



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

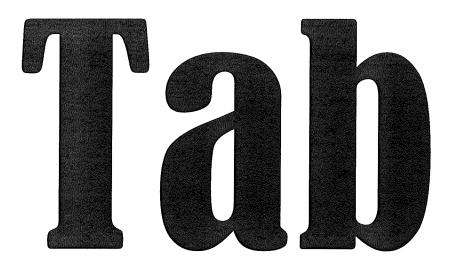
Future Agenda Items

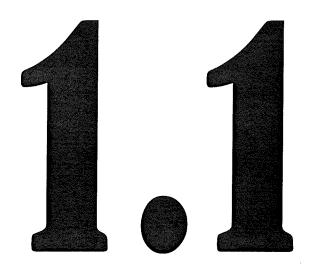
Late Business

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

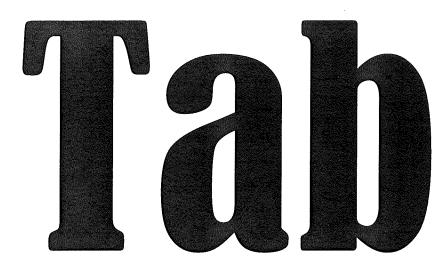
None.

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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27309						840.00
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03/20	03/05/2020	27310		HASA INC	CHEMICALS FOR RCS	
03/20	03/05/2020	27310		HASA INC	CHEMICALS FOR RCS	173.98
03/20	03/05/2020	27310		HASA INC	CHEMICALS FOR RCS	304.46
03/20	03/05/2020	27310	62624	HASA INC	CHEMICALS FOR RCS	188.48

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Page: 4 Apr 01, 2020 08:05AM

				Check Issue Dates:	3/1/2020 - 3/31/2020	
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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
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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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	ND WATER I				DETAILW/DESCRIPTION s: 3/1/2020 - 3/31/2020	Apr 01, 20
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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				Check Issue Dates:	3/1/2020 - 3/31/2020	Apr 01, 2020 08
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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GL Period	Check Issue Date	Check Number	Vendor Number	Рауее	Description	Check Amount
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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			Check Issue Dates. 3/1/2020 - 3/31/2020			7.01,2020 0
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
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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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
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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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
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	
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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

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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

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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
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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.

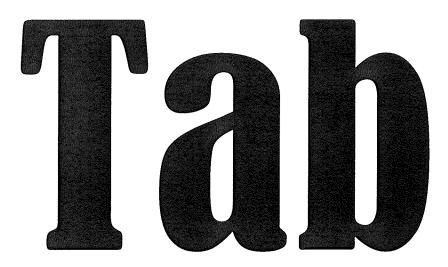


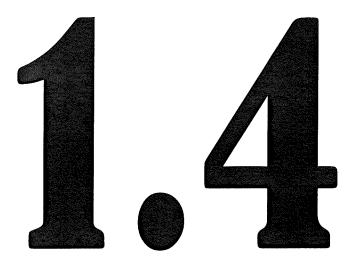
ROWLAND WATER DISTRICT CASH & INVESTMENTS As of March 31, 2020

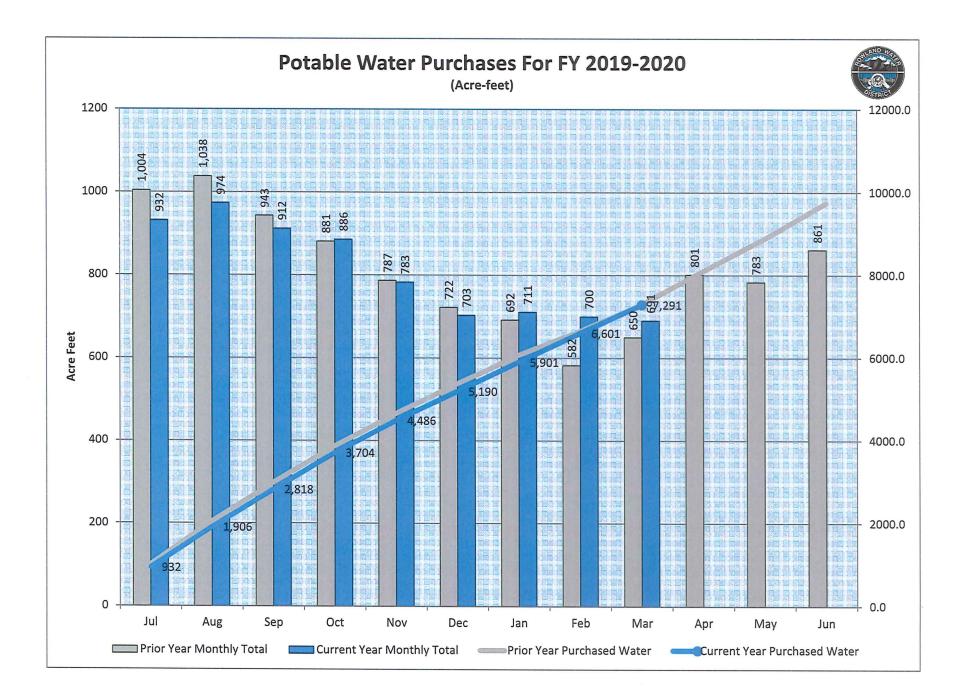


	-	Shares /	Purchase	Current	Maturity	Current	0	wont Value	% of
Description / Type	Term	Units Held	Price	Price	Date	Yield	Ci	irrent Value	Portfolio
Cash Citizona Rusingga Rank							\$	3,496,361	
Citizens Business Bank Comerica Bank MMIA							\$	29,282	
									-
Total Cash							\$	3,525,643	
Comerica 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.







