a depository financial institution the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2019, the District's deposits were covered by the Federal Deposit Insurance Corporation insurance limits or collateralized as required by California law.

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Investments - Other Post-Employment Benefit (OPEB) Trust

The District established a trust account with Public Agency Retirement Services (PARS) to hold assets that are legally restricted for use in administering the District's other post-employment benefit (OPEB) health plan. The OPEB trust's specific cash and investments are managed by a third-party portfolio manager and invested under a pool arrangement using certain investment guidelines offered by PARS and approved by the District.

Those investment guidelines approved by the District are as follows:

Risk Tolerance: Time Horizon: Income or Liquidity Needs: Account of Trust Restrictions: Unique Needs and Circumstances: Investment Objective: Strategic Ranges: Moderate Long Term As Requested None None Moderate Index Plus 0% - 20% Cash 40% - 60% Fixed Income 40% - 60% Equity

Investments - Other Post-Employment Benefit (OPEB) Trust (Continued)

Acceptable Investments

The following is a list of acceptable investments:

| Equity Securities: | Fixed Income Mutual Funds: |
|-------------------------------------|-----------------------------------|
| Domestic | Corporate |
| American Depository Receipts (ADRs) | Government |
| Equity Mutual Funds: | High Yield |
| Large-Cap Growth and Value | International and Emerging Market |
| Mid-Cap Core | Convertible |
| Small-Cap Growth and Value | Preferred |
| International and Emerging Markets | Closed End Funds |
| REITs | Cash and Cash Equivalents: |
| Exchange Traded Funds (ETFs) | Money Market Mutual Funds |
| Fixed Income Securities: | Commercial Paper |
| Government/Agencies | CDs and Banker's Acceptance |
| Mortgage-Backed Bonds | |
| Corporate Bonds and Notes | |

Fixed Income Guidelines

Unit Trusts

The fixed income guidelines consist of (a) the long-term fixed income investments (greater than seven years in maturity) shall constitute no more than 20%, and as little as 0% of the total Plan assets, (b) the intermediate-term fixed income investments (between three and seven years in maturity) shall constitute no more than 60%, nor less than 20% of the total Plan assets, (c) the high-yield portion of the Plan shall constitute no more than 10%, and as little as 0% of the total Plan assets, (d) the convertible bond exposure shall constitute no more than 10%, and as little as 0% of the total Plan assets, and (e) the short-term fixed income investments (between one and three years in maturity) shall constitute no more than 20%, and as little as 0% of the total Plan assets.

Equity Guidelines

The equity guidelines consist of (a) the domestic large capitalization equity investments of the Plan shall constitute no more than 50%, nor less than 20% of the total Plan assets, (b) the domestic mid-capitalization equity investments of the Plan shall constitute no more than 20%, and as little as 0% of the total Plan assets, (c) the domestic small capitalization equity investments of the Plan shall constitute no more than 20%, and as little as 0% of the total Plan assets, (d) the international equity investments of the Plan shall constitute no more than 20%, and as little as 0% of the total Plan assets, and (e) the real estate investments of the Plan shall constitute no more than 10%, and as little as 0% of the total Plan assets.

Investments - Other Post-Employment Benefit (OPEB) Trust (Continued)

Fair Value Measurements

The District categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets, and Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2019:

| | Quoted Prices Level 1 | Observable Inputs Level 2 | Unobserva Inputs Level 3 | | | Total |
|---------------------------------------|-----------------------------|---------------------------------|--------------------------------|---|---------|------------|
| US Treasury Notes | \$ - | \$ 1,737,785 | \$ | - | \$ | 1,737,785 |
| US Government Sponsored | | | | | | |
| Agency Securities: | | | | | | |
| FFCB | - | 339,481 | | - | | 339,481 |
| FMFM | - | 1,089,680 | | - | | 1,089,680 |
| FHLMC | - | 1,300,322 | | - | | 1,300,322 |
| FNMA | - | 1,948,813 | | - | | 1,948,813 |
| FHLB | - | 2,334,028 | | - | | 2,334,028 |
| Negotiable CD | - | 1,253,985 | | - | | 1,253,985 |
| Medium-term Notes | - | 1,167,930 | | - | | 1,167,930 |
| Held by Trustee: | | | | | | |
| US Government Sponsored | | | | | | |
| Agency Securities: | | | | | | |
| FHLB | - | 1,507,965 | 1 | | | 1,507,965 |
| Total Investments | | \$ 12,679,989 | \$ | - | 1 | 2,679,989 |
| Investments not subject to hierarchy: | | | | | | |
| LAIF | | | | | | 5,002,313 |
| Money Market Mutual Funds | | | | | | 248,914 |
| Held by Trustee: | | | | | | 210,911 |
| Money Market Mutual Funds | | | | | | 3,370,495 |
| OPEB Trust: | | | | | | 5,576,175 |
| PARS Trust Pool | | | | | | 4,290,343 |
| Total Investments | | | | | \$ 2 | 25,592,054 |

3. RESTRICTED ASSETS

Restricted assets were provided by, and are to be used for, the following:

| Funding Source | Use | June 30, 2019 |
|-------------------------|--|---------------|
| Deposits from customers | Security deposits for payment of utility bills | \$ 145,314 |
| Customer advances | Construction | 1,041,745 |
| Customers | Operations | 4,191 |
| Bond proceeds | Construction projects | 4,878,462 |
| | | \$ 6,069,712 |

4. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2019, are as follows:

| | Balance July 1, 2018 | Additions | Retirements/ Transfers | Balance June 30, 2019 |
|--|-------------------------|--------------|---------------------------|--------------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 261,340 | \$- | \$ - | \$ 261,340 |
| Water rights | 5,000 | - | - | 5,000 |
| Construction in progress | 2,681,207 | 3,946,427 | (2,195,726) | 4,431,908 |
| | | | | |
| Total capital assets, not | | | | |
| being depreciated | 2,947,547 | 3,946,427 | (2,195,726) | 4,698,248 |
| ~ | | | | |
| Capital assets, being depreciated: | 1 000 551 | | | 1 000 551 |
| Intangible plant | 1,022,551 | - | - | 1,022,551 |
| Sources of supply plant | 2,109,253 | 49,016 | - | 2,158,269 |
| Pumping plant | 10,667,579 | 61,626 | (36,655) | 10,692,550 |
| Transmission and distribution plant | 68,297,317 | 1,715,485 | (103,867) | 69,908,935 |
| Telemetry equipment | 1,540,618 | - | (136,481) | 1,404,137 |
| General plant | 584,639 | - | (48,484) | 536,155 |
| Office building and equipment | 6,472,790 | 561,884 | (197,604) | 6,837,070 |
| Transportation equipment | 985,914 | 127,166 | (62,344) | 1,050,736 |
| Communication equipment | 27,979 | | (9,132) | 18,847 |
| Total capital assets, | | | | |
| being depreciated | 91,708,640 | 2,515,177 | (594,567) | 93,629,250 |
| being depreciated | 91,700,070 | 2,515,177 | (85 13007) | ,0,0,2,,200 |
| Less accumulated depreciation | (35,227,703) | (2,735,479) | 594,567 | (37,368,615) |
| Total capital assets, | | | | |
| being depreciated, net | 56,480,937 | (220,302) | _ | 56,260,635 |
| being depreciated, her | 00,707 | (220,302) | | |
| Total Capital Assets, Net | \$ 59,428,484 | \$ 3,726,125 | \$ (2,195,726) | \$ 60,958,883 |

5. INVESTMENT IN JOINT VENTURES

Puente Basin Water Agency

The Puente Basin Water Agency (the Agency) was created in 1971 by the execution of a Joint Powers Agreement (the Agreement) between the Rowland Water District and the Walnut Valley Water District. The Agreement was made pursuant to Article 1, Chapter 5, Division 7, Title 1 of the California Government Code. The Agency was organized for the purpose of protection and utilization of the local, imported, and reclaimed water supply within the Puente Basin. The Agency is governed by a four-member-appointed Board of Commissioners. Each District appoints two members to this board.

