

Borrego Water District Board of Directors
Regular Meeting
March 23, 2021 @ 9:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004

COVID-19 UPDATE: The Borrego Water District Board of Directors meeting as scheduled in an electronic format. BWD will be providing public access to the Meeting thru electronic means only to minimize the spread of the COVID-19 virus, based upon direction from the California Department of Public Health, the California Governor's Office and the County Public Health Office. Anyone who wants to listen to or participate in the meeting is encouraged to observe the GO TO MEETING at:

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I. OPENING PROCEDURES -

- A.** Call to Order:
- B.** Pledge of Allegiance
- C.** Roll Call
 - 1. President Dice, Vice President Brecht, Secretary Duncan, Director Johnson & Director Baker
- D.** Approval of Agenda
- E.** Approval of Minutes
 - 1. February 9, 2021 Special Board Meeting (3-4)
 - 2. February 23, 2021 Regular Board Meeting (5-7)
- F.** Comments from the Public & Requests for Future Agenda Items (may be limited to 3 min)
- G.** Comments from Directors
- H.** Correspondence Received from the Public- None

II. ITEMS FOR BOARD CONSIDERATION AND POSSIBLE ACTION -

- A.** Options for Water and Sewer Rates - Proposition 218 Cost of Service Study – Kevin Kostiuk/Lauren Demine, Raftelis Financial Consultants (RFC) (8)
- B.** Proposition 218 Public Outreach Schedule – G Poole (9)
- C.** Interim Borrego Springs Subbasin Watermaster Board – G Poole, D Duncan/K Dice (10)
 - A.** Update on Board Activities – VERBAL D Duncan

AGENDA: March 23, 2020

All Documents for public review on file with the District's secretary located at 806 Palm Canyon Drive, Borrego Springs CA 92004. Any public record provided to a majority of the Board of Directors less than 72 hours prior to the meeting, regarding any item on the open session portion of this agenda, is available for public inspection during normal business hours at the Office of the Board Secretary, located at 806 Palm Canyon Drive, Borrego Springs CA 92004.

The Borrego Springs Water District complies with the Americans with Disabilities Act. Persons with special needs should call Geoff Poole – Board Secretary at (760) 767 – 5806 at least 48 hours in advance of the start of this meeting, in order to enable the District to make reasonable arrangements to ensure accessibility.

If you challenge any action of the Board of Directors in court, you may be limited to raising only those issues you or someone else raised at the public hearing, or in written correspondence delivered to the Board of Directors (c/o the Board Secretary) at, or prior to, the public hearing

III. AD HOC COMMITTEE REPORTS – (10)

A. Grant Funding – Dice/Johnson

1. Consider Grant/Lobbying Assistance for FY 21-22 Budget

B. Organizational Staffing - Dice/Duncan

1. Recruitment for Open Field Employee Position Beginning – A Asche

IV. MONTHLY FINANCIAL & OPERATIONS REPORTS

A. Financial Reports: January - February 2021 (13-40)

B. Water and Wastewater Operations Report: January - February 2021 (41-53)

C. Water Production/Use Records: January - February 2021 (55-56)

V. STAFF REPORTS - VERBAL

A. Administration – D Del Bono

B. Engineering- D Dale

1. Wastewater Treatment Plant Project Update

C. Operations – A Asche

D. Wastewater- R Martinez

E. General Manager

1. Publication of Property Acquisition Agreement with BSUSD
2. Well 5+X Public Outreach Update

VI. CLOSED SESSION:

A. Conference with Legal Counsel - Significant exposure to litigation pursuant to paragraph (3) of subdivision (d) of Section 54956.9: (Two (2) potential cases)

B. Conference with Legal Counsel – Existing Litigation (BWD v. All Persons Who Claim a Right to Extract Groundwater, et al. (San Diego Superior Court case no. 37-2020-00005776)

C. CYBER SECURITY: Government Code, section 54957(a)

VII. CLOSING PROCEDURE: The next Board Meeting is scheduled for 9:00 AM April 13, 2021 to be available online. See Board Agenda at BorregoWD.org for details, Agenda information available at least 72 hours before the meeting.

AGENDA: March 23, 2020

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Borrego Water District Board of Directors
MINUTES
Special Meeting
February 9, 2021 @ 9:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004

I. OPENING PROCEDURES

- A. Call to Order: President Dice called the meeting to order at 9:00 a.m.
- B. Pledge of Allegiance: Those present stood for the Pledge of Allegiance.
- C. Roll Call: Directors: Present: President Dice, Vice-President Brecht, Secretary/Treasurer Duncan, Baker, Johnson
Staff: Geoff Poole, General Manager
Jessica Clabaugh, Finance Officer
David Dale, District Engineer
Alan Asche, Operations Manager
Diana Del Bono, Administration Manager
Esmeralda Garcia, Administrative Assistant
Wendy Quinn, Recording Secretary

D. Approval of Agenda: *MSC: Brecht/Johnson approving the Agenda as written. The roll call vote was unanimous.*

E. Approval of Minutes: None

F. Comments from the Public and Requests for Future Agenda Items: None

G. Comments from Directors: Director Brecht asked to review the Developers' Policy at the next meeting.

H. Correspondence Received from the Public: None

II. A. Risk Management Policy for FY 2021-22: Geoff Poole invited the Board's attention to an updated Risk Management Policy in the Board package. Director Brecht noted that it will accompany the 2021-22 budget package. He asked Jessica Clabaugh to provide the percentage of unrestricted cash reserves, and asked Director Duncan to talk to Trey Driscoll about groundwater levels and water quality changes and what elements are needed. Director Brecht commended President Dice on her work on air pollution and the following program, and asked what the data would be used for. He noted that Dudek had done an analysis of flood risks at Rams Hill, and asked Mr. Poole whether standards had changed due to climate change. Director Brecht asked Mr. Poole to provide something for the insurance carrier indicating the District is dealing with the issue.

Director Brecht reported he was looking for information about how the issue of improperly abandoned wells might be approached. He recommended getting Dudek and legal counsel involved. Mr. Poole and Director Brecht will develop a letter to the County regarding two improperly abandoned wells which have been identified. Director Johnson noted that this is a Statewide problem, and agreed to contact the leader of the Groundwater Coalition to see if anyone is working on it.

B. Purchase of Trenching Equipment for Water Service Installations: Mr. Poole explained that trenching equipment will be needed for three months for pipeline replacements so it would be more economical to buy it rather than rent. *MSC: Brecht/Johnson approving the purchase of trenching equipment from Vermeer for \$13,029.13 from BWD bond funds. The roll call vote was unanimous.*

C. Purchase of Vehicle Replacement: Alan Asche explained the problems with the District's 2005 GMC truck and recommended purchase of a new one from La Quinta Chevrolet. Director Brecht noted that former Director Delahay had recommended a shorter cycle for vehicle replacement, and Ms.

Clabaugh agreed to check into it. ***MSC: Brecht/Duncan authorizing the purchase of a 2021 Chevrolet Colorado from La Quinta Chevrolet for \$23,919.75 from cash reserves. The roll call vote was unanimous.***

D. Borrego Springs Basin Interim Watermaster:

1. Update on Activities. Director Duncan reported that the next Agenda would include discussion of the HydroDAVE demonstration and a review of the Brown Act.

III. STAFF REPORTS

A. Water Sales and Revenues Update: Ms. Clabaugh presented charts showing sales and revenue for January. The water bills were down a little from last year, and consumption was close to last year's. She showed a three-year average for water revenue, noting that January was slightly above the three-year average. Sewer revenues were static. The past due water bills are starting to get caught up. President Dice asked for the percentage of customers who were past due, and Ms. Clabaugh agreed to check.

B. Sewer Reserve Fund Balances: Ms. Clabaugh presented a chart showing different types of reserves, some for water and some for sewer. She worked with models from Fieldman/Rolapp and Raftelis. The reserve target is \$6.66 million, and the District's current reserves are \$6.1 million. Director Brecht asked that a schedule like this be included in the next budget package.

C. COVID Policy Update: Diana Del Bono addressed a question which arose at a previous meeting regarding the District not charging late fees during COVID. Neither of the District's written policies includes this, although it is the current practice. Shutoffs for nonpayment have also been temporarily discontinued. Since both of these policies are temporary, she recommended not putting them in writing. The Governor has mandated a hold on shutoffs. Director Brecht pointed out that once the Governor's order is lifted, there may be people with large water bills who are unable to pay. He suggested a grace period. Mr. Poole will work with Ms. Del Bono to draft a policy for transitioning out of the COVID practices.

D. Borrego Water District SB998 Shut Off Report: Esmeralda Garcia explained that SB998 requires periodic reporting of customers whose water has been shut off. This has not been done since February 2020, when there were five shutoffs.

IV. CLOSED SESSION:

A. Conference with Legal Counsel – Significant exposure to litigation pursuant to paragraph (3) of subdivision (d) of Government Code Section 54956.9: (Two (2) potential cases):

B. Conference with Legal Counsel – Existing Litigation (BWD v. All Persons Who Claim a Right to Extract Groundwater, et al., San Diego Superior Court case no. 37-2020-00005776):

C. Cyber Security – Government Code, section 54957(a):

D. Conference with Real Property Negotiators

Property: _____ APN: 200-130-01-00 and 200-130-02-00

Agency Negotiator: Geoff Poole

Negotiating Parties: Borrego Water District and Anza Borrego Foundation

Under Negotiation: Price and Terms of payment:

The Board adjourned to closed session at 10:15 a.m., and thereafter, the open session reconvened. There was no reportable action.

V. CLOSING PROCEDURE

The next Board Meeting is scheduled for February 23, 2021 at Borrego Water District, 806 Palm Canyon Drive, Borrego Springs, CA 92004. There being no further business, the Board adjourned.

Borrego Water District Board of Directors
MINUTES
Regular Meeting
February 23, 2021 @ 9:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004

I. OPENING PROCEDURES

A. Call to Order: Vice President Brecht called the meeting to order at 9:00 a.m.

B. Pledge of Allegiance: Those present stood for the Pledge of Allegiance.

**C. Roll Call: Directors: Present: Vice President Brecht, Secretary/
Treasurer Duncan, Baker, Johnson**

Absent: President Dice

Staff: Geoff Poole, General Manager

David Dale, District Engineer

Jessica Clabaugh, Finance Officer

Diana Del Bono, Administration Manager

Esmeralda Garcia, Administrative Assistant

Wendy Quinn, Recording Secretary

Public: Lauren Demine, Raftelis

Kevin Kostiuik, Raftelis

D. Approval of Agenda: *MSC: Approving the Agenda as amended (delete Item II.F). The motion carried by unanimous roll call vote of those present.*

E. Approval of Minutes:

1. January 12, 2021 Special Board Meeting. *MSC: Johnson/Baker approving the Minutes of the Special Board Meeting of January 12, 2021 as amended (change figures in Item II.A to \$7.882 billion and \$1,913 billion; in Item II.B, change “. . . \$1 billing view shed . . .” to “. . . \$1 billion view shed . . .”). The motion carried by unanimous roll call vote of those present.*

2. January 26, 2021 Regular Board Meeting. *MSC: Johnson/Baker approving the Minutes of the Regular Board Meeting of January 26, 2021 as written. The motion passed by unanimous roll call vote of those present.*

Director Brecht asked that slides from the last meeting and today be included in the next Board package. He also asked that future Minutes reflect the amount and source of any expenditures approved. Director Brecht would like to submit a draft revised Developers' Policy at the next meeting.

F. Comments from the Public and Requests for Future Agenda Items: None

G. Comments from Directors: None

H. Correspondence Received from the Public: None

II. ITEMS FOR BOARD CONSIDERATION AND POSSIBLE ACTION

A. Policy Decisions on Water and Sewer Rates for Proposition 218 Cost of Service Study:
Kevin Kostiuik reported that since he last updated the Board, he has been working on the cost of service for water and wastewater, focusing on concepts and policy options. He requested feedback from the Board to assist in narrowing the options and hoped to come back in March. He explained that different rate structures achieve different things and have different requirements, for example affordability versus revenue stability. Competing objectives include revenue stability, financial stability, administrative ease, defensibility, conservation, affordability, equity, and consumer understanding. The highest policy priority is to generate and maintain adequate cash flow, and the highest rate objectives are to meet the 218 criteria, revenue objectives, be fair and equitable among classes, and meet USEPA affordability criteria. Areas of evaluation are fixed charges versus water bills, tiers, Town Center Sewer (holders versus users), and Borrego Springs Resort cost recovery. In designing water rates, revenue requirements are translated into cost of service by

customer class (residential and nonresidential). At present, 35 percent of the District's revenue comes from fixed charges. Alternatives would be low (25 to 30 percent) or high (40 percent).

Tiers could be based on water supply sources, peaking, or water efficiency target. Currently the District has two tiers for residential customers, and the nonresidential rates are uniform. Mr. Kostiuk recommended continuing with the uniform nonresidential rates. Discussion followed regarding possible division of nonresidential customers into classes. Mr. Kostiuk will look for data on restaurant water use. He presented alternative tier differentials, small, moderate and high. Rate structure options included present and three others.

In the wastewater cost of service analysis, flows and strength from each customer class were considered. Current rates are based on EDUs for each Service Area. Mr. Kostiuk asked the Board what the holder fee should cover. Administration? Customer service? All non-treatment and non-lift-related costs? He went on to address the Borrego Springs Resort, a unique situation with a fixed charge based on EDUs and a variable charge based on consumption. If the cost of service is based on actual water costs, their rates would go up significantly. Mr. Kostiuk presented three alternatives for distributing revenue among BSR and the other Service Areas. Mr. Poole and Director Brecht will continue to discuss this and come back to the Board with a recommendation.

Policy issues include fixed charge percentage and tiered rates for water, and holder fee and BSR recovery for sewer. Director Brecht expressed his preference for a three-tiered system. Mr. Dale asked Mr. Kostiuk to look into other districts using three tiers and how it affected their revenue. Mr. Poole will look into figures under a three-tiered system. Mr. Kostiuk reviewed the study schedule, culminating in the new rates effective October 1, 2021. Director Brecht asked for the proposed rates soon enough to begin the financing process, which takes 90 days. Mr. Kostiuk agreed to bring proposed rates next month. Discussion followed regarding fixed versus variable rates, and the Board agreed to maintain the current 35 percent fixed.

B. Draft Procedures for Reversing COVID Related Billing Adjustments: Diana Del Bono noted that since March 2020, the District has discontinued late fees and shut-offs for nonpayment due to COVID. She provided an outline of proposed steps to be taken once these penalties are reinstated. There would be a 60-day period between the Board's action to reinstate late fees and shut-offs and their actual implementation, and notices would be sent to all delinquent customers. ***MSC: Duncan/Johnson approving the procedures for reversing COVID-related billing adjustments. The motion passed by unanimous vote of those present.***

C. Letter of Support – Clean Water Action: Director Johnson explained that Clean Water Action is an advocacy group concerned about small community water systems. They are asking for a letter of support to the State Budget Committee, Subcommittee on Resources, urging funding for small drinking water systems. Director Brecht felt it was not appropriate at this time due to the pending adjudication. He also had some issues with the SGMA information provided. Director Johnson withdrew her request and will consider redrafting the letter after completion of the adjudication.

D. Approve Resolution No. 2021-02-01 Accepting an Easement from La Casa Del Zorro for Sewer line Replacement: Mr. Poole reported that site conditions require the relocation of the original alignment of the La Casa sewer line in the public right-of-way. David Dale explained that there were existing utilities underground, and the ground level did not offer adequate cover for the pipe. He now proposes to cross into La Casa Del Zorro property, and La Casa is willing to offer an easement. The legal description and title search are in progress, and the contractor will adjust the price. ***MSC: Baker/Johnson adopting Resolution No. 2021-02-01 Accepting an Easement from La Casa Del Zorro for Sewer Line Replacement, subject to completion of the legal description and title search. The motion passed by unanimous roll call vote of those present.***

E. Interim Borrego Springs Subbasin Watermaster Board:

1. Update on Board Activities. None

III. AD-HOC COMMITTEE REPORTS

Continued to next meeting.

IV. MONTHLY FINANCIAL & OPERATIONS REPORTS

Continued to next meeting.

V. STAFF REPORTS

Continued to next meeting.

VI. CLOSED SESSION

A. Conference with Legal Counsel – Significant exposure to litigation pursuant to Government Code paragraph (3) of subdivision (d) of Section 54956.9 (Two (2) potential cases):

B. Conference with Legal Counsel – Existing Litigation (*BWD v. All Persons Who Claim a right to Extract Groundwater, et al.* (San Diego Superior Court case no. 37-2020-00005776)):

C. CYBER SECURITY: Government Code section 54957(a):

The Board adjourned to closed session at 12:05 p.m., and thereafter, the open session reconvened. There was no reportable action.

VII. CLOSING PROCEDURE

The next Board Meeting is scheduled for 9:00 a.m. March 9, 2021, to be available on line. See Board Agenda at BorregoWD.org for details, available at least 72 hours before the meeting. There being no further business, the meeting adjourned.

BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
MARCH 23, 2021
AGENDA ITEM II.A

March 17, 2021

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: Options for Water and Sewer Rates - Proposition 218 Cost of Service Study – Kevin Kostiuk/Lauren Demine, Raftelis Financial Consultants (RFC)

RECOMMENDED ACTION: Receive presentation from Raftelis and direct Staff as deemed appropriate

ITEM EXPLANATION: Kevin Kostiuk and Lauren Demine from Raftelis Financial Consultants are scheduled to provide the Board with an update on the Water and Sewer Cost of Service study with specific focus on rate options. The Presentation will provide the recommended solutions for the following policy issue raised at the February 23rd BWD Board Meeting during the most recent FRA presentation, including:

WATER

1. Fixed Revenue vs. Variable Revenue. Currently BWD generates approx. 35% of revenues from fixed sources. What should the fixed vs variable ratio be during the next 5years?
2. Number of tiers. Currently BWD has a two-tier system. Should a 3rd tier be added?
3. Units per tier: Currently, tier 1 is charged for the first 7 units. How many units should be in each tier in the future?
4. Rate per Tier: Adjustments to the rates charged in each tier is being recommended. What should the rates in each tier be?

SEWER

1. Currently, each sewer service area has different rates. Should the rates become uniform?
2. BS Resort currently pays fees based on water use. Should this continue?

NEXT STEPS:

1. Continue with Prop 218 process

FISCAL IMPACT:

TBD

ATTACHMENTS:

1. FRA Powerpoint to be Presented at the Meeting

BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
MARCH 23, 2021
AGENDA ITEM II.B

March 17, 2021

TO: Board of Directors
FROM: Geoffrey Poole, General Manager
SUBJECT: Proposition 218 Public Outreach Schedule – G Poole

RECOMMENDED ACTION: Discuss next steps in the Prop 218 Public Outreach process.

