

**Borrego Water District Board of Directors**  
**Regular Meeting**  
**April 28, 2020 @ 9:00 a.m.**  
**806 Palm Canyon Drive**  
**Borrego Springs, CA 92004**

COVID-19 UPDATE: The Borrego Water District Board of Directors meeting on Tuesday, March 24th will be held as scheduled. 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 the meeting is encouraged to observe the GO TO MEETING at:

Borrego Water District Board Meeting  
Tue, Apr 28, 2020 9:00 AM - 3:00 PM (PDT)  
Please join my meeting from your computer, tablet or smartphone:  
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## **OPENING PROCEDURES**

- A.** Call to Order:
- B.** Pledge of Allegiance
- C.** Roll Call
- D.** Approval of Agenda
- E.** Approval of Minutes
  - 1. March 10, 2020 Special Board Meeting (3-5)
  - 2. March 24, 2020 Regular Board Meeting (6-8)
- 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

## **I. ITEMS FOR BOARD CONSIDERATION AND POSSIBLE ACTION**

- A.** Draft 2020-21 Borrego Water District Budget Presentation – J Clabaugh (9-11)
  - 1. Remaining Budget Approval Schedule
- B.** COVID-19 Impacts and Response (12)
  - 1. Water and Sewer Revenue Comparison – J Clabaugh
  - 2. Operations Update: No direct impacts to date/staff fully functional
- C.** Interim Borrego Springs Subbasin WaterMaster Board – G Poole, D Duncan/K Dice (13)
  - 1. Recruitment of Executive Director and Technical Consultant
  - 2. Use of Mailing Address and Continued BWD Staff/Legal support for up to 90 days
  - 3. Mail Opening Procedures

## II. STANDING AND AD-HOC BOARD COMMITTEE REPORTS –

### A. STANDING:

1. Operations and Infrastructure – Delahay/Duncan
  - a. Report on March 2, 2020 Committee Meeting
2. AD HOC:
  - a. Stipulated Judgment Implementation – Brecht/Duncan
  - b. Risk Management/Pandemic – Brecht/Dice
  - c. Grant Funding – Dice/Johnson
  - d. Association of California Water Agencies/Joint Powers Authority – Dice/Johnson
  - e. Organizational Staffing - Dice/Duncan
  - f. Prop 218 and BWD Developers’ Policy – Brecht

## III. STAFF REPORT

- A. Financial Reports: April 2020 (14–27)
- B. General Manager Report: (28-30)
  1. Department of Water Resources Severely Disadvantaged Communities Grant
  2. Emergency Plan Update
  3. Preliminary Engineering Report – Reservoir Replacements
  4. BWD Bond Expenditure Projections

## IV. 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. Replacement Well Number Two Site - Conference with Real Property Negotiators (Gov. Code § Section 54956.8) Property APN: APN 198-021-08, 77.95 acres BWD Negotiator: Geoff Poole Negotiating Parties: Geoff Poole, General Manager and Owner: Borrego Nazareth Under Negotiation: Price and Terms of Payment

- v. **CLOSING PROCEDURE:** The next Board Meeting is scheduled for May 12, 2020 to be available online. See Board Agenda at [BorregoWD.org](http://BorregoWD.org) for details, available at least 72 hours before the meeting.

AGENDA: April 28, 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.

**Borrego Water District Board of Directors**  
**MINUTES**  
**Special Meeting**  
**March 10, 2020 @ 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, Delahay,

Johnson

Staff: Geoff Poole, General Manager  
Jessica Clabaugh, Finance Officer  
Wendy Quinn, Recording Secretary

- D. Approval of Agenda: *MSC: Brecht/Johnson approving the Agenda as written.*
- E. Comments from the Public and Requests for Future Agenda Items: None
- F. Comments from Directors: None
- G. Correspondence Received from the Public: None
- H. Other: Introduction of Jessica Clabaugh, BWD's New Finance Officer: Ms. Clabaugh

reported that she was from San Diego and studied math at San Diego State. She had been in the restaurant business, then returned to school to study accounting and become a CPA. Three years ago she moved to Warner Springs and has been working for the Warner Springs Ranch Resort in general management.

**II. ITEMS FOR BOARD CONSIDERATION AND POSSIBLE ACTION**

A. Contract for De Anza Pipeline Projects: Geoff Poole noted that this item was on the Agenda two weeks ago. There was a significant difference between the two bids, resulting from three line items: installation of pipe, installation of water services and paving. Rove Engineering, the low bidder, is a spin-off from A & R, the high bidder. A & R worked on a previous BWD contract and did good work but were expensive. Rove confirmed that they could do the work for the price bid, and Mr. Poole and David Dale recommended approval. *MSC: Brecht/Duncan awarding the contract for the De Anza Pipeline projects to Rove Engineering.*

B. Water Credits Policy: Director Brecht invited the Board's attention to a revised water credit policy in the Board package, compatible with the Stipulated Judgment. Steve Anderson had reviewed it. *MSC: Duncan/Delahay approving the revised water credit policy.*

C. Potential BWD involvement with Borrego Springs Stewardship Council: President Dice reported that she had been part of a leadership group for the Stewardship Council to see what it will be doing and what type of governance it will have. They hope to become a forum for various groups such as the Borrego Valley Association, the Borrego Valley Endowment Fund, the Borrego Art Institute and the Revitalization Committee. It is hoped that the County will update the community plan soon, and the Council wants to be prepared. President Dice invited the Board's attention to a proposed MOU in the Board package memorializing the plans. She asked the Board to sign into it and authorize the plans to proceed. President Dice volunteered to continue to attend the leadership group as a voting member of the Stewardship Council. *MSC: Brecht/Delahay authorizing President Dice to sign the MOU with the Stewardship Council and appointing her as a voting representative.* Director Johnson asked if President Dice would come to the BWD Board for direction before voting, and President Dice said that she would, and would recuse herself if there

were a conflict. She explained that the group has adopted the consensus guidelines used by the AC and was pursuing 501C3 status. April 17 is the proposed signing date for the MOU. President Dice suggested changing “threats” to “challenges” in the last paragraph under Objectives in the MOU.

**D. Update on Status of Settlement Agreement/Stipulated Judgment:** Mr. Poole reported that recent activity had included scheduling the first Water Master Board meeting for March 31, 5:30 p.m. at the library.

1. Process Server payments/collections. Mr. Poole explained that all property owners must be notified by mail of the Stipulated Judgment, Return Receipt Requested. If they don't respond, notice needs to be posted on their property. The cost for a process server is approximately \$61,000, using the low bid. Mr. Anderson concurred. An e-mail has been sent to the other pumpers with this recommendation and requesting their agreement. Once they agree, invoices will be sent out. BWD's share will be approximately \$6,000. Mr. Poole will talk to Mr. Anderson about a deadline for pumpers to agree and a penalty for nonpayment.

In response to Director Duncan's inquiry about metering, Mr. Poole explained that there are some farmers who don't want the expense of remote metering. They can use the meters that BWD uses, but they will have to agree to access. Director Brecht requested that the matter be included in the upcoming WMB Agenda.

### **III. STANDING AND AD-HOC BOARD COMMITTEE REPORTS**

#### **A. Standing:**

##### 1. Operations and Infrastructure.

a. Report on March 2, 2020 Committee Meeting. Mr. Poole reported that the Committee met with Mr. Dale and discussed alternatives to replacing the Twin Tanks and Indian Head Tank, perhaps using the Well 4-9 site or behind the Palm Canyon Resort. The Committee also discussed computer modeling. Mr. Dale has a model he developed three years ago which could be updated. The installation of a laundromat in the Mall has affected the EDUs, and staff has been working with Jim Wermers and Jerry Rolwing to determine the correct number of EDUs for the Mall as well as the Center. A recommendation will be brought to the Board.

#### **B. Ad Hoc:**

1. Town Hall 2020 – Publicity Plan. President Dice brought up the Town Hall meeting, scheduled for March 17 at 5:30, and whether it should proceed in view of the coronavirus. Discussion followed, including the current lack of concern locally and the need to provide hand sanitizers and leave doors open. The Committee will discuss it, consult Mr. Anderson and check with the library. If it goes forward, President Dice will post an announcement on Facebook. Mr. Poole will check with the presenters on what they plan to say.

### **IV. STAFF REPORT**

#### **A. General Manager Report: Status Update and Verbal Discussion of:**

1. Wastewater Plant Grant Update. Mr. Poole reported that all technical requirements for the grant had been met and he was awaiting the contract. The grant will provide \$468,000 to rehabilitate two clarifiers and replace the headworks. Director Brecht requested a simple explanation of what they were and how they were being used.

2. Proposition 218 Process Update. President Dice suggested waiting for fall for the 218 process to avoid concerns from snowbirds. Hopefully the coronavirus will be gone by then.

3. 2020-2021 Budget Process Update. Mr. Poole reported he was in the process of getting the year-to-date figures and then will compile the draft budget, which he hoped to present to the Budget Committee in April.

4. Risk Management Policy update & budget. Mr. Poole reported that quarterly cyber security scans had begun, external as well as internal. Recommended changes were incorporated, and the system is presently in good shape.

5. Water Master Board Meeting Schedule – March 31<sup>st</sup> Board Meeting, April 2020 Report. Mr. Poole predicted the WMB will have three meetings before their staff is on board. Attorneys from each sector will rotate attendance, with Mr. Anderson being first. Mr. Poole has been working with the Core Team (Directors Brecht and Duncan) on the Agenda, which will be reviewed by the other pumpers for input.

**V. 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.** Replacement Well Number Two Site – Conference with Real Property Negotiators (Govt. Code Section 54956.8); Property APN: APN 198-021-08, 77.95 acres; BWD Negotiator: Geoff Poole; Negotiating Parties: Geoff Poole, General Manager, and Owner: Borrego Nazareth; Under Negotiation: Price and Terms of Payment:

The Board adjourned to closed session at 10:25 a.m., and the open session reconvened at 11:45 a.m. There was no reportable action.

**VI. CLOSING PROCEDURE**

The next Board Meeting is scheduled for March 24, 2020 at Borrego Water District, 806 Palm Canyon Drive, Borrego Springs, CA 92004. There being no further business, the Board adjourned at 11:45 a.m.

**Borrego Water District Board of Directors  
MINUTES  
Regular Meeting  
March 24, 2020 @ 9:00 a.m.  
806 Palm Canyon Drive  
Borrego Springs, CA 92004**

**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, Delahay, Johnson  
  
                          Staff:           Geoff Poole, General Manager  
  Steve Anderson, Best Best & Krieger  
  Esmeralda Garcia, Administrative Assistant  
  Wendy Quinn, Recording Secretary  
  
                          Public:           Harry Ehrlich           Rebecca Falk  
  Michael Sadler,       Trey Driscoll, Dudek  
  
  *Borrego Sun*
- D. Approval of Agenda: *MSC: Brecht/Johnson approving the Agenda as written. The roll call vote was unanimous.*
- E. Approval of Minutes:
  - 1. February 11, 2020 Special Board Meeting
  - 2. February 25, 2020 Regular Board Meeting*MSC: Brecht/Johnson approving the Minutes of the Special Meeting of February 11, 2020 and the Regular Meeting of February 25, 2020 as written. The roll call vote was unanimous.*
- F. Comments from the Public and Requests for Future Agenda Items: None
- G. Comments from Directors: None
- H. Correspondence Received from the Public: None

**I. ITEMS FOR BOARD CONSIDERATION AND POSSIBLE ACTION**

A. RESOLUTION 2020-03-01 OF THE BOARD OF DIRECTORS OF THE BORREGO WATER DISTRICT DECLARING A TEMPORARY SUSPENSION OF SERVICE TURNOFFS AND LATE PAYMENT PENALTY ACCRUAL DURING THE COVID-19 STATE OF EMERGENCY: Geoff Poole introduced a proposed Resolution declaring a temporary suspension of service turnoffs for nonpayment and late payment penalties during the COVID-19 state of emergency. Steve Anderson stated the the Resolution was based on a Best Best & Krieger template and had been adopted by several water districts. It is effective through June 1, subject to Mr. Poole’s authority to extend it in his reasonable discretion.

Mr. Poole reported that he had confirmed with Raftelis that the action would not place unequal burdens on any class of ratepayers, pursuant to the requirements of Proposition 218. The Resolution will be included in the next water bills and on the BWD website. *MSC: Duncan/Brecht adopting Resolution 2020-03-01 of the Board of Directors of the Borrego Water District Declaring a Temporary Suspension of Service Turnoffs and Late Payment Penalty Accrual During the COVID-19 State of Emergency. The roll call vote was unanimous.*

- B. BWD Impacts and Response to Pandemic COVID-19:  
Mr. Poole offered to answer questions on material in the Board package.