Upon dissolution of the Agency, the assets in the possession of the Agency shall be distributed to the members as their interest may appear on the books of the Agency and pursuant to the provisions of Section 6512 of the California Government Code. Complete financial statements for the Agency can be obtained by written request at 271 South Brea Canyon Road, Walnut, California.

The District records its investment in the Puente Basin Water Agency as an other noncurrent asset, investment in joint ventures. The changes in its investment in Puente Basin Water Agency consist of the following as of June 30, 2019:

| Beginning of year | \$ 14,389,932 |
|-------------------|----------------|
| Contributions | 1,875,672 |
| Share of income | 376,971 |
| End of year | \$_16,642,575_ |

The following is condensed financial information of the investment in Puente Basin Water Agency as of and for the year ended June 30, 2019, including the participants' approximate percentage shares:

| | | Walnut Valley Water | Rowland Water |
|--------------------------|-------------|---------------------------|------------------|
| | Amount | District | District |
| Total assets | \$ 71,926,0 | 80 50.0% | 50.0% |
| Total liabilities | \$ 38,640,9 | 31 50.0% | 50.0% |
| Total equity | \$ 33,285,1 | 49 50.0% | 50.0% |
| Billings to participants | \$ 16,396,9 | 78 | |

Pomona-Walnut-Rowland Joint Water Line Commission

The District is a member of the Pomona-Walnut-Rowland Joint Water Line Commission (the Commission). The Commission was formed under the Joint Powers Agreement (the JPA) of 1956 between the City of Pomona, the Walnut Valley Water District, and the Rowland Water District. The JPA's purpose is to acquire, construct, maintain, repair, manage, and operate a water transmission pipeline for the benefit of the members' water supplies. The Commission is governed by a three-member board composed of one appointee from each member agency.

5. INVESTMENT IN JOINT VENTURES (CONTINUED)

Pomona-Walnut-Rowland Joint Water Line Commission (Continued)

Each year, every member agency is charged an assessment for their share of the general and administrative costs of the Commission, which is allocated to each agency on a one-third basis. A budget assessment is collected each fiscal year and each agency pays one-third of the amount of the assessment. In addition, a capital surcharge is assessed for the future replacement of the pipeline. For the year ended June 30, 2019, the District remitted assessments totaling \$46,822 for their share of general and administrative costs and future replacement costs. Also, the District purchased water totaling \$4,724,723 for the Commission during the year ended June 30, 2019.

Upon dissolution of the Commission, the net position will be divided in proportion to the contribution each agency made to the maintenance and operation account during the last prior 12-month period. The District, consequently, has an ongoing financial responsibility in the activities of the Commission. However, the JPA does not explicitly require the measurement of the District's equity interest in the Commission. Complete financial statements for the Commission can be obtained by written request at P.O. Box 508, Walnut, California.

The District records its investment in the Commission as an other noncurrent asset, investment in joint ventures, primarily capital assets. The changes in its investment in the Commission consisted of the following:

| Beginning of year Share in income | \$ 863,304 21,654 |
|--------------------------------------|-------------------------|
| End of Year | \$ 884,958 |

The following is condensed financial information of the investment in Pomona-Walnut-Rowland Joint Water Line Commission as of and for the year ended June 30, 2019, including the participants' approximate percentage shares:

| | | | Walnut | |
|--------------------------------|------------------|---------|----------|----------|
| | | | Valley | Rowland |
| | | City of | Water | Water |
| | Amount | Pomona | District | District |
| Total assets | \$ 6,371,405 | 25.8% | 45.1% | 29.1% |
| Total liabilities | \$ 3,330,312 | 25.8% | 45.1% | 29.1% |
| Total equity | \$ 3,041,093 | 25.8% | 45.1% | 29.1% |
| Water billings to participants | \$ 17,870,990 | | | |

6. WATER REVENUE REFUNDING BONDS, SERIES 2014A

Water Revenue Refunding Bonds, Series 2014A were issued on September 18, 2014, in the amount of \$20,060,000 to refund \$19,105,000 of outstanding balance on the 2008 Certificates of Participation. The prior obligations were issued to finance certain improvements.

6. WATER REVENUE REFUNDING BONDS, SERIES 2014A (CONTINUED)

These bonds mature in various amounts through December 1, 2039. The balance outstanding as of June 30, 2019, is \$17,495,000. The bonds were issued at a premium of \$1,686,785, which is being amortized over the life of the debt on a straight-line basis. The unamortized premium outstanding as of June 30, 2019, is \$1,381,284.

Interest is payable semiannually on December 1 and June 1 at rates ranging from 2.00% to 5.00%. The installment payments on these bonds are secured by a first priority lien on the net revenues of the District. The following is a summary of the changes in Water Revenue Refunding Bonds, Series 2014A for the year ended June 30, 2019:

| | Balance at | | | | | Balance at | Di | ie Within |
|------------------|---------------|----|----------|----|-----------|---------------|----|-----------|
| | June 30, 2018 | Ad | lditions | R | eductions | June 30, 2019 | 0 | ne Year |
| Water Revenue | | | | | | | | |
| Refunding Bonds, | | | | | | | | |
| Series 2014A | \$ 18,020,000 | \$ | - | \$ | (525,000) | \$ 17,495,000 | \$ | 540,000 |
| Add: Unamortized | | | | | | | | |
| Premium | 1,448,198 | | - | | (66,914) | 1,381,284 | | - |
| | | | | | | | | |
| Total | \$ 19,468,198 | \$ | | | (591,914) | \$ 18,876,284 | \$ | 540,000 |

Maturities of the Water Revenue Refunding Bonds, Series 2014A and interest payments subsequent to June 30, 2019, are as follows:

| Year Ending | Principal | | cipal Interest | | Total | |
|-------------|-------------|-----------|----------------|-----------|-------|------------|
| 2020 | \$ | 540,000 | \$ | 749,244 | \$ | 1,289,244 |
| 2021 | | 560,000 | | 729,944 | | 1,289,944 |
| 2022 | | 585,000 | | 707,044 | | 1,292,044 |
| 2023 | | 610,000 | | 683,144 | | 1,293,144 |
| 2024 | | 630,000 | | 658,344 | | 1,288,344 |
| 2024 - 2028 | | 2,795,000 | | 2,378,875 | | 5,173,875 |
| 2029 - 2033 | | 4,105,000 | | 2,388,284 | | 6,493,284 |
| 2034 - 2038 | | 5,195,000 | | 1,293,875 | | 6,488,875 |
| 2039 - 2040 | | 2,475,000 | | 125,375 | | 2,600,375 |
| | | | | | | |
| Total | <u>\$ 1</u> | 7,495,000 | \$ | 9,714,129 | | 27,209,129 |

7. INSTALLMENT PURCHASE CONTRACT PAYABLE

On November 1, 2012, the Puente Basin Water Agency issued \$19,835,000 in Water Revenue Bonds, 2012 Series A in order to finance the acquisition of certain water system improvements of the District. Proceeds of the bonds, including \$1,570,182 of bond premium, were loaned to the District pursuant to an installment purchase contract entered into concurrently with the bonds' issuance.

