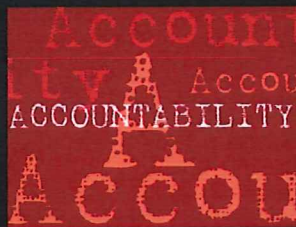
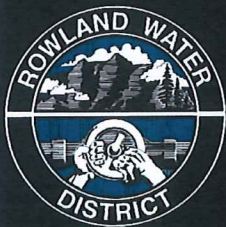


# ROWLAND WATER DISTRICT

3021 Fullerton Road  
Rowland Heights, CA 91748  
(562) 697-1726

## RWD BOARD VISION



### Our Mission:

*"Bound by our core values -- Accountability, Communication and Teamwork -- we are committed to providing the highest level of service to our customers –  
DEDICATED-RELIABLE-OUTSTANDING-PROFESSIONAL SERVICE"*

**Board of Directors Adjourned  
Regular Meeting  
November 17, 2020  
5:00 p.m.**



## AGENDA

Adjourned Regular Meeting of the Board of Directors  
November 17, 2020 -- 5:00 PM

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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 <https://us02web.zoom.us/j/8759899861>, 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/](http://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 1 CONSENT 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 Regular Board Meeting held on October 13, 2020**  
*Recommendation: The Board of Directors approve the Minutes as presented.*
- 1.2 Approval of the Minutes of Special Board Meeting held on October 27, 2020**  
*Recommendation: The Board of Directors approve the Minutes as presented.*
- 1.3 Demands on General Fund Account for September 2020**  
*Recommendation: The Board of Directors approve the demands on the general fund account as presented.*
- 1.4 Investment Report for September 2020**  
*Recommendation: The Board of Directors approve the Investment Report as presented.*
- 1.5 Water Purchases for September 2020**  
*For information purposes only.*

**Next Regular Board Meeting:**

**December 8, 2020, 5:00 p.m.**

## Tab 2 ACTION 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 October 2020**  
*Recommendation: The Board of Directors approve the Meeting Reimbursements as presented.*
- 2.2 Receive and File PWR Joint Water Line Commission Audit Report for Fiscal Year 2019-2020 Prepared by Fedak & Brown LLP**  
*Recommendation: The Board of Directors receive and file the PWR Audit Report for FY 2019-2020.*
- 2.3 Review Water Rate Structure: Discuss reduction to the fixed water service rate to become effective January 1, 2021**  
*Intentionally left blank.*
- 2.4 Discuss Additional PARS Trust Contribution**  
*Intentionally left blank.*
- 2.5 Project Overview and Funding Needs:**
  - Additional funding for patio storage building
  - Distribution System – additional capital funding
  - Staffing Needs – Discuss adding an additional Maintenance I position*Intentionally left blank.*

- 2.6 **Public Relations (Rose Perea)**
- **Communications Outreach (CV Strategies)**
  - **Education Update**
- For information purposes only.*

- 2.7 **Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)**
- **None**
- Intentionally left blank.*

**Tab 3 LEGISLATIVE INFORMATION**

- 3.1 **Updates on Legislative Issues**
- Intentionally left blank.*

**Tab 4 REVIEW OF CORRESPONDENCE**

*Intentionally left blank.*

**Tab 5 COMMITTEE REPORTS**

- 5.1 **Joint Powers Insurance Authority (Director Lewis/Mr. Coleman)**
- **JPIA Workers' Compensation, Liability and Property Risk Assessment Letter**

*There are no tabs for the remainder of the meeting.*

- 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 (Mrs. Malner)**
- 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 91748  
District Negotiator: Tom Coleman, General Manager  
Negotiating Parties: Mark I. Chen Revocable Living Trust dated 9-8-17  
Under 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  
District Negotiator: Tom Coleman, General Manager  
Negotiating Parties: City of Industry  
Under Negotiation: Price and Terms
- d. Public Employee Performance Evaluation Pursuant to Government Code Section 54957**  
Performance Review for General Manager. This matter may be discussed in open session.

**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

# Tab

## 1.1



Minutes of the Regular Meeting  
of the Board of Directors of the Rowland Water District  
October 13, 2020 – 5:00 p.m.  
Location: District Office

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**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  
Kirk Howie, Three Valleys Municipal Water District

**ROWLAND WATER DISTRICT STAFF**

Tom Coleman, General Manager  
Dave Warren, Assistant General Manager  
Rose Perea, Director of Administrative Services  
Dusty Moisio, Director of Operations  
Myra Malner, Director of Finance  
John Poehler, Project Manager

**ADDITION(S) TO THE AGENDA**

None.

**PUBLIC COMMENT ON NON-AGENDA ITEM**

None.



## **TAB 1 – CONSENT CALENDAR**

Upon motion by Director Lima, 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 September 8, 2020**

#### **1.2**

**Approval of the Minutes of Special Board Meeting Held on September 15, 2020**

#### **1.3**

**Demands on General Fund Account for August 2020**

#### **1.4**

**Investment Report for August 2020**

#### **1.5**

**Water Purchases for August 2020**

Next Special Board Meeting  
Next Regular Board Meeting

October 27, 2020, 5:00 p.m.  
November 10, 2020, 5:00 p.m.

## **Tab 2 – ACTION ITEMS**

### **2.1**

**Review and Approve Directors' Meeting Reimbursements for September 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 Bellah
Noes:	None
Abstain:	None
Absent:	None

### **2.2**

**Discuss Enactment of Assembly Bill 992**

General Counsel, Joseph Byrne, discussed Assembly Bill 992 and answered questions posed by members of the Board. This was a discussion item and no action was necessary.

## **2.3**

### **Public Relations (Rose Perea)**

Mrs. Perea reported that four schools: Jellick, Northam, Telesis and Rowland Elementary will be participating in the Mini Science Challenge, for a total of 504 students. Alvarado and Rorimer Elementary were the two schools chosen for the Water Bottle Filling Stations. EduBucks flyers were mailed out to over 100 teachers. The applications are due November 12, 2020. Teachers and Principals have been contacted regarding the virtual education program. They will be able to schedule Zoom presentations directly with Brittanie Van De Car, Public Affairs Representative.

### **Communications Outreach (CV Strategies)**

Erin Gilhuly, CV Strategies, advised the Board that press releases have been prepared in connection with the Board appointments, customer service week, water professionals' week, Buckboard Days Parade and the AMI conversions. They have completed the Buckboard Days video which will go live on Saturday, October 17, 2020. The video was viewed by the Board and staff. CV Strategies continues to create sliders and text updates for the website as needed.

### **Education Update**

Provided for information purposes only.

## **2.4**

### **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**

Nothing to report.

## **TAB 4 REVIEW OF CORRESPONDENCE**

General Manager, Tom Coleman, distributed a Memorandum received from Lagerlof, LLP providing the election results for the LAFCO Alternate Representative which named Melvin L. Matthews as the new Alternate LAFCO Representative with his term ending May 2, 2022.

## **TAB 5 COMMITTEE REPORTS**

### **5.1**

#### **Joint Powers Insurance Authority**

General Manager, Tom Coleman, advised the Board that the District's Liability Policy had just renewed. Although rates have increased, JPIA is absorbing the rate increase and is not passing it on to its members. JPIA representatives met virtually with their member agencies to go over new policies and changes throughout the State of California. Dusty Moisio, Director of Operations, and John Poehler, Project Manager, met virtually with the JPIA representative to discuss the annual inspection. The report received was favorable and contained advice on what the District can continue to do to be proactive.

## **5.2**

### **Three Valleys Municipal Water District**

Director Lima reported on his virtual attendance at the September 16, 2020 meeting and advised that Kirk Howie, Three Valleys MWD Chief Administrative Officer, provided the legislative report which included information on Assembly Bill 2182 – backup generators -- which would provide water and wastewater utilities with certain run hour exceptions of their backup generators during a Public Safety Power Shutoffs (PSPS) event. General Manager, Tom Coleman, provided additional information on the AQMD shutdown requirements. Director Lima also reported on his virtual attendance at the October 7, 2020, Board meeting and advised that Mr. Chris Palmer from the California Special Districts Association (CSDA) provided the Board with an update on CSD activities. Ms. Julia Hall, Sr. Legislative Advocate from ACWA and Mr. Dave Pederson, General Manager of Las Virgenes MWD, provided the Board with an update on recent (PSPS) activities. Kirk Howie provided an update on upcoming elections and on the Miramar-Grand drilling.

## **5.3**

### **Association of California Water Agencies**

Director Lewis advised that the ACWA Region 8 virtual meeting will be held on November 3, 2020 and the ACWA virtual Fall Conference will be held December 2-3, 2020.

## **5.4**

### **Puente Basin Water Agency**

Director Lewis, reported on his attendance at the Commission meeting held on October 1, 2020 and advised that the contract with the Commission's lobbyist was renewed and the Board Member Appointment Resolution appointing Mr. Jerry Tang Commissioner was approved. Updates on the Regional Water Supply Reliability Program were provided.

## **5.5**

### **Project Ad-Hoc Committee**

Nothing to report.

## **5.6**

### **Regional Chamber of Commerce**

Director Lewis reported on his attendance at the September 14, 2020 meeting and advised that the Chamber voted to take a position opposing Proposition 24. Director Bellah reported on his attendance at the October 12, 2020 Government Affairs Committee and advised that the measures on the November 3, 2020 ballot were discussed. Ms. Jackman, Three Valleys MWD Director, advised that an overview of the Cadiz Project was provided. Mr. Kirk Howie, Three Valleys MWD, advised that Three Valleys has not taken a position in connection with the Cadiz Project.

## **5.7**

### **PWR Joint Waterline Commission**

Director Lima reported on his attendance at the October 8, 2020 meeting and advised that a presentation was made by the Commission's Auditors and the Audit was approved as presented. An update on the PWR J-W-L Commissioner appointments was provided. Ms. Malner, Rowland Water District, provided the financial reports for the period ending June 30, 2020. The next Commission meeting will be held in February.



## 5.8

### **Sheriff's Community Advisory Council**

Nothing to report. Director Lu-Yang advised that no meeting was held.

## 5.9

### **Rowland Heights Community Coordinating Council (RHCCC)**

Director Lu-Yang reported on the meeting held on October 12, 2020 and advised that it was reported that crime is up in the area, and an increase in license plate theft was noted.

## 5.10

### **Hacienda Heights Improvement Association**

Nothing to report.

## **TAB 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS**

### 6.1

#### **Finance Report**

Director of Finance, Myra Malner presented a year-to-date Revenue and Expense Report by Category and Consumption by Class through August 2020. General Manager, Tom Coleman, and Ms. Malner answered questions posed by members of the Board.

### 6.2

#### **Operations Report**

Director of Operations, Dusty Moisio, provided the following updates:

- **Recycled Water Future 3 Project:** Provided the Board with pictures of the construction, and a progress update. Advised that 7,000 feet of pipe has been installed, along with 12 recycled water services.
- **Reservoir 10 Rehab:** Provided the Board with pictures of the rehab which started October 5, 2020. The Reservoir is out of service currently in order to complete structure repairs, apply a new coat to the interior and exterior of the reservoir, and upgrade safety features. Anticipated completion date January 22, 2021.
- **AMI Update:** 7,432 meters have been converted to AMI, with a reading accuracy of 99%.

### 6.3

#### **Personnel Report**

General Manager, Tom Coleman, introduced Mr. John Poehler as the new District Project Manager. The District will be conducting an in-house recruitment for two positions: Engineering and Compliance Manager and Water Systems Operator I. If the positions cannot be filled in house, the District will recruit outside of the District. He advised the Board that the District's former Engineering and Compliance Manager had received the approval of the La Puente Valley County Water District Board to serve as their new General Manager. Erin Gilhuly, CV Strategies, provided an update on the MWD Board election and advised that Gloria Gray, West Basin MWD, had been elected to serve two additional terms as the Chairwoman of the MWD Board of Directors.

## **TAB 7 ATTORNEY'S REPORT**

Nothing to report.

## **TAB 8 CLOSED SESSION**

Legal Counsel, Joseph Byrne, adjourned the meeting to closed session at 6:54 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.

- a. **CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION**  
**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**
- b. **Conference with Real Property Negotiator Pursuant to Government Code Section 54956.8**  
Property: 18938 Granby Place, Rowland Heights, CA 91748  
District Negotiator: Tom Coleman, General Manager  
Negotiating Parties: Mark I. Chen Revocable Living Trust dated 9-8-17  
Under 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  
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 7:01 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**

Director Lu-Yang advised that the Rowland Unified School District has announced that it has no plans, at this time, to return to in-person classroom instruction until January 2021.

### **Future Agenda Items**

- ACWA Region 8 Meeting, November 3, 2020.

### **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 7:05 p.m.

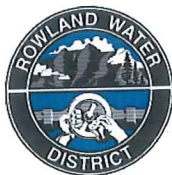
\_\_\_\_\_  
ROBERT W. LEWIS  
Board President

Attest: \_\_\_\_\_  
TOM COLEMAN  
Board Secretary

# Tab

# 1.2





Minutes of the Special Meeting of  
the Board of Directors of the Rowland Water District

October 27, 2020 – 5:00 p.m.  
Location: District Office

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**PLEDGE OF ALLEGIANCE**

**ROLL CALL OF DIRECTORS**

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

**ABSENT:**

None.

**OTHERS PRESENT:**

Joseph P. Byrne, Legal Counsel, Best Best & Krieger  
Erin Gilhuly, CV Strategies  
Jody Roberto, Director, Three Valleys Municipal Water District

**ROWLAND WATER DISTRICT STAFF:**

Tom Coleman, General Manager  
Dave Warren, Assistant General Manager  
Rose Perea, Director of Administrative Services  
Dusty Moisio, Director of Operations  
Myra Malner, Director of Finance  
Brittnie Van De Car, Public Affairs Representative

**ADDITIONS TO THE AGENDA/PUBLIC COMMENT ON NON-AGENDA ITEMS**

None.

**COMMENTS:**

None.

## **Tab 1 ACTION ITEMS**

### **1.1**

#### **Board Workshop – Rate Structure Overview**

Director of Finance, Myra Malner, presented an overview of the five-year Rate Structure/Model approved by the board in 2017. The five-year Rate Model approved by the board set forth a five percent (5%) rate increase scheduled to go into effect in January 2021 for all customers of the District. Mrs. Malner reviewed with the board the District's current financial reserves and obligations. She also shared her estimates of where she anticipates the finances of the District will be over the next several years. In light of the financial circumstances brought about by COVID-19 on our customer base and based upon this information, it is staff's recommendation to not increase the District's service charge rate by five percent (5%) in January 2021. All other increases approved by the board in the 2017 Rate Structure/Model will still go into effect as of January 2021. It was the consensus of the Board to bring this matter back for discussion and further action at the November Board meeting.

### **1.2**

#### **GASB 68 and GASB 75 Updates**

GASB 68 which includes the accounting for pension plan obligations and GASB 75 which includes the accounting for other post-employment benefits were discussed. Director of Finance, Myra Malner, provided the board with an overview of the current actuarial that was just completed for GASB 75 the District's Pars Trust Account for Other Post-Employment Benefits (OPEB). According to the information provided by Mrs. Malner, if the District were to make a one-time additional contribution of \$1,000,000.00, the Trust account would be over ninety percent (90%) funded. It is the recommendation of staff to make this contribution in addition to the already annual budgeted contribution of \$420,000.00. It was the consensus of the Board to include an action item on the November Agenda to consider the additional one-time contribution of \$1,000,000.00 to the PARS Trust contributions.

### **1.3**

#### **Project Overview and Funding Needs**

General Manager, Tom Coleman, advised the Board that Due to COVID-19 and the Governor's executive order in connection with the non-payment of water bills, several items were removed from the approved Budget and have been held in suspension. Mr. Coleman informed the board that the District's customers have been doing very well in keeping current on payment of their water bills. Owing to this fact, the District's financial position has not changed much due to the COVID-19 Pandemic. Therefore, staff is requesting the board's consideration of the allocation of the funds for certain system capital improvement projects that were held in suspension. It was the consensus of the Board to add these items for further discussion and action on the November Agenda.

#### 1.4

#### **Approve Change of Meeting Date from November 10, 2020 to November 17, 2020**

Upon motion by Director Lima, seconded by Director Rios, the Board approved the change of meeting date from November 10, 2020 to November 17, 2020, as follows:

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

#### 1.5

#### **Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)**

- ACWA Region 8 Virtual Meeting, November 3, 2020

Staff was asked to make a reservation for Director Lewis' attendance by teleconference.

#### 1.6

#### **CLOSED SESSION**

A closed session on the items listed below was not necessary.

- 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 91748  
District Negotiator: Tom Coleman, General Manager  
Negotiating Parties: Mark I. Chen Revocable Living Trust dated 9-8-17  
Under 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  
District Negotiator: Tom Coleman, General Manager  
Negotiating Parties: City of Industry

#### **General Manager's and Directors' Comments**

None.