1. Messaging.
  - a. Statement for use in Newsletter, Website and Other. President Dice asked whether the Customer Newsletter would be published monthly, and Mr. Poole replied that it would.
2. Finance Impacts.
  - a. Projection of potential revenue loss during preventive measures period. Director Brecht reported that the District has approximately \$1.5 million in reserves. If there is a revenue shortfall, it is important to avoid shutdowns. A State bailout might be necessary. He suggested delaying the 218 process until fall, noting that he hoped not to raise rates significantly. President Dice asked whether all District staff members were still employed, and Mr. Poole replied that they were.
  - b. Impact of FY2021 Budget process.
  - c. Board direction regarding Proposition 218 process.
  - d. Impact on 2018 BWD Bonds re: IRS relax Bond CIP spend requirements if delays?
3. Operations.
  - a. Continuing essential water and sewer functions.
  - b. Any operations supply chain issues?
  - c. Impact mitigation from electricity brownouts and blackouts.
  - d. Community-level emergency management cooperation.
4. Rescheduling Options for Town Hall 2020. President Dice suggested considering a Town Hall meeting in the fall.
5. Potential Impacts on Water Master Board Meeting. Director Johnson inquired about plans for the WMB meeting. Mr. Poole hoped to upgrade his computer. Michael Sadler suggested avoiding interruptions from participants by asking people wanting to speak to hold up a card and wait to be recognized. Steve Anderson noted that some public agencies have separate dial-in numbers for the Board and staff and for the public. He also offered to send out an e-mail asking those participating in the closed session to call in separately.

## II. STANDING AND AD-HOC BOARD COMMITTEE REPORTS

### A. STANDING:

1. Operations and Infrastructure. Mr. Poole reported that David Dale is continuing assessment of various operational alternatives to eliminate the need to replace the Twin Tanks and Indian Head Tank in their current locations. The site of Well 4-9 appears promising.

### B. AD-HOC:

1. Stipulated Judgment Implementation. No report.
2. Risk Management/Pandemic. President Dice noted that the Committee now includes the pandemic.
3. Grant Funding. No report.
4. Association of California Water Agencies/Joint Powers Authority. No report.
5. Organizational Staffing. No report.
6. Prop 218 and BWD Developers' Policy. No report.
7. Town Hall 2020 Agenda. No report.

## III. STAFF REPORT

A. Financial Reports: February 2020: Mr. Poole offered to answer questions.

B. General Manager Report: No additional reports.

## **V. 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. Replacement Well Number Two Site – Conference with Real Property Negotiators (Gov. Code §54956.8); Property APN: APN 198-021-08. 77.95 acres. BWD negotiator: Geoff Poole. Negotiating Parties: Geoff Poole, General Manager, and Owner: Borrego Nazareth. Under Negotiation: Price and Terms of Payment:**

The Board adjourned to closed session at 9:40 a.m., and the open session reconvened at 11:20 a.m. There was no reportable action.

## **VI. CLOSING PROCEDURE**

The next Board Meeting is scheduled for April 14, 2020 to be available online. See Board Agenda at [www.borregowd.org](http://www.borregowd.org) for details, available at least 72 hours before the meeting. There being no further business, the Board adjourned at 11:20 a.m.



BORREGO WATER DISTRICT  
BOARD OF DIRECTORS MEETING  
APRIL 28, 2020  
AGENDA ITEM II.A

April 23, 2020

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: Draft 2020-21 Borrego Water District Budget Presentation – J Clabaugh

**RECOMMENDED ACTION:**

Receive Presentation on Budget and Direct Staff as Deemed Appropriate

**ITEM EXPLANATION:**

Kim and Jessica have worked well together in the transition. Jessica took the lead on budget development this year and has done a great job.

A Draft Budget was presented to the Budget Committee on April 23<sup>rd</sup> and further refinement is needed. Staff will be prepared to present the Budget to the full Board at the meeting on the 28<sup>th</sup>.

**NEXT STEPS**

Staff intends to present the Draft Budget package on May 12<sup>th</sup> and return with the FINAL DRAFT and BUDGET RESOLUTION on May 26<sup>th</sup>.

**ATTACHMENT**

1. None: Draft to be presented at Board Meeting

## **SOME BUDGET PROCESS HISTORY**

### Definitions

Bankruptcy — inadequate cash flow and/or credit (ability to borrow) to pay bills in a timely fashion.

Cost of Service — the actual financial expenses and costs associated with providing Continuance of Service to municipal customers.

Continuance of Service — State permit expectations for municipal water purveyors to provide 24x7 Potable Water to customers. Practically, this means the District must maintain Revenue Sufficiency to cover its Cost of Service.

Potable Water — public water supply that meets minimum contaminant levels (MCLs) established by the State for drinking water.

Revenue Sufficiency — State of CA requirement that rates must be able to cover Cost of Service.

### General

- a. The District is required to produce two financial documents each year: (1) for public disclosure needs, an annual budget that justifies rates; and (2) by regulatory requirements, an audited financial statement;
- b. the budget is a forward-looking plan to assure Continuance of Service over the medium term and to justify annual rates;
- c. the audited financial statements is a backward looking document that tells a story as to how well the District's budget is doing to assure Continuance of Service;
- d. both the budget and annual audit are used by banks to assess the District's credit risk (the banks' willingness to extend credit and the potential cost of this credit).

### Games & Shortfalls that Impact Credit

- e. not understanding that budget and audit documents are both linked to credit management;
- f. not being careful with what are expenses vs. what are capital costs;
- g. lack of a CIP plan or a CIP plan that defers Repair and Replacement of the District's capital assets off to an indefinite future in the attempt to keep rates artificially low;
- h. lack of a narrative in either budget and/or audit document that demonstrates an understanding of how one plans to assure Continuance of Service over the medium term.

## **SOME BUDGET PROCESS HISTORY**

### Changes Starting with FY 2012 Budget/Audit Process

- f. consolidated budget
- g. enterprise level accounting
- h. careful differentiation between expenses and costs
- i. 18-month forward looking cash flow management process
- j. 10-year CIP plan to assure Continuance of Service at least economic cost
- k. regularized Cost of Service (COS) studies that establish rates that are based on COS
- l. budgeting and auditing processes overseen by committees of Board
- m. strategic focus of Board to establish and maintain high quality credit once regained
- n. movement towards budget/audit process that represents actual economics of the District's operations as opposed to purely narrow financial view that excludes externalities (e.g. why Transmittal Letter is added to audit report)

BORREGO WATER DISTRICT  
BOARD OF DIRECTORS MEETING  
APRIL 28, 2020  
AGENDA ITEM II.B

April 23, 2020

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: COVID-19 Impacts and Response

1. Water and Sewer Revenue Comparison – J Clabaugh
2. Operations Update: No direct impacts to date/staff fully functional

**RECOMMENDED ACTION:**

Receive Presentation and Direct Staff as Deemed Appropriate

**ITEM EXPLANATION:**

Jessica will have update water and sewer revenue collection at the meeting

BWD employees have not experienced any direct COVID impacts to date

**NEXT STEPS**

Continue to monitor revenues

Continue to follow protocols to avoid spread

**ATTACHMENT**

1. None

BORREGO WATER DISTRICT  
BOARD OF DIRECTORS MEETING  
APRIL 28, 2020  
AGENDA ITEM II.C

April 23, 2020

TO: Board of Directors  
FROM: Geoffrey Poole, General Manager  
SUBJECT: Recruitment of Executive Director and Technical Consultant  
Use of Mailing Address and Continued BWD Staff/Legal support for up to 90 days

**RECOMMENDED ACTION:**

Receive Presentation and Direct Staff as Deemed Appropriate

**ITEM EXPLANATION:**

Following is a summary of events from the April 16<sup>th</sup> Watermaster Board Meeting

Recruitment for the ED/TC has begun and can be seen on BorregoWD.org website and is ending on May 21<sup>st</sup>.. The search for Legal Counsel began two weeks earlier. The next WM Board meeting is tentatively scheduled for May 28<sup>th</sup> to review the proposals.

The WM Board was appreciative of BWDs offer to use our mailing address and continued staff report. I will open the mail, if received, and distribute to the WM Board members.

**NEXT STEPS**

Continue supporting WM Board

**ATTACHMENT**

1. None

# III A

# FINANACIALS

# REPORT





## TREASURER'S REPORT March 2020

|  | Bank<br>Balance            | Carrying<br>Value          | Fair<br>Value              | <u>% of Portfolio</u><br>Current<br>Actual | Rate of<br>Interest | Maturity | Valuation<br>Source |
|--|----------------------------|----------------------------|----------------------------|--|---------------------|----------|---------------------|
| <b>Cash and Cash Equivalents:</b>                    |                            |                            |                            |  |                     |          |                     |
| <b>Demand Accounts at CVB/LAIF</b>                   |                            |                            |                            |  |                     |          |                     |
| General Account/Petty Cash                           | \$ 3,608,268               | \$ 3,525,038               | \$ 3,525,038               | 44.07%                                     | 0.00%               | N/A      | CVB                 |
| Payroll Account                                      | \$ 105,395                 | \$ 105,177                 | \$ 105,177                 | 1.32%                                      | 0.00%               | N/A      | CVB                 |
| MMA (Bond Funds)                                     | \$ 2,008,713               | \$ 2,008,713               | \$ 2,008,713               | 25.12%                                     | 2.22%               | N/A      | CVB                 |
| CIP Bond Funds Checking                              | \$ 323,737                 | \$ 323,237                 | \$ 323,237                 | 4.04%                                      | 0.00%               | N/A      | CVB                 |
| LAIF   | \$ 2,035,715               | \$ 2,035,715               | \$ 2,035,715               | 25.45%                                     | 2.45%               | N/A      | LAIF                |
| <b>Total Cash and Cash Equivalents</b>               | <b><u>\$ 8,081,828</u></b> | <b><u>\$ 7,997,881</u></b> | <b><u>\$ 7,997,881</u></b> | <b><u>100.00%</u></b>                      |                     |          |                     |
| <b>Facilities District No. 2017-1A-B</b>             |                            |                            |                            |  |                     |          |                     |
| Special Tax Bond- Rams Hill -US BANK                 | \$ 92,497                  | \$ 92,497                  | \$ 92,497                  |  |                     |          |                     |
| <b>Total Cash,Cash Equivalents &amp; Investments</b> | <b><u>\$ 8,174,325</u></b> | <b><u>\$ 8,090,378</u></b> | <b><u>\$ 8,090,378</u></b> |  |                     |          |                     |

Cash and investments conform to the District's Investment Policy statement filed with the Board of Directors on June 24, 2019