7. INSTALLMENT PURCHASE CONTRACT PAYABLE (CONTINUED)

The bond premium is being amortized and recognized as interest expense over the life of the debt on a straight-line basis. The installment purchase contract payments mirror the debt service payments on the Water Revenue Bonds, 2012 Series A. Interest is payable semiannually on December 1 and June 1 at rates ranging from 2.00% to 5.00%.

The District's obligation to make installment payments is a special obligation of the District payable solely from the net revenues of the District. The following is a summary of the installment purchase contract for the year ended June 30, 2019:

| | Balance at June 30, 2018 | Additions | Reductions | Balance at June 30, 2019 | Due Within One Year |
|--|-----------------------------|-----------|--------------|-----------------------------|------------------------|
| Installment purchase Contract Add: Unamortized | \$ 17,840,000 | \$ - | \$ (445,000) | \$ 17,395,000 | \$ 460,000 |
| premium | 1,286,537 | | (52,339) | 1,234,198 | |
| Total | \$ 19,126,537 | <u> </u> | \$ (497,339) | \$ 18,629,198 | \$ 460,000 |

Maturities of the installment purchase contract and interest payments subsequent to June 30, 2019, are as follows:

| Year Ending | Principal | | Interest | | Total | |
|-------------|-----------|------------|----------|------------|-------|------------|
| 2020 | \$ | 460,000 | \$ | 694,700 | \$ | 1,154,700 |
| 2021 | | 475,000 | | 676,000 | | 1,151,000 |
| 2022 | | 495,000 | | 656,600 | | 1,151,600 |
| 2023 | | 515,000 | | 636,400 | | 1,151,400 |
| 2024 | | 540,000 | | 615,300 | | 1,155,300 |
| 2025 - 2028 | | 2,365,000 | | 2,245,075 | | 4,610,075 |
| 2029 - 2033 | | 3,405,000 | | 2,359,456 | | 5,764,456 |
| 2034 - 2038 | | 4,035,000 | | 1,736,719 | | 5,771,719 |
| 2039 - 2043 | | 5,105,000 | | 663,625 | | 5,768,625 |
| Total | \$ | 17,395,000 | | 10,283,875 | | 27,678,875 |

8. COMPENSATED ABSENCES

In accordance with the District's policy, employees may accrue up to 240 hours of vacation. For the year ended June 30, 2019, the total accrued vacation liability for all employees totaled \$167,114. Also, in accordance with the District's policy, employees may accrue unlimited sick time. Upon attaining 352 hours, the employee may exercise a one-time option to exchange sick leave hours for cash or vacation time. Upon separation, retirement, or death, an employee shall receive, as an additional retirement benefit, an amount equal to 50% of accrued hours for unused sick leave pay for up to 352 hours.

8. COMPENSATED ABSENCES (CONTINUED)

The District has modified the Employment Agreement in regard to the General Manager's sick leave benefits. The General Manager shall receive the same sick leave benefits, upon the same terms and conditions, as provided to all other District employees. For the year ended June 30, 2019, the total accrued sick leave liability for all employees totaled \$173,989.

9. DEFERRED COMPENSATION PLAN

The District has adopted a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The deferred compensation plan, available to all District employees, permits them to defer a portion of their salary until future years. The funds are not available to employees until termination, retirement, death, or an unforeseeable emergency. Employees may contribute to the plan up to 25% of their annual compensation, not to exceed limits established in the Internal Revenue Code. The District does not make any contributions to this plan. Deferred compensation plan assets are not included in the financial statements, as the plan assets are held in trust to protect them from general creditors of the District.

10. DEFINED BENEFIT PENSION PLANS

a. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's costsharing multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by state statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each Plan are applied as specified by the Public Employees' Retirement Law.

a. General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

The Plans' provisions and benefits in effect at June 30, 2018, the measurement date, are summarized as follows:

| | Miscellaneous | | | | |
|---------------------------------------|--------------------|--------------------|--|--|--|
| | | PEPRA | | | |
| | Prior to | On or After | | | |
| Hire date | January 1, 2013 | January 1, 2013 | | | |
| Benefit formula | 2.5%@55 | 2%@62 | | | |
| Benefit vesting schedule | 5 years of service | 5 years of service | | | |
| Benefit payments | monthly for life | monthly for life | | | |
| Retirement age | 50 - 63 | 52 - 67 | | | |
| Monthly benefits, as a % of eligible | | | | | |
| compensation | 1.426% to 2.418% | 1.0% to 2.5% | | | |
| Required employee contribution rates | 8% | 6.25% | | | |
| Required employer contribution rates: | | | | | |
| Normal cost rate | 10.11% | 6.533% | | | |
| Payment of unfunded liability | \$ 199,494 | \$ 164 | | | |

Contributions

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

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liabilities for its proportionate share of the net pension liability of all Plans as follows:

| Pr | oportionate | |
|----|-------------|--|
| | Share of | |
| Ν | Net Pension | |
| | Liability | |
| | | |
| \$ | 4,527,220 | |

Miscellaneous

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018, using standard update procedures. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for all Plans as of the measurement dates June 30, 2017 and 2018, is as follows:

| | Miscellaneous |
|------------------------------|---------------|
| Proportion - June 30, 2017 | 0.11689% |
| Proportion - June 30, 2018 | 0.12013% |
| Change - Increase (Decrease) | 0.00324% |

For the year ended June 30, 2019, the District recognized pension expense of \$710,202. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | | Deferred Inflows of Resources | |
|--|--------------------------------------|-----------|-------------------------------------|-----------|
| Pension contributions subsequent to measurement date | \$ | 483,791 | \$ | - |
| Differences between actual and expected experience | | 173,702 | | (59,110) |
| Changes in assumptions | | 516,116 | | (126,490) |
| Changes in employer's proportion and differences between the employer's contributions and the | | | | |
| employer's proportionate share of contributions | | - | | (115,298) |
| Net differences between projected and actual | | | | |
| earnings on plan investments | | 22,381 | t | |
| Total | \$ | 1,195,990 | | (300,898) |

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

An amount of \$483,791 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

| Year | | |
|------------|--------|-----------|
| Ending | | |
| June 30, | Amount | |
| 2020 | \$ | 389,403 |
| 2021 | | 217,526 |
| 2022 | | (154,911) |
| 2023 | | (40,717) |
| 2024 | | - |
| Thereafter | | |
| | | |
| Total | | 411,301 |

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions

The total pension liability at June 30, 2018, the measurement date, was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability to June 30, 2018. The total pension liability was based on the following assumptions:

| | Miscellaneous |
|----------------------------------|------------------|
| Valuation Date | June 30, 2017 |
| Measurement Date | June 30, 2018 |
| Actuarial Cost Method | Entry-Age Normal |
| | Cost Method |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.50% |
| Salary Increases | (1) |
| Mortality Rate Table | (2) |
| Post-Retirement Benefit Increase | (3) |

- (1) Varies by age, service, and type of employment.
- (2) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERSdemographic data from 1997 to 2015) that can be found on the CalPERS website.
- (3) Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter.