### **Future Agenda Items**

- Review water rate structure: Discuss the fixed rate to become effective January 1, 2021
- Discuss additional PARS Trust contribution
- Project overview and funding needs:
  - Additional funding for patio storage building
  - Distribution System – additional capital funding
  - Staffing Needs – Discuss the addition of an additional Maintenance I position

### **Late Business**

None.

*Next Regular Board Meeting*

*November 17, 2020, 5:00 p.m.*

A motion was made by Director Lima, seconded by Director Rios, and unanimously carried to adjourn the meeting. The meeting was adjourned at 6:27 p.m.

\_\_\_\_\_  
ROBERT W. LEWIS  
Board President

Attest: \_\_\_\_\_  
TOM COLEMAN  
Board Secretary

# Tab

## 1.3

## Report Criteria:

Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
<b>28056</b>						
09/20	09/01/2020	28056	62121	ANDREW J ANTUNEZ	TOTAL EXPENSES-BOOT ALLOWANCE	188.16
Total 28056:						188.16
<b>28057</b>						
09/20	09/01/2020	28057	62093	ASTRA INDUSTRIAL SERVICES INC	SUPPLIES FOR WBS RP	237.59
Total 28057:						237.59
<b>28058</b>						
09/20	09/01/2020	28058	62403	CITY OF INDUSTRY	RENTAL FEES	150.00
Total 28058:						150.00
<b>28059</b>						
09/20	09/01/2020	28059	62439	CVSTRATEGIES	COMMUNICATION SERVICES	8,277.50
Total 28059:						8,277.50
<b>28060</b>						
09/20	09/01/2020	28060	62505	D & H WATER SYSTEMS	SUPPLIES FOR RES	1,315.69
09/20	09/01/2020	28060	62505	D & H WATER SYSTEMS	SUPPLIES FOR RES	1,679.58
Total 28060:						2,995.27
<b>28061</b>						
09/20	09/01/2020	28061	2125	DANIELS TIRE SERVICE	TIRES FOR TRUCK #4	702.36
09/20	09/01/2020	28061	2125	DANIELS TIRE SERVICE	TIRES FOR TRUCK #2	405.21
Total 28061:						1,107.57
<b>28062</b>						
09/20	09/01/2020	28062	62774	EIDE BAILLY LLP	CONSULTING SERVICES	8,026.70
Total 28062:						8,026.70
<b>28063</b>						
09/20	09/01/2020	28063	24701	GRAINGER	TOOLS & SUPPLIES	393.90
Total 28063:						393.90
<b>28064</b>						
09/20	09/01/2020	28064	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	1,363.36
09/20	09/01/2020	28064	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	1,865.78
09/20	09/01/2020	28064	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	2,035.54
Total 28064:						5,264.68
<b>28065</b>						
09/20	09/01/2020	28065	62526	HARRINGTON INDUSTRIAL PLASTICS	SUPPLIES FOR RES	1,184.84
09/20	09/01/2020	28065	62526	HARRINGTON INDUSTRIAL PLASTICS	SUPPLIES FOR RES	529.43

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28065:						1,714.27
<b>28066</b>						
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	362.46
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	227.62
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	111.64
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	159.48
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	243.57
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	210.22
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	347.96
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	166.73
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	234.87
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	311.71
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	282.71
09/20	09/01/2020	28066	62624	HASA INC	CHEMICALS FOR RCS	260.97
Total 28066:						2,919.94
<b>28067</b>						
09/20	09/01/2020	28067	244	INFOSEND INC	BILLING SERVICE	1,450.76
Total 28067:						1,450.76
<b>28068</b>						
09/20	09/01/2020	28068	62713	JCL TRAFFIC SERVICES	TOOLS & SUPPLIES	520.92
Total 28068:						520.92
<b>28069</b>						
09/20	09/01/2020	28069	233	MCCALL'S METER SALES & SVC	METER TESTING	1,242.42
Total 28069:						1,242.42
<b>28070</b>						
09/20	09/01/2020	28070	257	MCMaster-CARR SUPPLY CO	SUPPLIES FOR WBS BUILDING	42.64
09/20	09/01/2020	28070	257	MCMaster-CARR SUPPLY CO	TOOLS & SUPPLIES	325.31
Total 28070:						367.95
<b>28071</b>						
09/20	09/01/2020	28071	62735	MUTUAL OF OMAHA	LIFE INSURANCE	541.03
09/20	09/01/2020	28071	62735	MUTUAL OF OMAHA	SHORT/LONG TERM DISABILITY	1,360.30
09/20	09/01/2020	28071	62735	MUTUAL OF OMAHA	DIRECTORS LIFE INSURANCE	72.20
Total 28071:						1,973.53
<b>28072</b>						
09/20	09/01/2020	28072	5900	SOCALGAS	GAS UTILITY BILL	34.57
Total 28072:						34.57
<b>28073</b>						
09/20	09/01/2020	28073	6600	THREE VALLEYS MUN WATER DIST	2020 UWMP-STETSON PROFESSIONAL SERVICES	1,124.17
Total 28073:						1,124.17

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
28074						
09/20	09/01/2020	28074	62762	VSS COMPRESSOR SERVICE	WBS COMPRESSOR	1,074.36
Total 28074:						1,074.36
28075						
09/20	09/01/2020	28075	205	WARREN GRAPHICS	METER FORMS-2 PART NCR	1,331.81
09/20	09/01/2020	28075	205	WARREN GRAPHICS	PERSONNEL RULES & REGS (100)	460.08
Total 28075:						1,791.89
28076						
09/20	09/01/2020	28076	62562	WOODARD & CURRAN	AS NEEDED POTABLE WATER SUPPORT SERVICE	1,658.50
Total 28076:						1,658.50
28077						
09/20	09/01/2020	28077	334	YO FIRE SUPPLY	SUPPLIES FOR SERVICES	1,571.38
09/20	09/01/2020	28077	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	194.58
Total 28077:						1,765.96
28082						
09/20	09/14/2020	28082	3850	ATHENS SERVICES (MODERN SVC)	TRASH SERVICE	327.66
Total 28082:						327.66
28083						
09/20	09/14/2020	28083	403	CASELLE INC	CONTRACT SUPPORT CHARGES	1,884.00
Total 28083:						1,884.00
28084						
09/20	09/14/2020	28084	62700	CITIZENS TRUST C/O CITIZEN BUSIN	TRUSTEES FEES	775.56
Total 28084:						775.56
28085						
09/20	09/14/2020	28085	62764	CLARIS STRATEGY INC	PROFESSIONAL SERVICES	19,676.56
Total 28085:						19,676.56
28086						
09/20	09/14/2020	28086	1900	CLINICAL LAB OF S B	WATER SAMPLES	1,135.00
Total 28086:						1,135.00
28087						
09/20	09/14/2020	28087	62705	COMP	BAT TEST	35.00
09/20	09/14/2020	28087	62705	COMP	QUICK TEST	55.00
09/20	09/14/2020	28087	62705	COMP	LIFT TEST	45.00
09/20	09/14/2020	28087	62705	COMP	PHYSICAL EXAM	65.00
09/20	09/14/2020	28087	62705	COMP	BAT TEST	35.00
09/20	09/14/2020	28087	62705	COMP	QUICK TEST	55.00
09/20	09/14/2020	28087	62705	COMP	LIFT TEST	45.00
09/20	09/14/2020	28087	62705	COMP	PHYSICAL EXAM	65.00



GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28087:						400.00
<b>28088</b>						
09/20	09/14/2020	28088	2253	DUKE'S LANDSCAPING INC	GARDENING SERVICE	2,415.00
Total 28088:						2,415.00
<b>28089</b>						
09/20	09/14/2020	28089	33	DUSTIN T MOISIO	TOTAL EXPENSES-GAS	323.42
Total 28089:						323.42
<b>28090</b>						
09/20	09/14/2020	28090	62433	EMPLOYEE RELATIONS INC	BACKGROUND VERIFICATION	100.22
Total 28090:						100.22
<b>28091</b>						
09/20	09/14/2020	28091	5600	G M SAGER CONSTRUCTION	CONCRETE	950.00
09/20	09/14/2020	28091	5600	G M SAGER CONSTRUCTION	CONCRETE	837.50
09/20	09/14/2020	28091	5600	G M SAGER CONSTRUCTION	CONCRETE	1,010.00
Total 28091:						2,797.50
<b>28092</b>						
09/20	09/14/2020	28092	62624	HASA INC	CHEMICALS FOR RCS	202.97
09/20	09/14/2020	28092	62624	HASA INC	CHEMICALS FOR RCS	231.97
09/20	09/14/2020	28092	62624	HASA INC	CHEMICALS FOR RCS	175.43
Total 28092:						610.37
<b>28093</b>						
09/20	09/14/2020	28093	379	HIGHROAD INFORMATION TECHNOLOG	LOGMEIN SUBSCRIPTION FOR COI	742.00
Total 28093:						742.00
<b>28094</b>						
09/20	09/14/2020	28094	2724	HOME DEPOT CREDIT SERVICES	TOOLS & SUPPLIES	3,292.07
09/20	09/14/2020	28094	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR HYDRANTS	110.80
09/20	09/14/2020	28094	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR RES	11.30
Total 28094:						3,414.17
<b>28095</b>						
09/20	09/14/2020	28095	244	INFOSEND INC	BILLING SERVICE	1,442.90
09/20	09/14/2020	28095	244	INFOSEND INC	BILLING SERVICE	210.41
Total 28095:						1,653.31
<b>28096</b>						
09/20	09/14/2020	28096	62066	JANITORIAL SYSTEMS	MONTHLY JANITORIAL SERVICES	660.00
Total 28096:						660.00
<b>28097</b>						
09/20	09/14/2020	28097	62664	M & J TREE SERVICE	COMPLETE CLEAN UP & HAUL AWAY-DISTRICT OF	2,400.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28097:						2,400.00
<b>28098</b>						
09/20	09/14/2020	28098	62573	MANAGED MOBILE INC	INSPECTION TRUCK 31	426.16
Total 28098:						426.16
<b>28099</b>						
09/20	09/14/2020	28099	62078	MCKINNEY CONSTRUCTION CO INC	RETENTION RELEASE-KRISPY KREME VALVE	10,000.00
09/20	09/14/2020	28099	62078	MCKINNEY CONSTRUCTION CO INC	RETENTION RELEASE-19 LOCATIONS	7,013.00
Total 28099:						17,013.00
<b>28100</b>						
09/20	09/14/2020	28100	5000	PUENTE BASIN WATER AGENCY	BANK OF AMERICA-APR-JUNE 2020	527.15
09/20	09/14/2020	28100	5000	PUENTE BASIN WATER AGENCY	CDWC 1111.64 AF @ \$165	91,710.30
09/20	09/14/2020	28100	5000	PUENTE BASIN WATER AGENCY	LEGAL-JULY 2020	90.00
Total 28100:						92,327.45
<b>28101</b>						
09/20	09/14/2020	28101	5100	PUENTE READY MIX INC	WASH CONCRETE SAND	813.83
Total 28101:						813.83
<b>28102</b>						
09/20	09/14/2020	28102	5740	QUINN COMPANY	PERFORM ANNUAL SERVICE-OFFICE	818.30
Total 28102:						818.30
<b>28103</b>						
09/20	09/14/2020	28103	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	21,747.35
09/20	09/14/2020	28103	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	2,416.37
Total 28103:						24,163.72
<b>28104</b>						
09/20	09/14/2020	28104	62743	SOCAL SCADA SOLUTIONS LLC	SCADA NETWORK UPGRADE	34,250.00
Total 28104:						34,250.00
<b>28105</b>						
09/20	09/14/2020	28105	62481	STAPLES BUSINESS CREDIT	OFFICE SUPPLIES	488.13
Total 28105:						488.13
<b>28106</b>						
09/20	09/14/2020	28106	62695	TRAVIS NOELTE	TOTAL EXPENSES-BOOT ALLOWANCE	181.01
Total 28106:						181.01
<b>28107</b>						
09/20	09/14/2020	28107	62665	VERIZON	SCADA ALARM MODEM	26.61
Total 28107:						26.61

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
<b>28108</b>						
09/20	09/14/2020	28108	62476	VERIZON CONNECT NWF INC	GPS DIAGNOSTICS, OBD HARNESS KIT	170.08
Total 28108:						170.08
<b>28109</b>						
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	415.80
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR SERVICES	514.24
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR HYDRANTS	532.49
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR METERS	511.76
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR SERVICES	899.54
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR METERS	1,048.80
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR SERVICES	156.24
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	549.21
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	242.27
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	502.39
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR METERS	2,423.02
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR METERS	740.00
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	213.60
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR SERVICES	960.02
09/20	09/14/2020	28109	334	YO FIRE SUPPLY	SUPPLIES FOR HYDRANTS	181.05
Total 28109:						9,890.43
<b>28110</b>						
09/20	09/17/2020	28110	4750	PWR JT WATER LINE COMMISSION	PM 15 Water Use	478,116.14
09/20	09/17/2020	28110	4750	PWR JT WATER LINE COMMISSION	PM 21 Water Use	150,871.70
09/20	09/17/2020	28110	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	5,004.63
09/20	09/17/2020	28110	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	1,137.50
09/20	09/17/2020	28110	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	1,616.16
Total 28110:						636,746.13
<b>28117</b>						
09/20	09/21/2020	28117	1000	ACWA JPIA	EMPLOYEE HEALTH BENEFITS	45,022.00
09/20	09/21/2020	28117	1000	ACWA JPIA	EMPLOYEE VISION BENEFITS	724.95
09/20	09/21/2020	28117	1000	ACWA JPIA	EMPLOYEE ASSISTANCE PROGRAM	66.82
09/20	09/21/2020	28117	1000	ACWA JPIA	EMPLOYEE DENTAL BENEFITS	3,114.94
09/20	09/21/2020	28117	1000	ACWA JPIA	RETIRES HEALTH BENEFITS	17,586.26
09/20	09/21/2020	28117	1000	ACWA JPIA	DIRECTORS HEALTH BENEFITS	10,594.87
Total 28117:						77,109.84
<b>28118</b>						
09/20	09/21/2020	28118	4600	AIRGAS USA LLC	TANK RENTAL	100.06
Total 28118:						100.06
<b>28119</b>						
09/20	09/21/2020	28119	62622	AKM CONSULTING ENGINEERS	FULLERTON BOOSTER STATION BUILDING	410.00
09/20	09/21/2020	28119	62622	AKM CONSULTING ENGINEERS	RES 8 SCADA & RMS BUILDING	2,140.00
Total 28119:						2,550.00
<b>28120</b>						
09/20	09/21/2020	28120	1625	ANTHEM BLUE CROSS	RETIREE HEALTH BENEFITS	1,114.97

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Total 28120:						1,114.97
<b>28121</b>						
09/20	09/21/2020	28121	62554	APPLIED TECHNOLOGY GROUP	SCADA BACKBONE	33,484.16
Total 28121:						33,484.16
<b>28122</b>						
09/20	09/21/2020	28122	400	AT&T MOBILITY	MOBILE PHONES, IPADS & NEW DEVICES	4,238.38
Total 28122:						4,238.38
<b>28123</b>						
09/20	09/21/2020	28123	62597	BEST BEST & KRIEGER	LEGAL FEES-GENERAL COUNSEL	6,931.40
09/20	09/21/2020	28123	62597	BEST BEST & KRIEGER	LEGAL FEES-CELL LEASES AND RELATED ISSUES	2,241.60
09/20	09/21/2020	28123	62597	BEST BEST & KRIEGER	LEGAL FEES-LHHCWD	354.90
Total 28123:						9,527.90
<b>28124</b>						
09/20	09/21/2020	28124	1476	BUSINESS CARD (VISA)	MISC EXPENSES	1,147.86
Total 28124:						1,147.86
<b>28125</b>						
09/20	09/21/2020	28125	6966	CINTAS	UNIFORM RENTAL	3,273.86
Total 28125:						3,273.86
<b>28126</b>						
09/20	09/21/2020	28126	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM	22,551.50
Total 28126:						22,551.50
<b>28127</b>						
09/20	09/21/2020	28127	62785	CLARK CO	FLOOR COVERING FOR OFFICE	2,270.82
Total 28127:						2,270.82
<b>28128</b>						
09/20	09/21/2020	28128	62757	CONOR CONSULTING LLC	LEADERSHIP COACHING	670.00
Total 28128:						670.00
<b>28129</b>						
09/20	09/21/2020	28129	62645	CORE & MAIN LP	Master Meter Allegro AMI Modules (Wired)	4,687.50
09/20	09/21/2020	28129	62645	CORE & MAIN LP	Allegro Pit Mount	1,250.00
09/20	09/21/2020	28129	62645	CORE & MAIN LP	Allegro Extension Cable (5 Extra ft)	823.75
09/20	09/21/2020	28129	62645	CORE & MAIN LP	Tax	642.33
Total 28129:						7,403.58
<b>28130</b>						
09/20	09/21/2020	28130	1270	CORELOGIC SOLUTIONS LLC	PROPERTY DATA INFO	100.00