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

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

Jessica Clabaugh, Finance Officer

|    | C  | AH               | AI          | AJ          | AK                  | AL               | AM               | AR               | AS          | AT          | AU          |
|----|--|------------------|-------------|-------------|---------------------|------------------|------------------|------------------|-------------|-------------|-------------|
| 1  |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 2  | <b>BWD</b>                                       | 6/11/2019        |             |             |                     |                  |                  |                  |             |             |             |
| 3  | <b>CASH FLOW</b>                                 | ADOPTED          | Actual      | Projected   |                     | Actual           | Actual YTD       | PROJECTED        | Projected   | Projected   | Projected   |
| 4  | <b>2019-2020</b>                                 | BUDGET           | March       | March       | Difference          | YTD              | and Projected    | FY               | April       | May         | June        |
| 5  |  | <u>2019-2020</u> | <u>2020</u> | <u>2020</u> | <u>Explanations</u> | <u>2019-2020</u> | <u>2019-2020</u> | <u>2019-2020</u> | <u>2020</u> | <u>2020</u> | <u>2020</u> |
| 6  |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 7  | <b>REVENUE</b>                                   | >3%              |             |             |                     |                  |                  |                  |             |             |             |
| 8  | <b>WATER REVENUE</b>                             |                  |             |             |                     |                  |                  |                  |             |             |             |
| 9  | Residential Water Sales                          | 866,507          | 52,544      | 45,041      |                     | 643,142          | 873,546          | 230,404          | 82,745      | 73,227      | 74,432      |
| 10 | Commercial Water Sales                           | 445,791          | 31,840      | 27,211      |                     | 364,129          | 468,812          | 104,683          | 41,482      | 31,065      | 32,136      |
| 11 | Irrigation Water Sales                           | 203,358          | 10,759      | 10,041      |                     | 159,606          | 210,152          | 50,546           | 14,798      | 17,139      | 18,609      |
| 12 | GWM Surcharge                                    | 173,911          | 10,683      | 8,842       |                     | 130,333          | 175,722          | 45,390           | 14,702      | 15,238      | 15,450      |
| 13 | Water Sales Power Portion                        | 465,462          | 29,412      | 24,207      |                     | 357,952          | 484,423          | 126,471          | 40,349      | 42,105      | 44,017      |
| 14 | <b>TOTAL WATER COMMODITY REVENUE:</b>            | 2,155,031        | 135,238     | 115,342     |                     | 1,655,163        | 2,205,657        | 550,494          | 187,076     | 178,774     | 184,644     |
| 15 |  | >5%              |             |             |                     |                  |                  |                  |             |             |             |
| 16 | Readiness Water Charge                           | 1,210,230        | 101,069     | 101,280     |                     | 903,110          | 1,206,950        | 303,840          | 101,280     | 101,280     | 101,280     |
| 17 | Meter Install/Connect/Reconnect Fees             | 1,725            | -           | -           |                     | 8,140            | 8,820            | 680              | 340         | -           | 340         |
| 18 | Backflow Testing/Installation                    | 5,100            | -           | -           |                     | 150              | 5,250            | 5,100            | -           | -           | 5,100       |
| 19 | Bulk Water Sales                                 | 2,440            | (240)       | 200         |                     | 3,916            | 4,516            | 600              | 200         | 200         | 200         |
| 20 | Penalty & Interest Water Collection              | 48,000           | 240         | 4,000       | No Penalty(CV)      | 35,523           | 47,523           | 12,000           | 4,000       | 4,000       | 4,000       |
| 21 | <b>TOTAL WATER REVENUE:</b>                      | 3,422,526        | 236,307     | 220,822     |                     | 2,606,002        | 3,478,715        | 872,714          | 292,896     | 284,254     | 295,564     |
| 22 |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 23 | <b>PROPERTY ASSESSMENTS/AVAILABILITY CHARGES</b> |                  |             |             |                     |                  |                  |                  |             |             |             |
| 24 | 641500 1% Property Assessments                   | 62,300           | -           | 2,102       |                     | 41,301           | 60,324           | 19,024           | 12,153      | 6,671       | 200         |
| 25 | 641502 Property Assess wtr/swr/fld               | 106,212          | -           | 693         |                     | 56,993           | 104,611          | 47,618           | 1,056       | 46,262      | 300         |
| 26 | 641501 Water avail Standby                       | 82,330           | -           | 3,015       | Received            | 59,536           | 79,012           | 19,476           | 3,732       | 13,745      | 2,000       |
| 27 | 641504 ID 3 Water Standby (La Casa)              | 33,647           | -           | 889         | in April            | 9,397            | 22,810           | 13,413           | 396         | 12,527      | 490         |
| 28 | 641503 Pest standby                              | 17,865           | -           | 416         |                     | 10,826           | 17,349           | 6,523            | 651         | 5,350       | 523         |
| 29 | <b>TOTAL PROPERTY ASSES/AVAIL CHARGES:</b>       | 302,353          | -           | 7,114       |                     | 178,053          | 284,106          | 106,054          | 17,987      | 84,554      | 3,513       |
| 30 |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 31 | <b>SEWER SERVICE CHARGES</b>                     | >4%              |             |             |                     |                  |                  |                  |             |             |             |
| 32 | Town Center Sewer Holder fees                    | 246,640          | 20,275      | 20,275      |                     | 181,694          | 242,518          | 60,824           | 20,275      | 20,275      | 20,275      |
| 33 | Town Center Sewer User Fees                      | 97,194           | 8,305       | 8,305       |                     | 73,069           | 97,986           | 24,916           | 8,305       | 8,305       | 8,305       |
| 34 | Sewer user Fees                                  | 288,288          | 23,947      | 24,024      |                     | 219,031          | 291,103          | 72,072           | 24,024      | 24,024      | 24,024      |
| 35 | Penalty Interest-Sewer                           | -                | -           | -           |                     | -                | -                | -                | -           | -           | -           |
| 36 | Sewer Capacity Fees                              | -                | -           | -           |                     | -                | -                | -                | -           | -           | -           |
| 37 | <b>TOTAL SEWER SERVICE CHARGES:</b>              | 632,122          | 52,528      | 52,604      |                     | 473,795          | 631,607          | 157,813          | 52,604      | 52,604      | 52,604      |
| 38 |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 39 | <b>OTHER INCOME</b>                              |                  |             |             |                     |                  |                  |                  |             |             |             |
| 40 | Water Credits income                             | -                | -           | -           |                     | -                | -                | -                | -           | -           | -           |
| 41 | JPIA Insurance Rebate                            | -                | 3,574       | -           |                     | 3,574            | 3,574            | -                | -           | -           | -           |
| 42 | Interest Income                                  | 96,000           | 3,746       | 3,000       |                     | 55,188           | 87,388           | 32,200           | 14,600      | 3,000       | 14,600      |
| 43 | <b>TOTAL OTHER INCOME:</b>                       | 96,000           | 7,320       | 3,000       |                     | 69,562           | 101,762          | 32,200           | 14,600      | 3,000       | 14,600      |
| 44 |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 45 | <b>TOTAL INCOME:</b>                             | 4,453,000        | 296,155     | 283,541     |                     | 3,325,102        | 4,493,882        | 1,168,780        | 378,087     | 424,412     | 366,281     |
| 46 |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 47 | <b>CASH BASIS ADJUSTMENTS</b>                    |                  |             |             |                     |                  |                  |                  |             |             |             |
| 48 | Decrease (Increase) in Accounts Receivable       |                  | (6,116)     |             |                     | 98,867           | 98,867           |                  |             |             |             |
| 49 | Deposits-OW Solar Farm Deposit                   |                  | 6,480       |             |                     | 35,280           | 35,280           |                  |             |             |             |
| 50 | Other Cash Basis Adjustments-Const meter refund  |                  |             |             |                     | (44,988)         | (44,988)         |                  |             |             |             |
| 51 | <b>TOTAL CASH BASIS ADJUSTMENTS:</b>             |                  | 364         |             |                     | 89,159           | 89,159           |                  |             |             |             |
| 52 |  |                  |             |             |                     |                  |                  |                  |             |             |             |
| 53 | <b>TOTAL OPERATING INCOME RECEIVED:</b>          | 4,453,000        | 296,519     | 283,541     |                     | 474,109          | 4,583,041        | 1,168,780        | 378,087     | 424,412     | 366,281     |
| 54 |  |                  |             |             |                     |                  |                  |                  |             |             |             |



|     | C  | AH               | AI             | AJ               | AK                      | AL               | AM                   | AR               | AS               | AT               | AU               |
|-----|--|------------------|----------------|------------------|-------------------------|------------------|----------------------|------------------|------------------|------------------|------------------|
| 2   | <b>BWD</b>   | 6/11/2019        |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 3   | <b>CASH FLOW</b>   | <b>ADOPTED</b>   | <b>Actual</b>  | <b>Projected</b> |                         | <b>Actual</b>    | <b>Actual YTD</b>    | <b>PROJECTED</b> | <b>Projected</b> | <b>Projected</b> | <b>Projected</b> |
| 4   | <b>2019-2020</b>   | <b>BUDGET</b>    | <b>March</b>   | <b>March</b>     | <b>Difference</b>       | <b>YTD</b>       | <b>and Projected</b> | <b>FY</b>        | <b>April</b>     | <b>May</b>       | <b>June</b>      |
| 5   |  | <b>2019-2020</b> | <b>2020</b>    | <b>2020</b>      | <b>Explanations</b>     | <b>2019-2020</b> | <b>2019-2020</b>     | <b>2019-2020</b> | <b>2020</b>      | <b>2020</b>      | <b>2020</b>      |
| 55  | <b>EXPENSES</b>  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 56  |  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 57  | <b>MAINTENANCE EXPENSE</b>                                   |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 58  | R & M Buildings & Equipment                                  | 180,000          | 11,386         | 15,000           |                         | 125,891          | 170,891              | 45,000           | 15,000           | 15,000           | 15,000           |
| 59  | R & M - WTF  | 180,000          | 14,655         | 30,000           |                         | 66,815           | 164,487              | 97,672           | 30,000           | 35,640           | 32,032           |
| 60  | Telemetry  | 10,000           | 875            | 2,000            |                         | 5,308            | 8,875                | 3,567            | 825              | 2,000            | 742              |
| 61  | Trash Removal  | 5,220            | 440            | 440              |                         | 4,134            | 5,454                | 1,320            | 440              | 440              | 440              |
| 62  | Vehicle Expense  | 18,000           | 1,491          | 2,000            |                         | 10,019           | 16,138               | 6,119            | 2,000            | 2,119            | 2,000            |
| 63  | Fuel & Oil   | 30,000           | 2,178          | 2,500            |                         | 24,055           | 29,678               | 5,623            | 1,786            | 1,790            | 2,047            |
| 64  | <b>TOTAL MAINTENANCE EXPENSE:</b>                            | <b>423,220</b>   | <b>31,025</b>  | <b>51,940</b>    |                         | <b>236,222</b>   | <b>395,523</b>       | <b>159,301</b>   | <b>50,051</b>    | <b>56,989</b>    | <b>52,261</b>    |
| 65  |  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 66  | <b>PROFESSIONAL SERVICES EXPENSE</b>                         |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 67  | Tax Accounting (Tausig)                                      | 3,000            | -              | -                |                         | 1,008            | 2,339                | 1,331            | 1,244            | -                | 87               |
| 68  | Administrative Services (ADP)                                | 3,000            | 373            | 225              |                         | 2,503            | 3,178                | 675              | 225              | 225              | 225              |
| 69  | Audit Fees (Leaf & Cole)                                     | 17,000           | -              | -                |                         | 31,385           | 31,385               | -                | -                | -                | -                |
| 70  | Computer billing (Accela/Parker)/Cyber Security              | 31,000           | 2,889          | 4,000            |                         | 17,595           | 26,274               | 8,679            | 4,000            | 4,000            | 679              |
| 71  | Financial/Technical Consulting (Raftelis/Brady)              | 80,000           | 17,869         | 9,000            |                         | 60,533           | 92,889               | 32,356           | 13,000           | 8,000            | 11,356           |
| 72  | Engineering (Dynamic/Dudek)                                  | 24,000           | 375            | 750              |                         | 24,519           | 26,600               | 2,081            | 1,000            | 780              | 301              |
| 73  | District Legal Services (Downey Brand/BBK)                   | 60,000           | -              | 9,828            |                         | 15,008           | 45,008               | 30,000           | 10,000           | 10,000           | 10,000           |
| 74  | Grant Acquisitions (TRAC)                                    | 48,000           | 4,325          | 2,500            |                         | 175,906          | 183,406              | 7,500            | 2,500            | 2,500            | 2,500            |
| 75  | Testing/lab work (Babcock Lab/Water Quality Monitoring)      | 24,000           | 4,569          | 2,500            |                         | 15,773           | 24,267               | 8,494            | 2,894            | 3,000            | 2,600            |
| 76  | Regulatory Permit Fees (SWRB/DEH/Dig alerts/APCD)            | 28,000           | 1,470          | 650              |                         | 27,159           | 28,857               | 1,698            | 650              | 650              | 398              |
| 77  | <b>TOTAL PROFESSIONAL SERVICES EXPENSE:</b>                  | <b>318,000</b>   | <b>31,869</b>  | <b>29,453</b>    |                         | <b>371,388</b>   | <b>464,203</b>       | <b>92,815</b>    | <b>35,513</b>    | <b>29,155</b>    | <b>28,146</b>    |
| 78  |  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 79  | <b>INSURANCE EXPENSE</b>                                     |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 80  | ACWA/JPIA Program Insurance                                  | 60,000           | -              | -                |                         | 62,248           | 62,248               | -                | -                | -                | -                |
| 81  | ACWA/JPIA Workers Comp                                       | 18,000           | -              | 4,700            | <i>Paid</i>             | 8,947            | 13,647               | 4,700            | -                | -                | 4,700            |
| 82  | <b>TOTAL INSURANCE EXPENSE:</b>                              | <b>78,000</b>    | <b>-</b>       | <b>4,700</b>     | <i>April</i>            | <b>71,195</b>    | <b>75,895</b>        | <b>4,700</b>     | <b>-</b>         | <b>-</b>         | <b>4,700</b>     |
| 83  |  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 84  | <b>DEBT EXPENSE</b>  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 85  | Compass Bank Note 2018A                                      | 248,184          | 32,009         | 32,076           |                         | 248,117          | 248,117              | -                | -                | -                | -                |
| 86  | Compass Bank Note 2018B                                      | 140,755          | 13,280         | 13,332           |                         | 140,703          | 140,703              | -                | -                | -                | -                |
| 87  | Pacific Western Bank 2018 IPA                                | 499,406          | 95,708         | 92,604           |                         | 502,510          | 502,510              | -                | -                | -                | -                |
| 88  | <b>TOTAL DEBT EXPENSE:</b>                                   | <b>888,345</b>   | <b>140,997</b> | <b>138,013</b>   |                         | <b>891,329</b>   | <b>891,329</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| 89  |  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 90  | <b>PERSONNEL EXPENSE</b>                                     |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |
| 91  | Board Meeting Expense (board stipend/board secretary)        | 28,500           | 2,321          | 2,800            |                         | 16,186           | 26,167               | 9,981            | 2,800            | 4,786            | 2,395            |
| 92  | Salaries & Wages (gross)                                     | 930,000          | 85,462         | 78,511           | <i>New Staff</i>        | 725,394          | 979,383              | 253,989          | 85,177           | 83,636           | 85,177           |
| 93  | Salaries & Wages offset account (board stipends/staff projec | (80,000)         | (13,197)       | (4,000)          | <i>Bond Salary Cost</i> | (102,920)        | (114,920)            | (12,000)         | (4,000)          | (4,000)          | (4,000)          |
| 94  | Consulting services/Contract Labor                           | 10,000           | -              | 800              |                         | 5,375            | 8,400                | 3,025            | 850              | 1,600            | 575              |
| 95  | Taxes on Payroll   | 23,700           | 1,199          | 1,800            |                         | 18,882           | 24,246               | 5,365            | 1,663            | 1,800            | 1,901            |
| 96  | Medical Insurance Benefits                                   | 212,700          | 19,399         | 19,400           |                         | 177,128          | 215,928              | 38,800           | 19,400           | 19,400           |                  |
| 97  | Calpers Retirement Benefits                                  | 200,000          | 17,198         | 16,875           |                         | 153,923          | 204,553              | 50,630           | 16,875           | 16,875           | 16,880           |
| 98  | Conference/Conventions/Training/Seminars                     | 18,000           | -              | 2,700            |                         | 4,048            | 12,835               | 8,787            | 2,700            | 2,700            | 3,387            |
| 99  | <b>TOTAL PERSONNEL EXPENSE:</b>                              | <b>1,342,899</b> | <b>112,382</b> | <b>118,886</b>   |                         | <b>998,016</b>   | <b>1,356,592</b>     | <b>358,576</b>   | <b>125,465</b>   | <b>126,797</b>   | <b>106,315</b>   |
| 100 |  |                  |                |                  |                         |                  |                      |                  |                  |                  |                  |