Long-term Expected Rate of Return

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

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

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Long-term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as follows:

| | Assumed Asset | Real Return Years | Real Return Years |
|------------------|------------------|----------------------|----------------------|
| | | | |
| Asset Class (a) | Allocation | <u> </u> | <u> </u> |
| Global Equity | 50.00% | 4.80% | 5.98% |
| Fixed Income | 28.00% | 1.00% | 2.62% |
| Inflation Assets | 0.00% | 0.77% | 1.81% |
| Private Equity | 8.00% | 6.30% | 7.23% |
| Real Assets | 13.00% | 3.75% | 4.93% |
| Liquidity | 1.00% | 0.00% | -0.92% |
| | | | |
| Total | 100.00% | | |

- (a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities
- (b) An expected inflation of 2.0% used for this period
- (c) An expected inflation of 2.92% used for this period

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

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

b. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

| | Miscellaneous | |
|-----------------------|---------------|-----------|
| 1% Decrease | | 6.15% |
| Net Pension Liability | \$ | 7,057,960 |
| Current Discount Rate | | 7.15% |
| Net Pension Liability | \$ | 4,527,220 |
| 1% Increase | | 8.15% |
| Net Pension Liability | \$ | 2,438,136 |

Pension Plans Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

c. Payable to the Pension Plans

At June 30, 2019, the District had no outstanding amount of contributions to the pension plans due for the year ended June 30, 2019.

11. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

a. Plan Description

The District has an agent multiple-employer other post-employment benefit plan that provides medical, dental, and vision coverage to 24 active employees, 10 retired employees, and 7 covered dependents of retirees through the ACWA health program as of the measurement date, June 30, 2018. At retirement, the District provides a contribution for the continuation of these coverage's for eligible retirees. Eligibility for a District contribution requires retirement from the District and under CalPERS on or after age 50 with at least 15 years of continuous service. The District provides 100% of the cost of coverage for the retiree and any covered spouse. Employees hired on or after July 1, 2012, are eligible for a District contribution if retiring from the District and under CalPERS on or after age 62 with at least 15 years of continuous District service. The District provides 100% of the cost of coverage for the retiree only and covered spouse.

11. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

a. Plan Description (Continued)

An employee may also be eligible for retiree medical, dental, and vision benefits if, at the time of retirement from the District, the employee has at least twenty five (25) years of service in the water utility industry, has been employed by the District for a minimum continuous period of five (5) years, and has attained a minimum age of fifty (50) years. For purposes of this benefit, "retirement from the District" means the employee's effective retirement date is within 120 days of separation from employment with the District and the employee receives either a service or disability retirement allowance from CalPERS resulting from his or her service to the District.

b. Funding Policy

The contribution requirements of plan members and the District are established and may be amended by the District and/or the District's Board of Directors. Currently, contributions are not required from plan members. The District has been typically funding this OPEB plan on a pay-as-you-go basis; however, recently contributions have been made to an OPEB Trust.

c. Contributions

Benefit provisions and contribution requirements are established and may be amended through agreements and memorandums of understanding between the District and its employees. The plan does not require employee contributions. Administrative costs of this plan are financed by the District.

For fiscal year ended June 30, 2018, the measurement period, the District's contributions totaling \$599,152 included \$420,000 placed in its PARS OPEB Trust, \$160,068 in current year premium payments, and an implied subsidy of \$19,084.

d. Accounting for the Plan

The other post-employment benefit trust is prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide contributions. Benefits are recognized when due and payable in accordance with the terms of each plan.

e. Method Used to Value Investments

Investments are reported in the accompanying financial statements at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measure date.

Securities for which market quotations are not readily available are valued at their fair value as determined by the custodian with the assistance of a valuation service.

f. Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2018 and was determined by an actuarial valuation as of June 30, 2017. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

Actuarial Assumptions

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| Valuation Date | June 30, 2017 |
|-------------------------------|---|
| Measurement Date | June 30, 2018 |
| Actuarial Cost Method | Entry age normal, level percentage of payroll |
| Asset Valuation Method | Market value of assets as of the measurement date |
| Actuarial Assumptions: | |
| Discount Rate | 6.50% |
| Long-Term Expected | |
| Rate of Return on Investments | 6.50% |
| Inflation | 2.26% |
| Payroll increases | 3.25% |
| Healthcare Trend Rates | Pre-65 - 8.00% trending down 0.25% annually to |
| | 5.0% by 2031 and later |
| | Post-65 - 5.50% trending down 0.25% annually |
| | to 5.0% by 2021 and later |
| Morbidity | CalPERS 2013 Study |
| Mortality | CalPERS 2014 Study |
| Disability | Not valued |
| - | 2014 CalPERS Public Agency Miscellaneous |
| Retirement | experience study; |
| | 2.5%@55 and 2% @62 |
| Percent Married | 80% of future retirees would enroll a spouse |

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized in the following table:

f. Total OPEB Liability (Continued)

Actuarial Assumptions (Continued)

| | | Long-Term |
|----------------------------------|-------------------|----------------|
| | | Expected Real |
| Asset Class | Target Allocation | Rate of Return |
| PARS Moderate Investment Policy: | | |
| Equity | 48.25% | 5.65% |
| Fixed Income | 45.00% | 1.39% |
| REITs | 1.75% | 5.06% |
| Cash | 5.00% | 0.00% |
| Total | 100.00% | |
| | | |

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that the City's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

g. Changes in the Total OPEB Liability

The changes in the total OPEB liability are as follows:

| | Increase (Decrease) | | | | | |
|--------------------------------------|---------------------|-----------|----|--------------|-----|----------------|
| | | Total | | Plan | | Net |
| | | OPEB | | Fiduciary | | OPEB |
| | | Liability | N | Net Position | Lia | bility (Asset) |
| Balance at June 30, 2017 | | | | | | |
| (Measurement Date) | \$ | 6,062,220 | \$ | 2,992,289 | \$ | 3,069,931 |
| Changes in the Year: | | | | | | |
| Service cost | | 99,230 | | - | | 99,230 |
| Interest on the total OPEB liability | | 394,763 | | - | | 394,763 |
| Differences between actual and | | | | | | - |
| expected experience | | 11,333 | | - | | 11,333 |
| Changes in benefit terms | | 151,163 | | - | | 151,163 |
| Contributions - employer | | - | | 599,152 | | (599,152) |
| Net investment income | | - | | 203,849 | | (203,849) |
| Benefit payments | | (179,152) | | (179,152) | | - |
| Administrative expenses | | - | | (10,222) | - | 10,222 |
| Net Changes | | 477,337 | | 613,627 | | (136,290) |
| Balance at June 30, 2018 | | | | | | |
| (Measurement Date) | \$ | 6,539,557 | \$ | 3,605,916 | \$ | 2,933,641 |

g. Changes in the Total OPEB Liability (Continued)

Changes of Assumptions

In fiscal year 2017-18, the measurement period, there were no changes to the actuarial assumptions.