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Total 28130:						100.00
<b>28131</b>						
09/20	09/21/2020	28131	62439	CVSTRATEGIES	COMMUNICATION SERVICES	14,791.62
Total 28131:						14,791.62
<b>28132</b>						
09/20	09/21/2020	28132	62729	DIG SAFE BOARD	CA STATE FEE	100.15
Total 28132:						100.15
<b>28133</b>						
09/20	09/21/2020	28133	2300	FEDERAL EXPRESS	POSTAGE	89.89
Total 28133:						89.89
<b>28134</b>						
09/20	09/21/2020	28134	2550	FRONTIER	INTERNET ACCESS	803.00
Total 28134:						803.00
<b>28135</b>						
09/20	09/21/2020	28135	5600	G M SAGER CONSTRUCTION	ASPHALT	725.00
09/20	09/21/2020	28135	5600	G M SAGER CONSTRUCTION	ASPHALT/ARROW BOARD	8,097.60
Total 28135:						8,822.60
<b>28136</b>						
09/20	09/21/2020	28136	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	2,130.24
Total 28136:						2,130.24
<b>28137</b>						
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	130.48
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	188.48
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	311.71
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	289.96
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	86.99
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	224.72
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	246.47
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	65.24
09/20	09/21/2020	28137	62624	HASA INC	CHEMICALS FOR RCS	1,544.05
Total 28137:						1,544.05
<b>28138</b>						
09/20	09/21/2020	28138	379	HIGHROAD INFORMATION TECHNOL	ANNUAL RENEWAL FOR VMWARE VIRTUAL SOFT	310.00
09/20	09/21/2020	28138	379	HIGHROAD INFORMATION TECHNOL	ANNUAL RENEWAL FOR VMWARE VIRTUAL SOFT	2,120.00
09/20	09/21/2020	28138	379	HIGHROAD INFORMATION TECHNOL	MANANGED SERVICES	4,416.67
09/20	09/21/2020	28138	379	HIGHROAD INFORMATION TECHNOL	DATA CENTER	2,557.00
09/20	09/21/2020	28138	379	HIGHROAD INFORMATION TECHNOL	MICROSOFT OFFICE365	1,200.00
Total 28138:						10,603.67
<b>28139</b>						
09/20	09/21/2020	28139	244	INFOSEND INC	BILLING SERVICE	2,129.82



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Total 28139:						2,129.82
<b>28140</b>						
09/20	09/21/2020	28140	62703	IWATER INC.	VALVE SERVICE	4,851.00
Total 28140:						4,851.00
<b>28141</b>						
09/20	09/21/2020	28141	62777	J DE SIGIO CONSTRUCTION INC	FUTURE 3 SYSTEM RC WATERLINE	320,150.00
Total 28141:						320,150.00
<b>28142</b>						
09/20	09/21/2020	28142	62573	MANAGED MOBILE INC	MAINTENANCE TRUCK 29	685.16
Total 28142:						685.16
<b>28143</b>						
09/20	09/21/2020	28143	257	MCMaster-CARR SUPPLY CO	SUPPLIES FOR RES	14.85
Total 28143:						14.85
<b>28144</b>						
09/20	09/21/2020	28144	189	NOBEL SYSTEMS	GIS SUBSCRIPTION	5,000.00
09/20	09/21/2020	28144	189	NOBEL SYSTEMS	METER EXCHANGE ANNUAL SUBSCRIPTION	4,400.00
Total 28144:						9,400.00
<b>28145</b>						
09/20	09/21/2020	28145	62649	OPARC	PAINTING FIRE HYDRANTS	2,491.58
Total 28145:						2,491.58
<b>28146</b>						
09/20	09/21/2020	28146	46201	PITNEY BOWES GLOBAL FINANCIAL S	POSTAGE METER-LEASING CHARGE	231.81
Total 28146:						231.81
<b>28147</b>						
09/20	09/21/2020	28147	62771	PUBLIC WATER AGENCIES GROUP	PWAG ASSESSMENT	1,142.98
Total 28147:						1,142.98
<b>28148</b>						
09/20	09/21/2020	28148	5000	PUENTE BASIN WATER AGENCY	REEB-SEPT 2020	1,666.67
Total 28148:						1,666.67
<b>28149</b>						
09/20	09/21/2020	28149	62660	PUENTE HILLS FORD	MAINTENANCE TRUCKS 1, 2, 7, 11, 37	1,296.40
Total 28149:						1,296.40
<b>28150</b>						
09/20	09/21/2020	28150	5740	QUINN COMPANY	TROUBLE SHOOT GENERATOR	715.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28150:						715.50
<b>28151</b>						
09/20	09/21/2020	28151	62534	SHRED IT USA	SHREDDING SERVICE	113.06
Total 28151:						113.06
<b>28152</b>						
09/20	09/21/2020	28152	3550	SOUTHERN COUNTIES FUELS	REG UL CARB ETHANOL	2,264.66
Total 28152:						2,264.66
<b>28153</b>						
09/20	09/21/2020	28153	62711	TECHNOLOGY SYSTEMS	PROGRAMMING SUPPORT	200.00
Total 28153:						200.00
<b>28154</b>						
09/20	09/21/2020	28154	6500	THERMALAIR INC	MAINTENANCE OF AC-DISTRICT OFFICE	357.50
09/20	09/21/2020	28154	6500	THERMALAIR INC	CHANGE PROGRAM SETTINGS ON THERMOSTAT	295.00
09/20	09/21/2020	28154	6500	THERMALAIR INC	QUARTERLY PREVENTATIVE MAINTENANCE	21.24
Total 28154:						673.74
<b>28155</b>						
09/20	09/21/2020	28155	6950	UNDERGROUND SERVICE ALERT	SERVICE ALERT	232.75
Total 28155:						232.75
<b>28156</b>						
09/20	09/21/2020	28156	382	W A RASIC CONSTRUCTION CO INC	JOB 19VX51-FULLERTON RD GRADE SEP	9,963.51
09/20	09/21/2020	28156	382	W A RASIC CONSTRUCTION CO INC	JOB 17SX85-FULLERTON RD GRADE SEP	325.62
09/20	09/21/2020	28156	382	W A RASIC CONSTRUCTION CO INC	JOB 19SX30-FULLERTON RD GRADE SEP	212,012.16
09/20	09/21/2020	28156	382	W A RASIC CONSTRUCTION CO INC	JOB 15TX15-FULLERTON RD GRADE SEP	535.41
Total 28156:						222,836.70
<b>28157</b>						
09/20	09/21/2020	28157	7700	WALNUT VALLEY WATER DISTRICT	RECYCLED WATER	901.16
Total 28157:						901.16
<b>28158</b>						
09/20	09/21/2020	28158	205	WARREN GRAPHICS	QUARTERLY NEWSLETTER	4,007.88
Total 28158:						4,007.88
<b>28159</b>						
09/20	09/21/2020	28159	7975	WEWAC	WEWAC PROGRAMS FOR 2020-21	1,500.00
Total 28159:						1,500.00
<b>28160</b>						
09/20	09/21/2020	28160	334	YO FIRE SUPPLY	TOOLS & SUPPLIES	1,106.68
09/20	09/21/2020	28160	334	YO FIRE SUPPLY	SUPPLIES FOR HYDRANTS	1,099.38
09/20	09/21/2020	28160	334	YO FIRE SUPPLY	SUPPLIES FOR METERS	341.20

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28160:						2,547.26
<b>28162</b>						
09/20	09/29/2020	28162	62622	AKM CONSULTING ENGINEERS	FUTURE 3 SYSTEM RC WATER	270.00
09/20	09/29/2020	28162	62622	AKM CONSULTING ENGINEERS	BIXBY DRIVE RW SERVICE CONVERSION	1,080.00
Total 28162:						1,350.00
<b>28163</b>						
09/20	09/29/2020	28163	62741	BEE REMOVERS	BEE REMOVAL	118.00
Total 28163:						118.00
<b>28164</b>						
09/20	09/29/2020	28164	62723	CAVANAUGH & ASSOCIATES, P.A.	2019 AWWA WATER AUDIT LEVEL 1 VALIDATION	2,500.00
Total 28164:						2,500.00
<b>28165</b>						
09/20	09/29/2020	28165	62403	CITY OF INDUSTRY	RENTAL FEES	150.00
Total 28165:						150.00
<b>28166</b>						
09/20	09/29/2020	28166	62647	COMMLINE, INC.	CM300D VHF MOBILE UNIT WITH SPEAKER	1,455.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	ROOF MOUNT ANTENNA UHF	59.85
09/20	09/29/2020	28166	62647	COMMLINE, INC.	136-512, FIELD TUNABLE 1/4 ANTENNA	60.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	CONNECTORS/WIRES	300.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	VEHICLE INSTALLATION	1,050.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	TAX	178.12
09/20	09/29/2020	28166	62647	COMMLINE, INC.	CM300D VHF MOBILE UNIT WITH SPEAKER	1,940.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	ROOF MOUNT ANTENNA UHF	79.80
09/20	09/29/2020	28166	62647	COMMLINE, INC.	136-512, FIELD TUNABLE 1/4 ANTENNA	80.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	CONNECTORS/WIRES	400.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	VEHICLE INSTALLATION	1,400.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	F-150 FOUR CORNER STROBE LIGHT	3,400.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	MISCELLANEOUS PARTS	175.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	LIGHTING INSTALLATION	2,300.00
09/20	09/29/2020	28166	62647	COMMLINE, INC.	TAX	577.12
Total 28166:						13,454.89
<b>28167</b>						
09/20	09/29/2020	28167	62505	D & H WATER SYSTEMS	SUPPLIES FOR RES	211.01
Total 28167:						211.01
<b>28168</b>						
09/20	09/29/2020	28168	2125	DANIELS TIRE SERVICE	TIRES FOR TRUCK #11	812.86
Total 28168:						812.86
<b>28169</b>						
09/20	09/29/2020	28169	62351	ELITE EQUIPMENT INC.	REPAIR WIDEN DIAPHRAGM PUMP	488.12

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28169:						488.12
<b>28170</b>						
09/20	09/29/2020	28170	2550	FRONTIER	PHONE SERVICE	346.12
Total 28170:						346.12
<b>28171</b>						
09/20	09/29/2020	28171	2690	HARPER & ASSOCIATES ENG.	Engineering services-Res 10	1,250.00
Total 28171:						1,250.00
<b>28172</b>						
09/20	09/29/2020	28172	62624	HASA INC	CHEMICALS FOR RCS	289.96
09/20	09/29/2020	28172	62624	HASA INC	CHEMICALS FOR RCS	231.97
09/20	09/29/2020	28172	62624	HASA INC	CHEMICALS FOR RCS	337.81
Total 28172:						859.74
<b>28173</b>						
09/20	09/29/2020	28173	379	HIGHROAD INFORMATION TECHNOL	STANDARD DOMAIN RENEWAL 1 YR FOR WWW.R	211.00
09/20	09/29/2020	28173	379	HIGHROAD INFORMATION TECHNOL	PRIVATE DOMAIN REGISTRATION FOR SECURITY	54.00
Total 28173:						265.00
<b>28174</b>						
09/20	09/29/2020	28174	62435	INDUSTRY PUBLIC UTILITY COMMISSI	PUMPING POWER-PUMPSTATION 2A	5,634.53
Total 28174:						5,634.53
<b>28175</b>						
09/20	09/29/2020	28175	244	INFOSEND INC	BILLING SERVICE	3,021.62
Total 28175:						3,021.62
<b>28176</b>						
09/20	09/29/2020	28176	62664	M & J TREE SERVICE	COMPLETE CLEAN UP AND HAUL AWAY	2,200.00
09/20	09/29/2020	28176	62664	M & J TREE SERVICE	COMPLETE CLEAN UP AND HAUL AWAY-TOMICH	2,450.00
Total 28176:						4,650.00
<b>28177</b>						
09/20	09/29/2020	28177	257	MCMASTER-CARR SUPPLY CO	SUPPLIES FOR RES	439.60
Total 28177:						439.60
<b>28178</b>						
09/20	09/29/2020	28178	62735	MUTUAL OF OMAHA	LIFE INSURANCE	541.03
09/20	09/29/2020	28178	62735	MUTUAL OF OMAHA	SHORT/LONG TERM DISABILITY	1,360.30
09/20	09/29/2020	28178	62735	MUTUAL OF OMAHA	DIRECTORS LIFE INSURANCE	72.20
Total 28178:						1,973.53
<b>28179</b>						
09/20	09/29/2020	28179	62786	NIGRO & NIGRO PC	PROGRESS BILLING ON 6/30/2020 AUDIT	11,000.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 28179:						11,000.00
<b>28180</b>						
09/20	09/29/2020	28180	62448	PARS	GASBY 45 MANAGEMENT FEE	1,057.11
Total 28180:						1,057.11
<b>28181</b>						
09/20	09/29/2020	28181	252	PENSOFT SOLUTIONS	2021 PENSOFT PAYROLL RENEWAL	549.00
Total 28181:						549.00
<b>28182</b>						
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	FEDAK & BROWN AUDIT FY 6/30/20-AUG 2020	382.50
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	FERGUSON-MATERIALS	1,352.73
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	FERGUSON-MATERIALS	757.02
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	FERGUSON-MATERIALS	34.33
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	LEGAL-AUG 2020	165.00
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	LASER-JULY 2020	1,450.00
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	LASER-AUG 2020	1,000.00
09/20	09/29/2020	28182	5000	PUENTE BASIN WATER AGENCY	WWWD ADMIN COSTS-JULY 2020	1,031.69
Total 28182:						6,173.27
<b>28183</b>						
09/20	09/29/2020	28183	62249	SECURE SITE SOLUTIONS INC	ASSIGN TECH TO ASSIST DOOR CONTRACTOR-D	380.00
Total 28183:						380.00
<b>28184</b>						
09/20	09/29/2020	28184	62521	TRIPLEI SMITH & ASSOCIATES	MONTHLY WEBSITE MAINTENANCE	375.00
Total 28184:						375.00
<b>28185</b>						
09/20	09/29/2020	28185	62476	VERIZON CONNECT NWF INC	MONTHLY SERVICE	356.18
Total 28185:						356.18
<b>28186</b>						
09/20	09/29/2020	28186	382	W A RASIC CONSTRUCTION CO INC	JOB 19TX56-ANAHEIM PUENTE BRIDGE	11,199.89
Total 28186:						11,199.89
<b>28187</b>						
09/20	09/29/2020	28187	62562	WOODARD & CURRAN	AS NEEDED POTABLE WATER SUPPORT SERVICE	1,820.00
Total 28187:						1,820.00
<b>28188</b>						
09/20	09/29/2020	28188	334	YO FIRE SUPPLY	WBS SURGE TANK	307.53
Total 28188:						307.53
<b>91520</b>						
09/20	09/15/2020	91520	366	CALPERS-FINANCIAL REPORTING/AC	FEES FOR GASB 68 REPORTS & SCHEDULES	700.00



GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 91520:						700.00
<b>901520</b>						619.66
09/20	09/15/2020	901520	62493	CADWAY INC (CAL DOMESTIC WATER	RTS CDWC	619.66
Total 901520:						619.66
<b>9142020</b>						376,790.40
09/20	09/14/2020	914202	62558	PUENTE BASIN WATER AGENCY	PM 22/PM 9 CONNECTION	1,410.13
09/20	09/14/2020	914202	62558	PUENTE BASIN WATER AGENCY	TVMWD CONNECTION CAPACITY	1,810.26
09/20	09/14/2020	914202	62558	PUENTE BASIN WATER AGENCY	TVMWD EQUIVALENT SMALL METER	1,905.12
09/20	09/14/2020	914202	62558	PUENTE BASIN WATER AGENCY	TVMWD WATER USE CHARGE	8,563.78
09/20	09/14/2020	914202	62558	PUENTE BASIN WATER AGENCY	MWD CAPACITY CHARGE	1,030.00
09/20	09/14/2020	914202	62558	PUENTE BASIN WATER AGENCY	WATER RESEARCH FOUNDATION DUES	391,509.69
Total 9142020:						391,509.69
<b>9222020</b>						84.66
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	DIRECTV	762.00
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	SPECTRUM	1,518.86
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	FREEDOM VOICE	889.97
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	VEHICLE EXPENSE	189.00
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	ANSWERING SERVICE	2,224.25
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	MISC EXPENSES	726.00
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	OFFICE SUPPLIES	116.34
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	SUPPLIES FOR BELLFLOWER	455.49
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	SUPPLIES FOR BELLFLOWER	35.72
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	POSTAGE EXPENSE	351.29
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	TOOLS & SUPPLIES	3,366.00
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	SERVICE CUTS	79.00
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	MEMBERSHIP EXPENSE	222.60
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	MAINTENANCE & OPERATION	840.68
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	OFFICE FURNITURE EXPENSE	27.00
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	TRAINING EXPENSE	467.40
09/20	09/22/2020	922202	1070	AMERICAN EXPRESS	IT LICENSING	12,356.26
Total 9222020:						12,356.26
Grand Totals:						2,161,319.97

## Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
11185-0	10,351.92	.00	10,351.92
11505-0	649,378.01	.00	649,378.01
11507-0	2,144.08	.00	2,144.08
222100	.00	2,161,319.97-	2,161,319.97-
51310-0	1,014,342.02	.00	1,014,342.02
51410-1	3,521.28	.00	3,521.28
51410-2	2,547.63	.00	2,547.63
51410-3	1,810.26	.00	1,810.26
51410-5	5,004.63	.00	5,004.63
51510-0	23,452.66	.00	23,452.66

GL Account	Debit	Credit	Proof
51610-0	619.66	.00	619.66
51910-0	97,768.31	.00	97,768.31
52310-0	27,381.88	.00	27,381.88
54210-0	1,538.83	.00	1,538.83
54211-0	10,264.92	.00	10,264.92
54212-0	6,307.20	.00	6,307.20
54213-0	10,036.30	.00	10,036.30
54214-0	12,948.60	.00	12,948.60
54215-0	4,415.30	.00	4,415.30
54217-0	5,934.10	.00	5,934.10
54218-0	742.00	.00	742.00
54219-0	1,662.12	.00	1,662.12
56210-0	11,079.25	.00	11,079.25
56211-0	2,532.67	.00	2,532.67
56214-0	2,334.96	.00	2,334.96
56215-0	2,609.00	.00	2,609.00
56216-0	1,917.50	.00	1,917.50
56218-0	9,173.00	.00	9,173.00
56218-1	609.90	.00	609.90
56218-2	1,142.98	.00	1,142.98
56219-0	9,796.23	.00	9,796.23
56220-0	11,005.67	.00	11,005.67
56221-0	27,077.00	.00	27,077.00
56226-0	6,067.40	.00	6,067.40
56312-0	22,829.17	.00	22,829.17
56320-0	697.00	.00	697.00
56411-0	45,022.00	.00	45,022.00
56413-0	3,114.94	.00	3,114.94
56415-0	724.95	.00	724.95
56416-0	1,082.06	.00	1,082.06
56417-0	18,701.23	.00	18,701.23
56418-0	2,720.60	.00	2,720.60
56419-0	66.82	.00	66.82
56421-0	10,739.27	.00	10,739.27
56510-0	100.15	.00	100.15
56710-0	1,303.68	.00	1,303.68
56811-0	19,026.70	.00	19,026.70
56812-0	3,841.50	.00	3,841.50
57310-0	27,909.23	.00	27,909.23
57312-0	8,108.02	.00	8,108.02
57314-0	6,385.46	.00	6,385.46
57315-0	1,135.00	.00	1,135.00
57321-0	10,294.92	.00	10,294.92
Grand Totals:	2,161,319.97	2,161,319.97-	.00

Report Criteria:

Report type: GL detail

Report Criteria:  
Detail Report

Check Number	Check Issue Date	Payee				
28078	09/02/2020	DENISE RENE GIBBS				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	147084-72	DEPOSIT REFUND	22810-0	102.68	102.68	
28079	09/02/2020	KANG QIN				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	325800-16	DEPOSIT REFUND	22810-0	137.06	137.06	
28080	09/02/2020	RAISING CANES				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	9600115-03	DEPOSIT REFUND	22810-0	2,623.01	2,623.01	
28081	09/09/2020	SUSAN BORKLUND				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1		PROJECT REFUND	24110-0	84.36	84.36	
28111	09/21/2020	HACIENDA HIEGHTS LITTLE LEAGUE				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	836700-00	CREDIT REFUND	15210-0	1,115.20	1,115.20	
28111	09/29/2020	HACIENDA HIEGHTS LITTLE LEAGUE				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	836700-00	Void - CREDIT REFUND	15210-0	1,115.20-	1,115.20-	
28112	09/21/2020	RAMON PERALTA C/O SYLVIA PERALTA				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	139405-70	CREDIT REFUND	15210-0	27.83	27.83	
28113	09/21/2020	RBC DEVELOPMENT				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	427181-32	CREDIT REFUND	15210-0	84.37	84.37	

Check Number	Check Issue Date	Payee				
28114	09/21/2020	CHIA CHIEH HSU				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	756720-44	CREDIT REFUND	15210-0	196.50	196.50	
28115	09/21/2020	YANSHAN ZHENG				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	129477-56	CREDIT REFUND	15210-0	62.00	62.00	
28116	09/21/2020	JOSEPH FEDERICO GALLARDO				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1	976435-76	CREDIT REFUND	15210-0	68.46	68.46	
28161	09/23/2020	JIMMY HUNG				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1		PROJECT REFUND	24110-0	137.34	137.34	
28189	09/30/2020	DIAMOND HONDA				
Sequence	Source	Description	GL Account	Amount	Check Amount	
1		PORTABLE RESTROOM REIMBURSEMENT	56812-0	460.17	460.17	
Grand Totals:						3,983.78

# Tab

# 1.4



# ROWLAND WATER DISTRICT

## CASH & INVESTMENTS

### As of September 30, 2020

Description / Type	Term	Shares / Units Held	Purchase Price	Current Price	Maturity Date	Current Yield	Current Value	% of Portfolio
<b>Cash</b>							\$ 3,376,765	
Citizens Business Bank							\$ 8,499	
Comerica Bank MMIA							\$ 3,385,263	
<b>Total Cash</b>						2.31%	\$ 988,534	4.92%
Comerica Securities CD Placement	Various					0.78%	\$ 8,788,201	43.71%
Local Agency Investment Fund (LAIF)	N/A							
<b>Citizens Trust Investments (Union Bank Custodian)</b>								
US Treasury Note - 8P87	5 Year	250,000	99.6331	100.4220	2/28/2021	1.12%	\$ 251,055.00	1.25%
US Treasury Note - 8S76	5 Year	250,000	100.1839	100.8360	7/31/2021	1.12%	\$ 252,090.00	1.25%
US Treasury Note - 82F6	5 Year	250,000	99.0589	100.8980	8/31/2021	1.11%	\$ 252,245.00	1.25%
US Treasury Note - 82P4	5 Year	250,000	100.3750	103.1950	7/31/2022	1.82%	\$ 257,987.50	1.28%
Fed'l Farm CR Banks - LYG3	5 Year	200,000	100.0000	100.0100	4/5/2022	0.40%	\$ 200,020.00	0.99%
Fed'l Home Loan Bank - 8WG2	4 Year	100,000	99.5286	103.3940	3/11/2022	2.42%	\$ 103,394.00	0.51%
Fed'l National Mtg. Assn. - 0T45	5 Year	250,000	100.5354	102.6330	4/5/2022	1.83%	\$ 256,582.50	1.28%
Fed'l Farm CR Banks - LUJ1	3 Year	300,000	100.0000	100.2980	3/24/2023	1.00%	\$ 300,894.00	1.50%
Fed'l Home Loan Mtg. Corp. - WA48	3 Year	100,000	100.0000	100.0000	12/1/2023	0.40%	\$ 100,000.00	0.50%
Fed'l Home Loan Mtg. Corp. - WVJ2	4 Year	300,000	100.0000	100.0000	9/30/2024	0.40%	\$ 300,000.00	1.49%
Fed'l Home Loan Mtg. Corp. - VQE1	4 Year	200,000	100.0000	100.0120	10/30/2024	0.75%	\$ 200,024.00	0.99%
Fed'l National Mtg. Assn. - 4XZ1	5 Year	200,000	100.0000	100.0120	6/30/2025	0.74%	\$ 200,024.00	0.99%
Fed'l Home Loan Mtg. Corp. - 4C27	5 Year	350,000	100.0000	99.9550	7/29/2025	0.70%	\$ 349,842.50	1.74%
Fed'l Home Loan Mtg. Corp. - W3B0	5 Year	200,000	100.0000	100.0330	9/2/2025	0.70%	\$ 200,066.00	1.00%
Paccar Financial Corp. - RN85	2 Year	200,000	98.9960	100.2070	11/13/2020	2.05%	\$ 200,414.00	1.00%
United Parcel Service - 2BC9	4 Year	100,000	97.0770	103.1390	5/16/2022	2.28%	\$ 103,139.00	0.51%
Bank of New York Mellon Corp. - RAE7	5 Year	250,000	99.8060	105.3370	1/29/2023	2.80%	\$ 263,342.50	1.31%
Paccar Financial Corp. - RP59	3 Year	170,000	105.0550	107.8980	8/9/2023	3.15%	\$ 183,426.60	0.91%
US Bancorp Mtns. - HHV5	5 Year	200,000	102.1370	108.8040	2/5/2024	3.10%	\$ 217,608.00	1.08%
Apple Inc. - 3CG3	5 Year	200,000	101.2390	107.6820	2/9/2024	2.79%	\$ 215,364.00	1.07%
Apple Inc. - 3CU2	5 Year	150,000	103.6730	107.9030	5/11/2024	2.64%	\$ 161,854.50	0.81%
Cash Reserve Account						0.01%	\$ 306,745.49	1.53%
<b>Total Citizens Trust Investments</b>							\$ 4,876,119	24.25%
<b>Wells Fargo Advisors Investments (Union Bank Custodian)</b>								
Fed'l Home Loan Mtg. Corp. - AEK1	2 Year	500,000	99.4532	100.2290	11/17/2020	1.87%	\$ 501,145.00	2.49%
Fed'l Home Loan Bank - D4X7	2 Year	250,000	99.7862	100.3690	12/11/2020	1.99%	\$ 250,922.50	1.25%
Fed'l Home Loan Mtg. Corp. - AEC9	3 Year	255,000	96.0775	100.8470	8/12/2021	1.12%	\$ 257,159.85	1.28%
Fed'l National Mtg. Assn. - 0Q89	4 Year	250,000	100.1410	101.2370	10/7/2021	1.36%	\$ 253,092.50	1.26%
Fed'l Home Loan Bank - ABG2	4 Year	750,000	99.4438	101.9980	11/29/2021	1.84%	\$ 764,985.00	3.81%
Fed'l National Mtg. Assn. - 0S38	5 Year	300,000	102.9350	102.3840	1/5/2022	1.95%	\$ 307,152.00	1.53%
Fed'l National Mtg. Assn. - 0T45	5 Year	375,000	103.1530	102.6330	4/5/2022	1.83%	\$ 384,873.75	1.91%
Fed'l Home Loan Bank - 7R49	5 Year	200,000	102.2690	101.9210	4/13/2022	1.45%	\$ 203,842.00	1.01%
Fed'l Home Loan Bank - 0GJ0	5 Year	250,000	104.0000	103.6180	9/9/2022	1.93%	\$ 259,045.00	1.29%
Fed'l National Mtg. Assn. - 1BR5	5 Year	125,000	104.1140	103.6380	12/9/2022	1.81%	\$ 129,547.50	0.64%
Fed'l Home Loan Bank - 0T94	5 Year	505,000	105.5180	104.9050	1/19/2023	2.26%	\$ 529,770.25	2.64%
Fed'l National Mtg. Assn. - DRG9	5 Year	250,000	106.7970	106.1790	3/10/2023	2.59%	\$ 265,447.50	1.32%
Fed'l National Mtg. Assn. - 0U43	5 Year	250,000	108.2770	107.7790	9/12/2023	2.67%	\$ 269,447.50	1.34%
Cash Reserve Account						0.01%	\$ 1,075,309.45	5.35%
<b>Total Wells Fargo Advisors Investments</b>							\$ 5,451,740	27.12%
<b>Total Investments</b>							\$ 20,104,593	100.00%
<b>Total Cash &amp; Investments</b>							\$ 23,489,857	

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.





# ROWLAND WATER DISTRICT

## PROFIT & LOSS

### September 2020

	Sep-20	Year-to-Date (YTD)	Budget (Annual)	Under / (Over) Budget	YTD Budget %	Prior YTD
<b>1 OPERATING REVENUE</b>						
2 Water Sales	\$ 1,568,996	\$ 4,453,203	\$ 15,420,800	\$ 10,967,597	29%	\$ 4,332,290
3 Meter Charges	1,110,130	3,034,919	11,681,400	8,646,481	26%	2,897,608
4 Customer Fees	6,329	18,112	235,900	217,788	8%	67,309
5 Contract Income	22,442	43,584	181,300	137,716	24%	62,203
6 Construction Invoices	30,282	116,372	170,000	53,628	68%	1,989
7 Capacity Fees	-	-	44,200	44,200	0%	25,793
8 Flow Tests	350	4,550	22,100	17,550	21%	6,300
9 Return Check Fees	390	840	7,000	6,160	12%	1,440
10 Uncollectable	-	-	(674,000)	(674,000)	0%	-
<b>11 TOTAL OPERATING REVENUE</b>	<b>2,738,919</b>	<b>7,671,581</b>	<b>27,088,700</b>	<b>19,417,119</b>	<b>28%</b>	<b>7,394,932</b>
<b>12 NON-OPERATING REVENUE</b>						
13 Property Taxes	-	7,799	427,800	420,001	2%	9,145
14 Shared Services	2,760	8,280	26,100	17,820	32%	8,501
15 Interest Income	29,029	73,013	205,200	132,187	36%	111,500
16 Miscellaneous Income	(15,009)	(22,196)	25,000	47,196	-89%	34,176
<b>17 TOTAL NON-OPERATING REVENUE</b>	<b>16,780</b>	<b>66,896</b>	<b>684,100</b>	<b>617,204</b>	<b>10%</b>	<b>163,323</b>
<b>18 TOTAL REVENUES</b>	<b>2,755,700</b>	<b>7,738,477</b>	<b>27,772,800</b>	<b>20,034,323</b>	<b>28%</b>	<b>7,558,255</b>
<b>19 OPERATING EXPENSES</b>						
20 Source of Supply						
21 Water Purchases	984,774	3,078,487	11,124,000	8,045,513	28%	3,026,583
22 Pumping Power	28,168	82,254	298,900	216,646	28%	112,378
23 Fixed Charges	21,757	65,272	297,300	232,028	22%	62,858
24 Chemicals	3,881	13,390	69,100	55,710	19%	17,512
<b>25 Total Source of Supply</b>	<b>1,038,580</b>	<b>3,239,403</b>	<b>11,789,300</b>	<b>8,549,897</b>	<b>27%</b>	<b>3,219,331</b>
26 Maintenance of Water System	61,159	143,613	742,600	598,987	19%	183,433
27 Service Contracts	31,195	71,124	286,800	215,676	25%	76,573
28 Assessments	18,626	150,596	280,000	129,404	54%	52,466
29 Vehicle Expense	10,539	21,862	112,600	90,738	19%	16,428
30 Tools & Supplies	6,917	17,729	30,600	12,871	58%	4,377
31 Equipment Expense	888	3,680	68,200	64,520	5%	4,238
32 Maintenance & Operations	5,561	13,706	72,300	58,594	19%	6,442
33 Engineering	20,641	49,776	200,000	150,224	25%	30,328
34 Water Tests	1,409	5,009	20,400	15,391	25%	5,223
35 Conservation	-	-	50,000	50,000	0%	8,006
36 Community Outreach	1,125	48,368	231,800	183,432	21%	52,163
<b>37 TOTAL OPERATING EXPENSES</b>	<b>1,196,641</b>	<b>3,764,866</b>	<b>13,884,600</b>	<b>10,119,734</b>	<b>27%</b>	<b>3,659,009</b>
<b>38 ADMINISTRATIVE EXPENSES</b>						
39 Liability Insurance	75,897	122,290	104,000	(18,290)	118%	41,827
40 IT Support Services	8,956	38,286	130,000	91,714	29%	69,501
41 IT Licensing	1,867	19,010	140,000	120,990	14%	7,550
42 Director Expense	12,147	37,181	196,800	159,619	19%	39,244