|     | C   | AH               | AI               | AJ               | AK                  | AL               | AM                   | AR               | AS               | AT               | AU               |
|-----|---|------------------|------------------|------------------|---------------------|------------------|----------------------|------------------|------------------|------------------|------------------|
| 2   | <b>BWD</b>                                      | 6/11/2019        |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 3   | <b>CASH FLOW</b>                                | <b>ADOPTED</b>   | <b>Actual</b>    | <b>Projected</b> |                     | <b>Actual</b>    | <b>Actual YTD</b>    | <b>PROJECTED</b> | <b>Projected</b> | <b>Projected</b> | <b>Projected</b> |
| 4   | <b>2019-2020</b>                                | <b>BUDGET</b>    | <b>March</b>     | <b>March</b>     | <b>Difference</b>   | <b>YTD</b>       | <b>and Projected</b> | <b>FY</b>        | <b>April</b>     | <b>May</b>       | <b>June</b>      |
| 5   |   | <b>2019-2020</b> | <b>2020</b>      | <b>2020</b>      | <b>Explanations</b> | <b>2019-2020</b> | <b>2019-2020</b>     | <b>2019-2020</b> | <b>2020</b>      | <b>2020</b>      | <b>2020</b>      |
| 101 | <b>OFFICE EXPENSE</b>                           |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 102 | Office Supplies                                 | 24,000           | 452              | 1,500            |                     | 17,484           | 22,418               | 4,934            | 1,432            | 1,500            | 2,002            |
| 103 | Office Equipment/ Rental/Maintenance Agreements | 35,000           | 10,399           | 2,103            | <i>laptops (CV)</i> | 36,017           | 44,027               | 8,010            | 2,103            | 2,603            | 3,304            |
| 104 | Postage & Freight                               | 15,000           | 406              | 423              |                     | 9,475            | 14,583               | 5,108            | 2,400            | 455              | 2,253            |
| 105 | Taxes on Property                               | 2,383            | -                | -                |                     | 2,431            | 2,431                | -                | -                | -                | -                |
| 106 | Telephone/Answering Service/Cell                | 20,000           | 1,605            | 1,667            |                     | 14,584           | 19,574               | 4,991            | 1,667            | 1,667            | 1,658            |
| 107 | Dues & Subscriptions (ACWA/CSDA)                | 23,000           | 742              | 1,543            |                     | 17,483           | 22,198               | 4,715            | 1,802            | 1,477            | 1,436            |
| 108 | Printing, Publications & Notices                | 2,500            | 854              | 445              |                     | 1,084            | 2,463                | 1,379            | 445              | 445              | 489              |
| 109 | Uniforms  | 6,500            | 434              | 443              |                     | 5,180            | 6,482                | 1,302            | 443              | 443              | 416              |
| 110 | OSHA Requirements/Emergency preparedness        | 4,000            | 191              | 103              |                     | 3,419            | 4,018                | 599              | 325              | -                | 274              |
| 111 | <b>TOTAL OFFICE EXPENSE:</b>                    | <b>132,383</b>   | <b>15,082</b>    | <b>8,227</b>     |                     | <b>107,156</b>   | <b>138,194</b>       | <b>31,038</b>    | <b>10,617</b>    | <b>8,590</b>     | <b>11,832</b>    |
| 112 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 113 | <b>UTILITIES EXPENSE</b>                        |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 114 | Pumping-Electricity                             | 306,000          | 24,769           | 23,407           |                     | 236,477          | 308,735              | 72,258           | 24,000           | 24,000           | 24,258           |
| 115 | Office/Shop Utilities                           | 1,500            | 116              | 350              |                     | 4,597            | 5,647                | 1,050            | 350              | 350              | 350              |
| 117 | <b>TOTAL UTILITIES EXPENSE:</b>                 | <b>307,500</b>   | <b>24,885</b>    | <b>23,757</b>    |                     | <b>241,074</b>   | <b>314,382</b>       | <b>73,308</b>    | <b>24,350</b>    | <b>24,350</b>    | <b>24,608</b>    |
| 118 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 119 | <b>GROUNDWATER MANAGEMENT EXPENSE</b>           |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 120 | Net SGMA GSP & Stipulation Costs                | 130,000          | 2,800            | 20,000           |                     | 196,632          | 256,632              | 60,000           | 20,000           | 20,000           | 20,000           |
| 121 | Misc. GWM Costs                                 |                  | 8,667            | 5,000            |                     | 118,309          | 133,309              | 15,000           | 5,000            | 5,000            | 5,000            |
| 122 | Watermaster                                     |                  | 188              |                  |                     |                  |                      |                  |                  |                  |                  |
| 123 | Air Quality Study                               |                  | -                |                  |                     | (21,077)         | (21,077)             | -                | -                | -                | -                |
| 124 | Community Support                               |                  | -                | -                |                     | 10,000           | 10,000               | -                | -                | -                | -                |
| 125 | <b>TOTAL GWM EXPENSE:</b>                       | <b>130,000</b>   | <b>11,655</b>    | <b>25,000</b>    |                     | <b>304,052</b>   | <b>379,052</b>       | <b>75,000</b>    | <b>25,000</b>    | <b>25,000</b>    | <b>25,000</b>    |
| 126 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 127 | <b>TOTAL EXPENSES:</b>                          | <b>3,620,347</b> | <b>367,894</b>   | <b>399,975</b>   |                     | <b>2,838,207</b> | <b>3,632,944</b>     | <b>794,737</b>   | <b>270,995</b>   | <b>270,880</b>   | <b>252,861</b>   |
| 128 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 129 | <b>CASH BASIS ADJUSTMENTS</b>                   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 130 | Decrease (Increase) in Accounts Payable         |                  | 107,502          |                  |                     | (16,090)         | (16,090)             |                  |                  |                  |                  |
| 131 | Increase (Decrease) in Inventory                |                  | (2,933)          |                  |                     | (8,928)          | (8,928)              |                  |                  |                  |                  |
| 132 | <b>TOTAL CASH BASIS ADJUSTMENTS:</b>            |                  | <b>104,569</b>   |                  |                     | <b>(25,018)</b>  | <b>(25,018)</b>      |                  |                  |                  |                  |
| 133 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 134 | <b>TOTAL OPERATING EXPENSES PAID:</b>           | <b>3,620,347</b> | <b>472,463</b>   | <b>399,975</b>   |                     | <b>3,054,747</b> | <b>3,607,926</b>     | <b>794,737</b>   | <b>270,995</b>   | <b>270,880</b>   | <b>252,861</b>   |
| 135 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 136 | <b>NET OPERATING INCOME:</b>                    | <b>832,654</b>   | <b>(175,944)</b> | <b>(116,434)</b> |                     | <b>359,514</b>   | <b>733,557</b>       | <b>374,043</b>   | <b>107,092</b>   | <b>153,532</b>   | <b>113,419</b>   |
| 137 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 138 | <b>CIP PROJECTS</b>                             |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 139 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 140 | <b>WATER-Operating Cash Funded</b>              |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 143 | Emergency System Repairs                        | 60,000           | -                | 10,000           |                     | -                | 40,000               | 40,000           | 10,000           | 15,000           | 15,000           |
| 144 | Emergency Generator Mobile trailer              | 25,000           |                  | 25,000           |                     | -                | -                    | -                | -                | -                | -                |
| 145 | Reservoir cleaning                              | 15,000           |                  |                  |                     | -                | 15,000               | 15,000           | 15,000           |                  |                  |
| 149 | <b>TOTAL WATER CASH CIP EXPENSES:</b>           | <b>100,000</b>   | <b>-</b>         | <b>35,000</b>    |                     | <b>-</b>         | <b>55,000</b>        | <b>55,000</b>    | <b>25,000</b>    | <b>15,000</b>    | <b>15,000</b>    |
| 156 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 157 | <b>TOTAL CASH CIP EXPENSES:</b>                 | <b>100,000</b>   | <b>-</b>         | <b>35,000</b>    |                     | <b>-</b>         | <b>55,000</b>        | <b>55,000</b>    | <b>25,000</b>    | <b>15,000</b>    | <b>15,000</b>    |
| 158 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |

|     | C   | AH               | AI               | AJ               | AK                  | AL               | AM                   | AR               | AS               | AT               | AU               |
|-----|---|------------------|------------------|------------------|---------------------|------------------|----------------------|------------------|------------------|------------------|------------------|
| 2   | <b>BWD</b>  | 6/11/2019        |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 3   | <b>CASH FLOW</b>  | <b>ADOPTED</b>   | <b>Actual</b>    | <b>Projected</b> |                     | <b>Actual</b>    | <b>Actual YTD</b>    | <b>PROJECTED</b> | <b>Projected</b> | <b>Projected</b> | <b>Projected</b> |
| 4   | <b>2019-2020</b>  | <b>BUDGET</b>    | <b>March</b>     | <b>March</b>     | <b>Difference</b>   | <b>YTD</b>       | <b>and Projected</b> | <b>FY</b>        | <b>April</b>     | <b>May</b>       | <b>June</b>      |
| 5   |   | <b>2019-2020</b> | <b>2020</b>      | <b>2020</b>      | <b>Explanations</b> | <b>2019-2020</b> | <b>2019-2020</b>     | <b>2019-2020</b> | <b>2020</b>      | <b>2020</b>      | <b>2020</b>      |
| 159 | <b>CASH RECAP</b>   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 160 | Cash beginning of period                                    | 5,312,216        | 5,689,555        | 5,689,555        |                     | 5,154,097        | 5,154,097            | 5,513,611        | 5,513,611        | 5,595,703        | 5,734,235        |
| 161 | Operating Income  | 832,654          | (175,944)        | (116,434)        |                     | 359,514          | 733,557              | 374,043          | 107,092          | 153,532          | 113,419          |
| 162 | Total Non O&M Cash Funded Expenses                          | (100,000)        | -                | (35,000)         |                     | -                | (55,000)             | (55,000)         | (25,000)         | (15,000)         | (15,000)         |
| 163 | <b>CASH RESERVES AT END OF PERIOD</b>                       | <b>6,044,870</b> | <b>5,513,611</b> | <b>5,538,121</b> |                     | <b>5,513,611</b> | <b>5,832,654</b>     | <b>5,832,654</b> | <b>5,595,703</b> | <b>5,734,235</b> | <b>5,832,654</b> |
| 164 | <b>FY Reserves Target</b>                                   | <b>5,610,000</b> | <b>5,610,000</b> | <b>5,610,000</b> |                     | <b>5,610,000</b> | <b>5,610,000</b>     | <b>5,610,000</b> | <b>5,610,000</b> | <b>5,610,000</b> | <b>5,610,000</b> |
| 165 | <b>Reserves Surplus/(Shortfall)</b>                         | <b>434,870</b>   | <b>(96,388)</b>  | <b>(71,879)</b>  |                     | <b>(96,388)</b>  | <b>222,654</b>       | <b>222,654</b>   | <b>(14,297)</b>  | <b>124,235</b>   | <b>222,654</b>   |
| 166 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 167 | <b>DEBT &amp; GRANT ACCOUNTING</b>                          |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 168 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 169 | <b>WATER-Bond Funded CIP Expenses</b>                       |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 170 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 171 | Phase 1 Pipeline Project - 17120                            | 415,000          | 150,598          |                  |                     | 205,399          | 205,399              | -                |                  |                  |                  |
| 172 | Production Well #1 ID4-Well #9-17110                        | 1,200,000        | 4,877            |                  |                     | 1,629,059        | 1,629,059            | -                |                  |                  |                  |
| 173 | Production Well #2-17130                                    | 550,000          | -                |                  |                     | 42,405           | 42,405               | -                |                  |                  |                  |
| 174 | Replace 5 well discharge manifolds and electric panel upgr. | 150,000          | 272              |                  |                     | 457,393          | 457,393              | -                |                  |                  |                  |
| 175 | Replace 30 fire hydrants                                    | 168,750          | 71,817           |                  |                     | 133,188          | 133,188              | -                |                  |                  |                  |
| 176 | Management Consulting water (Bond CIP)                      | 30,000           | -                | 1,000            |                     | 85,500           | 88,500               | 3,000            | 1,000            | 1,000            | 1,000            |
| 178 | <b>TOTAL WATER BOND FUNDED CIP:</b>                         | <b>2,513,750</b> | <b>227,564</b>   | <b>1,000</b>     |                     | <b>2,552,943</b> | <b>2,555,943</b>     | <b>3,000</b>     | <b>1,000</b>     | <b>1,000</b>     | <b>1,000</b>     |
| 179 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 180 | <b>SEWER-Bond Funded CIP Expenses</b>                       |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 181 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 182 | Clean & Video Sewer Lines-Club Circle, Foursome and Bac     | 350,000          | -                | 100,000          |                     | 92,804           | 250,000              | 157,196          | 100,000          | 57,196           |                  |
| 183 | Sewer Forcemain Replacement & American Legion Lateral       | 150,000          | -                | -                |                     | -                | 150,000              | 150,000          | 150,000          | -                | -                |
| 184 | Management Consulting Sewer (Bond CIP)                      | 20,000           | -                | 2,500            |                     | -                | 7,500                | 7,500            | 2,500            | 2,500            | 2,500            |
| 185 | <b>TOTAL SEWER BOND FUNDED CIP:</b>                         | <b>520,000</b>   | <b>-</b>         | <b>102,500</b>   |                     | <b>92,804</b>    | <b>407,500</b>       | <b>314,696</b>   | <b>252,500</b>   | <b>59,696</b>    | <b>2,500</b>     |
| 190 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 191 | <b>TOTAL DEBT FUNDED CIP EXPENSES:</b>                      | <b>3,033,750</b> | <b>227,564</b>   | <b>103,500</b>   |                     | <b>2,645,747</b> | <b>2,963,443</b>     | <b>317,696</b>   | <b>253,500</b>   | <b>60,696</b>    | <b>3,500</b>     |
| 192 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 193 | <b>UNEXPENDED DEBT PROCEEDS:</b>                            | <b>1,718,109</b> | <b>2,635,927</b> | <b>2,408,363</b> |                     | <b>5,054,110</b> | <b>5,054,110</b>     | <b>2,408,363</b> | <b>2,408,363</b> | <b>2,154,863</b> | <b>2,094,167</b> |
| 194 | <b>TOTAL EXPENSES AND UNEXPENDED DEBT PROCEE</b>            | <b>5,338,456</b> | <b>2,408,363</b> | <b>2,304,863</b> |                     | <b>2,408,363</b> | <b>2,090,667</b>     | <b>2,090,667</b> | <b>2,154,863</b> | <b>2,094,167</b> | <b>2,090,667</b> |
| 195 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 196 | <b>GRANT PROCEEDS</b>                                       |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 197 | Grant Sewer Proceeds  | 214,000          | -                | -                |                     | -                | -                    | -                | -                | -                | -                |
| 198 | Prop 1 CIP Grant (SDAC reimbursement 2020)                  | 278,000          | -                | 10,397           |                     | 222,065          | 222,065              | -                | -                | -                | -                |
| 199 | <b>TOTAL GRANT PROCEEDS:</b>                                | <b>692,000</b>   | <b>-</b>         | <b>10,397</b>    |                     | <b>222,065</b>   | <b>222,065</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| 203 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 204 | <b>GRANT EXPENSES</b>                                       |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 205 | Plant-Grit removal at the headworks                         | 214,000          | -                | -                |                     | -                | 214,000              | 214,000          | 214,000          | -                | -                |
| 206 | Clarifyer Rehab   | 200,000          | -                | -                |                     | -                | 200,000              | 200,000          | -                | 200,000          | -                |
| 207 | <b>TOTAL GRANT FUNDED EXPENSES:</b>                         | <b>414,000</b>   | <b>-</b>         | <b>-</b>         |                     | <b>-</b>         | <b>414,000</b>       | <b>414,000</b>   | <b>214,000</b>   | <b>200,000</b>   | <b>-</b>         |
| 208 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |
| 209 | <b>TOTAL INCOME, GRANT &amp; DEBT PROCEEDS BALANCE</b>      | <b>5,145,000</b> | <b>296,519</b>   | <b>293,938</b>   |                     | <b>696,174</b>   | <b>4,805,106</b>     | <b>1,168,780</b> | <b>378,087</b>   | <b>424,412</b>   | <b>366,281</b>   |
| 210 |   |                  |                  |                  |                     |                  |                      |                  |                  |                  |                  |



|   | <b>BALANCE SHEET</b><br><b>March 31, 2020</b><br>(unaudited) | <b>BALANCE SHEET</b><br><b>February 29, 2020</b><br>(unaudited) | <b>MONTHLY</b><br><b>CHANGE</b><br>(unaudited) |
|---|--|---|--|
| <b>ASSETS</b>   |  |   |  |
| <b>CURRENT ASSETS</b>                                   |  |   |  |
| Cash and cash equivalents                               | \$ 5,665,930.78  | \$ 5,781,326.58   | \$ (115,395.80)                                |
| Accounts receivable from water sales and sewer charges  | \$ 549,400.37  | \$ 543,284.25   | \$ 6,116.12                                    |
| Inventory   | \$ 109,240.20  | \$ 106,307.18   | \$ 2,933.02                                    |
| Prepaid expenses  | \$ 5,964.25  | \$ 5,964.25   | \$ -   |
| <b>TOTAL CURRENT ASSETS</b>                             | <b>\$ 6,330,535.60</b>                                       | <b>\$ 6,436,882.26</b>  | <b>\$ (106,346.66)</b>                         |
| <b>RESTRICTED ASSETS</b>                                |  |   |  |
| Debt Service:   |  |   |  |
| Deferred amount of COP Refunding                        | \$ -   | \$ -  | \$ -   |
| Unamortized bond issue costs                            | \$ 125,185.22  | \$ 125,185.22   | \$ -   |
| Viking Ranch Refinance issue costs                      | \$ (19,564.91)   | \$ (19,564.91)  | \$ -   |
| Deferred Outflow of Resources-CalPERS                   | \$ 311,059.00  | \$ 311,059.00   | \$ -   |
| Total Debt service                                      | \$ 416,679.31  | \$ 416,679.31   | \$ -   |
| Trust/Bond funds:                                       |  |   |  |
| Investments with fiscal agent -CFD 2017-1               | \$ 92,497.41   | \$ 91,547.58  | \$ 949.83                                      |
| 2018 Certificates of Participation to fund CIP Projects | \$ 2,331,950.08  | \$ 2,408,362.99   | \$ (76,412.91)                                 |
| Total Trust/Bond funds                                  | \$ 2,424,447.49  | \$ 2,499,910.57   | \$ (75,463.08)                                 |
| <b>TOTAL RESTRICTED ASSETS</b>                          | <b>\$ 2,841,126.80</b>                                       | <b>\$ 2,916,589.88</b>  |  |
| <b>UTILITY PLANT IN SERVICE</b>                         |  |   |  |
| Land  | \$ 2,240,863.65  | \$ 2,240,863.65   | \$ -   |
| Flood Control Facilities                                | \$ 4,287,340.00  | \$ 4,287,340.00   | \$ -   |
| Capital Improvement Projects                            | \$ 402,057.21  | \$ 398,966.14   | \$ 3,091.07                                    |
| Bond funded CIP Expenses                                | \$ 3,139,457.12  | \$ 2,912,165.86   | \$ 227,291.26                                  |
| Sewer Facilities  | \$ 6,175,596.99  | \$ 6,175,596.99   | \$ -   |
| Water facilities  | \$ 11,621,513.88   | \$ 11,621,513.88  | \$ -   |
| General facilities                                      | \$ 1,006,881.07  | \$ 1,006,881.07   | \$ -   |
| Equipment and furniture                                 | \$ 597,312.57  | \$ 597,312.57   | \$ -   |
| Vehicles  | \$ 715,321.23  | \$ 715,321.23   | \$ -   |
| Accumulated depreciation                                | \$ (12,532,142.81)   | \$ (12,532,142.81)  | \$ -   |
| <b>NET UTILITY PLANT IN SERVICE</b>                     | <b>\$ 17,654,200.91</b>                                      | <b>\$ 17,423,818.58</b>   | <b>\$ 230,382.33</b>                           |
| <b>OTHER ASSETS</b>                                     |  |   |  |
| Water rights -ID4                                       | \$ 185,000.00  | \$ 185,000.00   | \$ -   |
| <b>TOTAL OTHER ASSETS</b>                               | <b>\$ 185,000.00</b>   | <b>\$ 185,000.00</b>  |  |
| <b>TOTAL ASSETS</b>                                     | <b>\$ 27,010,863.31</b>                                      | <b>\$ 26,962,290.72</b>   | <b>\$ 48,572.59</b>                            |



Balance sheet continued

|   | <b>BALANCE SHEET</b><br><b>March 31, 2020</b><br>(unaudited) | <b>BALANCE SHEET</b><br><b>February 29, 2020</b><br>(unaudited) | <b>MONTHLY</b><br><b>CHANGE</b><br>(unaudited) |
|---|--|---|--|
| <b>LIABILITIES</b>  |  |   |  |
| <b>CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS</b>          |  |   |  |
| Accounts Payable  | \$ 218,319.04  | \$ 110,817.27   | \$ 107,501.77                                  |
| Accrued expenses  | \$ 206,146.74  | \$ 206,146.74   | \$ -   |
| Deposits  | \$ 38,981.81   | \$ 32,502.21  | \$ 6,479.60                                    |
| <b>TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS</b>    | <b>\$ 463,447.59</b>   | <b>\$ 349,466.22</b>  | <b>\$ 113,981.37</b>                           |
| <b>CURRENT LIABILITIES PAYABLE FOM RESTRICTED ASSETS</b>        |  |   |  |
| Debt Service:   |  |   |  |
| Accounts Payable to CFD 2017-1                                  | \$ 92,497.41   | \$ 91,547.58  | \$ 949.83                                      |
| <b>TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b> | <b>\$ 92,497.41</b>  | <b>\$ 91,547.58</b>   | <b>\$ 949.83</b>                               |
| <b>LONG TERM LIABILITIES</b>                                    |  |   |  |
| 2018A & 2018B Refinance ID4/Viking Ranch                        | \$ 2,842,618.83  | \$ 2,842,618.83   | \$ -   |
| 2018 Certificates of Participation to fund CIP Projects         | \$ 4,930,000.00  | \$ 4,930,000.00   | \$ -   |
| Net Pension Liability-CalPERS                                   | \$ 850,153.00  | \$ 850,153.00   | \$ -   |
| Deferred Inflow of Resources-CalPERS                            | \$ 34,862.00   | \$ 34,862.00  | \$ -   |
| <b>TOTAL LONG TERM LIABILITIES</b>                              | <b>\$ 8,657,633.83</b>                                       | <b>\$ 8,657,633.83</b>  | <b>\$ -</b>                                    |
| <b>TOTAL LIABILITIES</b>  | <b>\$ 9,213,578.83</b>                                       | <b>\$ 9,098,647.63</b>  | <b>\$ 114,931.20</b>                           |
| <b>FUND EQUITY</b>  |  |   |  |
| Contributed equity  | \$ 9,611,814.35  | \$ 9,611,814.35   | \$ -   |
| Retained Earnings:  |  |   |  |
| Unrestricted Reserves/Retained Earnings                         | \$ 8,185,470.13  | \$ 8,251,828.74   | \$ (66,358.61)                                 |
| Total retained earnings   | \$ 8,185,470.13  | \$ 8,251,828.74   | \$ (66,358.61)                                 |
| <b>TOTAL FUND EQUITY</b>  | <b>\$ 17,797,284.48</b>                                      | <b>\$ 17,863,643.09</b>   | <b>\$ (66,358.61)</b>                          |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>                        | <b>\$ 27,010,863.31</b>                                      | <b>\$ 26,962,290.72</b>   | <b>\$ 48,572.59</b>                            |