Change of Benefit Terms

In fiscal year 2017-18, the measurement period, the plan was amended to provide coverage to spouses for future retirees hired on or after July 1, 2009 if they have 25 years of service, effective 2017-18. This amendment increased the District's liability by \$151,163.

Subsequent Events

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current discount rate:

| | 1% Decrease | | Ι | Discount Rate | 1 | % Increase |
|--------------------|-------------|-----------|----|---------------|----|------------|
| | | (5.50%) | | (6.50%) | | (7.50%) |
| Net OPEB Liability | \$ | 4,051,109 | \$ | 2,933,641 | \$ | 2,041,768 |

Sensitivity of the Total OPEB Liability to Changes in Medical Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using medical trend rates that are 1-percentage point lower:

| | 7.00 | 7.00% Decreasing | | % Decreasing | 9.00 | % Decreasing |
|--------------------|------|------------------|----|--------------|------|--------------|
| | 1 | to 4.00% | | to 5.00% | | to 6.00% |
| Net OPEB Liability | \$ | 1,976,509 | \$ | 2,933,641 | \$ | 4,154,300 |

h. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$300,904. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| 2 | Deferred | | | Deferred | |
|--|-------------|----------|-------------|-------------|--|
| | (| Dutflows | | Inflows | |
| | ofResources | | ofResources | | |
| OPEB contributions subsequent to measurement date | \$ | 605,776 | \$ | - | |
| Differences between actual and expected experience | | 10,150 | | (562,469) | |
| Changes in assumptions | | - | | (416,852) | |
| Differences between projected and actual earnings | | - | | (55,735) | |
| Total | \$ | 615,926 | \$ | (1,035,056) | |

h. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

The differences between projected and actual earnings on plan investments is amortized over five years.

\$605,776 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

| Year | | |
|------------|------------|----|
| Ending | | |
| June 30, | Amount | |
| 2020 | \$ (146,86 | 7) |
| 2021 | (146,86 | 7) |
| 2022 | (146,86 | 8) |
| 2023 | (127,28 | 9) |
| 2024 | (128,03 | 9) |
| Thereafter | (328,97 | 6) |
| | | |

i. Payable to the OPEB Plan

At June 30, 2019, the District had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2019.

12. RISK MANAGEMENT

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the Insurance Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage.

At June 30, 2019, the District participated in the self-insurance programs of the Insurance Authority as follows:

<u>Property Loss</u> - The Insurance Authority has pooled self-insurance up to \$100,000 per occurrence and has purchased excess insurance coverage up to \$500,000,000 (total insurable value of \$48,405,017). The District has a \$2,500 deductible for buildings, personal property and fixed equipment, a \$25,000/\$50,000 deductible for accidental mechanical breakdown, a \$1,000 deductible for mobile equipment, and a \$500 deductible for licensed vehicles.

<u>General Liability</u> - The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage in layers up to of \$60,000,000. This program does not have a deductible.

<u>Auto Liability</u> - The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage in layers up to \$60,000,000. This program does not have a deductible.

12. RISK MANAGEMENT (CONTINUED)

<u>Public Officials' Liability</u> - The Insurance Authority has pooled self-insurance up to \$5,000,000 per occurrence and has purchased excess insurance coverage in layers up to \$60,000,000.

<u>Cyber Liability</u> - The Insurance Authority has purchased insurance coverage of \$3,000,000 per occurrence/\$5,000,000 aggregate. This program does not have a deductible.

<u>Crime</u> - The Insurance Authority has pooled self-insurance up to \$100,000 per occurrence. The District has a \$1,000 deductible.

<u>Public Official Bond</u> - The District has purchased a \$200,000 bond to cover the general manager's faithful performance of duty.

<u>Workers' Compensation</u> - The Insurance Authority is self-insured up to \$2,000,000 and excess insurance coverage has been purchased up to the statutory limit for workers' compensation coverage. The Insurance Authority is self-insurance up to \$2,000,000 and has purchased excess insurance coverage of \$2,000,000 for employer's liability coverage.

<u>Underground Storage Tank Pollution Liability</u> - The Insurance Authority is self-insured up to \$500,000 per occurrence and has purchased excess coverage of \$3,000,000. The District has a \$10,000 deductible.

The District pays annual premiums for these coverages. They are subject to retrospective adjustments based on claims expended. The nature and amount of these adjustments cannot be estimated and are charged to expenses as invoiced. There were no instances in the past three years where a settlement exceeded the District's coverage.

13. UNRESTRICTED NET POSITION

The District has adopted a policy to designate reserves of unrestricted net position. Total reserves are designated as follows as of June 30, 2019:

| Designated reserves for: | |
|---|------------------|
| Operations | \$ 3,458,178 |
| Rate stabilization | 6,000,000 |
| Capital funding including expansion of | |
| facilities and future repairs and maintenance | 4,526,377 |
| | |
| Total Designated Reserves | 13,984,555 |
| | |
| Undesignated net position | 6,900,136 |
| | |
| Total Unrestricted Net Position | \$ 20,884,691 |

14. COMMITMENTS AND CONTINGENCIES

The District is party to a water production and delivery agreement dated May 12, 2012, with the La Habra Heights County Water District ("La Habra Heights") for the purpose of assisting the District to access water rights in the Central Groundwater Basin of Los Angeles County ("Central Basin"). The District has acquired pumping rights in the Central Basin but has no facilities to produce water from Central Basin. La Habra Heights has facilities to produce water from the Central Basin and is able to assist the District to produce water, pursuant to the District's water rights, and deliver the water to the District's water distribution system.

Subject to certain limitations as specified in the agreement, La Habra Heights will convey to the District groundwater from the Central Basin. La Habra Heights will bill the District on a monthly basis for water delivery costs. The District will pay La Habra Heights for transporting water, La Habra Height's direct cost of production, energy costs associated with the delivery of the water to the delivery point, and any other variable cost of production. The District will pay a wheeling charge that is \$50 per acre-foot until the District has amortized its capital costs. After the District has fully amortized its capital cost, the wheeling charge is \$75 per acre-foot. In addition, La Habra Heights will share the cost savings that the District realizes as a result of La Habra Heights pumping and delivering water to the District from the Central Basin instead of the District purchasing water from other sources. This agreement is currently in dispute.