ITEM EXPLANATION:

Now that the rate setting process of the Proposition 218 process is underway (one of the final activities in the Cost-of-Service process), the need exists to prepare for the public outreach activities. There are mandatory notification requirements as well as a strong desire by BWD to keep our ratepayers informed. With these thoughts in mind, the following draft schedule is proposed for Board discussion.

SCHEDULE

Completed Financial Plans FRA / Raftelis January 2021 - DONE
Cost of Service Analysis Raftelis January / February 2021 - DONE
Rate Model/ Rate Design Raftelis February / March 2021 – UNDERWAY NOW
Board of Directors Rate Workshop Raftelis – April 13, 2021
2021 Rate Study Report Raftelis w/ certain FRA Financial Plan results – April 27, 2021
2021 Proposition 218 Notice BWD – April 30, 2021
Protest Period From mailing of notices to date of Public Hearing – June 15, 2021
Public Hearing (At least 45 days after notices are mailed) – June 22, 2021
Rates Effective 10/1/2021

The BWD Newsletter, Website and The Sun will continue to be used to disseminate information

NEXT STEPS:

1. Continue with process outlined above

FISCAL IMPACT:

TBD

ATTACHMENTS:

1. None

BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
MARCH 23, 2021
AGENDA ITEM II.C

March 17, 2021

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: Interim Borrego Springs Subbasin Watermaster Board – G Poole, D Duncan/K Dice
A. Update on Board Activities – VERBAL D Duncan

RECOMMENDED ACTION: Receive verbal report from Watermaster Representatives Dave Duncan and/or Kathy Dice

BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
MARCH 23, 2021
AGENDA ITEM III

March 17, 2021

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: **AD HOC COMMITTEE REPORTS –**

- A. Grant Funding – Dice/Johnson
 - 1. Consider Grant/Lobbying Assistance for FY 21-22 Budget
- B. Organizational Staffing - Dice/Duncan
 - 1. Filling Open Field Employee Position – A Asche

RECOMMENDED ACTION: Receive verbal report of the following topics:

Consider Grant/Lobbying Assistance for FY 21-22 Budget: Director Johnson and I have held interviews with Holly Alpert and Syrus Deevers from BBK as possible candidates for helping BWD with locating future grant opportunities as well as in the case of BBK targeted lobbying efforts in both Sacramento and Washington DC. Director Johnson and I would like to hear the Boards initial reaction to this proposal and any questions it may have for the candidates. The Plan is to include the results of this work in the 21-22 Budget or not depending upon the Boards preferences.

Recruitment for Open Field Employee Position Beginning – Alan has held off as long as he can to fill the vacant entry level field employee position. The Organizational Staffing Committee has reviewed the request and concurs with Staffs plan to begin the recruitment and selection process.

IVA
FINANACIALS
REPORT
January - February 2021



TREASURER'S REPORT January 2021

	Bank Balance	Carrying Value	Fair Value	<u>% of Portfolio</u> Current Actual	Rate of Interest	Maturity	Valuation Source
Cash and Cash Equivalents:							
Demand Accounts at CVB/LAIF							
General Account/Petty Cash	\$ 4,230,687	\$ 4,025,084	\$ 4,025,084	55.06%	0.00%	N/A	CVB
Payroll Account	\$ 127,291	\$ 120,086	\$ 120,086	1.64%	0.00%	N/A	CVB
MMA (Bond Funds)	\$ 859,225	\$ 988,216	\$ 988,216	13.52%	0.30%	N/A	CVB
CIP Bond Funds Checking	\$ 116,119	\$ 116,119	\$ 116,119	1.59%	0.00%	N/A	CVB
LAIF	\$ 2,061,041	\$ 2,061,041	\$ 2,061,041	28.19%	0.46%	N/A	LAIF
Total Cash and Cash Equivalents	<u>\$ 7,394,363</u>	<u>\$ 7,310,546</u>	<u>\$ 7,310,546</u>	<u>100.00%</u>			
Facilities District No. 2017-1A-B							
Special Tax Bond- Rams Hill -US BANK	\$ 488,534	\$ 488,534	\$ 488,534				
Total Cash,Cash Equivalents & Investments	<u>\$ 7,882,897</u>	<u>\$ 7,799,079</u>	<u>\$ 7,799,079</u>				

Cash and investments conform to the District's Investment Policy statement filed with the Board of Directors on June 09, 2020

Cash, investments and future cash flows are sufficient to meet the needs of the District for the next six months.

Sources of valuations are CVB Bank, LAIF and US Trust Bank.

Jessica Clabaugh, Finance Officer

**Borrego Water District
Cash Flow
January 2021**

	6/23/2020 ADOPTED BUDGET 2020-2021	Actual January 2021	Projected January 2021	Difference Explanations	Actual YTD 2020-2021	YTD % of Budget 2020-2021 58.3%
WATER REVENUE						
Residential Water Sales	884,704	58,845	61,929		591,826	66.9%
Commercial Water Sales	455,153	29,218	31,861		284,676	62.5%
Irrigation Water Sales	207,629	11,357	14,534		146,345	70.5%
GWM Surcharge	177,564	11,179	12,429		114,498	64.5%
Water Sales Power Portion	475,237	30,984	33,267		315,203	66.3%
TOTAL WATER COMMODITY REVENUE:	2,200,286	141,583	154,020		1,452,548	66.0%
Readiness Water Charge	1,240,486	101,291	100,853		708,190	57.1%
Meter Install/Connect/Reconnect Fees	1,768	-	144		7,778	439.9%
Backflow Testing/Installation	5,228	-	50		294	5.6%
Bulk Water Sales	2,501	308	203		3,287	131.5%
Penalty & Interest Water Collection	34,850	275	2,833	No Penalty(CV)	1,615	4.6%
TOTAL WATER REVENUE:	3,485,119	243,456	258,103		2,173,711	62.4%
PROPERTY ASSESSMENTS/AVAILABILITY CHARGES						
641500 1% Property Assessments	55,000	9,280	4,583		40,081	72.9%
641502 Property Assess wtr/swr/flid	75,000	46,344	6,250		55,926	74.6%
641504 Water avail Standby	91,000	23,381	7,583		67,775	74.5%
641503 Pest standby	14,000	4,753	1,167		9,305	66.5%
TOTAL PROPERTY ASSES/AVAIL CHARGES:	235,000	83,759	19,583		173,087	73.7%
SEWER SERVICE CHARGES						
Town Center Sewer Holder fees	199,983	20,275	16,387		141,924	71.0%
Town Center Sewer User Fees	98,847	8,305	8,100		58,138	58.8%
Sewer user Fees	293,189	23,891	24,024		172,225	58.7%
TOTAL SEWER SERVICE CHARGES:	592,018	52,471	48,510		372,287	62.9%
OTHER INCOME						
Interest Income	76,000	-	11,000		7,157	9.4%
TOTAL OTHER INCOME:	76,000	-	11,000		7,157	9.4%
TOTAL INCOME:	4,388,137	379,686	337,196		2,726,243	62.1%
CASH BASIS ADJUSTMENTS						
Decrease (Increase) in Accounts Receivable		31,657				
TOTAL CASH BASIS ADJUSTMENTS:		31,657				
TOTAL OPERATING INCOME RECEIVED:	4,388,137	411,343				

<u>EXPENSES</u>	<u>ADOPTED BUDGET</u>			<u>Actual YTD</u>	<u>YTD % of Budget</u>
	<u>2020-2021</u>			<u>2020-2021</u>	<u>2020-2021</u>
<u>MAINTENANCE EXPENSE</u>					
R & M Buildings & Equipment	250,000	5,393	20,833	68,797	27.5%
R & M - WTF	120,000	8,665	10,000	26,184	21.8%
Telemetry	10,000	-	833	3,914	39.1%
Trash Removal	5,500	439	458	4,075	74.1%
Vehicle Expense	18,000	1,545	1,500	8,507	47.3%
Fuel & Oil	35,000	1,664	2,917	18,756	53.6%
TOTAL MAINTENANCE EXPENSE:	438,500	17,705	36,542	130,233	29.7%
<u>PROFESSIONAL SERVICES EXPENSE</u>					
Tax Accounting (Taussig)	3,000	-	250	883	29.4%
Administrative Services (ADP)	3,000	605	250	2,403	80.1%
Audit Fees (Leaf & Cole)	17,000	-	-	19,585	115.2%
Computer billing (Accela/Parker)/Cyber Security	31,000	1,256	2,583	25,433	82.0%
Financial/Technical Consulting (Raftelis/Fieldman)	80,000	29,406	6,667	65,207	81.5%
Engineering (Dudek)	35,000	-	2,917	4,233	12.1%
District Legal Services (BBK)	45,000	8,434	3,750	38,038	84.5%
Air Quality Study	43,551	-	-	43,551	-
Grant Acquisitions (TRAC) 17170+17180	30,000	-	2,500	4,523	15.1%
Testing/lab work (Babcock Lab/Water Quality Monitoring)	24,000	2,850	2,000	14,847	61.9%
Regulatory Permit Fees (SWRB/DEH/Dig alerts/APCD)	36,500	10,784	3,042	26,708	73.2%
TOTAL PROFESSIONAL SERVICES EXPENSE:	348,051	53,335	23,958	245,410	70.5%
<u>INSURANCE EXPENSE</u>					
ACWA/JPIA Program Insurance	60,000	-	-	78,833	131.4%
ACWA/JPIA Workers Comp	18,000	3,726	4,500	12,205	67.8%
TOTAL INSURANCE EXPENSE:	78,000	3,726	4,500	91,038	116.7%
<u>DEBT EXPENSE</u>					
Compass Bank Note 2018A/B	388,939	-	-	354,071	91.0%
Pacific Western Bank 2018 IPA	499,406	-	-	415,559	83.2%
TOTAL DEBT EXPENSE:	888,345	-	-	782,963	88.1%
<u>PERSONNEL EXPENSE</u>					
Board Meeting Expense (board stipend/board secretary)	23,000	1,925	1,917	12,668	55.1%
Salaries & Wages (gross)	930,000	77,738	77,500	580,915	62.5%
Salaries & Wages offset account (board stipends/staff projects)	(80,000)	(3,798)	(6,667)	(62,623)	78.3%
Consulting services/Contract Labor	10,000	-	833	1,625	16.3%
Taxes on Payroll	23,700	5,656	1,975	16,418	69.3%
Medical Insurance Benefits	212,700	20,360	17,725	133,475	62.8%
Calpers Retirement Benefits	210,000	12,346	17,500	88,853	42.3%
Conference/Conventions/Training/Seminars	18,000	685	1,500	2,031	11.3%
TOTAL PERSONNEL EXPENSE:	1,347,399	114,912	112,283	773,362	57.4%

<u>EXPENSES(Con't)</u>	ADOPTED BUDGET			Actual YTD	YTD % of Budget
	2020-2021			2020-2021	2020-2021
<u>OFFICE EXPENSE</u>					
Office Supplies	24,000	871	2,000	11,391	47.5%
Office Equipment/ Rental/Maintenance Agreements	50,000	1,650	4,167	9,207	18.4%
Postage & Freight	15,000	292	1,250	7,941	52.9%
Taxes on Property	3,300	-	-	2,611	79.1%
Telephone/Answering Service/Cell	20,000	1,436	1,667	10,568	52.8%
Dues & Subscriptions (ACWA/CSDA)	23,000	458	1,917	14,061	61.1%
Printing, Publications & Notices	2,500	140	208	1,036	41.4%
Uniforms	7,000	509	583	4,099	58.6%
OSHA Requirements/Emergency preparedness	5,500	-	458	1,113	20.2%
TOTAL OFFICE EXPENSE:	150,300	5,355	12,250	62,026	41.3%
<u>UTILITIES EXPENSE</u>					
Pumping-Electricity	325,000	29,098	27,083	187,169	57.6%
Office/Shop Utilities	6,000	168	500	4,408	73.5%
TOTAL UTILITIES EXPENSE:	331,000	29,266	27,583	191,577	57.9%
<u>GROUNDWATER MANAGEMENT EXPENSE</u>					
Pumping Fees	123,888	-	-	61,944	
Physical Solution Development	-	-	-	-	
Physical Solution Reimbursement (42,800 rcvd in FY2020)	(57,200)	-	(4,766)	(86,917)	152.0%
Stipulation Legal	185,000	16,593	7,083	232,832	125.9%
Stipulation Legal Reimbursements (24,400 rcvd in FY2020)	(40,600)	-	(3,383)	(12,321)	30.3%
Interim Judgement Legal Support	-	-	3,750	-	
Interim Judgement Technical Support	45,000	1,131	3,750	93,494	207.8%
Misc. & Contingency	20,000	-	1,667	-	0.0%
BPA Transactions that meet CEQA requirements	5,000	-	417	-	0.0%
TOTAL GWM EXPENSE:	281,088	17,724	8,518	227,088	80.8%
TOTAL EXPENSES:	3,862,682	242,022	225,634	2,503,696	64.8%
<u>CASH BASIS ADJUSTMENTS</u>					
Decrease (Increase) in Accounts Payable		(83,025)			
Increase (Decrease) in Inventory		(2,171)			
TOTAL CASH BASIS ADJUSTMENTS:		(85,196)			
TOTAL OPERATING EXPENSES PAID:	3,862,682	156,826			
NET OPERATING INCOME RECEIVED:	613,846	254,517			

<u>CIP PROJECTS</u>	<u>ADOPTED BUDGET 2020-2021</u>		<u>Actual YTD 2020-2021</u>	<u>YTD % of Budget 2020-2021</u>
<u>CASH FUNDED - WATER</u>			-	
Bending Elbow Pipeline Project	380,000	1,590	12,506	3.3%
SCADA Replacement	100,000	-	44,382	44.4%
Facilities Maintenance - Office Interior	15,000	-	-	0.0%
Emergency System Repairs	60,000	-	9,700	16.2%
Replace Twin Tanks (Moved from GRANT)	630,000	-	-	0.0%
Well 11 Electrical Upgrades		73,287	73,287	
Engineering/Construction Management Consulting	25,000	-	-	0.0%
TOTAL CASH CIP EXPENSES WATER:	1,210,000	74,877	154,539	12.8%
			-	
<u>CASH FUNDED - SEWER</u>			-	
Oxygen Injection at Borrego Valley Rd Pump	20,000	-	2,757	13.8%
Difussers at Sludge Holding Tank (Completed from R&M)		-	-	
Manhole Replacement/Refurbishments	43,000	-	-	0.0%
Engineering/Construction Management Consulting	18,000	-	-	0.0%
TOTAL CASH CIP EXPENSES SEWER:	81,000	-	2,757	3.4%
CASH FUNDED - Short Lived Asset Replacement Progra	405,000			0.0%
TOTAL CASH FUNDED CIP EXPENSES:	1,696,000	74,877	157,296	9.3%
<u>CASH RECAP</u>				
Net Operating Income	613,846	254,517		
Total Cash CIP	(1,696,000)	(74,877)		
Bond Funded CIP Shortfall	(772,738)	-		
Period Reserves Adjustment	(1,854,892)	179,640		
Cash Beginning of Period	5,984,000	6,025,067		
Projected Cash Balance at Period End	4,170,301	6,204,707		
FY Reserves Target(rev. 01-21 FRP)	6,666,802	6,666,802		
Reserves Surplus/(Shortfall)	(3,539,917)	(462,095)		
<u>DEBT & GRANT ACCOUNTING</u>				
<u>GRANT(PROP 1) FUNDED CIP - WATER</u>				
Replace Twin Tanks (Changed to CASH)				
Replace Wilcox Diesel Motor (Push to FY22)		-		
Replace Indianhead Reservoir (Push to FY22)		-		
Rams Hill #2, recoating (Push to FY22)		-		
TOTAL GRANT CIP EXPENSES WATER:	0	-		
Grant Proceeds Received	454,000	-		
<u>GRANT(PROP 1) FUNDED CIP - SEWER</u>				
Plant-Grit removal at the headworks	214,000	-	-	0.0%
Clarifier Upgrade/Rehabilitation	240,000	-	-	0.0%
TOTAL GRANT CIP EXPENSES SEWER:	454,000	-	-	0.0%
TOTAL GRANT CIP EXPENSES:	454,000	-	-	0.0%
<u>BOND FUNDED CIP - WATER</u>				
De Anza Pipeline Replacement Project	430,000	-	474,938	110.5%
Production Well 2 Investigation and Construction	1,250,000	5,188	37,493	3.0%
Replace 30 fire hydrants 17160	540,000	-	150,412	27.9%
Phase 1 Pipeline Project - 17120	0	-	12,139	
Production Well #1 ID4-Well #9-17110	-	-	6,746	
BVR Pipeline for SDGE	-	-	40	
Replace 5 well discharge manifolds and electric panel upgra	0	-	5,282	
Management Consulting Water (Bond CIP)	0	-	-	
TOTAL BOND FUNDED WATER CIP:	2,220,000	5,188	669,040	30.1%
<u>BOND FUNDED CIP - SEWER</u>				
Miscellaneous Sewer System Improvements	410,000	-	58,145	14.2%
Gravity Main Replacement - BSR		19,490	24,987	
TOTAL SEWER BOND FUNDED CIP:	410,000	19,490	83,132	20.3%
TOTAL BOND FUNDED CIP EXPENSES:	2,630,000	24,678	752,171	28.6%
<u>BOND PROCEEDS RECAP</u>				
Bond Balance at beginning of period (07/01/2020)	1,857,262	1,129,769		
Less Bond Expenditures	(2,630,000)	(24,678)		
Bond Balance at end of period (06/30/2021)	(772,738)	1,105,091		