# ROWLAND WATER DISTRICT

## PROFIT & LOSS

### September 2020

	Sep-20	Year-to-Date (YTD)	Budget (Annual)	Under / (Over) Budget	YTD Budget %	Prior YTD
43 Bank / Management Fees	10,694	33,166	152,900	119,734	22%	39,156
44 Legal Fees	10,594	26,006	118,400	92,394	22%	26,596
45 Compliance	6,339	30,608	135,700	105,092	23%	27,594
46 Auditing & Accounting	15,111	23,137	85,000	61,863	27%	16,948
47 Utility Services	11,276	27,739	105,600	77,861	26%	24,787
48 Dues & Memberships	19,334	22,863	60,000	37,137	38%	26,104
49 Conference & Meetings	-	-	30,000	30,000	0%	12,227
50 Office Expenses	3,160	11,016	30,000	18,984	37%	6,118
51 Seminars/Training	797	2,369	35,000	32,631	7%	13,521
52 Miscellaneous Expense	4,612	10,747	150,000	139,253	7%	28,111
<b>53 TOTAL ADMINISTRATIVE EXPENSES</b>	<b>180,783</b>	<b>404,418</b>	<b>1,473,400</b>	<b>1,068,982</b>	<b>27%</b>	<b>379,282</b>
<b>54 PERSONNEL EXPENSES</b>						
55 Wages						
56 Operations	79,303	221,857	958,800	736,943	23%	190,057
57 Distribution	79,771	237,216	1,139,100	901,884	21%	201,814
58 Administration	115,972	382,727	1,441,000	1,058,273	27%	328,061
59 Total Wages	275,046	841,800	3,538,900	2,697,100	24%	719,932
60 Payroll Taxes	17,256	56,049	246,900	190,851	23%	51,517
61 Workers Compensation	17,911	32,713	67,900	35,187	48%	13,787
62 Unemployment	965	965	8,800	7,835	11%	8,062
63 CalPERS	39,458	454,282	874,300	420,018	52%	403,287
64 EE & Retiree Health Insurance	69,194	206,612	842,500	635,888	25%	167,455
<b>65 TOTAL PERSONNEL EXPENSES</b>	<b>454,829</b>	<b>1,697,421</b>	<b>5,999,300</b>	<b>4,301,879</b>	<b>28%</b>	<b>1,469,040</b>
<b>66 TOTAL EXPENSES</b>	<b>1,832,252</b>	<b>5,866,705</b>	<b>21,357,300</b>	<b>15,490,595</b>	<b>27%</b>	<b>5,507,331</b>
<b>67 NET INCOME / (LOSS) - BEFORE DEBT SERVICE &amp; CAPITAL EXPENDITURES</b>	<b>923,448</b>	<b>1,871,772</b>	<b>6,415,500</b>	<b>4,543,728</b>	<b>29%</b>	<b>2,050,924</b>
68 Less: Total Debt Service	(1,430)	(4,120)	(2,461,600)	(2,457,480)	0%	(2,373)
69 Less: Capital Expenses (Current Year)	(114,208)	(409,137)	(3,433,300)	(3,024,163)	12%	-
<b>70 CASH INCREASE / (DECREASE)</b>	<b>\$ 807,809</b>	<b>\$ 1,458,515</b>	<b>\$ 520,600</b>	<b>\$ (937,915)</b>		<b>\$ 2,048,551</b>

\*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

### Profit & Loss Analysis and Variance Report

September 2020

#### 1. OPERATING REVENUE

2. Water Sales – volumetric water sales revenue from all customer types including residential, commercial, public, industrial, recycled and construction. YTD is high at 29% due to water sales during summer months.
3. Meter Charges – the fixed monthly base rate charged to water customers each month (includes all customer types). YTD is at 26%.
4. Customer Fees – various fees conditionally charged to customers 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 is currently not charging penalty fees due to COVID-19 circumstances. YTD is at 8%.
5. Contract Income – contains revenues from tower lease contracts, Pomona-Walnut-Rowland Joint Water Line Commission (PWR JWLC) treasurer fees and City of Industry contracts. YTD is currently at 24%.
6. Construction Invoices – water sold on construction invoices and Rowland Water District (RWD) 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 is at 68% 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. There are no capacity fee revenues YTD.
8. Flow Tests – fire flow tests performed by District personnel to measure the volume of water available at a specific hydrant (\$350 per test). YTD is at 21%.
9. 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 currently at 12%.
10. Uncollectable – the District analyzes customer receivables at the end of each year and recognizes an expense equal to the estimated amount of cash that may not be collected. Uncollectable expense will be zero until assessed at year-end. The current year is budgeted conservatively for increased uncollectable accounts due to the COVID-19 pandemic.

#### 11. TOTAL OPERATING REVENUE

#### 12. NON-OPERATING REVENUE





## Rowland Water District

### Profit & Loss Analysis and Variance Report

September 2020

13. Property Taxes – includes tax contributions from the County of Los Angeles. YTD is at 2% since the bulk of receipts happen between December and May each year and can cause YTD % to trend over/under expected budget %.
14. Shared Services – RWD is paid for extending Executive Director services to Bellflower-Somerset Mutual Water Company (provided by the General Manager of RWD) and accounting services to CalMutuals Joint Powers Risk and Insurance Management Authority (provided by the Director of Finance of RWD). YTD is at 32%.
15. Interest Income – includes interest and dividends received on District investments. YTD is at 36% due to conservative budgeting.
16. Miscellaneous Income – includes income from various sources such as recycling, refunds and unrealized gains or losses on investments. YTD is negative due to unrealized losses on investment holdings.
17. **TOTAL NON-OPERATING REVENUE**
18. **TOTAL REVENUES**
19. **OPERATING EXPENSES**
20. **SOURCE OF SUPPLY**
21. Water Purchases – Includes variable costs of potable water from Three Valleys Municipal Water District (TVMWD) and recycled water purchases from City of Industry and Walnut Valley Water District (WVWD). There were no water purchases from California Domestic Water Company (CalDomestic). YTD is at 28%.
22. Pumping Power – the cost of electricity used for pumping water. YTD is at 28%.
23. Fixed Charges – includes fixed charges from TVMWD and CalDomestic. YTD is at 22%.
24. Chemicals – the cost of chemicals used to treat water sold to customers. YTD is at 19%.
25. **TOTAL 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 19%.
27. Service Contracts – includes costs for services such as billing printing and mailing, bulk paper shredding, copier leasing and services, landscaping, janitorial, uniforms, Caselle maintenance and support, and other services. YTD is at 25%.



## Rowland Water District

### Profit & Loss Analysis and Variance Report

September 2020

28. Assessments – operating costs billed to RWD for their share of the PWR JWLC, which is billed quarterly, and the Puente Basin Water Agency (PBWA), which is billed monthly. YTD can trend over/under budget due to the timing of billing. YTD is currently at 54% due to PBWA lease payments from July through December and Main San Gabriel Basin Watermaster assessments for water purchased by PBWA from CalDomestic.
29. Vehicle Expense – includes repair and maintenance costs for District vehicles as well as the cost of fuel. YTD can trend over/under budget due to the timing of truck maintenance and fuel purchases. YTD is currently at 19%.
30. Tools & Supplies – small tools and supplies used in the field. YTD can trend over/under budget due to the timing of tools and supplies. YTD is at 58% due to purchase of tools for four new F150 4x2 Supercrew trucks.
31. Equipment Expense – various costs incurred related to District equipment. YTD is at 5%.
32. Maintenance & Operations – various costs incurred for District maintenance and operations not directly related to the water system. YTD can trend over/under budget due to the timing of maintenance and operations. YTD is currently at 19%.
33. Engineering – general engineering costs related to District operations. YTD is at 25%.
34. Water Tests – laboratory testing and sampling of District water. YTD is at 25%.
35. Conservation – water conservation programs and efforts. There are no conservation expenses YTD.
36. Community Outreach – costs related to public relations and community outreach. YTD is at 21%.
37. **TOTAL OPERATING EXPENSES**
38. **ADMINISTRATIVE EXPENSES**
39. Liability Insurance – coverage through ACWA JPIA for the District insurance package. YTD is at 118% due to timing of insurance bill and budgeting method used.
40. IT Support Services – information technology support services. YTD is at 29% due to IT security maintenance costs.
41. IT Licensing – includes costs for various software licenses. YTD is at 14%.
42. Director Expense – costs for director compensation and benefits. YTD is at 19% of budget.



## Rowland Water District

### Profit & Loss Analysis and Variance Report

September 2020

43. Bank/Management Fees – includes various banking fees, Paymentus fees (for processing customer payments) and investment administrative fees. YTD is currently at 22%.
44. Legal Fees – legal costs related to RWD, PBWA and Public Water Agencies Group (PWAG). YTD is at 22%.
45. 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 at 23%.
46. Auditing & Accounting – includes consulting services for complex accounting matters and annual audit assurance services related to District financial reporting. YTD is at 27%.
47. Utility Services – costs related to office electricity, office phones, gas and district cell phones. YTD is at 26%.
48. Dues & Memberships – costs for district memberships, dues and subscriptions to various agencies such as the Water Education Foundation, Association of California Water Agencies, Urban Water Institute, California Special Districts Association and American Water Works Association. YTD is at 38% due the timing of these billings.
49. Conference & Meetings – conference attendance and meeting expenses. There are no conference and meeting costs as District personnel are unable to be attend conferences due to COVID-19 travel circumstances.
50. Office Expenses – costs for office supplies, postage, printing and stationery. YTD is at 37%.
51. Seminars/Training – employee seminars and training. YTD is at 7% due to decreased employee attendance to seminars and training during the COVID-19 pandemic.
52. Miscellaneous Expense – includes costs for travel, books & subscriptions, and miscellaneous general expenses.
53. **TOTAL ADMINISTRATIVE EXPENSES**
54. **PERSONNEL EXPENSES**
55. **WAGES**
56. Operations – wages expense (regular, standby, OT) attributable to Operations. YTD is at 23%.
57. Distribution – wages expense (regular, standby, OT) attributable to Distribution. YTD is at 21%.
58. Administration – wages expense (regular) attributable to Administration. YTD is at 27% due to vacation cash outs paid in July.





**Rowland Water District**  
**Profit & Loss Analysis and Variance Report**  
**September 2020**

**59. TOTAL WAGES**

60. Payroll Taxes – employer payroll taxes paid by the District. YTD is trending at 23%.
61. Workers Compensation – the District is billed quarterly for workers compensation insurance which can occasionally cause this line item to trend over/under expected budget. YTD is at 48%.
62. Unemployment – state unemployment insurance is paid quarterly which can cause this line to occasionally trend over/under expected budget. YTD is at 11%.
63. 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 made at the beginning of each fiscal year for the plan's unfunded accrued liability. YTD is at 52% due to payment timing of the unfunded payment (\$338.6K paid in July 2020).
64. 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 25%.

**65. TOTAL PERSONNEL EXPENSES**

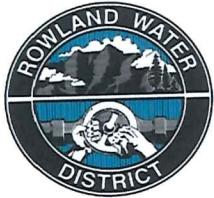
**66. TOTAL EXPENSES**

67. **NET INCOME / (LOSS) BEFORE DEBT SERVICE & CAPITAL EXPENSES** – Financially, the District has performed as expected through September 2020.
68. Less: Total Debt Service – includes interest and principal payments on outstanding District debt as well as related administrative expenses. Interest payments on outstanding debt are made twice per year (December/June) and principal payments occur annually in December.
69. 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 14%.
- 70. CASH INCREASE / (DECREASE)**

# Tab

# 1.5



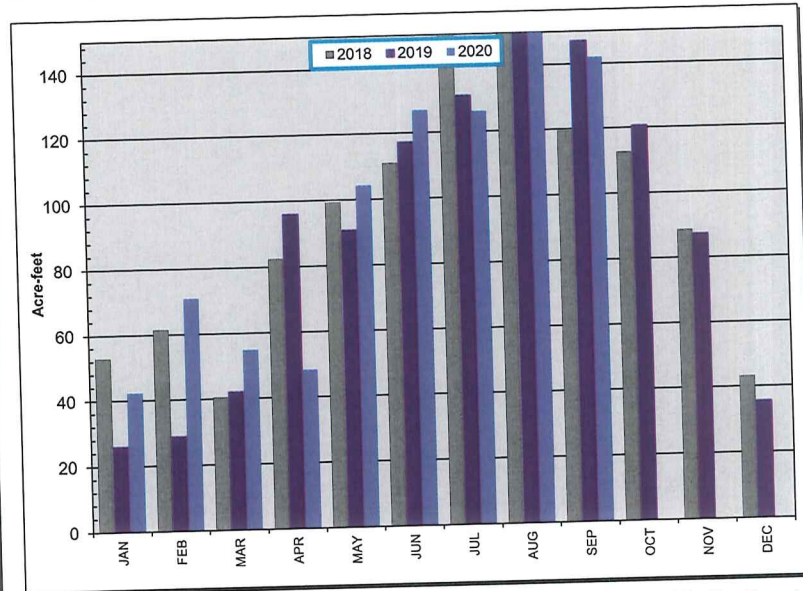
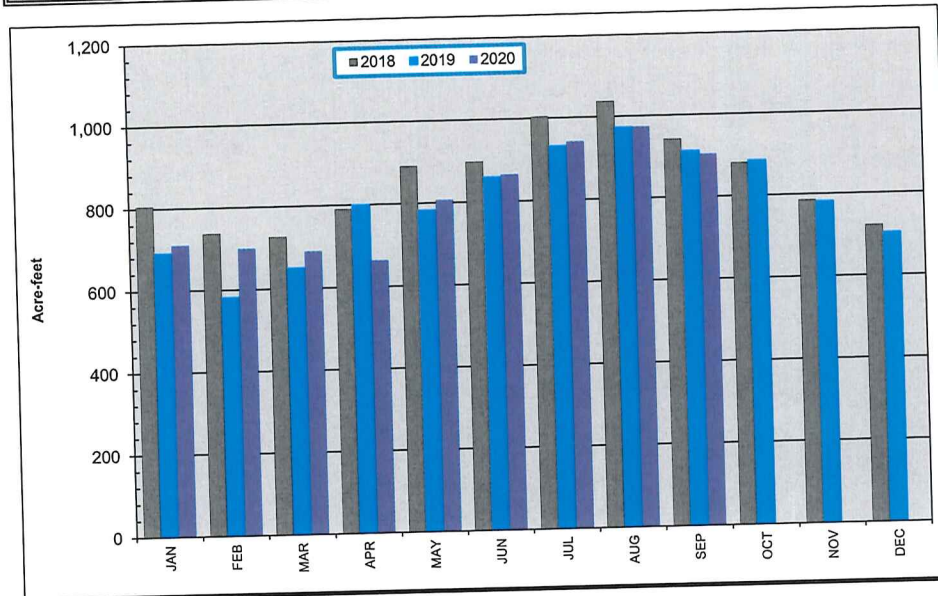


## Water Purchases for CY 2020 (Acre-feet)



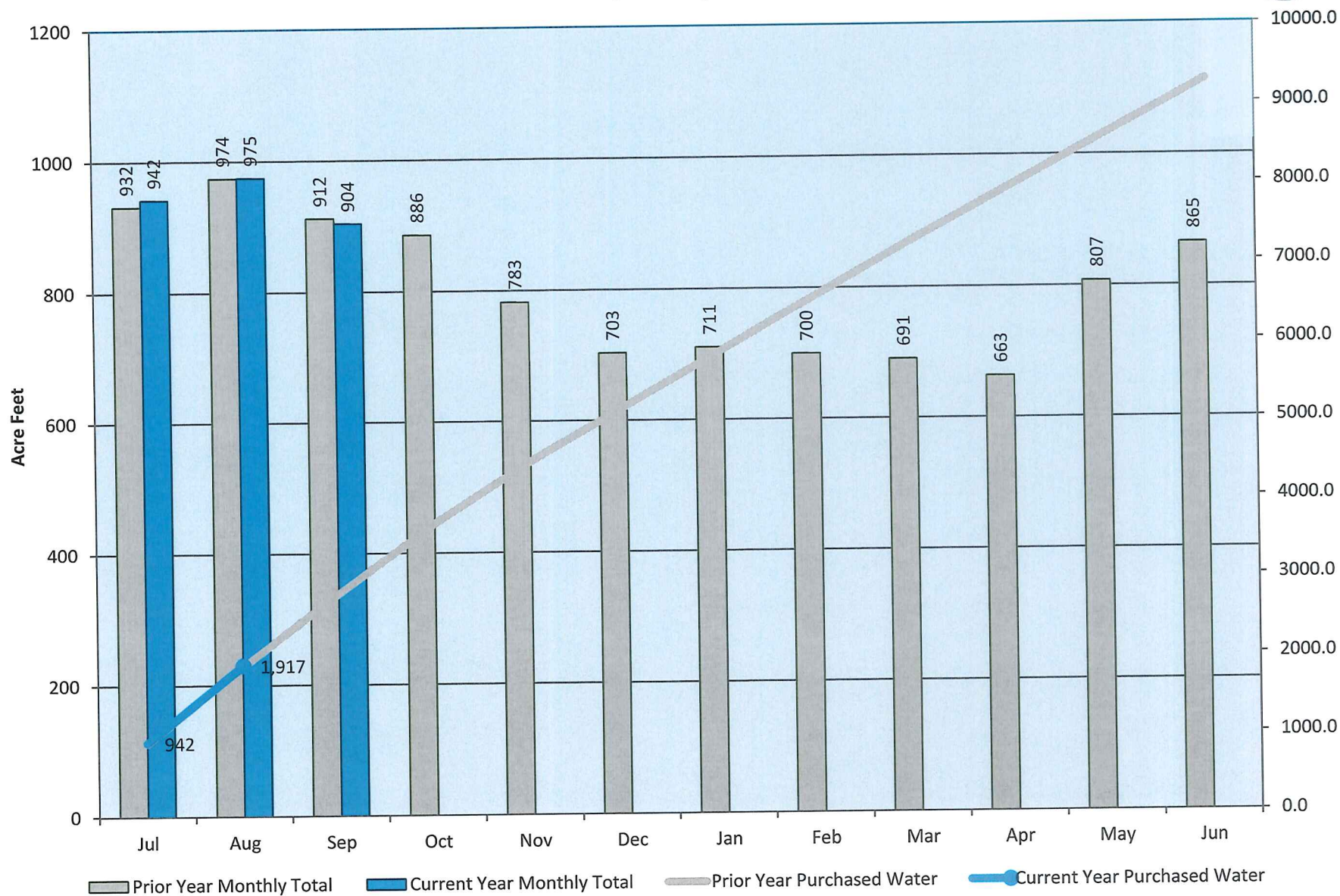
	POTABLE SYSTEM						TOTAL
	WBS	LHH	PM-9	PM-22	JWL		
					PM-15	Miramar	
JAN	177.6	0.0	0.0	166.8	328.8	37.8	711.0
FEB	160.3	0.0	0.0	202.1	229.9	107.6	699.9
MAR	178.7	0.0	0.0	134.4	268.3	109.1	690.5
APR	127.6	0.0	0.0	158.9	294.5	82.4	663.4
MAY	1.6	0.0	0.0	331.2	360.1	114.4	807.3
JUN	0.0	0.0	0.0	375.5	337.9	151.7	865.1
JUL	0.0	0.0	0.0	352.8	447.7	141.3	941.8
AUG	0.0	0.0	0.0	337.4	477.0	160.3	974.7
SEP	0.0	0.0	0.0	278.4	451.7	174.0	904.1
OCT							0.0
NOV							0.0
DEC							0.0
TOTAL	645.8	0.0	0.0	2,337.5	3,195.9	1,078.6	7,257.8