15. SUBSEQUENT EVENTS

Events occurring after June 30, 2019, have been evaluated for possible adjustments to the financial statements or disclosure as of March 23, 2020, which is the date these financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last Ten Fiscal Years*

| Fiscal year ended | June | 30, 2019 | Ju | ne 30, 2018 | Ju | ne 30, 2017 | Ju | ne 30, 2016 | Ju | ne 30, 2015 |
|--|------|----------|----|-------------|----|-------------|----|-------------|----|-------------|
| Measurement period | June | 30, 2018 | Ju | ne 30, 2017 | Ju | ne 30, 2016 | Ju | ne 30, 2015 | Ju | ne 30, 2014 |
| Plan's proportion of the net pension liability | (| 0.04698% | | 0.04646% | | 0.04547% | | 0.04441% | | 0.03764% |
| Plan's proportionate share of the net pension liability | \$4 | ,527,220 | \$ | 4,607,714 | \$ | 3,934,518 | \$ | 3,048,469 | \$ | 2,341,881 |
| Plan's covered payroll | \$ 2 | ,279,335 | \$ | 2,167,973 | \$ | 2,099,673 | \$ | 2,161,937 | \$ | 2,163,227 |
| Plan's proportionate share of the net pension liability as percentage of its covered payroll | | 198.62% | | 212.54% | | 187.39% | | 141.01% | | 108.26% |
| Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability | | 75.26% | | 73.31% | | 74.06% | | 78.40% | | 83.35% |
| Plan's proportionate share of aggregate employer contributions | \$ | 540,185 | \$ | 508,571 | \$ | 444,368 | \$ | 399,898 | \$ | 690,855 |

Notes to Schedule:

Benefit Changes: There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017: There were no changes in assumptions.
From fiscal year June 30, 2017 to June 30, 2018: The discount rate was reduced from 7.65% to 7.15%.
From fiscal year June 30, 2018 to June 30, 2019: There were no significant changes in assumptions.

*Fiscal year 2015 was the first year of implementation; therefore, only five years are shown.

SCHEDULE OF CONTRIBUTIONS - DEFINED BENEFIT PENSION PLAN

Last Ten Fiscal Years*

| | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
|--|--|---|---|---|---|
| Contractually required contribution (actuarially determined) | \$ 483,791 | \$ 414,273 | \$ 371,209 | \$ 337,455 | \$ 334,790 |
| Contributions in relation to the actuarially determined contributions | (483,791) | (414,273) | (371,209) | (337,455) | (334,790) |
| Contribution deficiency (excess) | <u>s </u> | <u> </u> | <u>\$</u> | <u>\$ </u> | <u>\$</u> |
| Covered payroll | \$ 2,398,551 | \$ 2,279,335 | \$ 2,167,973 | \$ 2,099,673 | \$ 2,161,937 |
| Contributions as a percentage of covered payroll | 20.17% | 18.18% | 17.12% | 16.07% | 15.49% |
| Notes to Schedule: Valuation Date | 6/30/2016 | 6/30/2015 | 6/30/2014 | 6/30/2013 | 6/30/2012 |
| Methods and Assumptions Used to Determine Contribution Rates: Actuarial cost method Amortization method Asset valuation method | Entry age (1) Market Value | Entry age (1) Market Value | Entry age (1) Market Value | Entry age (1) Market Value | Entry age (1) Market Value |
| Inflation Salary increases Investment rate of return Retirement age Mortality | 2.75% (2) 7.375% (3) (4) (5) | 2.75% (2) 7.50% (3) (4) (5) | 2.75% (2) 7.50% (3) (4) (5) | 2.75% (2) 7.50% (3) (4) (5) | 2.75% (2) 7.50% (3) (4) (5) |

(1) Level percentage of payroll, closed

(2) Depending on age, service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 50 years (2%@55 and 2%@60), 52 years (2%@62)

(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Last Ten Fiscal Years*

| Fiscal year ended | June 30, 2019 | | Ju | ine 30, 2018 |
|---|---------------|---|----|--|
| Measurement date (MD) | Ju | ine 30, 2018 | Ju | ne 30, 2017 |
| Total OPEB Liability: Service cost Interest on total OPEB liability Change of benefit terms Differences between expected and actual experience | \$ | 99,230 394,763 151,163 11,333 | \$ | 121,597 450,304 - (710,721) |
| Changes of assumptions Benefit payments, including refunds and the implied subsidy benefit payments | | (179,152) | | (526,713) (154,372) |
| Net Change in Total OPEB Liability Total OPEB Liability - Beginning of Year | | 477,337 6,062,220 | | (819,905) 6,882,125 |
| Total OPEB Liability - End of Year (a) | | 6,539,557 | | 6,062,220 |
| Plan Fiduciary Net Position: Contributions - employer Net investment income Administrative expenses Benefit payments, including refunds and the implied subsidy benefit payments | | 599,152 203,849 (10,222) (179,152) | | 574,372 261,561 (850) (154,372) |
| Net Change in Plan Fiduciary Net Position Plan Fiduciary Net Position - Beginning of Year | | 613,627 2,992,289 | | 680,711 2,311,578 |
| Plan Fiduciary Net Position - End of Year (b) Net OPEB Liability - Ending (a)-(b) | \$ | 3,605,916 2,933,641 | \$ | 2,992,289 3,069,931 |
| Plan fiduciary net position as a percentage of the total OPEB liability | | 55.14% | | 49.36% |
| Covered-employee payroll | \$ | 2,285,510 | \$ | 2,174,023 |
| Net OPEB liability as percentage of covered-employee payroll | | 128.36% | | 141.21% |
| Notes to Schedule: | | | | |

Benefit Changes:

MD 06-30-17 - There were no changes in benefits.

MD 06-30-18 - Coverage expanded to spouses for future retirees hired on or after July 1, 2009 if they have 25 years of service, effective fiscal year 17-18.

Changes in Assumptions:

MD 06-30-17 - Average per capita claims cost was updated to reflect actual 2017 premiums, health care cost trend rate was updated to reflect 2018 industry survey data, and mortality table was updated to reflect most recent CalPERS studies.

MD 06-30-18 - There were no changes in actuarial assumptions.

* Fiscal year 2018 was the first year of implementation; therefore, only two years are shown.

SCHEDULE OF CONTRIBUTIONS - OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

Last Ten Fiscal Years*

| Fiscal year ended | | Ju | ne 30, 2019 | Ju | ne 30, 2018 |
|-------------------------------------|-------------------------------------|----|--------------|----|-------------|
| Actuarially determined contributi | on | \$ | 354,481 | \$ | 343,260 |
| Contributions in relation to the ac | ctuarially determined contributions | | (605,776) | | (599,152) |
| Contribution deficiency (excess) | | \$ | (251,295) | | (255,892) |
| Covered payroll | | \$ | 2,404,726 | \$ | 2,285,510 |
| Contributions as a percentage of o | covered payroll | | 25.19% | | 26.22% |
| Notes to Schedule: | | | | | |
| Valuation Date | | | 6/30/2017 | | 6/30/2017 |
| Methods and Assumptions Used to | Determine Contribution Rates: | | | | |
| Actuarial cost method | Entry age normal | | Entry Age |] | Entry Age |
| Amortization method | Closed period, level percent of pay | | (1) | | (1) |
| Amortization period | | | 20 years | | 21 years |
| Asset valuation method | | Μ | larket Value | М | arket Value |
| Discount rate | | | 6.50% | | 6.50% |
| Inflation | | | 2.26% | | 2.26% |
| Payroll increases | | | 3.25% | | 3.25% |
| Mortality | | | (2) | | (2) |
| Morbidity | | | (3) | | (3) |
| Disability | | l | Not Valued | N | lot Valued |
| Retirement | | | (4) | | (4) |
| Percent Married | | | 80% | | 80% |
| Healthcare trend rates | | | (5) | | (5) |

(1) Closed period, level percent of pay

(2) CalPERS 2014 Study

(3) CalPERS 2013 Study

(4) CalPERS Public Agency Miscellaneous 2.5% @55 and 2% @62

(5) Pre-65 - 8.00% trending down 0.25% annually to 5.00% in 2031 and later
 Post-65 - 5.50% trending down 0.25% annually to 5.00% in 2021 and later

* Fiscal year 2018 was the first year of implementation; therefore, only two years are shown.