ASSETS

	BALANCE SHEET	BALANCE SHEET	MONTHLY
	January 31, 2021	December 31, 2020	CHANGE
	<i>(unaudited)</i>	<i>(unaudited)</i>	<i>(unaudited)</i>
<hr/>			
CURRENT ASSETS			
Cash and cash equivalents	\$ 6,206,209.97	\$ 6,025,067.41	\$ 181,142.56
Accounts receivable from water sales and sewer charges	\$ 670,355.36	\$ 705,266.23	\$ (34,910.87)
Inventory	\$ 116,992.09	\$ 119,163.48	\$ (2,171.39)
TOTAL CURRENT ASSETS	\$ 6,993,557.42	\$ 6,849,497.12	\$ 144,060.30
RESTRICTED ASSETS			
Debt Service:			
Unamortized bond issue costs	\$ 125,185.22	\$ 125,185.22	\$ -
Viking Ranch Refinance issue costs	\$ (39,683.07)	\$ (19,564.91)	\$ (20,118.16)
Deferred Outflow of Resources-CalPERS	\$ 298,965.00	\$ 311,059.00	\$ (12,094.00)
Total Debt service	\$ 384,467.15	\$ 416,679.31	\$ (32,212.16)
Trust/Bond funds:			
Investments with fiscal agent -CFD 2017-1	\$ 488,533.55	\$ 469,592.96	\$ 18,940.59
2018 Certificates of Participation to fund CIP Projects	\$ 1,104,335.71	\$ 1,128,674.76	\$ (24,339.05)
Total Trust/Bond funds	\$ 1,592,869.26	\$ 1,598,267.72	\$ (5,398.46)
TOTAL RESTRICTED ASSETS	\$ 1,977,336.41	\$ 2,014,947.03	
UTILITY PLANT IN SERVICE			
Land	\$ 2,246,237.15	\$ 2,246,187.15	\$ 50.00
Flood Control Facilities	\$ 4,287,340.00	\$ 4,287,340.00	\$ -
Capital Improvement Projects	\$ 1,279,198.65	\$ 1,170,701.11	\$ 108,497.54
Bond funded CIP Expenses	\$ 1,454,322.68	\$ 1,448,972.36	\$ 5,350.32
Sewer Facilities	\$ 6,175,596.99	\$ 6,175,596.99	\$ -
Water facilities	\$ 14,105,278.21	\$ 14,104,596.13	\$ 682.08
General facilities	\$ 1,006,881.07	\$ 1,007,563.15	\$ (682.08)
Equipment and furniture	\$ 597,312.57	\$ 597,312.57	\$ -
Vehicles	\$ 675,446.88	\$ 675,446.88	\$ -
Accumulated depreciation	\$ (13,140,494.34)	\$ (13,140,494.34)	\$ -
NET UTILITY PLANT IN SERVICE	\$ 18,687,119.86	\$ 18,573,222.00	\$ 113,897.86
OTHER ASSETS			
Water rights -ID4	\$ 185,000.00	\$ 185,000.00	\$ -
TOTAL OTHER ASSETS	\$ 185,000.00	\$ 185,000.00	
TOTAL ASSETS	\$ 27,843,013.69	\$ 27,622,666.15	\$ 220,347.54



Balance sheet continued

	BALANCE SHEET January 31, 2021 (unaudited)	BALANCE SHEET December 31, 2020 (unaudited)	MONTHLY CHANGE (unaudited)
LIABILITIES			
CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS			
Accounts Payable	\$ 134,262.93	\$ 51,238.28	\$ 83,024.65
Accrued expenses	\$ 188,643.94	\$ 188,643.94	\$ -
Deposits	\$ 43,618.19	\$ 44,818.19	\$ (1,200.00)
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	\$ 366,525.06	\$ 284,700.41	\$ 81,824.65
CURRENT LIABILITIES PAYABLE FOM RESTRICTED ASSETS			
Debt Service:			
Accounts Payable to CFD 2017-1	\$ 488,533.55	\$ 469,592.96	\$ 18,940.59
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	\$ 488,533.55	\$ 469,592.96	\$ 18,940.59
LONG TERM LIABILITIES			
2018A & 2018B Refinance ID4/Viking Ranch	\$ 2,243,337.48	\$ 2,243,337.48	\$ -
2018 Certificates of Participation to fund CIP Projects	\$ 4,613,000.00	\$ 4,613,000.00	\$ -
Net Pension Liability-CalPERS	\$ 891,132.00	\$ 891,132.00	\$ -
Deferred Inflow of Resources-CalPERS	\$ 22,588.00	\$ 22,588.00	\$ -
TOTAL LONG TERM LIABILITIES	\$ 7,770,057.48	\$ 7,770,057.48	\$ -
TOTAL LIABILITIES	\$ 8,625,116.09	\$ 8,524,350.85	\$ 100,765.24
FUND EQUITY			
Contributed equity	\$ 9,611,814.35	\$ 9,611,814.35	\$ -
Retained Earnings:			
Unrestricted Reserves/Retained Earnings	\$ 9,606,083.25	\$ 9,486,500.95	\$ 119,582.30
Total retained earnings	\$ 9,606,083.25	\$ 9,486,500.95	\$ 119,582.30
TOTAL FUND EQUITY	\$ 19,217,897.60	\$ 19,098,315.30	\$ 119,582.30
TOTAL LIABILITIES AND FUND EQUITY	\$ 27,843,013.69	\$ 27,622,666.15	\$ 220,347.54

To: BWD Board of Directors
 From: Jessica Clabaugh
 Subject: Consideration of the Disbursements and Claims Paid
 Month Ending January 31, 2021



Vendor disbursements paid during this period:		\$ 343,516.73
Significant items:		
ACWA-JPIA	Workers' Comp 2020 Q4	\$ 3,725.68
Babcock	Lab Services	\$ 2,730.00
Bay City Equipment	Large Equipment Repair	\$ 1,887.00
CalPERS	Includes Unfunded Liability	\$ 12,346.22
Employee Health Benefits		\$ 20,359.77
Ramona Disposal	Garbage Collection	\$ 3,970.02
SDGE	December Payments	\$ 29,265.67
State Water Resources Control Board - Permit Fees		\$ 10,627.10
Capital Projects/Fixed Asset Outlays:		
Brax Company		73286.87
Fredericks Services	Pipeline Phase II	\$ 19,490.00
J&T Tire & Auto	Fleet Maintenance	\$ 1,030.74
McCalls Meters	Inventory	\$ 1,130.00
Xylem Water Solutions	Liftstation Pump Rebuild	\$ 5,847.47
Total Professional Services for this Period:		
BBK	General	\$ 8,433.49
BBK	Watermaster	\$ 1,121.00
BBK	Groundwater Rights Litigation	\$ 16,592.51
Dudek	BOND - Extraction Well 2 Management	\$ 4,320.00
Fieldman Rolapp & Associates	Financial Plan Consulting	\$ 11,626.89
Raftelis Financial Consultants	Finance & Rate Study (Dec & Jan)	\$ 17,415.00
Travis Parker	Cybersecurity, Upgrade Workstations	\$ 1,206.20
Payroll for this Period:		
Gross Payroll		\$ 77,737.89
Employer Payroll Taxes and ADP Fee		\$ 604.86
Total		\$ 78,342.75

BOARD REPORT

January 2021



34365	1032	A-1 IRRIGATION, INC.	02/09/2021	88.64
34331	1109	ABILITY ANSWERING/PAGING SER	01/27/2021	230.00
34350	3035	ACWA / JPIA Finance Dept.	02/02/2021	3,725.68
34351	1266	AFLAC	02/02/2021	1,468.86
34332	9524	AIR POLLUTION CONTROL DISTRICT, S	01/27/2021	460.00
34352	1001	AMERICAN LINEN INC.	02/02/2021	508.75
34353	61	AT&T MOBILITY	02/02/2021	526.09
34333	9529	AT&T-CALNET 3	01/27/2021	442.38
34366	9255	BABCOCK LABORATORIES	02/09/2021	2,730.00
34367	1481	BAY CITY EQUIPMENT INDUSTRIES, IN	02/09/2021	1,887.13
1189	10884	BEST BEST & KRIEGER ATTORNEYS A	02/09/2021	472.00
34368	10884	BEST BEST & KRIEGER ATTORNEYS A	02/09/2021	26,147.80
34369	10900	BORREGO AUTO PARTS & SUPPLY CO	02/09/2021	276.76
34377	1201	BORREGO LANDFILL	02/17/2021	199.99
34354	11085	BORREGO SPRINGS WATER LLC	02/02/2021	16.62
34334	1037	BORREGO SUN	01/27/2021	140.00
34335	11066	BRAX COMPANY, INC.	01/27/2021	73,286.87
34336	1196	CASH	01/27/2021	300.00
34337	9054	COUNTY OF SAN DIEGO DEPT ENVIRO	01/27/2021	484.00
34345	1222	DEBBIE MORETTI	01/27/2021	122.00
34338	1455	DIANA DEL BONO	01/27/2021	112.76
34370	96	DISH	02/09/2021	66.75
34339	11078	DMV RENEWAL	01/27/2021	198.00
1191	9640	DUDEK	02/17/2021	4,320.00
34340	10883	FIELDMAN, ROLAPP & ASSOCIATES	01/27/2021	7,140.39
34378	10883	FIELDMAN, ROLAPP & ASSOCIATES	02/17/2021	4,486.50
34379	11088	FIELDMAN, ROLAPP & ASSOCIATES, IN	02/17/2021	364.00
1188	9299	FREDERICKS SERVICES INC	02/02/2021	19,490.00
34380	1136	HOME DEPOT CREDIT SERVICES	02/17/2021	1,180.45
34341	11021	J & T Tire and Auto	01/27/2021	1,030.74
34357	1022	JAMES HORMUTH DE ANZA TRUE VALL	02/02/2021	16.84
34342	9385	JOHNSON CONTROLS SECURITY SOLL	01/27/2021	295.35
34343	10873	KESSLINGS KITCHEN	01/27/2021	396.00
34358	11090	LUPE'S GARDENING MAINTENANCE IN	02/02/2021	585.00
34356	UB*00052	MARY CULVER	02/02/2021	236.09
34344	1216	McCALLS METERS,INC	01/27/2021	1,130.00
34289	1000	MEDICAL ACWA-JPIA	12/15/2020	22,897.12
34359	93	MRC SMART TECHNOLOGY SOLUTION	02/02/2021	711.78
34346	11079	PAVEMENT COATINGS CO.	01/27/2021	1,200.00
34371	11083	QUADIENT FINANCE USA, INC.	02/09/2021	249.44
34382	9546	RAFTELIS FINANCIAL CONSULTANTS, I	02/17/2021	17,415.00
34360	9633	RAMONA DISPOSAL SERVICE	02/02/2021	3,970.02
34330	9387	RECORDER/COUNTY CLERK'S OFFICE	01/21/2021	50.00
34347	1065	SAN DIEGO GAS & ELECTRIC	01/27/2021	29,265.67
34348	11067	SC FUELS	01/27/2021	726.92
34361	11067	SC FUELS	02/02/2021	936.77
34383	1059	STAPLES CREDIT PLAN	02/17/2021	368.00
34349	9166	SWRCB	01/27/2021	10,627.10
34372	9581	TRAVIS PARKER	02/09/2021	1,206.20
34384	3000	U.S.BANK CORPORATE PAYMENT SYS	02/17/2021	1,488.04
34388	3000	U.S.BANK CORPORATE PAYMENT SYS	02/18/2021	132.41
34362	1023	UNDERGROUND SERVICE ALERT	02/02/2021	18.25
34385	1100	VERIZON WIRELESS	02/17/2021	237.35
34381	1623	WENDY QUINN	02/17/2021	275.00
34386	92	XEROX FINANCIAL SERVICES	02/17/2021	377.00
34363	9602	XYLEM WATER SOLUTIONS USA,INC	02/02/2021	5,847.47
34364	11050	ZITO MEDIA	02/02/2021	265.78
Report Total (57 checks):				252,827.76