RECYCLED SYSTEM					TOTAL
Well 1	Wet Well	WVWD	Industry	Potable Make-up	
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	11.2	0.0	37.1	0.0	48.3
0.0	12.3	2.0	90.0	0.0	104.3
0.0	29.9	2.0	95.0	0.0	126.9
0.0	39.3	2.0	85.0	0.0	126.3
0.0	69.9	2.0	85.1	0.0	157.0
0.0	71.2	2.0	68.8	0.0	142.0
					0.0
					0.0
				0.0	0.0
<b>0.0</b>	<b>268.9</b>	<b>12.0</b>	<b>591.8</b>	<b>0.0</b>	<b>872.7</b>



# Potable Water Purchases For FY 2020-2021

(Acre-feet)



# Tab

## 2.1





## OCTOBER 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					
	10/1/2020	PBWA Meeting	\$185.00		
	10/7/2020	Three Valleys Board Meeting	\$185.00		
	10/8/2020	PWR Meeting	\$185.00		
	10/13/2020	RWD Board Meetig	\$185.00		
	10/19/2020	HHIA Meeting	\$185.00		
	10/21/2020	Three Valleys Board Meeting	\$185.00		
	10/27/2020	RWD Special Board Meeting	\$185.00		
		TOTAL PAYMENT	\$1,295.00		
John Bellah					
	10/12/2020	SGV Chamber Gov Affairs		X	
	10/13/2020	RWD Board Meetig		X	
	10/27/2020	RWD Special Board Meeting		X	
		TOTAL PAYMENT	\$0.00		
Robert W. Lewis					
	10/1/2020	PBWA Meeting	\$185.00		
	10/13/2020	RWD Board Meeting	\$185.00		
	10/14/2020	LAFCO		X	
	10/27/2020	RWD Special Board Meeting	\$185.00		
		TOTAL PAYMENT	\$555.00		
Szu Pei Lu-Yang					
	10/7/2020	Three Valleys Board Meeting	\$185.00		
	10/12/2020	RHCCC Meeting	\$185.00		
	10/13/2020	RWD Board Meeting	\$185.00		
	10/21/2020	Three Valleys Board Meeting	\$185.00		
	10/27/2020	RWD Special Board Meeting	\$185.00		
		TOTAL PAYMENT	\$925.00		
Teresa Rios					
	10/8/2020	PWR Meeting	\$185.00		
	10/13/2020	RWD Board Meeting	\$185.00		
	10/27/2020	RWD Special Board Meeting	\$185.00		
		TOTAL PAYMENT	\$555.00		

APPROVED FOR PAYMENT:

Tom Coleman

# Tab

## 2.2

**Pomona-Walnut-Rowland  
Joint Water Line Commission**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2020**

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2020**

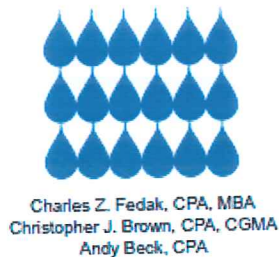
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## **Financial Section**







# Fedak & Brown LLP

Certified Public Accountants

Cypress Office:  
6081 Orange Avenue  
Cypress, California 90630  
(657) 214-2307  
FAX (714) 527-9154

Riverside Office:  
1945 Chicago Avenue, Suite C-1  
Riverside, California 92507  
(951) 783-9149

## Independent Auditor's Report

Board of Commissioners  
Pomona-Walnut-Rowland Joint Water Line Commission  
Rowland Heights, California

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission), which comprises the statement of net position as of June 30, 2020, and the related statement of revenues, expenses, and changes in net position for the year then ended, and the related notes to the financial statements, which collectively comprise the Commission'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.

### ***Auditor's 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 and 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 auditor's 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 auditor considers internal control relevant to the entity'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 entity'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 opinion.

## **Independent Auditor's Report, continued**

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Pomona-Walnut-Rowland Joint Water Line Commission as of June 30, 2020, and the respective changes in net position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 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, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The supplemental information schedules on pages 24 and 25 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information schedules 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 supplemental information schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Independent Auditor's Report, continued**

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2020, on our consideration of the Commission'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 Commission's internal control over financial reporting and compliance. This report can be found on pages 26 and 27.

*Fedak & Brown LLP*

**Fedak & Brown LLP**  
Cypress, California  
October 8, 2020

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**Pomona-Walnut-Rowland Joint Water Line Commission**  
***Management's Discussion and Analysis***  
**For the Fiscal Year Ended June 30, 2020**  
***With Comparative Amounts for June 30, 2019***

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission) provides an introduction to the financial statements of the Commission for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

### **Financial Highlights**

For the fiscal year ended June 30, 2020 the Commission's:

- Net position increased 1.75% or \$53,070 to \$3,094,162.
- Operating revenues increased 2.15% or \$386,871 to \$18,368,856.
- Non-operating revenues decreased 11.51% or \$4,066 to \$31,274.
- Operating expenses increased 2.25% or \$404,147 to \$18,362,831.
- Capital contributions had no change from 2019 to 2020.

### **Required Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows provide information about the activities and performance of the Commission using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the Commission's investments in resources (assets), deferred outflows of resources, obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for evaluating the results of operations, evaluating the capital structure of the Commission, and assessing the liquidity and financial flexibility of the Commission. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the Commission's operations over the past year and can be used to determine if the Commission has successfully recovered all of its costs through its water sales and other charges to its member agencies. In addition to tracking cost recovery performance, this statement can also be used to evaluate the results of operations and creditworthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the Commission's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities, and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

### **Financial Analysis of the Commission**

One of the most important questions asked about the Commission's finances is, "Is the Commission better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the Commission in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2020**  
**With Comparative Amounts for June 30, 2019**

**Financial Analysis of the Commission, continued**

These two statements report the Commission's *net position* and changes in them. You can think of the Commission's net position – the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources – as one way to measure the Commission's financial health, or *financial position*. Over time, *increases or decreases* in the Commission's net position are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 13 through 23.

**Statements of Net Position**

**Condensed Statements of Net Position**

	<u>2020</u>	<u>2019</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 4,826,925	4,218,263	608,662
Restricted assets	759,720	716,397	43,323
Capital assets, net	<u>1,409,192</u>	<u>1,436,744</u>	<u>(27,552)</u>
<b>Total assets</b>	<u>6,995,837</u>	<u>6,371,404</u>	<u>624,433</u>
<b>Liabilities:</b>			
Current liabilities	<u>3,901,675</u>	<u>3,330,312</u>	<u>571,363</u>
<b>Total liabilities</b>	<u>3,901,675</u>	<u>3,330,312</u>	<u>571,363</u>
<b>Net position:</b>			
Net investment in capital assets	1,409,192	1,436,744	(27,552)
Restricted for capital asset repairs and replacement	759,720	716,397	43,323
Unrestricted	<u>925,250</u>	<u>887,951</u>	<u>37,299</u>
<b>Total net position</b>	<u>\$ 3,094,162</u>	<u>3,041,092</u>	<u>53,070</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$3,094,162, as of June 30, 2020.

Compared to prior year, net position of the Commission increased 1.75% or \$53,070. The Commission's total net position is made up of three components: (1) net investment in capital assets, (2) restricted net position and (2) unrestricted net position.

By far the largest portion of the Commission's net position (46% as of June 30, 2020) reflects the Commission's net investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The Commission uses these capital assets to provide services to its member agencies; consequently, these assets are not available for future spending.

At the end of fiscal year 2020, the Commission showed a positive balance in its unrestricted net position of \$925,250, which may be utilized in future years.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2020**  
**With Comparative Amounts for June 30, 2019**

**Statements of Revenues, Expenses and Changes in Net Position**

**Condensed Statements of Revenues, Expenses and Changes in Net Position**

	<u>2020</u>	<u>2019</u>	<u>Change</u>
<b>Revenues:</b>			
Operating revenues	\$ 18,368,856	17,981,985	386,871
Non-operating revenues	<u>31,274</u>	<u>35,340</u>	<u>(4,066)</u>
<b>Total revenues</b>	<u>18,400,130</u>	<u>18,017,325</u>	<u>382,805</u>
<b>Expenses:</b>			
Operating expenses	18,362,831	17,958,684	404,147
Depreciation	<u>27,552</u>	<u>27,549</u>	<u>3</u>
<b>Total expenses</b>	<u>18,390,383</u>	<u>17,986,233</u>	<u>404,150</u>
<b>Net income before capital contributions</b>	<u>9,747</u>	<u>31,092</u>	<u>(21,345)</u>
<b>Capital contributions:</b>			
Surcharges	<u>43,323</u>	<u>43,323</u>	<u>-</u>
<b>Total capital contributions</b>	<u>43,323</u>	<u>43,323</u>	<u>-</u>
<b>Change in net position</b>	53,070	74,415	(21,345)
<b>Net position, beginning of period</b>	<u>3,041,092</u>	<u>2,966,677</u>	<u>74,415</u>
<b>Net position, end of period</b>	<u>\$ 3,094,162</u>	<u>3,041,092</u>	<u>53,070</u>

The Statement of Revenues, Expenses, and Changes in Net Position show how the Commission's net position changed during the fiscal year. Net position increased 1.75% or \$53,070 to \$3,094,162, due to the change in net position of \$9,747 as a result of ongoing operations and \$43,323 in capital contributions in the current year.

A closer examination of net position reveals that:

Total revenues increased 2.12% or \$382,805 to \$18,400,130. Operating revenues increased 2.15% or \$386,871, primarily due to an increase of \$400,631 in water sales to member agencies, which was offset by a decrease of \$13,889 in member agency assessments.

Non-operating revenues decreased 11.51% or \$4,066, primarily due to a decrease of \$4,683 in investment income.

Operating expenses increased 2.25% or \$404,147, primarily due to increases of \$400,631 in water purchases and \$2,404 in maintenance costs.

Total capital contributions were \$43,323 as of June 30, 2020 and 2019, respectively.



**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2020**  
**With Comparative Amounts for June 30, 2019**

**Statements of Revenues, Expenses and Changes in Net Position, continued**

	<b>Budget vs. Actual</b>			
	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Revenues:</b>				
Operating revenues	\$ 20,474,007	18,368,856	(2,105,151)	-10.28%
Non-operating revenues	12,750	31,274	18,524	145.29%
<b>Total revenues</b>	<u>20,486,757</u>	<u>18,400,130</u>	<u>(2,086,627)</u>	<u>-10.19%</u>
<b>Expenses:</b>				
Operating expenses	20,924,007	18,390,383	2,533,624	12.11%
<b>Total expenses</b>	<u>20,924,007</u>	<u>18,390,383</u>	<u>2,533,624</u>	<u>12.11%</u>
<b>Net (loss) income before capital contributions</b>	<u>(437,250)</u>	<u>9,747</u>	<u>446,997</u>	<u>102.23%</u>
<b>Capital contributions:</b>				
Surcharges	43,323	43,323	-	-
<b>Total capital contributions</b>	<u>43,323</u>	<u>43,323</u>	<u>-</u>	<u>-</u>
<b>Change in net position</b>	<u>\$ (393,927)</u>	<u>53,070</u>	<u>446,997</u>	<u>113.47%</u>

The majority of operating revenue is derived from water sales to member agencies. The Commission predicts water sales by using a three-year rolling average. This is calculated by estimating how many acre-feet of water will be purchased from the Three Valleys Municipal Water District at the prevailing Tier I and Tier II water rates. As in previous years, these assumptions do not include any special programs offered by the Commission in the efforts to promote water conservation. In fiscal year 2019-2020, the Commission estimated 18,998 acre-feet of Tier I water purchases at an average rate of \$1,052 per acre-foot. In fiscal year 2019-2020, the Commission actually purchased 17,084 acre-feet of Tier I water.

**Capital Asset Administration**

Changes in capital assets for 2020, were as follows:

	<b>Balance 2019</b>	<b>Additions</b>	<b>Deletions/ Transfers</b>	<b>Balance 2020</b>
<b>Capital assets:</b>				
Depreciable assets	\$ 2,376,355	-	-	2,376,355
Accumulated depreciation	(939,611)	(27,552)	-	(967,163)
<b>Total capital assets</b>	<u>\$ 1,436,744</u>	<u>(27,552)</u>	<u>-</u>	<u>1,409,192</u>

At the end of fiscal year 2020, the Commission's capital assets amounted to \$1,409,192 (net of accumulated depreciation). These capital assets include pipelines and improvements, service connections, and telemetry systems. See note 3 to the basic financial statements for further detailed information on the Commission's capital assets.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Management's Discussion and Analysis, continued**  
**For the Fiscal Year Ended June 30, 2020**  
**With Comparative Amounts for June 30, 2019**

**Economic Factors and Next Year's Budget and Rates**

**Fiscal Year 2020 Actual vs. Fiscal Year 2021 Budget**

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>Revenues:</b>				
Operating revenues	\$ 18,368,856	20,054,782	1,685,926	9.18%
Non-operating revenues	<u>31,274</u>	<u>12,750</u>	<u>(18,524)</u>	<u>-59.23%</u>
<b>Total revenues</b>	<u>18,400,130</u>	<u>20,067,532</u>	<u>1,667,402</u>	<u>9.06%</u>
<b>Expenses:</b>				
Operating expenses	<u>18,390,383</u>	<u>20,504,782</u>	<u>(2,114,399)</u>	<u>-11.50%</u>
<b>Total expenses</b>	<u>18,390,383</u>	<u>20,504,782</u>	<u>(2,114,399)</u>	<u>-11.50%</u>
<b>Net income (loss) before capital contributions</b>	<u>9,747</u>	<u>(437,250)</u>	<u>(446,997)</u>	<u>-4586.00%</u>
<b>Capital contributions:</b>				
Surcharges	<u>43,323</u>	<u>43,323</u>	<u>-</u>	<u>-</u>
<b>Total capital contributions</b>	<u>43,323</u>	<u>43,323</u>	<u>-</u>	<u>-</u>
<b>Change in net position</b>	<u>53,070</u>	<u>(393,927)</u>	<u>(446,997)</u>	<u>-842.28%</u>
<b>Net position, beginning of period</b>	<u>3,041,092</u>	<u>3,094,162</u>	<u>53,070</u>	<u>1.75%</u>
<b>Net position, end of period</b>	<u>\$ 3,094,162</u>	<u>2,700,235</u>	<u>(393,927)</u>	<u>-12.73%</u>

The Commission's Board of Commissioners and Administrative Officer consider several factors when setting the fiscal year budget. One factor is the water sales projection that each agency gives. This is taken into consideration along with historical water use numbers in setting future years operating revenues. As in previous years, the majority of operating revenues are directly offset by operating expenses. This is due to the correlation between water sales and purchased water costs. In fiscal year 2019-2020, the Commission factored in actual costs when looking at administrative expenses. This was determined by looking at actual time and/or material cost in all matters directly relating to the Joint Water Line. As in previous years, the last factor is the funding of depreciation and replacement of the water line. An amount equal to \$43,323 of the \$53,070 change in ending net position, shown in the table above, is projected to be transferred to reserves for depreciation and replacement.