To: BWD Board of Directors  
 From: Jessica Clabaugh  
 Subject: Consideration of the Disbursements and Claims Paid  
 Month Ending March, 2020

**Vendor disbursements paid during this period:** \$ 499,625.89

**Significant items:**

|                                       |                         |              |
|---------------------------------------|-------------------------|--------------|
| BVAA Compass                          | Debt Expense            | \$ 45,289.11 |
| Dept of Health - SD County            | Annual Fees             | \$ 1,470.00  |
| Fireforce                             | Extinguisher Service    | \$ 1,473.50  |
| Medical Health Benefits               |                         | \$ 22,497.33 |
| CalPERS (includes unfunded liability) |                         | \$ 17,197.68 |
| Pacific Pipeline Supply               | Misc. Tools & Inventory | \$ 6,904.02  |

**Capital Projects/Fixed Asset Outlays:**

|                         |                           |               |
|-------------------------|---------------------------|---------------|
| Big J Fencing           | Well 11 Fence Extension   | \$ 2,540.00   |
| Brax                    | Feed Pump Filter Clearing | \$ 2,894.00   |
| Pacific Pipeline Supply | BOND - Hydrant            | \$ 46,337.30  |
| Fredericks Services     | BOND - Hydrant            | \$ 20,324.00  |
| Terry Robertson         | BOND - Pipeline #1 FINAL  | \$ 150,136.65 |
| Pacific Western         | BOND - Interest Payment   | \$ 95,708.17  |
| Wymore, Inc - WTF       |                           | \$ 2,340.00   |

**Total Professional Services for this Period:**

|                        |                         |             |
|------------------------|-------------------------|-------------|
| Charles Todd Holman    | Energy Efficiency Audit | \$ 9,500.00 |
| The Rick Alexander Co. | Prop 86 Consulting      | \$ 2,818.75 |
| Jerome C Rowling       | Misc. Consulting        | \$ 4,175.00 |
| Raftelis               | Cost of Service Study   | \$ 7,868.75 |
| Pump Check             | Well Testing            | \$ 2,430.00 |
| Babcock                | Lab                     | \$ 4,529.00 |

**Payroll for this Period:**

|                                    |                     |
|------------------------------------|---------------------|
| Gross Payroll                      | \$ 85,462.27        |
| Employer Payroll Taxes and ADP Fee | \$ 2,221.29         |
| <b>Total</b>                       | <u>\$ 87,683.56</u> |

**BOARD REPORT**  
**March 2020**



|       |       |   |            |            |
|-------|-------|---|------------|------------|
| 33788 | 1032  | A-1 IRRIGATION, INC.                          | 03/31/2020 | 52.77      |
| 33784 | 1109  | ABILITY ANSWERING/PAGING SER                  | 03/24/2020 | 209.31     |
| 33769 | 1266  | AFLAC   | 03/16/2020 | 1,711.38   |
| 33779 | 11068 | ALEXIS HERNANDEZ                              | 03/23/2020 | 165.89     |
| 33800 | 1001  | AMERICAN LINEN INC.                           | 04/07/2020 | 434.28     |
| 33775 | 9222  | ASBURY ENVIRONMENTAL SERVICES                 | 03/16/2020 | 65.00      |
| 33789 | 9222  | ASBURY ENVIRONMENTAL SERVICES                 | 03/31/2020 | 85.00      |
| 33834 | 61    | AT&T MOBILITY                                 | 04/21/2020 | 699.21     |
| 33790 | 9529  | AT&T-CALNET 3                                 | 03/31/2020 | 421.08     |
| 33816 | 9255  | BABCOCK LABORATORIES                          | 04/13/2020 | 4,529.00   |
| 33785 | 91    | BBVA COMPASS                                  | 03/24/2020 | 45,289.11  |
| 33791 | 9679  | BIG J FENCING, INC.                           | 03/31/2020 | 2,540.00   |
| 33817 | 10900 | BORREGO AUTO PARTS & SUPPLY CO                | 04/13/2020 | 139.82     |
| 33801 | 1003  | BORREGO SPRINGS BOTTLED WATER                 | 04/07/2020 | 8.00       |
| 33770 | 1037  | BORREGO SUN                                   | 03/16/2020 | 70.00      |
| 33792 | 1037  | BORREGO SUN                                   | 03/31/2020 | 70.00      |
| 33786 | 11066 | BRAX COMPANY, INC.                            | 03/24/2020 | 2,894.00   |
| 33776 | 11082 | CHARLES TODD HOLMAN                           | 03/16/2020 | 9,500.00   |
| 33777 | 9054  | COUNTY OF SAN DIEGO DEPT ENVIRONMENTAL HEALTH | 03/23/2020 | 1,470.00   |
| 33772 | 1222  | DEBBIE MORETTI                                | 03/16/2020 | 122.00     |
| 33819 | 96    | DISH  | 04/13/2020 | 61.74      |
| 33778 | 9544  | FIREFORCE INC.                                | 03/23/2020 | 1,473.50   |
| 1101  | 9299  | FREDERICKS SERVICES INC                       | 03/23/2020 | 20,324.00  |
| 33803 | 1048  | GRAINGER                                      | 04/07/2020 | 409.35     |
| 1108  | 1136  | HOME DEPOT CREDIT SERVICES                    | 04/13/2020 | 2,124.37   |
| 33820 | 1136  | HOME DEPOT CREDIT SERVICES                    | 04/13/2020 | 615.53     |
| 33821 | 11021 | J & T Tire and Auto                           | 04/13/2020 | 583.61     |
| 33802 | 1022  | JAMES HORMUTH DE ANZA TRUE VALUE              | 04/07/2020 | 448.50     |
| 33804 | 65    | JC LABS & MONITORING SERVICE                  | 04/07/2020 | 950.00     |
| 1103  | 10852 | JEROME C. ROLWING                             | 03/23/2020 | 500.00     |
| 33783 | 10852 | JEROME C. ROLWING                             | 03/23/2020 | 4,175.00   |
| 33805 | 9627  | LAIDLAW PLUMBING                              | 04/07/2020 | 308.12     |
| 33797 | 10910 | LORETO MOLINA TITO'S AUTO CARE                | 03/31/2020 | 339.32     |
| 33811 | 10899 | LOUIS ALEXANDER THE RICK ALEXANDER COMPANY    | 04/07/2020 | 2,818.75   |
| 33771 | 11081 | M & L BUNTEN                                  | 03/16/2020 | 675.00     |
| 33793 | 1066  | MANUEL RODRIGUEZ DE ANZA READY MI             | 03/31/2020 | 352.83     |
| 1107  | 1066  | MANUEL RODRIGUEZ DE ANZA READY MI             | 04/13/2020 | 596.74     |
| 33768 | 1000  | MEDICAL ACWA-JPIA                             | 03/16/2020 | 20,785.95  |
| 1100  | 1208  | PACIFIC PIPELINE SUPPLY INC                   | 03/16/2020 | 9,711.27   |
| 33773 | 1208  | PACIFIC PIPELINE SUPPLY INC                   | 03/16/2020 | 3,440.53   |
| 1102  | 1208  | PACIFIC PIPELINE SUPPLY INC                   | 03/23/2020 | 23,809.97  |
| 33780 | 1208  | PACIFIC PIPELINE SUPPLY INC                   | 03/23/2020 | 287.32     |
| 1104  | 1208  | PACIFIC PIPELINE SUPPLY INC                   | 04/07/2020 | 12,816.43  |
| 33806 | 1208  | PACIFIC PIPELINE SUPPLY INC                   | 04/07/2020 | 3,176.20   |
| 33787 | 11016 | PACIFIC WESTERN BANK PAYMENTS                 | 03/24/2020 | 95,708.17  |
| 33822 | 10866 | PUMP CHECK                                    | 04/13/2020 | 2,430.00   |
| 33807 | 11083 | QUADIENT INC.                                 | 04/07/2020 | 405.75     |
| 33782 | 9546  | RAFTELIS FINANCIAL CONSULTANTS, INC.          | 03/23/2020 | 4,585.00   |
| 33808 | 9546  | RAFTELIS FINANCIAL CONSULTANTS, INC.          | 04/07/2020 | 3,283.75   |
| 33794 | 9633  | RAMONA DISPOSAL SERVICE                       | 03/31/2020 | 3,883.88   |
| 33795 | 1065  | SAN DIEGO GAS & ELECTRIC                      | 03/31/2020 | 20,538.02  |
| 33809 | 1065  | SAN DIEGO GAS & ELECTRIC                      | 04/07/2020 | 7,121.00   |
| 33824 | 1065  | SAN DIEGO GAS & ELECTRIC                      | 04/13/2020 | 4,346.85   |
| 33774 | 11067 | SC FUELS                                      | 03/16/2020 | 1,132.86   |
| 33796 | 11067 | SC FUELS                                      | 03/31/2020 | 938.47     |
| 33810 | 1059  | STAPLES CREDIT PLAN                           | 04/07/2020 | 172.16     |
| 1105  | 79    | TERRY ROBERTSON                               | 04/07/2020 | 150,136.65 |
| 33812 | 9581  | TRAVIS PARKER                                 | 04/07/2020 | 2,868.59   |
| 1106  | 3000  | U.S.BANK CORPORATE PAYMENT SYS                | 04/07/2020 | 4,377.05   |
| 33813 | 3000  | U.S.BANK CORPORATE PAYMENT SYS                | 04/07/2020 | 12,288.88  |
| 33814 | 1023  | UNDERGROUND SERVICE ALERT                     | 04/07/2020 | 26.40      |
| 33825 | 1100  | VERIZON WIRELESS                              | 04/13/2020 | 275.02     |
| 33818 | 1027  | VICTOR VALENTI CONTRON SCADA SYSTEMS          | 04/13/2020 | 200.00     |
| 33781 | 1623  | WENDY QUINN                                   | 03/23/2020 | 287.50     |
| 33823 | 1623  | WENDY QUINN                                   | 04/13/2020 | 325.00     |
| 33798 | 1064  | WYMORE, INC INDUSTRIES                        | 03/31/2020 | 2,340.00   |
| 33835 | 92    | XEROX FINANCIAL SERVICES                      | 04/21/2020 | 377.00     |
| 33815 | 9713  | XL COMPANY                                    | 04/07/2020 | 41.50      |
| 33799 | 11050 | ZITO MEDIA                                    | 03/31/2020 | 276.51     |
|       |       | Report Total (69 checks):                     |            | 499,625.89 |