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			BOND CIP FUNDS											
2			RECONCILIATION-FY 2019/2021											
3								Well 12-17100/ 4-5 Well upgrades	Prod Well #1 ID4-9	Pipeline Project Phase 1/2	Prod Well #2	Sewer Inspect Club Cir 17150	Firehydrants	
4				Bond Proceeds	Interest paid	Cost of Issuance	Misc.	10117140	10117110	10117120/17200	10117130	La Casa 10117210	10117160	
5														Totals
6														
7														
8		07/10/18	Pacific Western Bank-Loan Proceeds	\$ 5,586,000.00										\$ 5,586,000.00
9		07/10/18	Cost of Issuance	\$ (68,707.13)										\$ (68,707.13)
10		07/17/18	US Bank Interest Fee			\$ 1,700.00								\$ (1,700.00)
11		07/17/18	Nixon Peabody-Cost of issuance			\$ 10,000.00								\$ (10,000.00)
12		07/17/18	Kutok Rock-Cost of Issuance			\$ 10,000.00								\$ (10,000.00)
13		07/20/18	MMA Interest paid		\$ 2,282.99									\$ 2,282.99
14		07/31/18	MMA Interest paid		\$ 693.25									\$ 693.25
15		08/01/18	Grant Thornton-Cost of Issuance			\$ 1,500.00								\$ (1,500.00)
16		08/01/18	Brandis Tallman-Cost of Issuance			\$ 17,500.00								\$ (17,500.00)
17		08/01/18	Fieldman, Rolapp & Assoc.-Cost of Issuance			\$ 50,231.67								\$ (50,231.67)
18		08/01/18	Best Best & Krieger-Cost of Issuance			\$ 55,000.00								\$ (55,000.00)
19		08/31/18	MMA Interest paid		\$ 4,683.02									\$ 4,683.02
20		09/31/18	MMA Interest paid		\$ 4,535.86									\$ 4,535.86
21		10/31/18	MMA Interest paid		\$ 4,690.98									\$ 4,690.98
22		11/30/18	MMA Interest paid		\$ 6,498.24									\$ 6,498.24
23		12/31/18	MMA Interest paid		\$ 8,125.10									\$ 8,125.10
24		12/31/18	Fed-x Bond issuance costs			\$ 62.02								\$ (62.02)
25		01/31/19	Dudek-Construction Mgmt Prod well #2					\$ 8,295.00						\$ (8,295.00)
26		01/31/19	BBK-Review Bid documents					\$ 855.50	\$ 3,635.00					\$ (4,490.50)
27		01/31/19	Harland Check order-partial charge					\$ 70.12	\$ 70.13	\$ 70.13				\$ (210.38)
28		01/31/16	MMA Interest paid		\$ 9,878.83									\$ 9,878.83
29		02/28/19	BBK-Review final specs Pipeline #1						\$ 306.00					\$ (306.00)
30		02/28/19	BBK-Finalize Bid documents					\$ 2,657.00	\$ 1,799.50	\$ 1,453.50				\$ (5,910.00)
31		02/28/19	Dudek-Construction Mgmt Prod well #1					\$ 11,535.00		\$ 8,422.50				\$ (19,957.50)
32		02/28/19	MMA Interest paid		\$ 8,529.85									\$ 8,529.85
33		03/31/19	Dudek-Construction Mgmt					\$ 5,467.50		\$ 7,232.50				\$ (12,700.00)
34	1007	03/31/19	Dudek-Construction Mgmt					\$ 5,264.68		\$ 5,006.25				\$ (10,270.93)
35	1006	03/31/19	BBK-Review Bid documents					\$ 740.00	\$ 879.00	\$ 867.50				\$ (2,486.50)
36		03/31/19	MMA Interest paid		\$ 9,460.57									\$ 9,460.57
37			Reallocate interest to Admin 7122		\$ (59,378.69)									\$ (59,378.69)
38			Well 12 repairs from O&M to Bond funds-check #32867					\$ 13,537.82						\$ (13,537.82)
39			Well 12 repairs from O&M to Bond funds-check #32970					\$ 82,640.56						\$ (82,640.56)
40		04/04/19	Big J Fencing-Fencing for Well ID4 Well 9					\$ 16,975.00						\$ (16,975.00)
41		04/08/19	BBK					\$ 561.00	\$ 535.50					\$ (2,473.50)
42		04/08/19	Hidden Valley Pump-Well 12/Well 5/Well 16 Transfer switch					\$ 36,033.00						\$ (36,033.00)
43		04/08/19	Hidden Valley Pump-Well 12/Well 5/Well 16/11 Transfer switch					\$ 253,731.68						\$ (253,731.68)
44		04/23/19	Dudek-Construction Management					\$ 3,690.00		\$ 1,927.50				\$ (5,617.50)
45		04/23/19	Fed-x -Mailing of NOE to County New Well #1					\$ 30.53						\$ (30.53)
46		04/23/19	Pacific Pipe-well 12					\$ 1,337.83						\$ (1,337.83)
47		05/29/20	Pacific Pipeline					\$ 38.45						\$ (38.45)
48		05/20/19	Well 12 repairs transferred from Admin					\$ 83,223.56						\$ (83,223.56)
49		05/29/19	Hidden Valley Pump-Electric panel well 12					\$ 2,503.88						\$ (2,503.88)
50		05/29/19	DeAnza Ready Mix-Road base well 12					\$ 1,547.09						\$ (1,547.09)
51		05/29/19	Dynamic Consulting-Phase 1 & 2 Pipeline						\$ 71,010.00					\$ (71,010.00)
52		05/29/19	Bobs Trailer-Office trailer Well 1 ID4-9 and well 2					\$ 4,500.00		\$ 4,500.00				\$ (9,000.00)
53		05/29/19	Pacific Pipe-well 12					\$ 12,635.88						\$ (12,635.88)
54	1022	05/29/19	BBK-bid review					\$ 612.00	\$ 153.00					\$ (765.00)
55		05/29/19	Big J Fencing-Fencing for Well ID4 Well 9					\$ 16,975.00						\$ (16,975.00)
56		05/29/19	De Anza Ready Mix					\$ 700.38	\$ 40,057.36					\$ (40,757.74)
57		05/29/19	Dudek-investigation of second production well							\$ 2,672.50				\$ (2,672.50)
58		05/29/19	Hidden Valley Pump-ID1 well 8 repairs					\$ 3,086.18						\$ (3,086.18)
59		05/29/19	Pacific Pipe-construction supply line					\$ 498.23						\$ (498.23)
60		05/29/19	Southwest Pump-construction of well 4-9					\$ 104,500.00						\$ (104,500.00)
61		05/29/19	State of California-Fee for Bond cost			\$ 1,396.50								\$ (1,396.50)
62		06/10/19	Deanza Ready Mix-Road base well 4-9					\$ 2,116.53						\$ (2,116.53)
63		06/10/19	Hidden Valley Pump-Step down transformer well 4-9					\$ 8,292.37						\$ (8,292.37)
64	1033	06/10/19	US Bank-Remote office supplies well 4-9					\$ 891.56		\$ 809.51				\$ (1,701.07)
65		06/18/19	BBK-Correspondence to A&R							\$ 127.50				\$ (127.50)
66		06/18/19	Dudek-Costruction management well 4-9					\$ 20,697.01						\$ (20,697.01)
67		06/18/19	One Eleven Services-Construction Mgmt well 4-9					\$ 4,500.00						\$ (4,500.00)
68		07/01/19	Southwest Pump-construction of well 4-9					\$ 543,866.73						\$ (543,866.73)
69		07/03/19	Hidden Valley Pump-Well 5 Manual Transfer Switch					\$ 399.00						\$ (399.00)
70		07/03/19	Pacific Pipe-Fire hydrant extensions										\$ 1,378	\$ (1,377.80)
71		07/08/19	De Anza Ready Mix-Concrete well 12					\$ 658.01						\$ (658.01)
72		07/08/19	De Anza Ready Mix-Concrete well 5					\$ 344.21						\$ (344.21)
73		07/08/19	Hidden Valley Pump-Well 5 pull pump replace bowls/video					\$ 141,472.45						\$ (141,472.45)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			BOND CIP FUNDS											
2			RECONCILIATION-FY 2019/2021											
3														
4														
5				Bond Proceeds	Interest paid	Cost of Issuance	Misc.	Well 12-17100/ 4-5 Well upgrades 10117140	Prod Well #1 ID4-9 10117110	Pipeline Project Phase 1/2 10117120/17200	Prod Well #2 10117130	Sewer Inspect Club Cir 17150 La Casa 10117210	Firehydrants 10117160	
74	1042	07/25/19	BBK-Review A&R contract							\$ 765.00				\$ (765.00)
75		07/25/19	Dudek-Construction Management Well 4-9						\$ 45,827.52					\$ (45,827.52)
76		07/25/19	Pacific Pipe-Fire hydrants										\$ 21,826	\$ (21,825.77)
77	1045	07/25/19	One Eleven Services-Construction Mgmt well 4-9						\$ 1,690.00		\$ 475.00			\$ (2,165.00)
78		07/25/19	Southwest Pump-construction of well 4-9						\$ 67,022.50					\$ (67,022.50)
79		08/12/19	Hack-Chlorine well 4-9						\$ 849.62					\$ (849.62)
80		08/19/19	Dudek-Construction Management Well 4-9						\$ 22,521.09					\$ (22,521.09)
81		08/20/19	Insitu-Transducer rental well 4-9						\$ 454.72					\$ (454.72)
82		08/27/19	BBK-Review A&R Bond							\$ 535.50				\$ (535.50)
83		08/31/20	Returned Parts					\$ (1,947.86)						\$ 1,947.86
84		09/04/19	Insitu-Transducer rental well 4-9						\$ 429.93					\$ (429.93)
85		09/04/19	SDGE-Electrict well 4-9						\$ 1,060.00					\$ (1,060.00)
86		09/04/19	Southwest Pump-construction of well 4-9						\$ 55,029.85					\$ (55,029.85)
87		09/04/19	US Bank Charge card-chlorine well 4-9						\$ 125.93					\$ (125.93)
88		09/09/19	Pacific Pipe-Supplies Double O Pipeline project							\$ 26,476.36				\$ (26,476.36)
89		09/16/19	Terry Robertson-Double O Pipeline replacement							\$ 491,504.35				\$ (491,504.35)
90		09/23/19	Dudek-Construction Management well 4-9						\$ 31,886.86					\$ (31,886.86)
91		09/23/19	Insitu-Transducer rental well 4-9						\$ 74.35					\$ (74.35)
92		09/23/19	Pacific Pipe-Meter boxes lids-Double O project							\$ 4,582.64				\$ (4,582.64)
93		09/30/19	BBK-Review change order A&R							\$ 204.00				\$ (204.00)
94	1061	09/30/19	Dudek-Construction Management Well 4-9								\$ 1,260.00			\$ (1,260.00)
95	1062	10/08/19	Dudek-Construction Management Well 4-9						\$ 4,305.00					\$ (4,305.00)
96	1063	10/08/19	Southwest Pump-construction of well 4-9						\$ 44,548.38					\$ (44,548.38)
97	1064	10/16/19	Dudek-Construction Management Well 4-9						\$ 17,778.75					\$ (17,778.75)
98	1064	10/16/19	Dudek-investigation of second production well								\$ 600.00			\$ (600.00)
99	1065	10/16/19	Pacific Pipe-Well 5 upgrade					\$ 5,553.49						\$ (5,553.49)
100	1066	10/21/19	McCalls Meters-Meters for Pipeline phase 1							\$ 11,636.47				\$ (11,636.47)
101	1067	10/21/19	Pacific Pipeline Supply-Tools/supplies well 5 upgrade					\$ 577.94						\$ (577.94)
102	1068	10/21/19	Jeffrey Smith-Appraisal well #2 site investigation								\$ 1,000.00			\$ (1,000.00)
103	1069	10/29/19	Jerry Rolwing-Well #2 site investigation								\$ 3,750.00			\$ (3,750.00)
104	1070	11/05/19	Brax company-materials well 5					\$ 166.04						\$ (166.04)
105	1071	11/05/19	Manuel Rodrigues-DeAnza concrete-Well 5					\$ 740.72	\$ 710.18					\$ (1,450.90)
106	1072	11/12/19	Downstream-video/clean Club Circle									\$ 92,804.00		\$ (92,804.00)
107	1073	11/18/19	Dudek-Construction Management well 4-9						\$ 360.00					\$ (360.00)
108	1074	11/18/19	Pacific Pipe-Materials for Well 11/Well 16					\$ 12,532.02						\$ (12,532.02)
109	1075	11/18/19	Jerry Rolwing-Well #2 site investigation								\$ 250.00			\$ (250.00)
110	1076	11/16/19	Brax company-ID4-9 electric hook-up						\$ 146,691.66					\$ (146,691.66)
111	1077	11/26/19	Pacific Pipe-Well 11 upgrades					\$ 2,810.62						\$ (2,810.62)
112	1078	12/11/19	Freight Charge					\$ 623.29						\$ (623.29)
113	1079	12/23/19	BBK-real property acquisition-Well #2								\$ 265.50			\$ (265.50)
114	1080	12/20/19	DeAnza Ready mix-Road base Well 4-9						\$ 1,377.22					\$ (1,377.22)
115	1081	12/20/19	Pacific Pipe-Well 16 upgrades					\$ 5,904.65						\$ (5,904.65)
116	1082	12/23/19	Brax-Well repairs					\$ 1,539.07	\$ 270,188.02					\$ (271,727.09)
117	1083	12/27/19	Brax-Work in Well 4-9						\$ 62,963.13					\$ (62,963.13)
118	1084	12/27/19	DeAnzaReady mix-concrete for kicker					\$ 688.42	\$ 553.41					\$ (1,241.83)
119	1085	01/03/20	Best Best & Krieger-Bond work review							\$ 586.50	\$ 62.04		\$ 640	\$ (1,288.54)
120	1086	01/28/20	Automated Water Treatment-chlorinator well4-9						\$ 1,044.75					\$ (1,044.75)
121	1087	01/28/20	David Taussig-Debt reporting costs				\$ 905.00							\$ (905.00)
122	1088	01/28/20	McCalls Meters-Meter for well ID4-9						\$ 3,694.50					\$ (3,694.50)
123	1089	01/28/20	Pacific Pipe-Parts for well 4-9						\$ 11,981.64					\$ (11,981.64)
124	1090	02/10/20	DeAnzaReady mix-concrete for kicker well9						\$ 651.20					\$ (651.20)
125	1091	02/10/20	Grainger-Exhaust Fan Well 9						\$ 359.99					\$ (359.99)
126	1092	02/10/20	Pacific Pipe-Hydrants, Well 9						\$ 1,160.74				\$ 17,742	\$ (18,902.83)
127	1093	02/12/20	Best Best & Krieger								\$ 206.50			\$ (206.50)
128	1094	02/12/20	Jerome C Rowling								\$ 250.00			\$ (250.00)
129	1095	02/25/20	Dynamic Consulting-Phase 1 & 2 Pipeline							\$ 38,140.00				\$ (38,140.00)
130	1096	02/25/20	Pacific Pipe-Hydrants							\$ 3,112.63			\$ 950	\$ (4,062.61)
131	1097	03/09/20	Fredericks Services Inc										\$ 18,965	\$ (18,965.00)
132	1099	03/23/20	Home Depot										\$ 510	\$ (510.17)
133	1098	03/23/20	Best Best & Krieger							\$ 1,206.00	\$ 1,386.50			\$ (2,592.50)
134	1100	03/16/20	Pacific Pipeline - Hydrants										\$ 9,711	\$ (9,711.27)
135	1101	03/23/20	Fredericks Services Inc										\$ 20,324	\$ (20,324.00)
136	1102	03/23/20	Pacific Pipeline Supply - Hydrants										\$ 23,810	\$ (23,809.97)
137	1103	03/23/20	Jerry Rolwing-Well #9 Water Sample						\$ 500.00					\$ (500.00)
138		06/27/10	Pacific Pipeline - Extra parts to Inventory										\$ (379)	\$ 379.47
139	1104	04/07/20	Pacific Pipeline Supply - Hydrants										\$ 12,816	\$ (12,816.43)
140	1105	04/07/20	Terry Robertson-Double O Pipeline replacement + RET							\$ 150,136.65				\$ (150,136.65)
141	1106	04/07/20	US Bank - AC & Awning for Portable Office						\$ 4,377.05					\$ (4,377.05)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			BOND CIP FUNDS									Sewer Inspect		
2			RECONCILIATION-FY 2019/2021					Well 12-17100/ 4-5 Well upgrades 10117140	Prod Well #1 ID4-9 10117110	Pipeline Project Phase 1/2 10117120/17200	Prod Well #2 10117130	Club Cir 17150 La Casa 10117210	Firehydrants 10117160	
3				Bond Proceeds	Interest paid	Cost of Issuance	Misc.							
4														
5														
142	1107	04/13/20	DeAnza Ready Mix - Concrete for Hydrants										\$ 597	\$ (596.74)
143	1108	04/13/20	Home Depot										\$ 2,124	\$ (2,124.37)
144	1109	04/13/20	Fredericks Services Inc										\$ 25,395	\$ (25,395.00)
145	1110	04/21/20	Pacific Pipeline Supply										\$ 27,709	\$ (27,708.72)
146	1111	04/28/20	Dudek								\$ 2,385.00			\$ (2,385.00)
147	1112	04/28/20	Fredericks Services Inc										\$ 24,399	\$ (24,399.00)
148	1113	05/05/20	Borrego Landfill										\$ 177	\$ (176.65)
149	1114	05/05/20	Pacific Pipeline Supply										\$ 28,324	\$ (28,324.07)
150	1115	05/12/20	DeAnza Ready Mix										\$ 1,302	\$ (1,302.38)
151	1116	05/12/20	Home Depot										\$ 877	\$ (877.33)
152	1117	05/19/20	Fredericks Services Inc										\$ 25,379	\$ (25,379.00)
153	1118	05/19/20	Pacific Pipeline Supply										\$ 1,164	\$ (1,163.76)
154	1119	05/26/20	BBK								\$ 4,484.50			\$ (4,484.50)
155	1120	05/26/20	Dudek								\$ 2,690.00			\$ (2,690.00)
156	1121	06/04/20	Aggregate Products Inc. - Asphalt										\$ 996	\$ (995.62)
157	1122	06/04/20	Borrego Landfill										\$ 206	\$ (205.61)
158	1123	06/04/20	Brax Company - Underground electric & Panels					\$ 60,000.00						\$ (60,000.00)
159	1124	06/04/20	Fredericks Services Inc										\$ 25,457	\$ (25,457.00)
160	1125	06/04/20	Pacific Pipeline										\$ 31,956	\$ (31,955.72)
161	1126	06/09/20	DeAnza Ready Mix										\$ 597	\$ (596.74)
162	1127	06/09/20	Home Depot										\$ 879	\$ (878.96)
163	1128	06/09/20	Pacific Trans Environmental										\$ 605	\$ (604.95)
164	1129	06/18/20	Fredericks Services Inc										\$ 10,244	\$ (10,244.00)
165	1130	06/22/20	Downstream-Video manhole #8 to #4 by La Casa									\$ 2,680		\$ (2,680.00)
166	1131	06/22/20	Fredericks Services Inc										\$ 26,697	\$ (26,697.00)
167	1132	07/07/20	Home Depot						\$ 1,944					\$ (1,944.11)
168	1133	07/14/20	Brax Company, Inc.					\$ 110,809						\$ (110,808.81)
169	1134	07/14/20	De Anza Ready Mix										\$ 353	\$ (352.83)
170	1135	07/14/20	Dudek								\$ 2,100			\$ (2,100.00)
171	1136	07/14/20	Pacific Pipeline										\$ 25,139	\$ (25,138.57)
172	1137	07/16/20	Brax Company, Inc.					\$ 1,000						\$ (1,000.00)
173	1138	07/16/20	Fredericks Services Inc										\$ 27,464	\$ (27,464.00)
174	1139	07/28/20	Dudek						\$ 1,648		\$ 2,833			\$ (4,480.00)
175	1140	08/10/20	De Anza Ready Mix										\$ 353	\$ (352.83)
176	1141	08/10/20	Downstream Services									\$ 20,569		\$ (20,569.44)
177	1142	08/10/20	Home Depot						\$ 1,152				\$ 693	\$ (1,844.91)
178	1143	08/10/20	Pacific Pipeline					\$ 113					\$ 30,019	\$ (30,131.34)
179	1144	08/17/20	Downstream Services									\$ 4,008		\$ (4,008.00)
180	1145	08/17/20	Fredericks Services Inc										\$ 36,917	\$ (36,917.00)
181	1146	08/25/20	Dudek								\$ 6,547			\$ (6,547.35)
182	1147	08/25/20	Pacific Pipeline										\$ 3,271	\$ (3,270.58)
183	1148	08/25/20	Fredericks Services Inc										\$ 6,152	\$ (6,152.00)
184	1149	09/08/20	Pacific Pipeline Supply, Inc.										\$ 600	\$ (599.95)
185	1150	09/14/20	Fredericks Services Inc										\$ 29,559	\$ (29,559.00)
186	1151	09/14/20	Landmark Consultants, Inc							\$ 7,916				\$ (7,916.40)
187	1152	09/14/20	Pacific Pipeline Supply, Inc.							\$ 31			\$ 219	\$ (249.36)
188	1153	09/21/20	Dudek								\$ 6,816			\$ (6,816.18)
189	1154	09/21/20	McCalls Meters, Inc							\$ 2,687				\$ (2,687.29)
190	1155	09/21/20	Pacific Pipeline Supply, Inc.							\$ 6,896				\$ (6,895.73)
191	1156	09/21/20	Rove Engineering							\$ 142,653				\$ (142,653.00)
192	1157	09/29/20	Downstream Services									\$ 11,539		\$ (11,539.26)
193	1158	09/29/20	Joe's Paving										\$ 7,555	\$ (7,555.18)
194	1159	09/29/20	Landmark Consultants, Inc							\$ 7,517				\$ (7,516.80)
195	1160	10/13/20	Downstream Services								\$ 2,980			\$ (2,980.00)
196	1161	10/13/20	Landmark Consultants, Inc							\$ 4,180				\$ (4,180.00)
197	1162	10/13/20	Pacific Pipeline							\$ 2,613				\$ (2,612.77)
198	1163	10/20/20	County of SD Public Works							\$ 4,887				\$ (4,887.00)
199	1164	10/20/20	DeAnza Ready Mix										\$ 298	\$ (298.00)
200	1165	10/20/20	Dudek								\$ 7,184			\$ (7,184.00)
201	1166	10/22/20	Downstream Services									\$ 4,008		\$ (4,008.00)
202	1167	10/27/20	A-1 Irrigation							\$ 165				\$ (164.61)
203	1168	10/27/20	DeAnza Ready Mix					\$ 2,793						\$ (2,793.09)
204	1169	10/27/20	Landmark Consultants, Inc							\$ 4,439				\$ (4,438.80)
205	1170	11/05/20	Brax Company					\$ 11,769						\$ (11,768.96)
206	1171	11/05/20	Pacific Pipeline					\$ 1,793		\$ 2,956			\$ (697)	\$ (4,052.28)
207	1172	11/05/20	Pacific Trans Environmental										\$ 3,308	\$ (3,307.80)
208	1173	11/09/20	Brax Company					\$ 682						\$ (681.84)
209	1174	11/09/20	Downstream Services									\$ 2,783		\$ (2,782.50)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2			BOND CIP FUNDS									Sewer Inspect		
3			RECONCILIATION-FY 2019/2021									Club Cir 17150	Firehydrants	
4												La Casa		
5				Bond Proceeds	Interest paid	Cost of Issuance	Misc.	4-5 Well upgrades/ 10117140	Prod Well #1 ID4-9 10117110	Pipeline Project Phase 1/2 10117120/17200	Prod Well #2 10117130	10117210	10117160	
210	1175	11/13/20	SD County							\$ 3,258				\$ (3,258.00)
211	1176	11/13/20	Downstream Services									\$ 12,258		\$ (12,258.00)
212	1177	11/30/20	Dudek								\$ 10,698			\$ (10,697.50)
213	1178	11/30/20	Landmark Consultants, Inc							\$ 3,072				\$ (3,072.00)
214	1179	11/30/20	McCalls Meters							\$ 1,510				\$ (1,509.58)
215	1180	11/30/20	Pacific Pipeline							\$ 620				\$ (619.68)
216	1181	11/30/20	Rove Engineering							\$ 262,712				\$ (262,712.00)
217	1182	12/07/21	Pacific Pipeline Supply							\$ 357				\$ (356.87)
218	1183	12/15/21	SD County							\$ 398				\$ (398.20)
219	1184	01/11/21	Home Depot							\$ 469				\$ (469.46)
220	1185	01/11/21	Pacific Pipeline							\$ 307				\$ (307.09)
221	1186	01/12/21	SD County							\$ 453				\$ (452.50)
222	1187	01/12/21	Dynamic Consulting - Pipeline I							\$ 23,110				\$ (23,110.00)
223														
224														
225			BOND FUND BALANCE	\$ 5,517,293	\$ -	\$ 147,390	\$ 905	\$ 853,096	\$ 1,608,927	\$ 1,290,607	\$ 88,204	\$ 153,629	\$ 534,577	\$ 839,957
228														
229										1/31/2021	MMA			\$ 988,216
230										1/31/2021	Checking			\$ 116,119
231										1/31/2021	Total Bond funds Balance			\$ 1,104,335

Borrego Water District
 Groundwater Management Expenses
 FYE 2021



Month	(54810) BBK	Legal BBK/JT	Watermaster BWD Staff	DUDEK	Wendy Quinn Minutes	Meter Testing	Staff Allocation	Conf/Classes Misc.	Jerry Consulting	G/LTotal
	<u>Stipulated</u>	<u>GWM</u>								
July 2020	16,175.77	7,611.00	3,900.54				7,801.08	9.99	125.00	35,623.38
Aug 2020	31,872.40	1,684.95		18,001.25	62.50		3,852.30	9.99		55,483.39
Sept 2020	23,410.10		1,198.00			2,025.00	600.00	9.99		27,243.09
Oct 2020	39,471.76		153.33	43,754.76				9.99		83,389.84
Nov 2020	79,653.35			2,476.25				9.99	1,125.00	83,264.59
Dec 2020	19,962.74	914.50	880.32	1,171.25			560.00	9.99		23,498.80
Jan 2021	16,592.51		1,121.00					9.99		17,723.50
Total	227,138.63	10,210.45	7,253.19	65,403.51	62.50	2,025.00	12,813.38	69.93	1,250.00	326,226.59



TREASURER'S REPORT February 2021

	Bank Balance	Carrying Value	Fair Value	<u>% of Portfolio</u> Current Actual	Rate of Interest	Maturity	Valuation Source
Cash and Cash Equivalents:							
Demand Accounts at CVB/LAIF							
General Account/Petty Cash	\$ 4,105,691	\$ 4,044,481	\$ 4,044,481	56.57%	0.00%	N/A	CVB
Payroll Account	\$ 33,580	\$ 33,580	\$ 33,580	0.47%	0.00%	N/A	CVB
MMA (Bond Funds)	\$ 893,536	\$ 893,536	\$ 893,536	12.50%	0.30%	N/A	CVB
CIP Bond Funds Checking	\$ 116,817	\$ 116,817	\$ 116,817	1.63%	0.00%	N/A	CVB
LAIF	\$ 2,061,041	\$ 2,061,041	\$ 2,061,041	28.83%	0.46%	N/A	LAIF
Total Cash and Cash Equivalents	<u>\$ 7,210,665</u>	<u>\$ 7,149,455</u>	<u>\$ 7,149,455</u>	<u>100.00%</u>			
Facilities District No. 2017-1A-B							
Special Tax Bond- Rams Hill -US BANK	\$ 263,822	\$ 263,822	\$ 263,822				
Total Cash,Cash Equivalents & Investments	<u>\$ 7,474,486</u>	<u>\$ 7,413,276</u>	<u>\$ 7,413,276</u>				

Cash and investments conform to the District's Investment Policy statement filed with the Board of Directors on June 09, 2020

Cash, investments and future cash flows are sufficient to meet the needs of the District for the next six months.