REQUIRED SUPPLEMENTARY INFORMATION

Last Ten Fiscal Years*

OTHER POST-EMPLOYMENT BENEFITS PLAN SCHEDULE OF ANNUAL MONEY-WEIGHTED RETURN ON INVESTMENTS

| Fiscal Year | Annual Money-Weighted Rate of Return, |
|-------------|---------------------------------------|
| Ended | Net of Investment Expense |
| 6/30/17 | 10.74% |
| 6/30/18 | 6.42% |
| 6/30/19 | 7.29% |

* Fiscal year 2018 was the first year of implementation; only three years of information is available.

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE OF OTHER OPERATING EXPENSES

For the year ended June 30, 2019

| Certification, fees, and permits | \$ | 92,510 |
|---------------------------------------|----|---------|
| Water supply planning and development | · | 27,915 |
| Engineering | | 17,990 |
| Maintenance and operations | | 57,790 |
| Small tools and supplies | | 43,087 |
| Water tests | | 20,860 |
| | | |
| TOTAL OTHER OPERATING EXPENSES | \$ | 260,152 |

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SCHEDULE OF GENERAL AND ADMINISTRATIVE EXPENSES

For the year ended June 30, 2019

| Salaries and wages | \$ 1,253,628 |
|--|--------------|
| Insurance | 623,876 |
| Pension plan expense | 890,927 |
| Other post-employment benefits expense | 274,982 |
| Professional services | 441,549 |
| Payroll taxes | 190,425 |
| Office supplies and expenses | 202,546 |
| Directors' fees and expenses | 155,321 |
| Miscellaneous | 186,355 |
| Public relations | 209,385 |
| Utilities | 107,010 |
| Service charges | 133,639 |
| Automobile expenses | 88,509 |
| Seminars and training | 36,159 |
| Conferences and travel | 49,877 |
| Membership fees and dues | 33,256 |
| Conservation rebate program expenses | 20,254 |
| Repairs and maintenance | 46,435 |
| Uncollectable accounts | 45,007 |
| Taxes, permits, and fees | 9,903 |
| TOTAL GENERAL AND | ¢ 4 000 043 |

ADMINISTRATIVE EXPENSES

\$ 4,999,043

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INDEPENDENT AUDITORS' 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

Board of Directors Rowland Water District Rowland Heights, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Rowland Water District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 23, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain other matters that we have reported to management and the Board of Directors in a separate letter dated March 23, 2020.

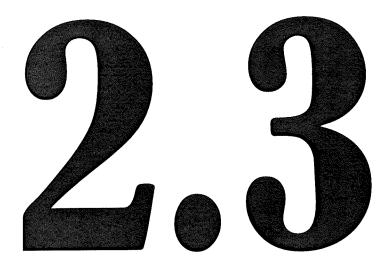
Purpose of This Report

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

White Nelson Dieke Tuans UP

Irvine, California March 23, 2020







RESOLUTION NO. 5-2020

ROWLAND WATER DISTRICT RESOLUTION OF THE BOARD OF DIRECTORS AUTHORIZING INVESTMENT OF MONIES IN THE LOCAL AGENCY INVESTMENT FUND

WHEREAS, The Local Agency Investment Fund is established in the State Treasury under Government Code Section 16429.1 et. seq., for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Board of Directors hereby find that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code Section 16429.1 et. seq., for the purpose of investment as provided therein is in the best interests of the District.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby authorize the deposit and withdrawal of District monies in the Local Agency Investment Fund in the State Treasury in accordance with Government Code Section 16429.1 et. seq., for the purpose of investment as provided therein.

BE IT FURTHER RESOLVED, as follows:

<u>Section 1</u>. The following District officers holding the titles specified hereinbelow **or their successors in office** are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

TOM COLEMANANTHONY J. LIMADAVE WARRENROSEMARIE PEREAGeneral ManagerDirectorDirector of OperationsDir. Of Admin. Svcs.

Signature

Signature

Signature

Signature

<u>Section 2</u>. This resolution shall remain in full force and effect until rescinded by the Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office.

ADOPTED at a regular meeting of the Board of Directors of the Rowland Water District held on May 12, 2020, by the following vote, to wit:

AYES: NOES: ABSTAIN: ABSENT:

ATTEST:

TOM COLEMAN Board Secretary ROBERT W. LEWIS Board President

I certify that the forgoing Resolution is a true and correct copy of the Resolution of the Board of Directors of the ROWLAND WATER DISTRICT adopted on May12, 2020.

TOM COLEMAN Board Secretary



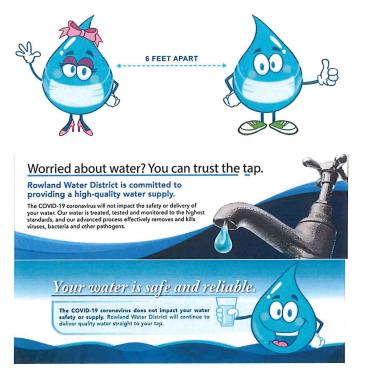




Rowland Water District Communication Strategies Update May 12, 2020

• COVID – 19 Communications

- Continue ongoing support on safe tap water communications
- Stress engagement with District via phone, social media, website updates
- Pursuing op-ed with SGVT (see below)
- Press releases
 - At Home Education Kit (see coverage below)
 - Emergency COVID Responses/Board Direction
- Sliders & Social Media





• Consumer Confidence Report

- Initial layout complete -
- Working on drafting language
 Will incorporate new photography
- Will include COVID 19 references
- Postcard complete

Meter Conversion

- Videos in development -
 - How to read your meter (standard)
 - How to read your meter (AMI)
 - o AMI Conversion

Miscellaneous

- Video
- Website (sliders and text updated as needed)
- On-Hold Messages

760.776.1766

Press Releases

| 6/30/19 | CCR Availability | ****** | ***** | ****** |
|----------|-------------------------|---------|--------|-----------|
| 7/1/19 | Succession Planning | ****** | ****** | ***** |
| 7/1/19 | New Website | ****** | ****** | ****** |
| 8/23/19 | Buckboard Days | ****** | ***** | ****** |
| 9/20/19 | Capital Improvement | ****** | ****** | |
| | Updates | | | |
| 9/30/19 | Water Quality / PFAS | ****** | ****** | ****** |
| 9/30/19 | CSDA Article | ****** | ****** | ****** |
| 10/24/19 | FORUS Event | ****** | ****** | ****** |
| 11/1/19 | Mini Solar Cup | ****** | ****** | Feb. 2020 |
| 12/15/19 | AMI | ****** | ****** | video |
| 12/15/19 | Future City Competition | ****** | ***** | social |
| 12/16/19 | Joe Ruzicka Statement | ****** | ****** | ****** |
| 12/17/19 | SB 998 | ****** | ****** | |
| 12/17/19 | New Hire | ****** | ****** | ****** |
| 1/30/20 | Filling Station | ****** | ***** | ****** |
| 1/31/20 | EduBucks | ******* | ***** | ****** |
| 2/3/20 | Conservation Campaign | ****** | ****** | ****** |
| 3/18/20 | COVID 19 | ****** | ****** | ****** |
| 3/18/20 | Shut Offs | ****** | ***** | ****** |
| 3/18/20 | Hours | ****** | ***** | ****** |
| 4/15/20 | COVID Emergency | ****** | ***** | ****** |
| | Response | | | |
| 4/24/20 | At Home Education Kit | ****** | ****** | ****** |
| 5/13/20 | Audit Report | ****** | ***** | |