|    | B | C        | D  | E               | F              | G                | H     | I                                   | J                     | K                             | L               | M   | N            | O               |
|----|---|----------|--|-----------------|----------------|------------------|-------|-------------------------------------|-----------------------|-------------------------------|-----------------|---|--------------|-----------------|
| 1  |   |          |  |                 |                |                  |       |                                     |                       |                               |                 |   |              |                 |
| 2  |   |          | BOND CIP FUNDS   |                 |                |                  |       |                                     |                       |                               |                 |   |              |                 |
| 3  |   |          | RECONCILIATION-FY 2019/2021                                  |                 |                |                  |       | Well 12-17100/<br>4-5 Well upgrades | Prod Well<br>#1 ID4-9 | Pipeline Project<br>Phase 1/2 | Prod Well<br>#2 | Club Circle<br>Video/clean<br>Sewer lines | Firehydrants |                 |
| 4  |   |          |  | Bond Proceeds   | Interest paid  | Cost of Issuance | Misc. | 10117140                            | 10117110              | 10117120/17200                | 10117130        | 10117150                                  | 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           | \$ 1,976.50                   | \$ 1,453.50     |   |              | \$ (6,087.00)   |
| 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 |   | 03/31/19 | Dudek-Construction Mgmt                                      |                 |                |                  |       |                                     | \$ 7,683.43           |                               | \$ 2,587.50     |   |              | \$ (10,270.93)  |
| 35 |   | 03/31/19 | BBK-Review Bid documents                                     |                 |                |                  |       |                                     | \$ 1,243.25           |                               | \$ 1,243.25     |   |              | \$ (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                           | \$ 1,377.00           | \$ 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 |   | 05/20/19 | Well 12 repairs transferred from Admin                       |                 |                |                  |       | \$ 83,223.56                        |                       |                               |                 |   |              | \$ (83,223.56)  |
| 48 |   | 05/29/19 | Hidden Valley Pump-Electric panel well 12                    |                 |                |                  |       | \$ 2,503.88                         |                       |                               |                 |   |              | \$ (2,503.88)   |
| 49 |   | 05/29/19 | DeAnza Ready Mix-Road base well 12                           |                 |                |                  |       | \$ 1,547.09                         |                       |                               |                 |   |              | \$ (1,547.09)   |
| 50 |   | 05/29/19 | Dynamic Consulting-Phase I & 2 Pipeline                      |                 |                |                  |       |                                     |                       | \$ 71,010.00                  |                 |   |              | \$ (71,010.00)  |
| 51 |   | 05/29/19 | Bobs Trailer-Office trailer Well 1 ID4-9 and well 2          |                 |                |                  |       |                                     | \$ 4,500.00           |                               | \$ 4,500.00     |   |              | \$ (9,000.00)   |
| 52 |   | 05/29/19 | Pacific Pipe-well 12   |                 |                |                  |       | \$ 12,635.88                        |                       |                               |                 |   |              | \$ (12,635.88)  |
| 53 |   | 05/29/19 | BBK-bid review   |                 |                |                  |       |                                     | \$ 765.00             |                               |                 |   |              | \$ (765.00)     |
| 54 |   | 05/29/19 | Big J Fencing-Fencing for Well ID4 Well 9                    |                 |                |                  |       |                                     | \$ 16,975.00          |                               |                 |   |              | \$ (16,975.00)  |
| 55 |   | 05/29/19 | De Anza Ready Mix  |                 |                |                  |       | \$ 700.38                           | \$ 40,057.36          |                               |                 |   |              | \$ (40,757.74)  |
| 56 |   | 05/29/19 | Dudek-investigation of second production well                |                 |                |                  |       |                                     |                       |                               | \$ 2,672.50     |   |              | \$ (2,672.50)   |
| 57 |   | 05/29/19 | Hidden Valley Pump-ID1 well 8 repairs                        |                 |                |                  |       | \$ 3,086.18                         |                       |                               |                 |   |              | \$ (3,086.18)   |
| 58 |   | 05/29/19 | Pacific Pipe-construction supply line                        |                 |                |                  |       | \$ 498.23                           |                       |                               |                 |   |              | \$ (498.23)     |
| 59 |   | 05/29/19 | Southwest Pump-construction of well 4-9                      |                 |                |                  |       |                                     | \$ 104,500.00         |                               |                 |   |              | \$ (104,500.00) |
| 60 |   | 05/29/19 | State of California-Fee for Bond cost                        |                 |                | \$ 1,396.50      |       |                                     |                       |                               |                 |   |              | \$ (1,396.50)   |
| 61 |   | 06/04/19 | Pacific Pipe-Parts for well 4-9                              |                 |                |                  |       |                                     | \$ 38.45              |                               |                 |   |              | \$ (38.45)      |
| 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 |   | 06/10/19 | US Bank-Remote office supplies well 4-9                      |                 |                |                  |       |                                     | \$ 1,701.07           |                               |                 |   |              | \$ (1,701.07)   |
| 65 |   | 06/18/19 | BBK-Correspondence to A&R                                    |                 |                |                  |       |                                     |                       | \$ 127.50                     |                 |   |              | \$ (127.50)     |



|     | 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/<br>4-5 Well upgrades | Prod Well<br>#1 ID4-9 | Pipeline Project<br>Phase 1/2 | Prod Well<br>#2 | Club Circle<br>Video/clean<br>Sewer lines | Firehydrants |                 |
| 4   |      |          |   | Bond Proceeds | Interest paid | Cost of Issuance | Misc.     | 10117140                            | 10117110              | 10117120/17200                | 10117130        | 10117150                                  | 10117160     |                 |
| 5   |      |          |   |               |               |                  |           |                                     |                       |                               |                 |   |              |                 |
| 66  |      | 06/18/19 | Dudek-Construction 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                    |               |               |                  |           |                                     |                       |                               |                 |   | \$ 1,377.80  | \$ (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) |
| 74  |      | 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                              |               |               |                  |           |                                     |                       |                               |                 |   | \$ 21,825.77 | \$ (21,825.77)  |
| 77  |      | 07/25/19 | One Eleven Services-Construction Mgmt well 4-9          |               |               |                  |           |                                     | \$ 2,165.00           |                               |                 |   |              | \$ (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  |      | 09/04/19 | Insitu-Transducer rental well 4-9                       |               |               |                  |           |                                     | \$ 429.93             |                               |                 |   |              | \$ (429.93)     |
| 84  |      | 09/04/19 | SDGE-Electrict well 4-9                                 |               |               |                  |           |                                     | \$ 1,060.00           |                               |                 |   |              | \$ (1,060.00)   |
| 85  |      | 09/04/19 | Southwest Pump-construction of well 4-9                 |               |               |                  |           |                                     | \$ 55,029.85          |                               |                 |   |              | \$ (55,029.85)  |
| 86  |      | 09/04/19 | US Bank Charge card-chlorine well 4-9                   |               |               |                  |           |                                     | \$ 125.93             |                               |                 |   |              | \$ (125.93)     |
| 87  |      | 09/09/19 | Pacific Pipe-Supplies Double O Pipeline project         |               |               |                  |           |                                     |                       | \$ 26,476.36                  |                 |   |              | \$ (26,476.36)  |
| 88  |      | 09/16/19 | Terry Robertson-Double O Pipeline replacement           |               |               |                  |           |                                     |                       | \$ 491,504.35                 |                 |   |              | \$ (491,504.35) |
| 89  |      | 09/23/19 | Dudek-Construction Management well 4-9                  |               |               |                  |           |                                     | \$ 31,886.86          |                               |                 |   |              | \$ (31,886.86)  |
| 90  |      | 09/23/19 | Insitu-Transducer rental well 4-9                       |               |               |                  |           |                                     | \$ 74.35              |                               |                 |   |              | \$ (74.35)      |
| 91  |      | 09/23/19 | Pacific Pipe-Meter boxes lids-Double O project          |               |               |                  |           |                                     |                       | \$ 4,582.64                   |                 |   |              | \$ (4,582.64)   |
| 92  |      | 09/30/19 | BBK-Review change order A&R                             |               |               |                  |           |                                     |                       | \$ 204.00                     |                 |   |              | \$ (204.00)     |
| 93  |      | 09/30/19 | Dudek-Construction Management Well 4-9                  |               |               |                  |           |                                     | \$ 1,260.00           |                               |                 |   |              | \$ (1,260.00)   |
| 94  | 1062 | 10/08/19 | Dudek-Construction Management Well 4-9                  |               |               |                  |           |                                     | \$ 4,305.00           |                               |                 |   |              | \$ (4,305.00)   |
| 95  | 1063 | 10/08/19 | Southwest Pump-construction of well 4-9                 |               |               |                  |           |                                     | \$ 44,548.38          |                               |                 |   |              | \$ (44,548.38)  |
| 96  | 1064 | 10/16/19 | Dudek-Construction Management Well 4-9                  |               |               |                  |           |                                     | \$ 17,778.75          |                               |                 |   |              | \$ (17,778.75)  |
| 97  | 1064 | 10/16/19 | Dudek-investigation of second production well           |               |               |                  |           |                                     |                       | \$ 600.00                     |                 |   |              | \$ (600.00)     |
| 98  | 1065 | 10/16/19 | Pacific Pipe-Well 5 upgrade                             |               |               |                  |           | \$ 5,553.49                         |                       |                               |                 |   |              | \$ (5,553.49)   |
| 99  | 1066 | 10/21/19 | McCalls Meters-Meters for Pipeline phase 1              |               |               |                  |           |                                     |                       | \$ 11,636.47                  |                 |   |              | \$ (11,636.47)  |
| 100 | 1067 | 10/21/19 | Pacific Pipeline Supply-Tools/supplies well 5 upgrade   |               |               |                  |           | \$ 577.94                           |                       |                               |                 |   |              | \$ (577.94)     |
| 101 | 1068 | 10/21/19 | Jeffrey Smith-Appraisal well #2 site investigation      |               |               |                  |           |                                     |                       | \$ 1,000.00                   |                 |   |              | \$ (1,000.00)   |
| 102 | 1069 | 10/29/19 | Jerry Rolwing-Well #2 site investigation                |               |               |                  |           |                                     |                       | \$ 3,750.00                   |                 |   |              | \$ (3,750.00)   |
| 103 | 1070 | 11/05/19 | Brax company-materials well 5                           |               |               |                  |           | \$ 166.04                           |                       |                               |                 |   |              | \$ (166.04)     |
| 104 | 1071 | 11/05/19 | Manuel Rodrigues-DeAnza concrete-Well 5                 |               |               |                  |           | \$ 1,450.90                         |                       |                               |                 |   |              | \$ (1,450.90)   |
| 105 | 1072 | 11/12/19 | Downstream-video/clean Club Circle                      |               |               |                  |           |                                     |                       |                               |                 | \$ 92,804.00                              |              | \$ (92,804.00)  |
| 106 | 1073 | 11/18/19 | Dudek-Construction Management well 4-9                  |               |               |                  |           |                                     | \$ 360.00             |                               |                 |   |              | \$ (360.00)     |
| 107 | 1074 | 11/18/19 | Pacific Pipe-Materials for Well 11/Well 16              |               |               |                  |           | \$ 12,532.02                        |                       |                               |                 |   |              | \$ (12,532.02)  |
| 108 | 1075 | 11/18/19 | Jerry Rolwing-Well #2 site investigation                |               |               |                  |           |                                     |                       |                               | \$ 250.00       |   |              | \$ (250.00)     |
| 109 | 1076 | 11/16/19 | Brax company-ID4-9 electric hook-up                     |               |               |                  |           |                                     | \$ 146,691.66         |                               |                 |   |              | \$ (146,691.66) |
| 110 | 1077 | 11/26/19 | Pacific Pipe-Well 11 upgrades                           |               |               |                  |           | \$ 2,810.62                         |                       |                               |                 |   |              | \$ (2,810.62)   |
| 111 | 1078 | 12/11/19 | Freight Charge  |               |               |                  |           | \$ 623.29                           |                       |                               |                 |   |              | \$ (623.29)     |
| 112 | 1079 | 12/23/19 | BBK-real property acquisition-Well #2                   |               |               |                  |           |                                     |                       |                               | \$ 265.50       |   |              | \$ (265.50)     |
| 113 | 1080 | 12/20/19 | DeAnza Ready mix-Road base Well 4-9                     |               |               |                  |           |                                     | \$ 1,377.22           |                               |                 |   |              | \$ (1,377.22)   |
| 114 | 1081 | 12/20/19 | Pacific Pipe-Well 16 upgrades                           |               |               |                  |           | \$ 5,904.65                         |                       |                               |                 |   |              | \$ (5,904.65)   |
| 115 | 1082 | 12/23/19 | Brax-Well repairs                                       |               |               |                  |           | \$ 1,539.07                         |                       |                               |                 |   |              | \$ (1,539.07)   |
| 116 | 1083 | 12/27/19 | Brax-Work in Well 4-9                                   |               |               |                  |           |                                     | \$ 270,188.02         |                               |                 |   |              | \$ (270,188.02) |
| 117 | 1084 | 12/27/19 | DeAnzaReady mix-concrete for kicker                     |               |               |                  |           |                                     | \$ 62,963.13          |                               |                 |   |              | \$ (62,963.13)  |
| 118 | 1085 | 01/03/20 | Best Best & Krieger-Bond work review                    |               |               |                  |           | \$ 688.42                           | \$ 553.41             |                               |                 |   |              | \$ (1,241.83)   |
| 119 | 1086 | 01/28/20 | Automated Water Treatment-chlorinator well4-9           |               |               |                  |           |                                     | \$ 586.50             | \$ 62.04                      |                 | \$ 640.00                                 |              | \$ (1,288.54)   |
| 120 | 1087 | 01/28/20 | David Taussig-Debt reporting costs                      |               |               |                  | \$ 905.00 |                                     | \$ 1,044.75           |                               |                 |   |              | \$ (1,044.75)   |
| 121 | 1088 | 01/28/20 | McCalls Meters-Meter for well ID4-9                     |               |               |                  |           |                                     | \$ 3,694.50           |                               |                 |   |              | \$ (3,694.50)   |
| 122 | 1089 | 01/28/20 | Pacific Pipe-Parts for well 4-9                         |               |               |                  |           |                                     | \$ 11,981.64          |                               |                 |   |              | \$ (11,981.64)  |
| 123 | 1090 | 02/10/20 | DeAnzaReady mix-concrete for kicker well9               |               |               |                  |           |                                     | \$ 651.20             |                               |                 |   |              | \$ (651.20)     |
| 124 | 1091 | 02/10/20 | Grainger-Exhaust Fan Well 9                             |               |               |                  |           |                                     | \$ 359.99             |                               |                 |   |              | \$ (359.99)     |
| 125 | 1092 | 02/10/20 | Pacific Pipe-Hydrants, Well 9                           |               |               |                  |           |                                     | \$ 1,160.74           |                               |                 |   | \$ 17,742.09 | \$ (18,902.83)  |
| 126 | 1093 | 02/12/20 | Best Best & Krieger                                     |               |               |                  |           |                                     |                       |                               | \$ 206.50       |   |              | \$ (206.50)     |
| 127 | 1094 | 02/12/20 | Jerome C Rowling  |               |               |                  |           |                                     |                       |                               | \$ 250.00       |   |              | \$ (250.00)     |
| 128 | 1095 | 02/25/20 | Dynamic Consulting-Phase I & 2 Pipeline                 |               |               |                  |           |                                     |                       | \$ 38,140.00                  |                 |   |              | \$ (38,140.00)  |
| 129 | 1096 | 02/25/20 | Pacific Pipe-Hydrants                                   |               |               |                  |           |                                     |                       |                               |                 |   | \$ 4,062.61  | \$ (4,062.61)   |
| 130 | 1097 | 03/09/20 | Fredericks Services Inc                                 |               |               |                  |           |                                     |                       |                               |                 |   | \$ 18,965.00 | \$ (18,965.00)  |
| 131 | 1098 | 03/23/20 | Home Depot  |               |               |                  |           |                                     |                       |                               |                 |   | \$ 510.17    | \$ (510.17)     |
| 132 | 1099 | 03/23/20 | Best Best & Krieger                                     |               |               |                  |           |                                     |                       | \$ 1,206.00                   | \$ 1,386.50     |   |              | \$ (2,592.50)   |