Sources of valuations are CVB Bank, LAIF and US Trust Bank.

Jessica Clabaugh, Finance Officer

**Borrego Water District
Cash Flow
February 2021**

	6/23/2020 ADOPTED BUDGET 2020-2021	Actual February 2021	Projected February 2021	Difference Explanations	Actual YTD 2020-2021	YTD % of Budget 2020-2021 58.3%
<u>WATER REVENUE</u>						
Residential Water Sales	884,704	64,257	59,629		656,082	74.2%
Commercial Water Sales	455,153	29,826	30,677		314,503	69.1%
Irrigation Water Sales	207,629	10,222	13,994		156,567	75.4%
GWM Surcharge	177,564	11,743	11,968		126,241	71.1%
Water Sales Power Portion	475,237	32,258	32,031		347,460	73.1%
TOTAL WATER COMMODITY REVENUE:	2,200,286	148,306	148,299		1,600,853	72.8%
Readiness Water Charge	1,240,486	104,231	100,853		812,420	65.5%
Meter Install/Connect/Reconnect Fees	1,768	-	144		7,778	439.9%
Backflow Testing/Installation	5,228	-	50		294	5.6%
Bulk Water Sales	2,501	315	203		3,603	144.1%
Penalty & Interest Water Collection	34,850	70	2,833	No Penalty(CV)	1,685	4.8%
TOTAL WATER REVENUE:	3,485,119	252,922	252,382		2,426,633	69.6%
<u>PROPERTY ASSESSMENTS/AVAILABILITY CHARGES</u>						
641500 1% Property Assessments	55,000	2,619	4,583		42,700	77.6%
641502 Property Assess wtr/swr/flid	75,000	1,431	6,250		57,358	76.5%
641504 Water avail Standby	91,000	14,237	7,583		82,012	90.1%
641503 Pest standby	14,000	1,847	1,167		11,152	79.7%
TOTAL PROPERTY ASSES/AVAIL CHARGES:	235,000	20,134	19,583		193,222	82.2%
<u>SEWER SERVICE CHARGES</u>						
Town Center Sewer Holder fees	199,983	20,682	16,387		162,606	81.3%
Town Center Sewer User Fees	98,847	8,472	8,100		66,611	67.4%
Sewer user Fees	293,189	24,722	24,024		196,948	67.2%
TOTAL SEWER SERVICE CHARGES:	592,018	53,877	48,510		426,164	72.0%
<u>OTHER INCOME</u>						
Interest Income	76,000	549	4,000		7,706	10.1%
TOTAL OTHER INCOME:	76,000	549	4,000		7,706	10.1%
TOTAL INCOME:	4,388,137	327,482	324,475		3,053,725	69.6%
<u>CASH BASIS ADJUSTMENTS</u>						
Decrease (Increase) in Accounts Receivable		(23,429)				
TOTAL CASH BASIS ADJUSTMENTS:		(23,429)				
TOTAL OPERATING INCOME RECEIVED:	4,388,137	304,053				

<u>EXPENSES</u>	<u>ADOPTED BUDGET</u> <u>2020-2021</u>			<u>Actual YTD</u> <u>2020-2021</u>	<u>YTD %</u> <u>of Budget</u> <u>2020-2021</u>
<u>MAINTENANCE EXPENSE</u>					
R & M Buildings & Equipment	250,000	5,103	20,833	73,900	29.6%
R & M - WTF	120,000	1,651	10,000	27,835	23.2%
Telemetry	10,000	-	833	3,914	39.1%
Trash Removal	5,500	441	458	4,516	82.1%
Vehicle Expense	18,000	950	1,500	9,457	52.5%
Fuel & Oil	35,000	2,307	2,917	21,063	60.2%
TOTAL MAINTENANCE EXPENSE:	438,500	10,451	36,542	140,684	32.1%
<u>PROFESSIONAL SERVICES EXPENSE</u>					
Tax Accounting (Taussig)	3,000	-	250	883	29.4%
Administrative Services (ADP)	3,000	256	250	2,658	88.6%
Audit Fees (Leaf & Cole)	17,000	-	-	19,585	115.2%
Computer billing (Accela/Parker)/Cyber Security	31,000	3,789	2,583	29,222	94.3%
Financial/Technical Consulting (Raftelis/Fieldman)	80,000	13,910	6,667	79,117	98.9%
Engineering (Dudek)	35,000	-	2,917	4,233	12.1%
District Legal Services (BBK)	45,000	5,983	3,750	44,021	97.8%
Air Quality Study	43,551	-	-	43,551	-
Grant Acquisitions (TRAC) 17170+17180	30,000	-	2,500	4,523	15.1%
Testing/lab work (Babcock Lab/Water Quality Monitoring)	24,000	5,933	2,000	20,780	86.6%
Regulatory Permit Fees (SWRB/DEH/Dig alerts/APCD)	36,500	446	3,042	27,154	74.4%
TOTAL PROFESSIONAL SERVICES EXPENSE:	348,051	30,317	23,958	275,727	79.2%
<u>INSURANCE EXPENSE</u>					
ACWA/JPIA Program Insurance	60,000	-	-	78,833	131.4%
ACWA/JPIA Workers Comp	18,000	-	-	12,205	67.8%
TOTAL INSURANCE EXPENSE:	78,000	-	-	91,038	116.7%
<u>DEBT EXPENSE</u>					
Compass Bank Note 2018A/B	388,939	-	-	354,071	91.0%
Pacific Western Bank 2018 IPA	499,406	-	-	415,559	83.2%
TOTAL DEBT EXPENSE:	888,345	-	-	782,963	88.1%
<u>PERSONNEL EXPENSE</u>					
Board Meeting Expense (board stipend/board secretary)	23,000	1,673	1,917	14,341	62.4%
Salaries & Wages (gross)	930,000	75,635	77,500	656,550	70.6%
Salaries & Wages offset account (board stipends/staff projects)	(80,000)	(7,875)	(6,667)	(70,499)	88.1%
Consulting services/Contract Labor	10,000	-	833	1,625	16.3%
Taxes on Payroll	23,700	1,488	1,975	17,906	75.6%
Medical Insurance Benefits	212,700	20,360	17,725	153,835	72.3%
Calpers Retirement Benefits	210,000	12,198	17,500	101,050	48.1%
Conference/Conventions/Training/Seminars	18,000	1,818	1,500	3,849	21.4%
TOTAL PERSONNEL EXPENSE:	1,347,399	105,295	112,283	878,657	65.2%

<u>EXPENSES(Con't)</u>	ADOPTED BUDGET			Actual YTD	YTD % of Budget
	2020-2021			2020-2021	2020-2021
<u>OFFICE EXPENSE</u>					
Office Supplies	24,000	640	2,000	12,031	50.1%
Office Equipment/ Rental/Maintenance Agreements	50,000	5,098	4,167	14,304	28.6%
Postage & Freight	15,000	-	1,250	7,941	52.9%
Taxes on Property	3,300	-	-	2,611	79.1%
Telephone/Answering Service/Cell	20,000	1,468	1,667	12,036	60.2%
Dues & Subscriptions (ACWA/CSDA)	23,000	582	1,917	14,643	63.7%
Printing, Publications & Notices	2,500	324	208	1,359	54.4%
Uniforms	7,000	462	583	4,561	65.2%
OSHA Requirements/Emergency preparedness	5,500	115	458	1,228	22.3%
TOTAL OFFICE EXPENSE:	150,300	8,689	12,250	70,715	47.0%
<u>UTILITIES EXPENSE</u>					
Pumping-Electricity	325,000	26,343	27,083	213,512	65.7%
Office/Shop Utilities	6,000	86	500	4,494	74.9%
TOTAL UTILITIES EXPENSE:	331,000	26,429	27,583	218,006	65.9%
<u>GROUNDWATER MANAGEMENT EXPENSE</u>					
Pumping Fees	123,888	61,944	-	61,944	
Physical Solution Development	-	-	-	-	
Physical Solution Reimbursement (42,800 rcvd in FY2020)	(57,200)	-	(4,766)	(86,917)	152.0%
Stipulation Legal	185,000	43,041	7,083	275,873	149.1%
Stipulation Legal Reimbursements (24,400 rcvd in FY2020)	(40,600)	-	(3,383)	(12,321)	30.3%
Interim Judgement Legal Support	-	-	3,750	-	
Interim Judgement Technical Support	45,000	39	3,750	93,533	207.9%
Misc. & Contingency	20,000	-	1,667	-	0.0%
BPA Transactions that meet CEQA requirements	5,000	-	417	-	0.0%
TOTAL GWM EXPENSE:	281,088	105,024	8,518	270,168	96.1%
TOTAL EXPENSES:	3,862,682	286,205	221,134	2,727,957	70.6%
<u>CASH BASIS ADJUSTMENTS</u>					
Decrease (Increase) in Accounts Payable		(23,203)			
Increase (Decrease) in Inventory		4,962			
TOTAL CASH BASIS ADJUSTMENTS:		(18,240)			
TOTAL OPERATING EXPENSES PAID:	3,862,682	267,965			
NET OPERATING INCOME RECEIVED:	613,846	36,088	103,341		

<u>CIP PROJECTS</u>	<u>ADOPTED BUDGET 2020-2021</u>		<u>Actual YTD 2020-2021</u>	<u>YTD % of Budget 2020-2021</u>
<u>CASH FUNDED - WATER</u>			-	
Bending Elbow Pipeline Project	380,000	729	13,235	3.5%
SCADA Replacement	100,000	63,230	107,612	107.6%
Facilities Maintenance - Office Interior	15,000	-	-	0.0%
Emergency System Repairs	60,000	-	9,700	16.2%
Replace Twin Tanks (Moved from GRANT)	630,000	1,431	1,431	0.2%
Well 11 Electrical Upgrades	-	-	-	-
Engineering/Construction Management Consulting	25,000	-	-	0.0%
TOTAL CASH CIP EXPENSES WATER:	1,210,000	65,390	146,642	12.1%
<u>CASH FUNDED - SEWER</u>			-	
Oxygen Injection at Borrego Valley Rd Pump	20,000	10,046	12,803	64.0%
Difussers at Sludge Holding Tank (Completed from R&M)	-	-	-	-
Manhole Replacement/Refurbishments	43,000	-	-	0.0%
Engineering/Construction Management Consulting	18,000	-	-	0.0%
TOTAL CASH CIP EXPENSES SEWER:	81,000	10,046	12,803	15.8%
CASH FUNDED - Short Lived Asset Replacement Progra	405,000	43,874		0.0%
			<i>Trencher & Truck Purchase</i>	
TOTAL CASH FUNDED CIP EXPENSES:	1,696,000	119,311	159,446	9.4%
<u>CASH RECAP</u>				
Net Operating Income	613,846	36,088		
Total Cash CIP	(1,696,000)	(119,311)		
Bond Funded CIP Shortfall	(772,738)	-		
Period Reserves Adjustment	(1,854,892)	(83,223)		
Cash Beginning of Period	5,984,000	6,206,211		
Projected Cash Balance at Period End	4,170,301	6,122,988		
FY Reserves Target(rev. 01-21 FRP)	6,666,802	6,666,802		
Reserves Surplus/(Shortfall)	(3,539,917)	(543,814)		
<u>DEBT & GRANT ACCOUNTING</u>				
<u>GRANT(PROP 1) FUNDED CIP - WATER</u>				
Replace Twin Tanks (Changed to CASH)	-	-	-	-
Replace Wilcox Diesel Motor (Push to FY22)	-	-	-	-
Replace Indianhead Reservoir (Push to FY22)	-	-	-	-
Rams Hill #2, recoating (Push to FY22)	-	-	-	-
TOTAL GRANT CIP EXPENSES WATER:	0	-		
Grant Proceeds Received	454,000	-		
<u>GRANT(PROP 1) FUNDED CIP - SEWER</u>				
Plant-Grit removal at the headworks	214,000	-	-	0.0%
Clarifier Upgrade/Rehabilitation	240,000	649	649	0.3%
TOTAL GRANT CIP EXPENSES SEWER:	454,000	649	649	0.1%
TOTAL GRANT CIP EXPENSES:	454,000	-	-	0.0%
<u>BOND FUNDED CIP - WATER</u>				
De Anza Pipeline Replacement Project	430,000	-	474,938	110.5%
Production Well 2 Investigation and Construction	1,250,000	75,000	112,493	9.0%
Replace 30 fire hydrants 17160	540,000	-	150,412	27.9%
Phase 1 Pipeline Project - 17120	0	2,813	14,952	
Production Well #1 ID4-Well #9-17110	-	-	6,746	
BVR Pipeline for SDGE	-	-	40	
Replace 5 well discharge manifolds and electric panel upgra	0	-	5,282	
Management Consulting Water (Bond CIP)	0	-	-	
TOTAL BOND FUNDED WATER CIP:	2,220,000	77,813	746,852	33.6%
<u>BOND FUNDED CIP - SEWER</u>				
Miscellaneous Sewer System Improvements	410,000	159	58,304	14.2%
Gravity Main Replacement - BSR	-	832	25,819	
TOTAL SEWER BOND FUNDED CIP:	410,000	832	83,964	20.5%
TOTAL BOND FUNDED CIP EXPENSES:	2,630,000	78,645	830,816	31.6%
<u>BOND PROCEEDS RECAP</u>				
Bond Balance at beginning of period (07/01/2020)	1,857,262	1,105,091		
Less Bond Expenditures	(2,630,000)	(78,645)		
Bond Balance at end of period (06/30/2021)	(772,738)	1,026,446		



ASSETS

	BALANCE SHEET	BALANCE SHEET	MONTHLY
	February 28, 2021	January 31, 2021	CHANGE
	(unaudited)	(unaudited)	(unaudited)
CURRENT ASSETS			
Cash and cash equivalents	\$ 6,139,101.58	\$ 6,206,209.97	\$ (67,108.39)
Accounts receivable from water sales and sewer charges	\$ 693,784.54	\$ 670,355.36	\$ 23,429.18
Inventory	\$ 121,954.40	\$ 116,992.09	\$ 4,962.31
TOTAL CURRENT ASSETS	\$ 6,954,840.52	\$ 6,993,557.42	\$ (38,716.90)
RESTRICTED ASSETS			
Debt Service:			
Unamortized bond issue costs	\$ 125,185.22	\$ 125,185.22	\$ -
Viking Ranch Refinance issue costs	\$ (39,683.07)	\$ (39,683.07)	\$ -
Deferred Outflow of Resources-CalPERS	\$ 298,965.00	\$ 298,965.00	\$ -
Total Debt service	\$ 384,467.15	\$ 384,467.15	\$ -
Trust/Bond funds:			
Investments with fiscal agent -CFD 2017-1	\$ 263,821.75	\$ 488,533.55	\$ (224,711.80)
2018 Certificates of Participation to fund CIP Projects	\$ 1,010,353.05	\$ 1,104,335.71	\$ (93,982.66)
Total Trust/Bond funds	\$ 1,274,174.80	\$ 1,592,869.26	\$ (318,694.46)
TOTAL RESTRICTED ASSETS	\$ 1,658,641.95	\$ 1,977,336.41	
UTILITY PLANT IN SERVICE			
Land	\$ 2,321,237.15	\$ 2,246,237.15	\$ 75,000.00
Flood Control Facilities	\$ 4,287,340.00	\$ 4,287,340.00	\$ -
Capital Improvement Projects	\$ 1,356,275.35	\$ 1,279,198.65	\$ 77,076.70
Bond funded CIP Expenses	\$ 1,471,153.58	\$ 1,454,322.68	\$ 16,830.90
Sewer Facilities	\$ 6,175,596.99	\$ 6,175,596.99	\$ -
Water facilities	\$ 14,105,278.21	\$ 14,105,278.21	\$ -
General facilities	\$ 1,006,881.07	\$ 1,006,881.07	\$ -
Equipment and furniture	\$ 597,312.57	\$ 597,312.57	\$ -
Vehicles	\$ 704,534.55	\$ 675,446.88	\$ 29,087.67
Accumulated depreciation	\$ (13,140,494.34)	\$ (13,140,494.34)	\$ -
NET UTILITY PLANT IN SERVICE	\$ 18,885,115.13	\$ 18,687,119.86	\$ 197,995.27
OTHER ASSETS			
Water rights -ID4	\$ 185,000.00	\$ 185,000.00	\$ -
TOTAL OTHER ASSETS	\$ 185,000.00	\$ 185,000.00	
TOTAL ASSETS	\$ 27,683,597.60	\$ 27,843,013.69	\$ (159,416.09)