NextDoor Post:



info@cvstrat.com

OpEd Submission – April/May 2020



California Water News Daily Coverage – April 27, 2020:



At-Home Water Education Tool Kit Encourages Families To Have Fun Learning Together Py California Water News Daily -- April 27, 2020

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DON'T MISS East Yorkey Expands Water Budget to Provide More Water for Indone Use

wherd Water District is pleased to pfler ensa and their children, who are studying at me during the Distributive pandemic, a repretensive and fun educational tool At the ches the importance of water knowledge and

Ail water from the control of their own providing the proper tools and a that share the importance of focus, says Britme Van De Car, Public focus, says Britme Van De Car, Public focus, says Britme Van Van Propriesentation for North Van Wate welcome all tamly members to it is there use a activities to go an a better rinding of how we there about mater as a



pples include: ar cycle puzzle activity: A colorful ed pts of evaporation, condensation, and nal putzle that leaches students about the

Were opticate school, Austrice Anderson putch in the sense scheme and of the memory of experiments of experiments of the source scheme scheme scheme water experiments werd anoth. The putch finds and metal allow water weided words their scheme scheme scheme scheme scheme scheme scheme scheme and scheme scheme scheme scheme scheme scheme scheme scheme werg source weider allowing an experiment scheme scheme and scheme falle Water Scheme schem

ing these chalonging times, we recognize we can play a rate in heiging families use their by and productively," added Van De Car. "Its a privilege to be a part of the alt-home education For more information about the at-home tool HL visit Imps./bit.ly/Gic/AZ70 or contact Britisie Van De Car at biventecar/Proviandwater.com or 502-607-1728

info@cvstrat.com



cvstrategies.com



| | Memorandum | |
|-------|--|--|
| То: | Board of Directors | |
| From: | Brittnie Van De Car Public Affairs Representative | |
| Date: | May 2020 | |
| Re: | Community Affairs & Education Update | |

Classroom Presentations:

- o All presentations have been cancelled for the school year
- Created a Water Education At-Home toolkit for parents, teachers, and students to utilize during this time. Fun activities are listed and if they request supplies, I will mail them out to them.
- Poster contest deadline was extended until May 4th and submissions were only to be accepted digitally

 Submissions are due digitally to MWD by September 1st
- Created a **#ServeYou** hastag for postings during the COVID-19 closures which features our workers with masks. I have been super active with our social media. I created the below image which is "trend" on social media. I have also created a fun water conservation bingo card for Instagram Stories.

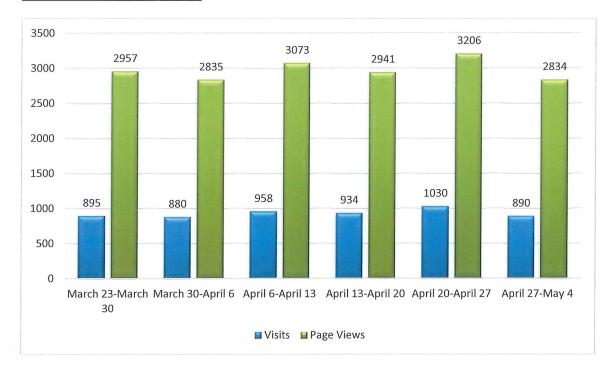


• Finished the Mini Solar Challenge program via Zoom conference calls with the teachers and students



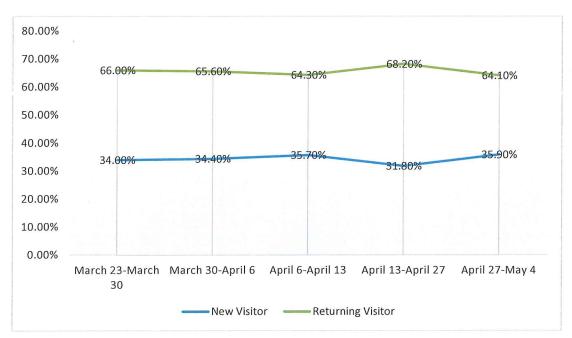
- Held the awards ceremony virtually on Zoom and mailed the medals and certificates to the students. We will be celebrating the students through our social media outlets throughout the month and tie it into Water Awareness Month.
- EduBucks were discussed at our April 22nd meeting and the plan is to extend the funds until next school year. At that time, the final reports will be due.
- Conservation Campaign top 100 letters will remain being distributed to our top 100 residential users. The letters will be sent out at the beginning of each month.
- Printing appropriate promotional material and placing it at the Customer Service Counter for distribution to customers
- Attending bi-monthly webinars on upcoming promotional items and programs put on by the Environmental Protection Agency (EPA) WaterSense program
- Updating the Lobby TV on a daily/weekly/monthly basis
- Monitoring the District's social media pages Daily
 - Use the same hashtag on all our posts #DiscoverRWD and #RWDeducation for all educational posts
- Maintain and view District website daily
- Attending bi-weekly MWD education Zoom meetings for updates
- Attended the monthly WEWAC meeting via Zoom on April 22nd

April-May 2020 Website Google Analytics



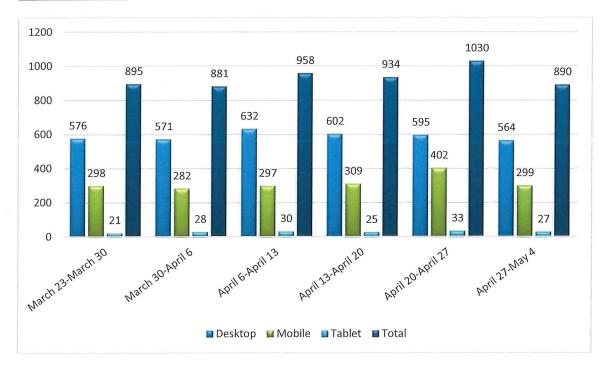
Website Visits and Pageviews

Percentage of Website Viewers- New vs. Returning



New vs. Returning Visitors





Source of Viewing





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Lagerlof, LLP

301 NORTH LAKE AVENUE, 10TH FLOOR PASADENA, CALIFORNIA 91101 PHONE: (626) 793-9400 ◊ FAX (626) 793-5900

> William F. Kruse E-MAIL: WFKRUSE@lagerlof.com

MEMORANDUM

To: Los Angeles County Independent Special Districts

From: William F. Kruse, Special Counsel

Date: APRIL 20, 2020

Subject: Election Results; LAFCO Representative

The election for LAFCO Representative closed as of 5:00 p.m. on April 17, 2020. Thirty-one (31) valid ballots were cast for LAFCO Representative. The results are as follows:

DONALD L. DEAR received 24 votes

SHARON RAGHAVACHARY received 7 votes

Mr. Dear will serve as LAFCO Representative with his term ending in May 2024.

Thank you for participating in the election.