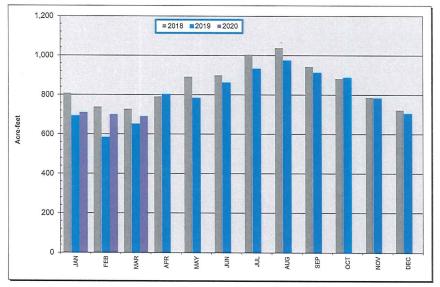


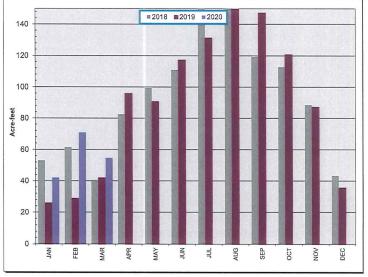
Water Purchases for CY 2020 (Acre-feet)



	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.

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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

•

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*.

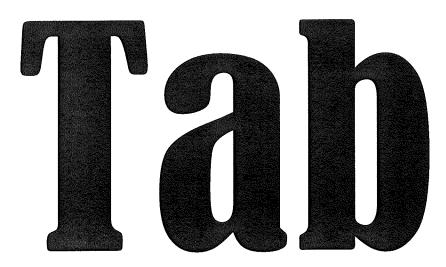
We noted certain other matters that we have reported to management and the Board of Directors in a separate letter dated March 23, 2020.

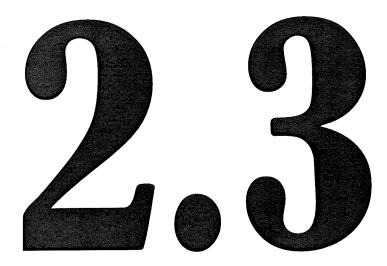
Purpose of This Report

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



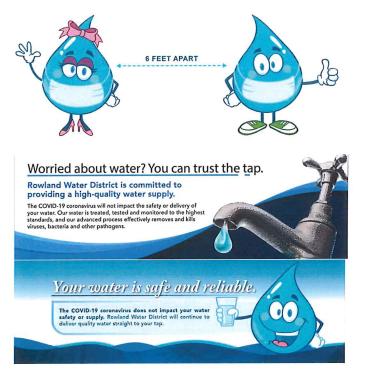




Rowland Water District Communication Strategies Update May 12, 2020

• 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.

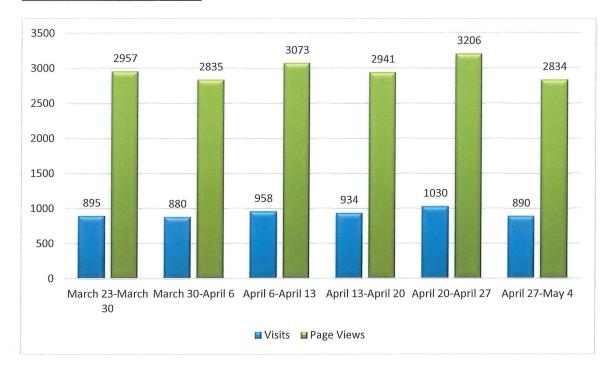


• Finished the Mini Solar Challenge program via Zoom conference calls with the teachers and students



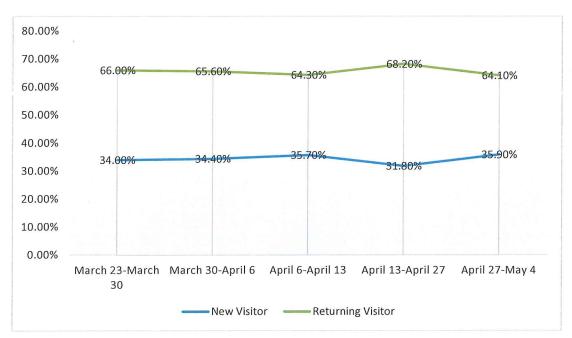
- Held the awards ceremony virtually on Zoom and mailed the medals and certificates to the students. We will be celebrating the students through our social media outlets throughout the month and tie it into Water Awareness Month.
- EduBucks were discussed at our April 22nd meeting and the plan is to 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



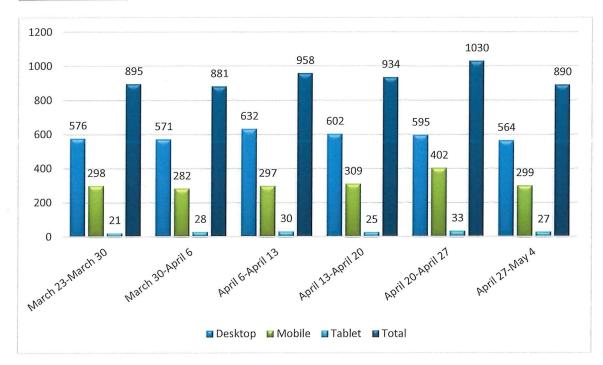
Website Visits and Pageviews

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.