Balance sheet continued

	BALANCE SHEET February 28, 2021 (unaudited)	BALANCE SHEET January 31, 2021 (unaudited)	MONTHLY CHANGE (unaudited)
LIABILITIES			
CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS			
Accounts Payable	\$ 157,598.11	\$ 134,262.93	\$ 23,335.18
Accrued expenses	\$ 188,643.94	\$ 188,643.94	\$ -
Deposits	\$ 43,618.19	\$ 43,618.19	\$ -
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	\$ 389,860.24	\$ 366,525.06	\$ 23,335.18
CURRENT LIABILITIES PAYABLE FOM RESTRICTED ASSETS			
Debt Service:			
Accounts Payable to CFD 2017-1	\$ 263,821.75	\$ 488,533.55	\$ (224,711.80)
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	\$ 263,821.75	\$ 488,533.55	\$ (224,711.80)
LONG TERM LIABILITIES			
2018A & 2018B Refinance ID4/Viking Ranch	\$ 2,243,337.48	\$ 2,243,337.48	\$ -
2018 Certificates of Participation to fund CIP Projects	\$ 4,613,000.00	\$ 4,613,000.00	\$ -
Net Pension Liability-CalPERS	\$ 891,132.00	\$ 891,132.00	\$ -
Deferred Inflow of Resources-CalPERS	\$ 22,588.00	\$ 22,588.00	\$ -
TOTAL LONG TERM LIABILITIES	\$ 7,770,057.48	\$ 7,770,057.48	\$ -
TOTAL LIABILITIES	\$ 8,423,739.47	\$ 8,625,116.09	\$ (201,376.62)
FUND EQUITY			
Contributed equity	\$ 9,611,814.35	\$ 9,611,814.35	\$ -
Retained Earnings:			
Unrestricted Reserves/Retained Earnings	\$ 9,648,043.78	\$ 9,606,083.25	\$ 41,960.53
Total retained earnings	\$ 9,648,043.78	\$ 9,606,083.25	\$ 41,960.53
TOTAL FUND EQUITY	\$ 19,259,858.13	\$ 19,217,897.60	\$ 41,960.53
TOTAL LIABILITIES AND FUND EQUITY	\$ 27,683,597.60	\$ 27,843,013.69	\$ (159,416.09)

To: BWD Board of Directors
 From: Jessica Clabaugh
 Subject: Consideration of the Disbursements and Claims Paid
 Month Ending February 28, 2021



Vendor disbursements paid during this period: \$ 420,048.60

Significant items:

Babcock	Lab Services	\$ 2,730.00
Borrego Springs Watermaster	BPA Pumping Fees FY21 2 of 2	\$ 61,944.00
CalPERS	Includes Unfunded Liability	\$ 12,197.66
Employee Health Benefits	Medical JPIA & AFLAC	\$ 24,365.98
Fireforce, Inc.	Annual Fire Extinguisher Service	\$ 1,103.00
Ramona Disposal	Garbage Collection	\$ 3,970.02
SC Fuels	Fuel For District Vehicles	\$ 1,332.02

Capital Projects/Fixed Asset Outlays:

Bay City Electric	PM on Generators	\$ 1,887.13
CA Environmental Controls	Aeration System for Sewer Oxygen Injection	\$ 10,046.25
Chicago Title	Final Payment for Land & Legal Fees for ID5x	\$ 75,000.00
Ditch Witch West	Trencher Purchase	\$ 14,786.53
Fredericks Services	Pipeline Phase II	\$ 19,490.00
La Quinta Chevrolet	2021 Chevy Colorado Purchase	\$ 29,087.67
Pacific Pipeline Supply, Inc.	Inventory	\$ 5,205.95
Xylem Water Solutions	Liftstation Pump Rebuild	\$ 5,847.47

Total Professional Services for this Period:

BBK	General	\$ 5,983.00
BBK	Watermaster	\$ 29.50
BBK	Groundwater Rights Litigation	\$ 43,041.00
Dudek	BOND - Extraction Well 2 Management	\$ 4,320.00
Fieldman Rolapp & Associates	Financial Plan Consulting	\$ 4,486.50
Raftelis Financial Consultants	Finance & Rate Study (Dec & Jan)	\$ 17,415.00
Ronald G Holoway	Mapping, Production Reports, etc.	\$ 2,400.00
Travis Parker	Cybersecurity, Upgrade Workstations	\$ 1,206.20

Payroll for this Period:

Gross Payroll	\$ 75,634.93
Employer Payroll Taxes and ADP Fee	\$ 1,743.90
Total	<u>\$ 77,378.83</u>

BOARD REPORT

February 2021



34373	1109	ABILITY ANSWERING/PAGING SER	02/10/2021	230.00
34389	1266	AFLAC	02/23/2021	1,468.86
34390	9524	AIR POLLUTION CONTROL DISTRICT, S	02/23/2021	906.00
34401	1001	AMERICAN LINEN INC.	03/02/2021	462.14
34414	61	AT&T MOBILITY	03/09/2021	544.29
34403	9529	AT&T-CALNET 3	03/02/2021	458.32
34427	9255	BABCOCK LABORATORIES	03/16/2021	5,933.00
34428	1481	BAY CITY EQUIPMENT INDUSTRIES, IN	03/16/2021	1,537.96
34402	9269	BENITO ARTEAGA	03/02/2021	114.99
34415	10884	BEST BEST & KRIEGER ATTORNEYS A	03/09/2021	49,053.05
34391	9679	BIG J FENCING, INC.	02/23/2021	693.98
34416	10900	BORREGO AUTO PARTS & SUPPLY CO	03/09/2021	131.94
34404	11085	BORREGO SPRINGS WATER LLC	03/02/2021	8.00
34417	11085	BORREGO SPRINGS WATER LLC	03/09/2021	79.82
34392	11102	BORREGO SPRINGS WATERMASTER, I	02/23/2021	61,944.00
34393	1037	BORREGO SUN	02/23/2021	70.00
34418	1037	BORREGO SUN	03/09/2021	70.00
34374	86	CALIF ENVIRONMENTAL CONTROLS	02/10/2021	10,046.25
1192	11104	CHICAGO TITLE INSURANCE CO.	02/24/2021	75,000.00
34405	11099	CONTROL SYSTEMS ENGINEERING INC	03/02/2021	56,886.13
34376	1222	DEBBIE MORETTI	02/10/2021	122.00
34429	96	DISH	03/16/2021	66.75
34394	11109	DITCH WEST WEST	02/23/2021	14,786.53
34430	10883	FIELDMAN, ROLAPP & ASSOCIATES	03/16/2021	135.00
34395	9544	FIREFORCE INC.	02/23/2021	1,103.00
34432	1136	HOME DEPOT CREDIT SERVICES	03/16/2021	922.80
34397	11021	J & T Tire and Auto	02/23/2021	886.27
34406	1022	JAMES HORMUTH DE ANZA TRUE VALL	03/02/2021	134.77
34387	11108	LA QUINTA CHEVROLET CADILLAC	02/17/2021	29,087.67
34419	11090	LUPE'S GARDENING MAINTENANCE IN	03/09/2021	585.00
34329	1000	MEDICAL ACWA-JPIA	01/20/2021	22,897.12
34407	1489	NORTH COUNTY LAWNMOWER	03/02/2021	100.91
34398	1208	PACIFIC PIPELINE SUPPLY INC	02/23/2021	5,205.95
34408	11028	POOL & ELECTRICAL PRODUCTS	03/02/2021	259.98
34396	11097	R. GREG HOLLOWAY	02/23/2021	2,400.00
34431	11097	R. GREG HOLLOWAY	03/16/2021	1,650.00
34434	9546	RAFTELIS FINANCIAL CONSULTANTS, I	03/16/2021	9,725.02
1193	9633	RAMONA DISPOSAL SERVICE	03/09/2021	832.00
34420	9633	RAMONA DISPOSAL SERVICE	03/09/2021	3,970.02
34409	9387	RECORDER/COUNTY CLERK'S OFFICE	03/02/2021	20.00
34410	1065	SAN DIEGO GAS & ELECTRIC	03/02/2021	26,428.84
34399	11067	SC FUELS	02/23/2021	1,332.02
34411	11067	SC FUELS	03/02/2021	975.15
34421	1059	STAPLES CREDIT PLAN	03/09/2021	57.91
34422	9106	T.S. INDUSTRIAL SUPPLY	03/09/2021	127.45
34423	9581	TRAVIS PARKER	03/09/2021	4,312.20
34424	3000	U.S.BANK CORPORATE PAYMENT SYS	03/09/2021	13,050.92
34412	1023	UNDERGROUND SERVICE ALERT	03/02/2021	14.95
34435	9972	UNION TRIBUNE U-T SAN DIEGO	03/16/2021	183.90
34413	9439	USABUEBOOK	03/02/2021	453.35
34436	1100	VERIZON WIRELESS	03/16/2021	235.52
34433	1623	WENDY QUINN	03/16/2021	187.50
34437	92	XEROX FINANCIAL SERVICES	03/16/2021	499.97
34426	11050	ZITO MEDIA	03/09/2021	285.68
Report Total (54 checks):				408,674.88