**Conditions Affecting Current Financial Position**

The COVID-19 pandemic in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the Commission and the duration cannot be estimated at this time.

Management is unaware of any other conditions, which could have a significant impact on the Commission's current financial position, net position or operating results in terms of past, present and future.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
*Management's Discussion and Analysis, continued*  
**For the Fiscal Year Ended June 30, 2020**  
*With Comparative Amounts for June 30, 2019*

**Requests for Information**

This financial report is designed to provide the Commission's present users, including funding sources, customers, stakeholders and other interested parties with a general overview of the Commission's finances and to demonstrate the Commission's accountability with an overview of the Commission's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact Myra Malner, Commission Treasurer, at Rowland Water District, 3021 Fullerton Road, Rowland Heights, California, 91748 or (562) 697-1726.

# **Basic Financial Statements**

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Statement of Net Position**  
**June 30, 2020**

	<u>2020</u>
<b>Current assets:</b>	
Cash and cash equivalents (note 2)	\$ 1,344,209
Accrued interest receivable	5,348
Accounts receivable	3,475,460
Prepaid expenses	<u>1,908</u>
<b>Total current assets</b>	<u>4,826,925</u>
<b>Restricted Assets</b>	
Cash and cash equivalents (note 2)	748,889
Accounts receivable	<u>10,831</u>
<b>Total restricted assets</b>	<u>759,720</u>
<b>Non-current assets:</b>	
Capital assets – being depreciated, net (note 3)	<u>1,409,192</u>
<b>Total non-current assets</b>	<u>1,409,192</u>
<b>Total assets</b>	<u>6,995,837</u>
<b>Current liabilities:</b>	
Accounts payable	<u>3,901,675</u>
<b>Total current liabilities</b>	<u>3,901,675</u>
<b>Total liabilities</b>	<u>3,901,675</u>
<b>Net position (note 4):</b>	
Net investment in capital assets	1,409,192
Restricted for capital asset repairs and replacement	759,720
Unrestricted	<u>925,250</u>
<b>Total net position</b>	<u>\$ 3,094,162</u>

See accompanying notes to the basic financial statements

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2020**

	<u>2020</u>
<b>Operating revenues:</b>	
Water sales to member agencies	\$ 18,271,621
Member agency assessments	96,800
Other	<u>435</u>
<b>Total operating revenues</b>	<u>18,368,856</u>
<b>Operating expenses:</b>	
Water purchases	18,271,621
Maintenance	13,980
General and administrative	64,200
Insurance expense	2,183
Legal fees	120
Auditing	5,700
Other	<u>5,027</u>
<b>Total operating expenses</b>	<u>18,362,831</u>
<b>Operating income before depreciation</b>	6,025
Depreciation	<u>(27,552)</u>
<b>Operating loss</b>	<u>(21,527)</u>
<b>Non-operating revenue:</b>	
Investment income	30,657
Other non-operating revenue	<u>617</u>
<b>Total non-operating revenues</b>	<u>31,274</u>
<b>Net income before capital contributions</b>	<u>9,747</u>
<b>Capital contributions:</b>	
Surcharges	<u>43,323</u>
<b>Total capital contributions</b>	<u>43,323</u>
<b>Changes in net position</b>	53,070
<b>Net position, beginning of period</b>	<u>3,041,092</u>
<b>Net position, end of period</b>	\$ <u><u>3,094,162</u></u>

See accompanying notes to the basic financial statements

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2020**

	<u>2020</u>
<b>Cash flows from operating activities:</b>	
Cash received from member agencies	\$ 17,907,097
Cash received from JPIA RPA fund refund	435
Cash paid to vendors and suppliers for materials and services	<u>(17,791,884)</u>
<b>Net cash provided by operating activities</b>	<u>115,648</u>
<b>Cash flows from capital and related financing activities:</b>	
Capital surcharge	<u>43,323</u>
<b>Net cash provided by capital and related financing activities</b>	<u>43,323</u>
<b>Cash flows from investing activities:</b>	
Investment income	<u>35,101</u>
<b>Net cash provided by investing activities</b>	<u>35,101</u>
<b>Net increase in cash and cash equivalents</b>	194,072
<b>Cash and cash equivalents – beginning of year</b>	<u>1,899,026</u>
<b>Cash and cash equivalents – end of year</b>	<u>\$ 2,093,098</u>
<b>Reconciliation of operating loss to net cash provided by operating activities:</b>	
Operating loss	\$ <u>(21,527)</u>
<b>Adjustments to reconcile operating loss to net cash used in operating activities:</b>	
Depreciation	27,552
<b>Change in assets and liabilities:</b>	
Increase in assets:	
Accounts receivable	(461,324)
Prepaid expenses	(416)
Increase in liabilities:	
Accounts payable	<u>571,363</u>
<b>Total adjustments</b>	<u>137,175</u>
<b>Net cash provided by operating activities</b>	<u>\$ 115,648</u>

See accompanying notes to the basic financial statements

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2020**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The Pomona-Walnut-Rowland Joint Water Line Commission (Commission) was formed under the Joint Powers Agreement of 1956 between the City of Pomona, Walnut Valley Water District, and Rowland Water District (the Agreement) for the purpose of acquiring, constructing, maintaining, repairing, managing, operating, and controlling a water transmission pipeline for the benefit of the member agencies. The original agreement was for a term of fifty years and has resulted in substantial cost savings for each of its member agencies. On December 21, 2006, the Agreement was amended, restated, and renewed and will continue to be enforced for twenty years from this date, with three, ten-year extensions allowable upon written consent of each of the member agencies.

The Commission purchases water for resale to the member agencies at a price sufficient to provide reserve funds for emergencies. Member agencies are billed for the cost of maintenance and operations of the pipeline.

**B. Basis of Accounting and Measurement Focus**

The Commission reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Commission is that the cost of providing water to its member agencies on a continuing basis be financed or recovered primarily through water sales, capital contributions and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as water sales and water purchases, result from exchange transactions associated with the principal activity of the Commission. Exchange transactions are those in which each party receives and gives up essentially equal value. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income and interest expense, result from non-exchange transactions, in which the Commission gives (receives) value without directly (giving) value in exchange.

**C. Financial Reporting**

The Commission's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Commission solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the Commission's proprietary fund.

The Commission has adopted the following GASB pronouncements in the current year:

*Governmental Accounting Standards Board Statement No. 84*

In January 2017, the GASB issued Statement No. 84 – *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.



**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting, continued**

*Governmental Accounting Standards Board Statement No. 84, continued*

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

*Governmental Accounting Standards Board Statement No. 90*

In August 2018, the GASB issued Statement No. 90 – *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position**

**1. Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

**2. Cash and Cash Equivalents**

Substantially all of the Commission's cash is invested in interest bearing accounts. The Commission considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued**

**3. Investments and Investment Policy**

The Commission's investment policy authorizes investments in certificates-of-deposit and the California Local Agency Investment Fund (LAIF). The Commission's investment policy does contain specific provisions intended to limit its exposure to interest rate risk, credit risk, custodial risk, and concentration of credit risk.

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**4. Fair Value Measurements**

The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The hierarchy is based on valuation inputs used to measure the fair value of the asset, as follows:

- **Level 1** – Valuation is based on quoted prices in active markets for identical assets.
- **Level 2** – Valuation is based on directly observable and indirectly observable inputs. These inputs are derived principally from or corroborated by observable market data through correlation or market-corroborated inputs. The concept of market-corroborated inputs incorporates observable market data such as interest rates and yield curves that are observable at commonly quoted intervals.
- **Level 3** – Valuation is based on unobservable inputs where assumptions are made based on factors such as prepayment rates, probability of defaults, loss severity and other assumptions that are internally generated and cannot be observed in the market.

**5. Restricted Assets**

Restricted assets are financial resources generated for a specific purpose such as capital projects. These assets are for the benefit of a specified purpose and, as such, are legally or contractually restricted by an external third-party agreement.

The Commission's restricted assets are the accumulation of capital surcharges assessed to each member agency. These funds are restricted for major repairs and replacement of water.

**6. Accounts Receivable and Allowance for Uncollectible Accounts**

The Commission extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the Commission uses the allowance method for the reservation and write-off of those accounts. As of June 30, 2020, there is no allowance for uncollectible accounts as management believes all accounts will be collected.

**7. Prepaid Expenses**

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued**

**8. Capital Assets**

Capital assets acquired and/or constructed are capitalized at historical cost. Commission policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at acquisition value at the date of the donation. Capital assets received in service concession arrangements are reported at acquisition value. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Pipelines and improvements – 150 years
- Service connections – 150 years
- Telemetry systems – 10 years
- Valve replacements – 50 years

**9. Net Position**

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of any debt, or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted** – Consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments, or constraints imposed by law through enabling legislation.
- **Unrestricted** – Consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted components of net position.

**10. Water Sales and Services**

Water sales are billed on a monthly cyclical basis and recognize the respective revenues when they are earned.

**11. Capital Contributions**

Capital contributions represent cash contributed to the Commission by member agencies for the cost of maintenance and operations of the pipeline.

**12. Budgetary Policies**

The Commission adopts an annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

**13. Reclassification**

The Commission has reclassified certain prior year information to conform to current year presentations.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(2) Cash and Cash Equivalents**

Cash and cash equivalents as of June 30 are classified in the accompanying financial statements as follows:

	<u>2020</u>
Cash and cash equivalents	\$ 1,344,209
Cash and cash equivalents – restricted	<u>748,889</u>
Total cash and cash equivalents	<u>\$ 2,093,098</u>

Cash and cash equivalents as of June 30 consist of the following:

	<u>2020</u>
Deposits with financial institutions	\$ 620,357
Deposits in Local Agency Investment Fund (LAIF)	<u>1,472,741</u>
Total cash and cash equivalents	<u>\$ 2,093,098</u>

As of June 30, the Commission's authorized deposits had the following maturities:

	<u>2020</u>
Deposits in Local Agency Investment Fund (LAIF)	<u>191 days</u>

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

The table below identifies the investment types that are authorized by the Commission in accordance with the California Government Code (or the Commission's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Commission's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<b>Authorized Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage Of Portfolio</b>	<b>Maximum Investment in One Issuer</b>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations - CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Collateralize Bank Deposits	5 years	None	None
Corporate debt - Short and Long Term	5 years	None	None
Commercial Paper - Pooled Funds	270 days	40% of the District's	10%
Commercial Paper - Non-Pooled Funds	270 days	money	
Repurchase agreements	1 year	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(2) Cash and Cash Equivalents, continued**

***Investment in State Investment Pool***

The Commission is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 and is under the management of the Treasurer of the State of California with oversight provided by the Local Agency Investment Advisory Board. The fair value of the Commission's investment in this pool is reported in the accompanying financial statements at amounts based upon the Commission'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. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the Commission's deposits with the bank in accordance with the Code.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. LAIF does not have any legally binding guarantees of share values. LAIF does not impose liquidity fees or redemption gates on participant withdrawals.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. 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 Commission 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 matures, or comes close to maturity evenly over time, as necessary to provide requirements for cash flow and liquidity needed for operations.

***Custodial Credit Risk***

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits, or will not be able to recover collateral securities that are in the possession of an outside party. The 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, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the Commission'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 Commission deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Of the bank balances, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the Commission's name.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(2) Cash and Cash Equivalents, continued**

***Credit Risk***

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.

***Concentration of Credit Risk***

The Commission's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. The Commission's deposit portfolio with governmental agencies, LAIF, is 70% as of June 30, 2020 of the Commission's total depository and investment portfolio. There were no investments in any one non-governmental issuer that represent 5% or more of the Commission's total investments.

**(3) Capital Assets**

Changes in capital assets for the year ended June 30, 2020, were as follows:

	<u>Balance</u> <u>2019</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance</u> <u>2020</u>
Depreciable assets:				
Pipeline and improvements	\$ 2,187,078	-	-	2,187,078
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Total depreciable assets	<u>2,376,355</u>	<u>-</u>	<u>-</u>	<u>2,376,355</u>
Accumulated depreciation:				
Pipeline and improvements	(859,781)	(16,585)	-	(876,366)
Service connections	(35,837)	(567)	-	(36,404)
Telemetry system	(43,993)	(10,400)	-	(54,393)
Total accumulated depreciation	<u>(939,611)</u>	<u>(27,552)</u>	<u>-</u>	<u>(967,163)</u>
Total capital assets, net	\$ <u>1,436,744</u>	<u>(27,552)</u>	<u>-</u>	<u>1,409,192</u>

For the fiscal year ending June 30, 2020, the Commission had no capital asset additions or deletions.

**(4) Net Position**

Calculation of net position as of June 30, were as follows:

	<u>2020</u>
<b>Net investment in capital assets:</b>	
Capital assets, net	\$ 1,409,192
<b>Restricted:</b>	
Capital asset repairs and replacement	759,720
<b>Unrestricted:</b>	<u>925,250</u>
<b>Total net position</b>	\$ <u>3,094,162</u>

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(5) Risk Management**

The Commission is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Commission is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

On June 30, 2020, the Commission participated in the liability and property programs of the ACWA/JPIA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$5,000,000, combined single limit at \$5,000,000 per occurrence. The JPIA purchases additional excess coverage layers up to \$60 million per occurrence total for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.
- Cyber Liability coverage is included for all Agencies participating in the Liability Program. It protects the Commission from risks relating to information technology infrastructure and activities by first and third parties. The limit is \$3,000,000 per loss/\$5,000,000 program annual aggregate.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the Commission's insurance coverage during the fiscal years ended June 30, 2020, 2019 and 2018. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There was no IBNR claims payable as of June 30, 2020, 2019 and 2018.

**(6) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2020, that has effective dates that may impact future financial presentations.

The following pronouncement implementation dates have been delayed one year due to the COVID-19 pandemic.

***Governmental Accounting Standards Board Statement No. 87***

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.



**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(6) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 89***

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(6) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 92***

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement are as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic.

***Governmental Accounting Standards Board Statement No. 93***

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The requirements of this Statement are effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged.

**(7) Commitments and Contingencies**

***Litigation***

In the ordinary course of operations, the Commission is subject to claims and litigation from outside parties. After consultation with legal counsel, the Commission believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Notes to the Financial Statements, continued**  
**For the Fiscal Year Ended June 30, 2020**

**(7) Commitments and Contingencies, continued**

***COVID-19 Pandemic***

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Commission could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Commission has not included any contingencies in the financial statements specific to this issue.

**(8) Subsequent Events**

Events occurring after June 30, 2020, have been evaluated for possible adjustment to the financial statements or disclosure as of October 8, 2020, which is the date the financial statements were available to be issued.

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## **Supplementary Information**



**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Schedule of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2020**

	<u>Water Operations</u>	<u>General and Administrative</u>	<u>Total</u>
<b>Operating revenues:</b>			
Water sales to member agencies	\$ 18,271,621	-	18,271,621
Member agency assessments	-	96,800	96,800
Other operating revenues	-	435	435
<b>Total operating revenues</b>	<u>18,271,621</u>	<u>97,235</u>	<u>18,368,856</u>
<b>Operating expenses:</b>			
Water purchases	18,271,621	-	18,271,621
Maintenance	13,980	-	13,980
General and administrative	-	64,200	64,200
Insurance expense	-	2,183	2,183
Legal fees	-	120	120
Auditing	-	5,700	5,700
Other	-	5,027	5,027
<b>Total operating expenses</b>	<u>18,285,601</u>	<u>77,230</u>	<u>18,362,831</u>
<b>Operating (loss) income before depreciation</b>	(13,980)	20,005	6,025
Depreciation	<u>(27,552)</u>	-	<u>(27,552)</u>
<b>Operating (loss) income</b>	<u>(41,532)</u>	<u>20,005</u>	<u>(21,527)</u>
<b>Non-operating revenue:</b>			
Investment income	30,657	-	30,657
Other non-operating revenue	617	-	617
<b>Total non-operating revenues</b>	<u>31,274</u>	<u>-</u>	<u>31,274</u>
<b>Net (loss) income before capital contributions</b>	<u>(10,258)</u>	<u>20,005</u>	<u>9,747</u>
<b>Capital contributions:</b>			
Surcharges	43,323	-	43,323
<b>Total capital contributions</b>	<u>43,323</u>	<u>-</u>	<u>43,323</u>
<b>Changes in net position</b>	33,065	20,005	53,070
<b>Net position, beginning of period</b>	<u>2,886,410</u>	<u>154,682</u>	<u>3,041,092</u>
<b>Net position, end of period</b>	<u>\$ 2,919,475</u>	<u>174,687</u>	<u>3,094,162</u>



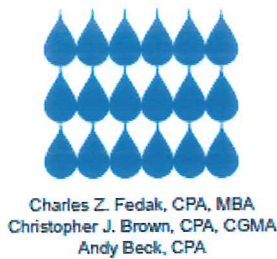
**Pomona-Walnut-Rowland Joint Water Line Commission**  
**Schedule of Assets Invested in Capital Assets by Member Agency**  
**For the Fiscal Year Ended June 30, 2020**

<b>Category</b>		<b>City of Pomona</b>	<b>Walnut Valley Water District</b>	<b>Rowland Water District</b>	<b>Total</b>
Pipeline section A-B	\$	276,438	151,474	106,031	533,943
Pipeline section B-D		188,719	150,958	94,359	434,036
Pipeline section D-F		-	621,096	386,002	1,007,098
Pipeline relocation		81,239	79,246	51,516	212,001
Telemetry system		-	60,320	43,680	104,000
Service connections		66,374	8,455	10,448	85,277
Total capital assets	\$	<u>612,770</u>	<u>1,071,549</u>	<u>692,036</u>	<u>2,376,355</u>

Note: This schedule does not include accumulated depreciation

# **Report on Internal Controls and Compliance**





**Fedak & Brown LLP**  
Certified Public Accountants

Cypress Office:  
6081 Orange Avenue  
Cypress, California 90630  
(657) 214-2307  
FAX (714) 527-9154

Riverside Office:  
1945 Chicago Avenue, Suite C-1  
Riverside, California 92507  
(951) 783-9149

**Independent Auditor's Report on Internal Controls 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 Commissioners  
Pomona-Walnut-Rowland Joint Water Line Commission  
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 Pomona-Walnut-Rowland Joint Water Line Commission (Commission) as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprises the Commission's basic financial statements, and have issued our report thereon dated October 8, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commission'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission'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*.