|     | B    | C        | D   | E               | F              | G                | H         | I                 | J               | K                | L                        | M            | N            | O               |
|-----|------|----------|---|-----------------|----------------|------------------|-----------|-------------------|-----------------|------------------|--------------------------|--------------|--------------|-----------------|
| 1   |      |          |   |                 |                |                  |           |                   |                 |                  |                          |              |              |                 |
| 2   |      |          | BOND CIP FUNDS                                      |                 |                |                  |           |                   |                 |                  |                          | Club Circle  |              |                 |
| 3   |      |          | RECONCILIATION-FY 2019/2021                         |                 |                |                  |           | Well 12-17100/    | Prod Well       | Pipeline Project | Prod Well                | Video/clean  | Firehydrants |                 |
| 4   |      |          |   |                 |                |                  |           | 4-5 Well upgrades | #1 ID4-9        | Phase 1/2        | #2                       | Sewer lines  |              |                 |
| 5   |      |          |   | Bond Proceeds   | Interest paid  | Cost of Issuance | Misc.     | 10117140          | 10117110        | 10117120/17200   | 10117130                 | 10117150     | 10117160     |                 |
| 133 | 1100 | 03/16/20 | Pacific Pipeline - Hydrants                         |                 |                |                  |           |                   |                 |                  |                          |              | \$ 9,711.27  | \$ (9,711.27)   |
| 134 | 1101 | 03/23/20 | Fredericks Services Inc                             |                 |                |                  |           |                   |                 |                  |                          |              | \$ 20,324.00 | \$ (20,324.00)  |
| 135 | 1102 | 03/23/20 | Pacific Pipeline Supply - Hydrants                  |                 |                |                  |           |                   |                 |                  |                          |              | \$ 23,809.97 | \$ (23,809.97)  |
| 136 | 1103 | 03/23/20 | Jerry Rolwing-Well #9 Water Sample                  |                 |                |                  |           |                   | \$ 500.00       |                  |                          |              | \$           | \$ (500.00)     |
| 137 | 1104 | 04/07/20 | Pacific Pipeline Supply - Hydrants                  |                 |                |                  |           |                   |                 |                  |                          |              | \$ 12,816.43 | \$ (12,816.43)  |
| 138 | 1105 | 04/07/20 | Terry Robertson-Double O Pipeline replacement + RET |                 |                |                  |           |                   |                 | \$ 150,136.65    |                          |              | \$           | \$ (150,136.65) |
| 139 | 1106 | 04/07/20 | US Bank - AC & Awning for Portable Office           |                 |                |                  |           |                   | \$ 4,377.05     |                  |                          |              | \$           | \$ (4,377.05)   |
| 140 | 1107 | 04/13/20 | DeAnza Ready Mix - Concrete for Hydrants            |                 |                |                  |           |                   |                 |                  |                          |              | \$ 596.74    | \$ (596.74)     |
| 141 | 1108 | 04/13/20 | Home Depot  |                 |                |                  |           |                   |                 |                  |                          |              | \$ 2,124.37  | \$ (2,124.37)   |
| 142 | 1109 | 04/13/20 | Fredericks Services Inc                             |                 |                |                  |           |                   |                 |                  |                          |              | \$ 25,395.00 | \$ (25,395.00)  |
| 143 |      |          |   |                 |                |                  |           |                   |                 |                  |                          |              | \$           | \$ -            |
| 144 |      |          |   |                 |                |                  |           |                   |                 |                  |                          |              |              |                 |
| 145 |      |          | BOND FUND BALANCE                                   | \$ 5,517,292.87 | \$ -           | \$ 147,390.19    | \$ 905.00 | \$ 666,757.20     | \$ 1,600,836.66 | \$ 808,784.10    | \$ 40,824.92             | \$ 92,804.00 | #####        | \$ 1,999,089.58 |
| 146 |      |          |   |                 |                |                  |           |                   |                 |                  |                          |              |              |                 |
| 147 |      |          |   | Bond Funds      | \$5,586,000.00 |                  |           |                   |                 | 3/31/2020        | MMA                      |              |              | \$ 2,008,713.44 |
| 148 |      |          |   | 85% in 3 years  | \$4,748,100.00 |                  |           |                   |                 | 3/31/2020        | Checking                 |              |              | \$ 323,736.64   |
| 149 |      |          |   | 15% Remaining   | \$ 837,900.00  |                  |           |                   |                 | 3/31/2020        | Total Bond funds Balance |              |              | \$ 2,332,450.08 |



**GROUNDWATER MANAGEMENT  
ACCOUNTING  
FY 2020  
Acct #10154800/810**

|    | A            | C                 | D                | E               | F             | G                   | H | J               | K                | L             | M               | N               | S                 |                   |
|----|--------------|-------------------|------------------|-----------------|---------------|---------------------|---|-----------------|------------------|---------------|-----------------|-----------------|-------------------|-------------------|
| 1  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 2  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 3  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 4  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 5  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 6  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 7  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 8  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 9  |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 10 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 11 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 12 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 13 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 14 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 15 |              | (54810)           |                  |                 | Wendy Quinn   | Town Hall/          |   | One Eleven      |                  | Conf/Classes  | Geosyntec       | Jerry           | Water Advisory    |                   |
| 16 | Month        | BBK               | BBK              | DUDEK           | Minutes       | Advertising/Postage |   | Water Services  | Staff Allocation | Misc.         | Consultants     | Consulting      | Committee-Lunches | G/LTotal          |
| 17 |              | <u>Stipulated</u> | <u>GWM</u>       |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 18 | July 2019    | 14,142.06         | 2,670.86         |                 |               | 140.00              |   | 1,045.00        | 7,853.72         | 269.54        |                 |                 | -120.00           | 26,001.18         |
| 19 | August       |                   |                  | 480.00          | 237.50        | 140.00              |   |                 | 8,579.18         | 9.99          |                 |                 | 330.10            | 9,776.77          |
| 20 | September    | 9,504.04          | 3,447.60         | 2,996.25        | 50.00         | 140.00              |   |                 | 4,539.87         | 9.99          | 3,800.00        |                 | 2,541.63          | 27,029.38         |
| 21 | October      | 31,073.46         | 14,074.06        |                 | 150.00        | 210.00              |   | 2,800.00        | 12,361.14        | 9.99          |                 |                 | 551.69            | 61,230.34         |
| 22 | November     | 43,785.41         |                  |                 | 12.51         | 70.00               |   |                 | 7,565.52         | 9.99          |                 |                 |                   | 51,443.43         |
| 23 | December     | 23,674.46         |                  |                 | 325.00        | 70.00               |   |                 | 7,999.68         | 9.99          |                 |                 | 3,201.59          | 35,280.72         |
| 24 | January      | 51,706.34         | 4,938.50         |                 |               | 210.00              |   |                 | 6,959.70         | 9.99          |                 |                 |                   | 63,824.53         |
| 25 | February     | 19,945.76         | 531.00           |                 | 25.00         | 140.00              |   |                 | 8,235.24         | 9.99          |                 |                 |                   | 28,886.99         |
| 26 | March        |                   |                  |                 | 137.51        | 140                 |   |                 | 8379.96          | 9.99          |                 | 2800            |                   | 11,467.46         |
| 27 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 28 |              |                   |                  |                 |               |                     |   |                 |                  |               |                 |                 |                   |                   |
| 29 | <b>Total</b> | <b>193,831.53</b> | <b>25,662.02</b> | <b>3,476.25</b> | <b>937.52</b> | <b>1,260.00</b>     |   | <b>3,845.00</b> | <b>72,474.01</b> | <b>349.46</b> | <b>3,800.00</b> | <b>2,800.00</b> | <b>6,505.01</b>   | <b>314,940.80</b> |



**III B**  
**GENERAL**  
**MANAGER**  
**REPORT**

BORREGO WATER DISTRICT  
BOARD OF DIRECTORS MEETING  
APRIL 28, 2020  
AGENDA ITEM III.B

April 23, 2020

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: Department of Water Resources Severely Disadvantaged Communities Grant  
Emergency Plan Update  
Preliminary Engineering Report – Reservoir Replacements  
BWD Bond Expenditure Projections

Department of Water Resources Severely Disadvantaged Communities Grant; Staff, DWR and The County participated in a call on April 22<sup>nd</sup> and a determination has been made that the existing \$500,000 grant to BWD (\$260,000 remaining) will continue. Due to the fact the Grant program was based on competitive grants as well as the program is currently in liquidation, DWR has decide is cannot transfer the \$500,000 GSP EIR Grant from The County to BWD.

Emergency Plan Update: Staff has obtained the Plans from other water agencies and will continue to work on an updated Emergency Pan for presentation to the Board in May.

Preliminary Engineering Report – Reservoir Replacements: David Dale has completed his first draft of evaluating various water reservoir replacement options. The document is currently under O and I Committee review and David will present to the Board on May 10<sup>th</sup>.

BWD Bond Expenditure Projections – Attached

TOTAL BOND FUNDS AVAIL \$ 5,654,707

| Project                            | BUDGET       | To Date      | Apr        | May        | Jun        | Jul        | Aug        | Sep        | Oct        | Nov       | Dec        | Jan-21     | Feb        | Mar        | Apr  | May  | Jun | Jul  |              |           |             |
|------------------------------------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|------------|------|------|-----|------|--------------|-----------|-------------|
| Replacement Well #1                | \$ 1,500,000 | \$ 1,600,837 | 5,000      | 5,000      |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ 10,000    | 1,610,837 | (110,837)   |
| Replacement Well #2                | \$ 1,584,700 | \$ 40,825    | 25,000     | 50,000     | 75,000     | 81,000     | 120,000    | 50,000     | 50,000     | 75,000    | 300,000    | 300,000    | 300,000    | 100,000    |      |      |     |      | \$ 1,526,000 | 1,566,825 | 17,875      |
| Pipelines Phase I                  | \$ 752,600   | \$ 781,152   | 150,137    |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ -         | -         | -           |
| Pipelines Phase I Interconnections | \$ 105,000   | \$ -         |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ 150,137   | 931,289   | (178,689)   |
| Pipelines Phase II                 | \$ 426,102   | \$ 27,633    | 150,000    | 150,000    | 55,000     |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ -         | -         | 105,000     |
| Well Manifold Pipeline             | \$ 760,000   | \$ 666,757   |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ 355,000   | 382,633   | 43,469      |
| Fire Hydrants                      | \$ 337,500   | \$ 131,785   | 40,933     | 37,500     | 20,000     | 20,000     |            |            |            |           |            |            |            |            |      |      |     |      | \$ -         | 666,757   | 93,243      |
| Sewer - Club Circle Inspect        | \$ 92,804    | \$ 92,804    |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ 118,433   | 250,218   | 87,282      |
| Sewer - Am Legion Pipe Repair      | \$ -         | \$ -         |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ -         | -         | -           |
| Sewer - Misc Improvements          | \$ 407,196   | \$ -         |            |            |            |            | 100,000    | 100,000    | 100,000    | 107,196   |            |            |            |            |      |      |     |      | \$ -         | 92,804    | -           |
|                                    |              | \$ 3,341,792 | \$ 371,070 | \$ 242,500 | \$ 150,000 | \$ 201,000 | \$ 220,000 | \$ 150,000 | \$ 157,196 | \$ 75,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 100,000 | \$ - | \$ - | ##  | \$ - | \$ 407,196   | 5,908,558 | (5,908,558) |
| Total Bond Amount                  | \$ 5,965,902 |              |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      | \$ 2,566,766 |           |             |
| Expenses                           | \$ 3,341,792 |              |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      |              |           |             |
| Remaining                          | \$ 2,624,109 |              |            |            |            |            |            |            |            |           |            |            |            |            |      |      |     |      |              |           |             |