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			BOND CIP FUNDS											
2			RECONCILIATION-FY 2019/2021											
3								Well 12-17100/	Prod Well	Pipeline Project	Prod Well	Sewer Inspect	Firehydrants	
4								4-5 Well upgrades	#1 ID4-9	Phase 1/2	#2	Club Cir 17150		
5				Bond Proceeds	Interest paid	Cost of Issuance	Misc.	10117140	10117110	10117120/17200	10117130	La Casa	10117160	
6														Totals
7														
8		07/10/18	Pacific Western Bank-Loan Proceeds	\$ 5,586,000.00										\$ 5,586,000.00
9		07/10/18	Cost of Issuance	\$ (68,707.13)										\$ (68,707.13)
10		07/17/18	US Bank Interest Fee			\$ 1,700.00								\$ (1,700.00)
11		07/17/18	Nixon Peabody-Cost of issuance			\$ 10,000.00								\$ (10,000.00)
12		07/17/18	Kutok Rock-Cost of Issuance			\$ 10,000.00								\$ (10,000.00)
13		07/20/18	MMA Interest paid		\$ 2,282.99									\$ 2,282.99
14		07/31/18	MMA Interest paid		\$ 693.25									\$ 693.25
15		08/01/18	Grant Thornton-Cost of Issuance			\$ 1,500.00								\$ (1,500.00)
16		08/01/18	Brandis Tallman-Cost of Issuance			\$ 17,500.00								\$ (17,500.00)
17		08/01/18	Fieldman, Rolapp & Assoc.-Cost of Issuance			\$ 50,231.67								\$ (50,231.67)
18		08/01/18	Best Best & Krieger-Cost of Issuance			\$ 55,000.00								\$ (55,000.00)
19		08/31/18	MMA Interest paid		\$ 4,683.02									\$ 4,683.02
20		09/31/18	MMA Interest paid		\$ 4,535.86									\$ 4,535.86
21		10/31/18	MMA Interest paid		\$ 4,690.98									\$ 4,690.98
22		11/30/18	MMA Interest paid		\$ 6,498.24									\$ 6,498.24
23		12/31/18	MMA Interest paid		\$ 8,125.10									\$ 8,125.10
24		12/31/18	Fed-x Bond issuance costs			\$ 62.02								\$ (62.02)
25		01/31/19	Dudek-Construction Mgmt Prod well #2					\$ 8,295.00						\$ (8,295.00)
26		01/31/19	BBK-Review Bid documents					\$ 855.50	\$ 3,635.00					\$ (4,490.50)
27		01/31/19	Harland Check order-partial charge					\$ 70.12	\$ 70.13	\$ 70.13				\$ (210.38)
28		01/31/16	MMA Interest paid		\$ 9,878.83									\$ 9,878.83
29		02/28/19	BBK-Review final specs Pipeline #1						\$ 306.00					\$ (306.00)
30		02/28/19	BBK-Finalize Bid documents					\$ 2,657.00	\$ 1,799.50	\$ 1,453.50				\$ (5,910.00)
31		02/28/19	Dudek-Construction Mgmt Prod well #1					\$ 11,535.00		\$ 8,422.50				\$ (19,957.50)
32		02/28/19	MMA Interest paid		\$ 8,529.85									\$ 8,529.85
33		03/31/19	Dudek-Construction Mgmt					\$ 5,467.50		\$ 7,232.50				\$ (12,700.00)
34	1007	03/31/19	Dudek-Construction Mgmt					\$ 5,264.68		\$ 5,006.25				\$ (10,270.93)
35	1006	03/31/19	BBK-Review Bid documents					\$ 740.00	\$ 879.00	\$ 867.50				\$ (2,486.50)
36		03/31/19	MMA Interest paid		\$ 9,460.57									\$ 9,460.57
37			Reallocate interest to Admin 7122		\$ (59,378.69)									\$ (59,378.69)
38			Well 12 repairs from O&M to Bond funds-check #32867					\$ 13,537.82						\$ (13,537.82)
39			Well 12 repairs from O&M to Bond funds-check #32970					\$ 82,640.56						\$ (82,640.56)
40		04/04/19	Big J Fencing-Fencing for Well ID4 Well 9					\$ 16,975.00						\$ (16,975.00)
41		04/08/19	BBK					\$ 561.00	\$ 535.50					\$ (2,473.50)
42		04/08/19	Hidden Valley Pump-Well 12/Well 5/Well 16 Transfer switch					\$ 36,033.00						\$ (36,033.00)
43		04/08/19	Hidden Valley Pump-Well 12/Well 5/Well 16/11 Transfer switch					\$ 253,731.68						\$ (253,731.68)
44		04/23/19	Dudek-Construction Management					\$ 3,690.00		\$ 1,927.50				\$ (5,617.50)
45		04/23/19	Fed-x -Mailing of NOE to County New Well #1					\$ 30.53						\$ (30.53)
46		04/23/19	Pacific Pipe-well 12					\$ 1,337.83						\$ (1,337.83)
47		05/29/20	Pacific Pipeline					\$ 38.45						\$ (38.45)
48		05/20/19	Well 12 repairs transferred from Admin					\$ 83,223.56						\$ (83,223.56)
49		05/29/19	Hidden Valley Pump-Electric panel well 12					\$ 2,503.88						\$ (2,503.88)
50		05/29/19	DeAnza Ready Mix-Road base well 12					\$ 1,547.09						\$ (1,547.09)
51		05/29/19	Dynamic Consulting-Phase 1 & 2 Pipeline						\$ 71,010.00					\$ (71,010.00)
52		05/29/19	Bobs Trailer-Office trailer Well 1 ID4-9 and well 2					\$ 4,500.00		\$ 4,500.00				\$ (9,000.00)
53		05/29/19	Pacific Pipe-well 12					\$ 12,635.88						\$ (12,635.88)
54	1022	05/29/19	BBK-bid review					\$ 612.00	\$ 153.00					\$ (765.00)
55		05/29/19	Big J Fencing-Fencing for Well ID4 Well 9					\$ 16,975.00						\$ (16,975.00)
56		05/29/19	De Anza Ready Mix					\$ 700.38	\$ 40,057.36					\$ (40,757.74)
57		05/29/19	Dudek-investigation of second production well							\$ 2,672.50				\$ (2,672.50)
58		05/29/19	Hidden Valley Pump-ID1 well 8 repairs					\$ 3,086.18						\$ (3,086.18)
59		05/29/19	Pacific Pipe-construction supply line					\$ 498.23						\$ (498.23)
60		05/29/19	Southwest Pump-construction of well 4-9					\$ 104,500.00						\$ (104,500.00)
61		05/29/19	State of California-Fee for Bond cost			\$ 1,396.50								\$ (1,396.50)
62		06/10/19	Deanza Ready Mix-Road base well 4-9					\$ 2,116.53						\$ (2,116.53)
63		06/10/19	Hidden Valley Pump-Step down transformer well 4-9					\$ 8,292.37						\$ (8,292.37)
64	1033	06/10/19	US Bank-Remote office supplies well 4-9					\$ 891.56		\$ 809.51				\$ (1,701.07)
65		06/18/19	BBK-Correspondence to A&R							\$ 127.50				\$ (127.50)
66		06/18/19	Dudek-Costruction management well 4-9					\$ 20,697.01						\$ (20,697.01)
67		06/18/19	One Eleven Services-Construction Mgmt well 4-9					\$ 4,500.00						\$ (4,500.00)
68		07/01/19	Southwest Pump-construction of well 4-9					\$ 543,866.73						\$ (543,866.73)
69		07/03/19	Hidden Valley Pump-Well 5 Manual Transfer Switch					\$ 399.00						\$ (399.00)
70		07/03/19	Pacific Pipe-Fire hydrant extensions										\$ 1,378	\$ (1,377.80)
71		07/08/19	De Anza Ready Mix-Concrete well 12					\$ 658.01						\$ (658.01)
72		07/08/19	De Anza Ready Mix-Concrete well 5					\$ 344.21						\$ (344.21)
73		07/08/19	Hidden Valley Pump-Well 5 pull pump replace bowls/video					\$ 141,472.45						\$ (141,472.45)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			BOND CIP FUNDS											
2			RECONCILIATION-FY 2019/2021											
3								Well 12-17100/ 4-5 Well upgrades	Prod Well #1 ID4-9 10117110	Pipeline Project Phase 1/2 10117120/17200	Prod Well #2 10117130	Sewer Inspect Club Cir 17150 La Casa 10117210	Firehydrants 10117160	
4				Bond Proceeds	Interest paid	Cost of Issuance	Misc.							
5														
74	1042	07/25/19	BBK-Review A&R contract							\$ 765.00				\$ (765.00)
75		07/25/19	Dudek-Construction Management Well 4-9						\$ 45,827.52					\$ (45,827.52)
76		07/25/19	Pacific Pipe-Fire hydrants										\$ 21,826	\$ (21,825.77)
77	1045	07/25/19	One Eleven Services-Construction Mgmt well 4-9						\$ 1,690.00		\$ 475.00			\$ (2,165.00)
78		07/25/19	Southwest Pump-construction of well 4-9						\$ 67,022.50					\$ (67,022.50)
79		08/12/19	Hack-Chlorine well 4-9						\$ 849.62					\$ (849.62)
80		08/19/19	Dudek-Construction Management Well 4-9						\$ 22,521.09					\$ (22,521.09)
81		08/20/19	Insitu-Transducer rental well 4-9						\$ 454.72					\$ (454.72)
82		08/27/19	BBK-Review A&R Bond							\$ 535.50				\$ (535.50)
83		08/31/20	Returned Parts					\$ (1,947.86)						\$ 1,947.86
84		09/04/19	Insitu-Transducer rental well 4-9						\$ 429.93					\$ (429.93)
85		09/04/19	SDGE-Electrict well 4-9						\$ 1,060.00					\$ (1,060.00)
86		09/04/19	Southwest Pump-construction of well 4-9						\$ 55,029.85					\$ (55,029.85)
87		09/04/19	US Bank Charge card-chlorine well 4-9						\$ 125.93					\$ (125.93)
88		09/09/19	Pacific Pipe-Supplies Double O Pipeline project							\$ 26,476.36				\$ (26,476.36)
89		09/16/19	Terry Robertson-Double O Pipeline replacement							\$ 491,504.35				\$ (491,504.35)
90		09/23/19	Dudek-Construction Management well 4-9						\$ 31,886.86					\$ (31,886.86)
91		09/23/19	Insitu-Transducer rental well 4-9						\$ 74.35					\$ (74.35)
92		09/23/19	Pacific Pipe-Meter boxes lids-Double O project							\$ 4,582.64				\$ (4,582.64)
93		09/30/19	BBK-Review change order A&R							\$ 204.00				\$ (204.00)
94	1061	09/30/19	Dudek-Construction Management Well 4-9								\$ 1,260.00			\$ (1,260.00)
95	1062	10/08/19	Dudek-Construction Management Well 4-9						\$ 4,305.00					\$ (4,305.00)
96	1063	10/08/19	Southwest Pump-construction of well 4-9						\$ 44,548.38					\$ (44,548.38)
97	1064	10/16/19	Dudek-Construction Management Well 4-9						\$ 17,778.75					\$ (17,778.75)
98	1064	10/16/19	Dudek-investigation of second production well								\$ 600.00			\$ (600.00)
99	1065	10/16/19	Pacific Pipe-Well 5 upgrade					\$ 5,553.49						\$ (5,553.49)
100	1066	10/21/19	McCalls Meters-Meters for Pipeline phase 1							\$ 11,636.47				\$ (11,636.47)
101	1067	10/21/19	Pacific Pipeline Supply-Tools/supplies well 5 upgrade					\$ 577.94						\$ (577.94)
102	1068	10/21/19	Jeffrey Smith-Appraisal well #2 site investigation								\$ 1,000.00			\$ (1,000.00)
103	1069	10/29/19	Jerry Rolwing-Well #2 site investigation								\$ 3,750.00			\$ (3,750.00)
104	1070	11/05/19	Brax company-materials well 5					\$ 166.04						\$ (166.04)
105	1071	11/05/19	Manuel Rodriguez-DeAnza concrete-Well 5					\$ 740.72	\$ 710.18					\$ (1,450.90)
106	1072	11/12/19	Downstream-video/clean Club Circle									\$ 92,804.00		\$ (92,804.00)
107	1073	11/18/19	Dudek-Construction Management well 4-9						\$ 360.00					\$ (360.00)
108	1074	11/18/19	Pacific Pipe-Materials for Well 11/Well 16					\$ 12,532.02						\$ (12,532.02)
109	1075	11/18/19	Jerry Rolwing-Well #2 site investigation								\$ 250.00			\$ (250.00)
110	1076	11/16/19	Brax company-ID4-9 electric hook-up						\$ 146,691.66					\$ (146,691.66)
111	1077	11/26/19	Pacific Pipe-Well 11 upgrades					\$ 2,810.62						\$ (2,810.62)
112	1078	12/11/19	Freight Charge					\$ 623.29						\$ (623.29)
113	1079	12/23/19	BBK-real property acquisition-Well #2								\$ 265.50			\$ (265.50)
114	1080	12/20/19	DeAnza Ready mix-Road base Well 4-9						\$ 1,377.22					\$ (1,377.22)
115	1081	12/20/19	Pacific Pipe-Well 16 upgrades					\$ 5,904.65						\$ (5,904.65)
116	1082	12/23/19	Brax-Well repairs					\$ 1,539.07	\$ 270,188.02					\$ (271,727.09)
117	1083	12/27/19	Brax-Work in Well 4-9						\$ 62,963.13					\$ (62,963.13)
118	1084	12/27/19	DeAnzaReady mix-concrete for kicker					\$ 688.42	\$ 553.41					\$ (1,241.83)
119	1085	01/03/20	Best Best & Krieger-Bond work review							\$ 586.50	\$ 62.04		\$ 640	\$ (1,288.54)
120	1086	01/28/20	Automated Water Treatment-chlorinator well4-9						\$ 1,044.75					\$ (1,044.75)
121	1087	01/28/20	David Taussig-Debt reporting costs				\$ 905.00							\$ (905.00)
122	1088	01/28/20	McCalls Meters-Meter for well ID4-9						\$ 3,694.50					\$ (3,694.50)
123	1089	01/28/20	Pacific Pipe-Parts for well 4-9						\$ 11,981.64					\$ (11,981.64)
124	1090	02/10/20	DeAnzaReady mix-concrete for kicker well9						\$ 651.20					\$ (651.20)
125	1091	02/10/20	Grainger-Exhaust Fan Well 9						\$ 359.99					\$ (359.99)
126	1092	02/10/20	Pacific Pipe-Hydrants, Well 9						\$ 1,160.74				\$ 17,742	\$ (18,902.83)
127	1093	02/12/20	Best Best & Krieger								\$ 206.50			\$ (206.50)
128	1094	02/12/20	Jerome C Rowling								\$ 250.00			\$ (250.00)
129	1095	02/25/20	Dynamic Consulting-Phase 1 & 2 Pipeline							\$ 38,140.00				\$ (38,140.00)
130	1096	02/25/20	Pacific Pipe-Hydrants							\$ 3,112.63			\$ 950	\$ (4,062.61)
131	1097	03/09/20	Fredericks Services Inc										\$ 18,965	\$ (18,965.00)
132	1099	03/23/20	Home Depot										\$ 510	\$ (510.17)
133	1098	03/23/20	Best Best & Krieger							\$ 1,206.00	\$ 1,386.50			\$ (2,592.50)
134	1100	03/16/20	Pacific Pipeline - Hydrants										\$ 9,711	\$ (9,711.27)
135	1101	03/23/20	Fredericks Services Inc										\$ 20,324	\$ (20,324.00)
136	1102	03/23/20	Pacific Pipeline Supply - Hydrants										\$ 23,810	\$ (23,809.97)
137	1103	03/23/20	Jerry Rolwing-Well #9 Water Sample						\$ 500.00					\$ (500.00)
138		06/27/10	Pacific Pipeline - Extra parts to Inventory										\$ (379)	\$ 379.47
139	1104	04/07/20	Pacific Pipeline Supply - Hydrants										\$ 12,816	\$ (12,816.43)
140	1105	04/07/20	Terry Robertson-Double O Pipeline replacement + RET							\$ 150,136.65				\$ (150,136.65)
141	1106	04/07/20	US Bank - AC & Awning for Portable Office						\$ 4,377.05					\$ (4,377.05)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2			BOND CIP FUNDS									Sewer Inspect		
3			RECONCILIATION-FY 2019/2021					Well 12-17100/ 4-5 Well upgrades 10117140	Prod Well #1 ID4-9 10117110	Pipeline Project Phase 1/2 10117120/17200	Prod Well #2 10117130	Club Cir 17150 La Casa 10117210	Firehydrants 10117160	
4				Bond Proceeds	Interest paid	Cost of Issuance	Misc.							
5														
142	1107	04/13/20	DeAnza Ready Mix - Concrete for Hydrants										\$ 597	\$ (596.74)
143	1108	04/13/20	Home Depot										\$ 2,124	\$ (2,124.37)
144	1109	04/13/20	Fredericks Services Inc										\$ 25,395	\$ (25,395.00)
145	1110	04/21/20	Pacific Pipeline Supply										\$ 27,709	\$ (27,708.72)
146	1111	04/28/20	Dudek								\$ 2,385.00			\$ (2,385.00)
147	1112	04/28/20	Fredericks Services Inc										\$ 24,399	\$ (24,399.00)
148	1113	05/05/20	Borrego Landfill										\$ 177	\$ (176.65)
149	1114	05/05/20	Pacific Pipeline Supply										\$ 28,324	\$ (28,324.07)
150	1115	05/12/20	DeAnza Ready Mix										\$ 1,302	\$ (1,302.38)
151	1116	05/12/20	Home Depot										\$ 877	\$ (877.33)
152	1117	05/19/20	Fredericks Services Inc										\$ 25,379	\$ (25,379.00)
153	1118	05/19/20	Pacific Pipeline Supply										\$ 1,164	\$ (1,163.76)
154	1119	05/26/20	BBK								\$ 4,484.50			\$ (4,484.50)
155	1120	05/26/20	Dudek								\$ 2,690.00			\$ (2,690.00)
156	1121	06/04/20	Aggregate Products Inc. - Asphalt										\$ 996	\$ (995.62)
157	1122	06/04/20	Borrego Landfill										\$ 206	\$ (205.61)
158	1123	06/04/20	Brax Company - Underground electric & Panels					\$ 60,000.00						\$ (60,000.00)
159	1124	06/04/20	Fredericks Services Inc										\$ 25,457	\$ (25,457.00)
160	1125	06/04/20	Pacific Pipeline										\$ 31,956	\$ (31,955.72)
161	1126	06/09/20	DeAnza Ready Mix										\$ 597	\$ (596.74)
162	1127	06/09/20	Home Depot										\$ 879	\$ (878.96)
163	1128	06/09/20	Pacific Trans Environmental										\$ 605	\$ (604.95)
164	1129	06/18/20	Fredericks Services Inc										\$ 10,244	\$ (10,244.00)
165	1130	06/22/20	Downstream-Video manhole #8 to #4 by La Casa									\$ 2,680		\$ (2,680.00)
166	1131	06/22/20	Fredericks Services Inc										\$ 26,697	\$ (26,697.00)
167	1132	07/07/20	Home Depot						\$ 1,944					\$ (1,944.11)
168	1133	07/14/20	Brax Company, Inc.					\$ 110,809						\$ (110,808.81)
169	1134	07/14/20	De Anza Ready Mix										\$ 353	\$ (352.83)
170	1135	07/14/20	Dudek								\$ 2,100			\$ (2,100.00)
171	1136	07/14/20	Pacific Pipeline										\$ 25,139	\$ (25,138.57)
172	1137	07/16/20	Brax Company, Inc.					\$ 1,000						\$ (1,000.00)
173	1138	07/16/20	Fredericks Services Inc										\$ 27,464	\$ (27,464.00)
174	1139	07/28/20	Dudek						\$ 1,648		\$ 2,833			\$ (4,480.00)
175	1140	08/10/20	De Anza Ready Mix										\$ 353	\$ (352.83)
176	1141	08/10/20	Downstream Services									\$ 20,569		\$ (20,569.44)
177	1142	08/10/20	Home Depot						\$ 1,152				\$ 693	\$ (1,844.91)
178	1143	08/10/20	Pacific Pipeline					\$ 113					\$ 30,019	\$ (30,131.34)
179	1144	08/17/20	Downstream Services									\$ 4,008		\$ (4,008.00)
180	1145	08/17/20	Fredericks Services Inc										\$ 36,917	\$ (36,917.00)
181	1146	08/25/20	Dudek								\$ 6,547			\$ (6,547.35)
182	1147	08/25/20	Pacific Pipeline										\$ 3,271	\$ (3,270.58)
183	1148	08/25/20	Fredericks Services Inc										\$ 6,152	\$ (6,152.00)
184	1149	09/08/20	Pacific Pipeline Supply, Inc.										\$ 600	\$ (599.95)
185	1150	09/14/20	Fredericks Services Inc										\$ 29,559	\$ (29,559.00)
186	1151	09/14/20	Landmark Consultants, Inc							\$ 7,916				\$ (7,916.40)
187	1152	09/14/20	Pacific Pipeline Supply, Inc.							\$ 31			\$ 219	\$ (249.36)
188	1153	09/21/20	Dudek								\$ 6,816			\$ (6,816.18)
189	1154	09/21/20	McCalls Meters, Inc							\$ 2,687				\$ (2,687.29)
190	1155	09/21/20	Pacific Pipeline Supply, Inc.							\$ 6,896				\$ (6,895.73)
191	1156	09/21/20	Rove Engineering							\$ 142,653				\$ (142,653.00)
192	1157	09/29/20	Downstream Services									\$ 11,539		\$ (11,539.26)
193	1158	09/29/20	Joe's Paving										\$ 7,555	\$ (7,555.18)
194	1159	09/29/20	Landmark Consultants, Inc							\$ 7,517				\$ (7,516.80)
195	1160	10/13/20	Downstream Services								\$ 2,980			\$ (2,980.00)
196	1161	10/13/20	Landmark Consultants, Inc							\$ 4,180				\$ (4,180.00)
197	1162	10/13/20	Pacific Pipeline							\$ 2,613				\$ (2,612.77)
198	1163	10/20/20	County of SD Public Works							\$ 4,887				\$ (4,887.00)
199	1164	10/20/20	DeAnza Ready Mix										\$ 298	\$ (298.00)
200	1165	10/20/20	Dudek								\$ 7,184			\$ (7,184.00)
201	1166	10/22/20	Downstream Services									\$ 4,008		\$ (4,008.00)
202	1167	10/27/20	A-1 Irrigation							\$ 165				\$ (164.61)
203	1168	10/27/20	DeAnza Ready Mix					\$ 2,793						\$ (2,793.09)
204	1169	10/27/20	Landmark Consultants, Inc							\$ 4,439				\$ (4,438.80)
205	1170	11/05/20	Brax Company					\$ 11,769						\$ (11,768.96)
206	1171	11/05/20	Pacific Pipeline					\$ 1,793		\$ 2,956			\$ (697)	\$ (4,052.28)
207	1172	11/05/20	Pacific Trans Environmental										\$ 3,308	\$ (3,307.80)
208	1173	11/09/20	Brax Company					\$ 682						\$ (681.84)
209	1174	11/09/20	Downstream Services									\$ 2,783		\$ (2,782.50)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2			BOND CIP FUNDS									Sewer Inspect		
3			RECONCILIATION-FY 2019/2021									Club Cir 17150	Firehydrants	
4												La Casa		
5				Bond Proceeds	Interest paid	Cost of Issuance	Misc.	4-5 Well upgrades 10117140	Prod Well #1 ID4-9 10117110	Pipeline Project Phase 1/2 10117120/17200	Prod Well #2 10117130	10117210	10117160	
210	1175	11/13/20	SD County							\$ 3,258				\$ (3,258.00)
211	1176	11/13/20	Downstream Services									\$ 12,258		\$ (12,258.00)
212	1177	11/30/20	Dudek								\$ 10,698			\$ (10,697.50)
213	1178	11/30/20	Landmark Consultants, Inc							\$ 3,072				\$ (3,072.00)
214	1179	11/30/20	McCalls Meters							\$ 1,510				\$ (1,509.58)
215	1180	11/30/20	Pacific Pipeline							\$ 620				\$ (619.68)
216	1181	11/30/20	Rove Engineering							\$ 262,712				\$ (262,712.00)
217	1182	12/07/21	Pacific Pipeline Supply							\$ 357				\$ (356.87)
218	1183	12/15/21	SD County							\$ 398				\$ (398.20)
219	1184	01/11/21	Home Depot							\$ 469				\$ (469.46)
220	1185	01/11/21	Pacific Pipeline							\$ 307				\$ (307.09)
221	1186	01/12/21	SD County							\$ 453				\$ (452.50)
222	1187	01/12/21	Dynamic Consulting - Pipeline I							\$ 23,110				\$ (23,110.00)
223	1188	02/02/21	Fredericks Services Inc									\$ 19,490		\$ (19,490.00)
224	1189	02/09/21	Best Best & Kreiger - Legal								\$ 472			\$ (472.00)
225	4490	02/10/21	VOID											\$ -
226	1192	02/17/21	Dudek								\$ 4,320			\$ (4,320.00)
227	1192	02/24/21	Chicago Title - Escrow								\$ 75,000			\$ (75,000.00)
232			BOND FUND BALANCE	\$ 5,517,293	\$ -	\$ 147,390	\$ 905	\$ 853,096	\$ 1,608,927	\$ 1,290,607	\$ 167,996	\$ 173,119	\$ 534,577	\$ 740,675
235														
236										2/28/2021	MMA			\$ 893,536
237										2/28/2021	Checking			\$ 116,817
238										2/28/2021	Total Bond funds Balance			\$ 1,010,353

Borrego Water District
 Groundwater Management Expenses
 FYE 2021



Month	(54810) BBK <u>Stipulated</u>	Legal BBK/JT <u>GWM</u>	Watermaster <u>BWD Staff</u>	DUDEK	Wendy Quinn Minutes	Meter Testing	Staff Allocation	Conf/Classes Misc.	Jerry Consulting	G/LTotal
July 2020	16,175.77	7,611.00	3,900.54				7,801.08	9.99	125.00	35,623.38
Aug 2020	31,872.40	1,684.95		18,001.25	62.50		3,852.30	9.99		55,483.39
Sept 2020	23,410.10		1,198.00			2,025.00	600.00	9.99		27,243.09
Oct 2020	39,471.76		153.33	43,754.76				9.99		83,389.84
Nov 2020	79,653.35			2,476.25				9.99	1,125.00	83,264.59
Dec 2020	19,962.74	914.50	880.32	1,171.25			560.00	9.99		23,498.80
Jan 2021	16,592.51		1,121.00					9.99		17,723.50
Feb 2021	43,040.55	29.50						9.99		43,080.04
Total	270,179.18	10,239.95	7,253.19	65,403.51	62.50	2,025.00	12,813.38	79.92	1,250.00	369,306.63

IVB

WATER & WASTE WATER OPERATIONS REPORT January - February 2021



BORREGO WATER DISTRICT

JANUARY 2021

WASTEWATER OPERATIONS REPORT

There's no problems with wastewater system at the moment:

Rams Hill Wastewater Treatment Facility serving ID-1, ID-2 and ID-5 Total Cap. 0.25 MGD (million gallons per day):

Average flow: 69313 (gallons per day)

Peak flow: 84000 gpd TUESDAY, JANUARY 09- 2021



BORREGO WATER DISTRICT

RAMS HILL WASTEWATER TREATMENT FACILITY

4861 Borrego Springs Rd, BORREGO SPRINGS, CA 92004
(760) 767-5806 FAX (760) 767-5994

02/05/2021

CALIFORNIA REGIONAL WATER QUALITY
CONTROL BOARD – REGION 7
73-720 FRED WARING DR. SUITE 100
PALM DESERT, CA. 92260

Attn: Adriana Godinez/WRCE

RE: JANUARY 2021 Borrego Springs WWTP

Dear Adriana,

Please find attached the JANUARY 2021 monthly monitoring reports and Nitrate Study Lab results for Borrego springs district WWTP.

We are pleased to inform you that there's no known violations for this month.

If you have any questions please contact ROGELIO MARTINEZ/WT-III. (760)419-2764.