**Independent Auditor's Report on Internal Controls Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*, (continued)**

**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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Fedak & Brown LLP*

**Fedak & Brown LLP**  
Cypress, California  
October 8, 2020

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**Rowland Water District  
Board Communications Update  
November 17, 2020**

• **Virtual Education Series**

- Behind the scenes of TVMWD water treatment facility - video
  - o Under review by staff

• **Water Professionals Week**

- Press release sent 10/5
- ACWA print and online coverage with photography in statewide spread



- **Buckboard Days**

- ACWA coverage



OCT 21, 2020 | MEMBER SUBMITTED  
NEWS

### **2020 BUCKBOARD DAYS PARADE GOES VIRTUAL**

by Rowland Water District

ROWLAND HEIGHTS – In lieu of the Covid-19 related cancellation of the 48th annual Buckboard Days Parade, Rowland Water District [...]

[READ MORE](#)

- **Customer Service Week**

- Press release sent 10/5



- **AMI Conversion**

- Video script drafted and under review
- In production

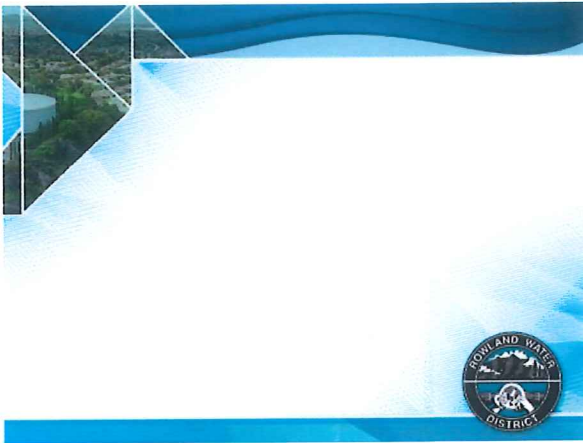


- **COVID – 19 Communications**

- Continue ongoing support on safe tap water communications
- Stress engagement with District via phone, social media, website updates
- Press releases, sliders and social media

- **Social Media**

- Profile/background revised



- **Upcoming Outreach**

- Capital Projects
- Rates

- **Additional Press Releases**

- Customer Service Week
- Water Professionals Week
- Virtual Buckboard Days
- AMI Conversion

- **Miscellaneous**

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

## Press Releases

10/24/19	FORUS Event	*****	*****	*****
11/1/19	Mini Solar Cup	*****	*****	*****
12/15/19	AMI	*****	*****	*****
12/15/19	Future City Competition	*****	*****	*****
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	*****	*****	*****
5/15/20	CAPIO Awards/Finalists	*****	*****	*****
5/19/20	Special Districts Week	*****	*****	*****
6/29/20	FY 20/21 Budget	*****	*****	*****
6/26/20	CCR Availability	*****	*****	*****
7/9/20	New Director of Finance	*****	*****	*****
7/23/20	CAPIO Awards	*****	*****	*****
8/20/20	Buckboard Days	*****	*****	
9/4/20	Smart Drinking Fountains	*****	*****	*****
9/15/20	Virtual Education Program	*****	*****	*****
9/25/20	Board Appointments	*****	*****	*****
10/5/20	Customer Service Week	*****	*****	*****
10/5/20	Water Professionals Week	*****	*****	*****
10/8/20	Virtual Buckboard Days	*****	*****	*****



## Community Outreach Update | NOVEMBER 17, 2020 BOARD MEETING

**SOCIAL MEDIA:** #DiscoverRWD #RowlandConnections #RWDeducation #WaterFacts

The District regularly posts updates on district information, conservation, education, and water-related tips utilizing the national hashtag holiday calendar. These posts are shared on Twitter, Instagram, Facebook, and YouTube when necessary. See below for our social media engagement.

### Facebook (October 5-November 2)

Measurement	Total	Change from Prior Month
Page Followers	6	↓2
Page Views	223	↑18
Page Likes	223	↑214
Post Reach	723	↓53%
Post Engagement	145	↓73%

### Facebook Top Performing Post:

Rowland Water District  
Posted by Hootsuite  
Oct 16 · 🌐

🌟 Today on #BossesDay we spotlight our General Manager Tom Coleman who has been with #RWD for 7 years!

Tom loves travelling, 🚤 boating, & spending time with his family.

Thank you for being a great boss & leader & for your hard work and dedication to the District!  
#DiscoverRWD

**RWD Staff Spotlight -**

Meet Tom Coleman! Tom is our General Manager and has been with RWD for 7 years!

Tom LOVES travelling, boating, and spending time with his family!

Thank you Tom for your hard work and dedication to the District!

Post Insights

🌟 Today on #BossesDay we spotlight our General Manager Tom Coleman wh...  
October 16 at 8:30 AM  
Posted by Hootsuite

VIEW POST >

135  
People Reached

38  
Engagements

**Engagement**

- 👍 Reactions 17 >
- 💬 Comments 4 >
- 🔗 Shares 0
- 📷 Photo Views 2
- 👉 Other Clicks 15



## Twitter (September 29-November 2)

Measurement	Total	Change from Prior Month
Followers	604	↑4
Tweets	36	↑36 & ↑9.1%
Tweet Impressions	10,100	↑2371 ↑25.4%
Profile Visits	102	↑20%
Mentions	8	↓11.1%

## Twitter Top Performing Post:



**Rowland Water District @RowlandWater**  
 It's Water Professionals Appreciation Week!  
 Here at RWD we value our employees who work hard 24/7 to supply the **#reliable** **#tapwater** to our customers!

👤👤 During this week, enjoy meeting the many faces that make up Rowland Water District!

**#DiscoverRWD #CAWaterWeek**  
**@ACWAWater** [pic.twitter.com/QB464nMIQJ](https://pic.twitter.com/QB464nMIQJ)

Impressions	865
Total engagements	13
Media engagements	6
Likes	5
Retweets	2

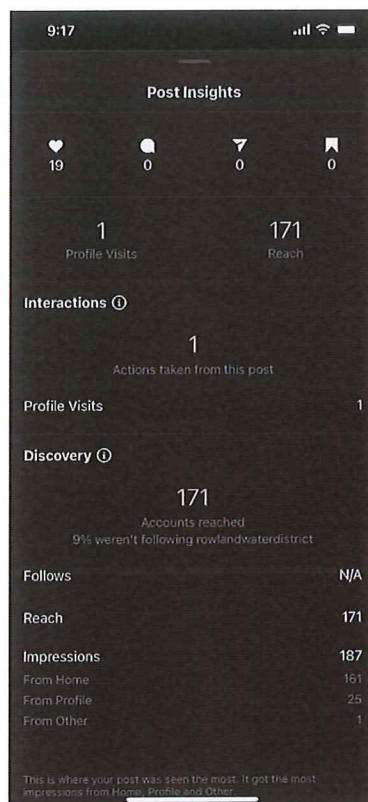




## Instagram (October 3-November 2)

Measurement	Total	Change from Prior Month
Total Posts	28	↑12
Total Followers	852	↑31
New Followers	31	
Profile Visits (October 26-November 2)	38	↑72.7%
Post Engagement	69	↑40.8%
Impressions (Total number of times post have been seen)	1,372	↑48%
Accounts Reached	290	↑31.2%

## Instagram Top Performing Post:





### WEBSITE (October 3-November 2)

Measurement	Total
Users	3,334
New Users	2,621
Returning Visitor	1,179
Pageviews	11,817

### **CONSTANT CONTACT-(electronic information sent to customer emails)**

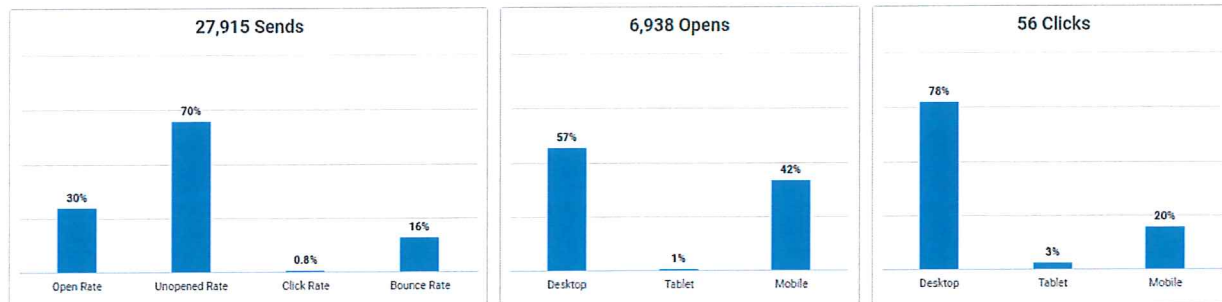
***Total Active Contacts-9,307***

***New Contacts- 8***

-2020 Customer Service Week- Sent out October 5, 2020

-2020 Water Professionals Week- Sent out on October 6, 2020

-2020 Buckboard Days Parade- Sent out on October 9, 2020



### **LANDSCAPE CLASSES:**

Metropolitan Water District (MWD) in partnership with Green Gardens Group is offering free virtual workshops for residents in our service area on both California Native Landscaping and Turf Removal. These classes have been marketed to our customers via Constant Contact and on social media platforms.



## EDUCATION OUTREACH:

- Mini Science Challenge
  - 15 Teachers (4<sup>th</sup>-6<sup>th</sup> Grade)
  - 4 Schools (Jellick, Northam, Telesis and Rowland Elementary)
  - **504 TOTAL STUDENTS**
- Water Bottle Filling Station
  - Alvarado Intermediate and Rorimer Elementary were the 2 schools chosen this year.
  - Have already done a site visit and selected the location of the filling station
  - Will be installing once Gary from the Plumbers Connection gets them in
  - Water bottles for the students, teachers and staff will be ordered and delivered to both school sites
- EduBucks Program is now open for applications. I emailed the flyer to over 100 teachers within our school district and will market it on social media. The deadline to submit applications is November 12<sup>th</sup> by 3:00 PM.
- Sending out letters to all principals and teachers regarding our virtual education program. Teachers will be able to schedule Zoom presentations directly with me.
  - Will be booking all of 1<sup>st</sup> and 2<sup>nd</sup> grade at Blandford Elementary School
- Virtual Treatment Plant Video is now in the production stages with CV Strategies. This activity will also include pre and post assessments for the 4<sup>th</sup>-6<sup>th</sup> grade students.
- Working on the information and flyer for the annual poster contest. Just waiting for final requirements from MWD staff
- Attending bi-weekly MWD education meetings via Zoom
- Attending monthly DWR education meetings via Zoom
- Attended the monthly WEWAC meeting on October 28<sup>th</sup> via Zoom

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October 15, 2020

Mr. Tom Coleman, General Manager  
Rowland Water District  
3021 S. Fullerton Road  
Rowland Heights, California 91748

**Re: Workers' Compensation, Liability, and Property Risk Assessment**

Dear Mr. Coleman:

On October 7, 2020, a Zoom meeting was held with Dusty Moisio, Director of Operations; and John Poehler, Project Manager; to conduct claims and program review. Please thank Dusty and John for meeting with me. Hopefully, in the near future, I will be able to visit RWD to conduct site visits.

**Loss Review**

For Workers' Compensation, we reviewed the most recent claims that dealt with a bee sting, a dog bite, and a knee strain. Dusty mentioned that after every incident, an in-depth accident investigation was conducted to determine the root cause. This allowed the District to implement or update work practices. It was recommended that a review be conducted in three to six months to ensure that corrective actions are effective and sustainable.

**Property Program**

We reviewed that all assets the District wants to cover must be listed on the Property Schedule. New assets must be added within 90 days of acquisition to ensure proper coverage. For detailed questions about coverage changes, please contact [Nidia Watkins](#) in Member Services at (916) 786-5742.

**C2E and Risk Control Grant Program**

We reviewed the JPIA's Risk Control Grant Program. It is designed to help members prevent and mitigate losses. JPIA members will be eligible for a grant of up to \$10,000 to fund risk management and safety program projects. I provided your team with information on the Grant Program. For additional information and to access the Grant Application, please go to the [JPIA's Grant Program](#) on our website. Applications are now being accepted through December 1, 2020.

We also discussed that one criterion of the Grant Program is for the District to adopt the JPIA's "[Commitment to Excellence](#)" Program (C2E). Rowland Water District did this in 2014. The C2E Program asks a member to review its current risk control practices to see where improvements could be made related to loss history and exposures. The [Opportunity Review](#) is a great way

Mr. Tom Coleman, General Manager  
Rowland Water District  
October 15, 2020  
Page 2

to identify where the District can start when reviewing its safety program.

### **Professional Development Program**

We discussed staff training opportunities through the [ACWA JPIA Professional Development Program](#) (PDP). The PDP was developed to assist members and participants in improving supervisory level skills through three specialty areas. In addition to the Supervisor Basics course, which two RWD employees are currently enrolled in, there is a *Human Resources* course and an *Operations* course. Some of the key benefits include:

- Opportunity for employee growth and professional development
- Improve specific supervisory skills related to the water industry
- Reduce potential liability, property, and workers' compensation losses

For more information including enrollment requirements, please contact the JPIA Training Department at [training@acwajpia.com](mailto:training@acwajpia.com).

### **Program Review**

- **Training** – We discussed training requirements and how to ensure that all employees receive the required training. TargetSolutions is a good tool to use for refresher training. Dusty was informed that I am available to assist, via web conferencing, in any safety training the District is looking to provide its employees. Additional resources for training can be found on the JPIA's website [Safety Factsheets](#) page. These resources, along with District SOPs, can be reviewed during safety tailgate meetings.
- **COVID-19** – We reviewed the best practices the District has implemented. Dusty provided a tutorial of current District procedures that include alternative work schedules and social distancing best practices. Please note that additional resources can be found on the JPIA's website page – [COVID-19 Information](#).
- **Valve Maintenance Program** – Dusty mentioned that the District hired a third party (iWater) to exercise the majority of its valves. He also stated that the goal is for all valves to be exercised at least once every three years. It was great to hear that when RWD exercises valves, employees use an automated trailer-mounted valve turner. This is an excellent practice since manual valve operations lead to a high rate of ergonomic injuries due to excessive force, repetitive motion, and awkward postures. Additional information was shared to shed light on other possible best practices the District can incorporate.
- **Hazard Inspections** – RWD has done a great job of maintaining a good hazard inspection process. We discussed that a great way to ensure employees have a safe working environment and are using well-maintained equipment is by conducting at minimum, monthly inspections at sites, and of critical safety equipment. Dusty reviewed that RWD utilizes iPads and District cell phones to complete these inspections. This a great process that ensures inspections are completed and any corrective actions taken are documented.



Mr. Tom Coleman, General Manager  
Rowland Water District  
October 15, 2020  
Page 3

In closing, it was a pleasure conversing with Dusty and John. I look forward to providing risk management services to the District, and hopefully be able to conduct site visits very soon. As always, if you or your team have any questions, please contact me at (949) 433-0471 or [jcota@acwaipia.com](mailto:jcota@acwaipia.com).

Sincerely,



Jesse Cota, CSP  
Senior Risk Control Advisor

1015:tl

c: Dusty Moisio, Director of Operations  
JPIA Member Services  
JPIA Risk Management Committee