Respectfully,

Rogelio Martinez/ water plant operator III

CC: Geoff Poole/GM

JAN 2021	DAILY FLOW GAL.	TOTAL FLOW GAL.
1	74600	43754500
2	78300	43832900
3	68600	43901600
4	61800	43963500
5	58400	44022000
6	57100	44079100
7	65000	44144200
8	69200	44213400
9	84000	44297600
10	83400	44381200
11	79300	44460600
12	74600	44535400
13	72000	44607500
14	74100	44681700
15	57100	44738900
16	69600	44808600
17	75100	44883900
18	69900	44953800
19	60400	45014200
20	57800	45072100
21	77800	45150000
22	63200	45213300
23	65000	45278400
24	69900	45348300
25	64000	45412400
26	64700	45477100
27	68200	45545400
28	70400	45615800
29	67400	45683300
30	73200	45756700
31	74600	45831400

MONTHLY REPORT: R.H.W.T.F

MONTH: JANUARY

YEAR: 2021

BORREGO WATER DISTRICT,
RAMS HILL WASTEWATER TREATMENT FACILITY,
4861 BORREGO SPRINGS ROAD,
BORREGO SPRINGS, CA 92004
760-767-5806; phone
760-767-5994; fax

COMMENTS: THERE ARE NO SPILLS TO REPORT FOR JANUARY 2021; THE FLOW REPORT IS ATTACHED.

Submitted by: ROGELIO MARTINEZ/BWD TO: GEOFF POOLE/BWD;
Date:02/05/2021

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BASIN REGION**

WDID NO.: **7A 37 0125 001**
ORDEF NO.: **R7-2019-0015**

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF
MONTH: JANUARY
YEAR: 2021**

REPORTING FREQUENCIES: MONTHLY

JANUARY

TYPE OF SAMPLE:	INFLUENT			PONDS		
CONSTITUENTS:	Flow	BOD	TSS	DO	pH	Freeboard
FREQUENCY:	Daily	Monthly	Monthly	Twice Monthly	Twice Monthly	Twice Monthly
DESCRIPTION:	Measurement	Grab	Grab	Grab	Grab	Measurement
UNITS:	gpd	mg/L	mg/L	mg/L	s.u.	ft
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:						
MINIMUM:						
DATE OF SAMPLE	JANUARY					
1	74600					
2	78300					
3	68600					
4	61800					
5	58400	90	66	8.91	8.97	3.5
6	57100					
7	65000					
8	69200					
9	84000					
10	83400					
11	79300					
12	74600					
13	72000					
14	74100					
15	57100					
16	69600					
17	75100					
18	69900					
19	60400			7.05	9.16	3.5
20	57800					
21	77800					
22	63200					
23	65000					
24	69900					
25	64000					
26	64700					
27	68200					
28	70400					
29	67400					
30	73200					
31	74600					
30-DAY MEAN	69313	90	66	7.98	9.07	3.5
MAXIMUM	84000	90	66	8.91	9.16	3.5
MINIMUM	57100	90	66	7.05	8.97	3.5

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature: *Rogelio Altamirano*
Date: 02-05-2021

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BASIN REGION**

WDID NO.: **7A 37 0125 001**
ORDER NO.: **R7- 2019-0015**

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF
MONTH: JANUARY
YEAR: 2021**

REPORTING FREQUENCY **MONTHLY**

JANUARY

TYPE OF SAMPLE:	EFFLUENT					
CONSTITUENTS:	BOD	TSS	SS	T. Nitrogen	TDS	pH
FREQUENCY:	Twice Monthly					
DESCRIPTION:	Grab	Grab	Grab	Grab	Grab	Grab
UNITS:	mg/L	mg/L	ml/L	mg/L	ml/L	mg/L
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:						
MINIMUM:						
DATE OF SAMPLE						
1						
2						
3						
4						
5	0.0	4.0	0.0	7.4	520	9.06
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	0.0	2.0	0.0	8.9	460	9.16
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
30-DAY MEAN	0.0	3.0	0.0	8.2	490	9.11
MAXIMUM	0.0	4.0	0.0	8.9	520	9.16
MINIMUM	0.0	2.0	0.0	7.4	460	9.06

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature: 
Date: 02-05-2021



BORREGO WATER DISTRICT

FEBRUARY 2021

WASTEWATER OPERATIONS REPORT

There's no problems with wastewater system at the moment:

Rams Hill Wastewater Treatment Facility serving ID-1, ID-2 and ID-5 Total Cap. 0.25 MGD (million gallons per day):

Average flow: 83236 (gallons per day)

Peak flow: 113600 gpd Sunday, February- 2021



BORREGO WATER DISTRICT

RAMS HILL WASTEWATER TREATMENT FACILITY

4861 Borrego Springs Rd, BORREGO SPRINGS, CA 92004
(760) 767-5806 FAX (760) 767-5994

03//05/2021

CALIFORNIA REGIONAL WATER QUALITY
CONTROL BOARD – REGION 7
73-720 FRED WARING DR. SUITE 100
PALM DESERT, CA. 92260

Attn: Adriana Godinez/WRCE

RE: FEBRUARY 2021 Borrego Springs WWTP

Dear Adriana,

Please find attached the **FEBRUARY 2021** monthly monitoring reports and Nitrate Study Lab results for Borrego springs district WWTP.

We are pleased to inform you that there's no known violations for this month.

If you have any questions please contact ROGELIO MARTINEZ/WT-III. (760)419-2764.

Respectfully,

Rogelio Martinez/ water plant operator III

CC: Geoff Poole/GM

FEB 2021	DAILY FLOW GAL.	TOTAL FLOW GAL.
1	69500	45901000
2	68000	45969100
3	67100	46036300
4	76100	46112500
5	69100	46181700
6	81800	46263600
7	84700	46348400
8	68600	46417100
9	68600	46485700
10	68800	46554600
11	83600	46638300
12	83600	46721900
13	96700	46818700
14	103800	46922600
15	82350	47004950
16	82350	47087400
17	70600	47158000
18	104300	47262400
19	89200	47351600
20	106900	47458700
21	113600	47572400
22	89400	47662000
23	87400	47749500
24	73200	47822800
25	70400	47893300
26	84400	47977700
27	97200	48075000
28	89300	48164400

MONTHLY REPORT: R.H.W.T.F

MONTH: FEBRUARY

YEAR: 2021

BORREGO WATER DISTRICT,
RAMS HILL WASTEWATER TREATMENT FACILITY,
4861 BORREGO SPRINGS ROAD,
BORREGO SPRINGS, CA 92004
760-767-5806; phone
760-767-5994; fax

COMMENTS: THERE ARE NO SPILLS TO REPORT FOR FEBRUARY 2021; THE FLOW REPORT IS ATTACHED.

Submitted by: ROGELIO MARTINEZ/BWD TO: GEOFF POOLE/BWD;
Date:03/05/2021

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BAIS REGION**

WDID NO.: 7A 37 0125 001
ORDER NO.: R7- 2019-0015

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF
MONTH: FEBRUARY
YEAR: 2021**

REPORTING FREQUENCY MONTHLY

FEBRUARY

TYPE OF SAMPLE:	EFFLUENT					
CONSTITUENTS:	BOD	TSS	SS	T. Nitrogen	TDS	pH
FREQUENCY:	Twice Monthly					
DESCRIPTION:	Grab	Grab	Grab	Grab	Grab	Grab
UNITS:	mg/L	mg/L	ml/L	mg/L	ml/L	mg/L
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:						
MINIMUM:						
DATE OF SAMPLE						
1						
2	0.0	3.0	0.0	6.6	470	8.99
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	15	6.0	0.0	14	510	8.80
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
30-DAY MEAN	7.5	4.5	0.0	10.3	490	8.90
MAXIMUM	15.0	6.0	0.0	14.0	510	8.99
MINIMUM	0.0	3.0	0.0	6.6	470	8.80

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature: *Rogelio White*
Date: 3-6-2021

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BASIN REGION**

WDID NO.: 7A 37 0125 001
ORDEF NO.: R7-2019-0015

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF
MONTH: FEBRUARY
YEAR: 2021**

REPORTING FREQUENCIES: MONTHLY

FEBRUARY

TYPE OF SAMPLE:	INFLUENT			PONDS		
	Flow	BOD	TSS	DO	pH	Freeboard
CONSTITUENTS:	Flow	BOD	TSS	DO	pH	Freeboard
FREQUENCY:	Daily	Monthly	Monthly	Twice Monthly	Twice Monthly	Twice Monthly
DESCRIPTION:	Measurement	Grab	Grab	Grab	Grab	Measurement
UNITS:	gpd	mg/L	mg/L	mg/L	s.u.	ft
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:						
MINIMUM:						
DATE OF SAMPLE	FEBRUARY					
1	69500					
2	68000	79	74	7.46	8.90	3.5
3	67100					
4	76100					
5	69100					
6	81800					
7	84700					
8	68600					
9	68600					
10	68800					
11	83600					
12	83600					
13	96700					
14	103800					
15	82350					
16	82350			7.97	8.73	3.5
17	70600					
18	104300					
19	89200					
20	106900					
21	113600					
22	89400					
23	87400					
24	73200					
25	70400					
26	84400					
27	97200					
28	89300					
29						
30						
31						
30-DAY MEAN	83236	79	74	7.72	8.82	3.5
MAXIMUM	113600	79	74	7.97	8.90	3.5
MINIMUM	67100	79	74	7.46	8.73	3.5

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

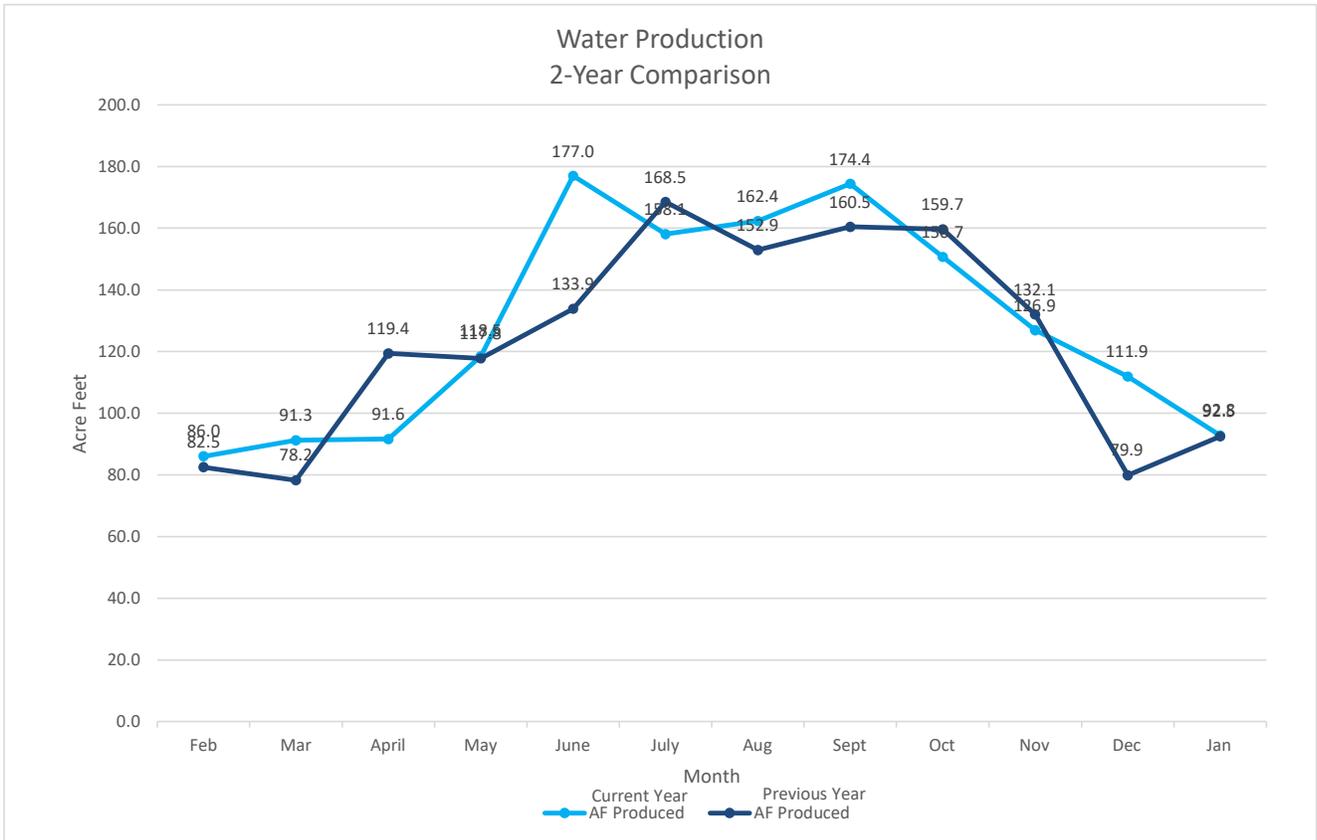
Signature: *Roylio M. [Signature]*
Date: 3-6-2021

**IVC
WATER
PRODUCTION/ USE
RECORDS**



BORREGO WATER DISTRICT

WATER PRODUCTION SUMMARY JANUARY 2021



Past 12 months Production vs. Sales

	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21
AF Sold	82.0	85.3	83.5	110.4	162.5	139.2	145.6	160.4	136.0	119.3	103.2	85.5
AF Produced	86.0	91.3	91.6	118.5	177.0	158.1	162.4	174.4	150.7	126.9	111.9	92.8
% Non Rev.	4.7%	6.6%	8.9%	6.8%	8.2%	12.0%	10.3%	8.1%	9.8%	6.0%	7.8%	7.9%

Previous 12 Months Production vs. Sales

	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20
AF Sold	73.9	71.2	111.3	107.7	129.7	159.7	148.7	150.0	153.2	121.7	72.6	86.5
AF Produced	82.5	78.2	119.4	117.8	133.9	168.5	152.9	160.5	159.7	132.1	79.9	92.5
% Non Rev.	10.5%	9.0%	6.8%	8.5%	3.1%	5.3%	2.8%	6.5%	4.0%	7.8%	9.2%	6.5%

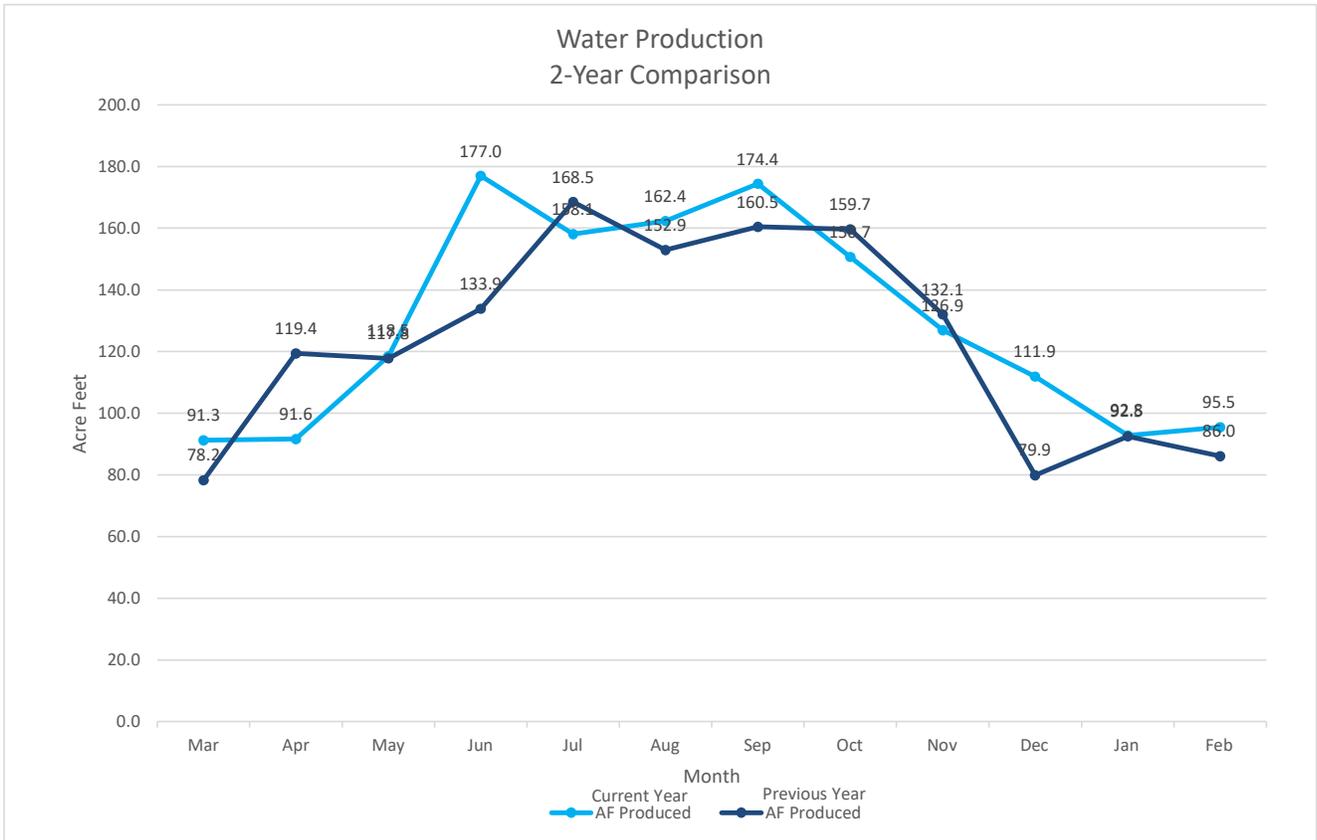
Non Revenue Water Summary

Jan-21	7.9%
Avg. Past 12 Mos.	7.9%
Avg. Past 24 Mos.	7.2%



BORREGO WATER DISTRICT

WATER PRODUCTION SUMMARY FEBRUARY 2021



Past 12 months Production vs. Sales

	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21
AF Sold	85.3	83.5	110.4	162.5	139.2	145.6	160.4	136.0	119.3	103.2	85.5	83.3
AF Produced	91.3	91.6	118.5	177.0	158.1	162.4	174.4	150.7	126.9	111.9	92.8	95.5
% Non Rev.	6.6%	8.9%	6.8%	8.2%	12.0%	10.3%	8.1%	9.8%	6.0%	7.8%	7.9%	12.8%

Previous 12 Months Production vs. Sales

	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20
AF Sold	71.2	111.3	107.7	129.7	159.7	148.7	150.0	153.2	121.7	72.6	86.5	82.0
AF Produced	78.2	119.4	117.8	133.9	168.5	152.9	160.5	159.7	132.1	79.9	92.5	86.0
% Non Rev.	9.0%	6.8%	8.5%	3.1%	5.3%	2.8%	6.5%	4.0%	7.8%	9.2%	6.5%	4.7%

Non Revenue Water Summary

Jan-21	12.8%
Avg. Past 12 Mos.	8.8%
Avg. Past 24 Mos.	7.5%