

**DIRECTORS**

Peter W. Hansen  
Craig R. Kaihara  
Thomas P. Vujovich, Jr.  
John S. Broome  
John D. Menne



**PLEASANT VALLEY COUNTY WATER DISTRICT**  
PIONEER IN FOX CANYON AQUIFER CONSERVATION  
SERVING AGRICULTURE SINCE 1956

154 S. LAS POSAS ROAD, CAMARILLO, CA 93010-8570  
Phone: 805-482-2119  
Fax: 805 484-5835

**STAFF**

Jared L. Bouchard  
General Manager  
  
General Counsel  
Arnold, Bleuel, LaRochelle,  
Mathews & Zirbel, LLP

**PLEASANT VALLEY COUNTY WATER DISTRICT  
SPECIAL MEETING OF THE BOARD OF DIRECTORS**

**NOTICE OF MEETING**

**August 9, 2023, AT 10:00 AM**

**NOTICE IS HEREBY GIVEN** that the Pleasant Valley County Water District Board of Directors will hold a SPECIAL MEETING Wednesday August 9, 2023, @ 10:00 a.m. at the District Office located at 154 S. Las Posas Road, Camarillo, CA 93010-8570.

The following provides information to the public and consultants on how to observe and/or participate in the meeting remotely. Meeting Zoom Link for Live Public and Consultant Participation and Real Time Public and Consultant Comments:

**Join Zoom Meeting online:**

<https://us06web.zoom.us/j/83905268719>

**Join Zoom Meeting by phone:**

Meeting ID: 839 0526 8719

- +1 669 900 6833 US (San Jose)
- +1 408 638 0968 US (San Jose)

Public comments may be submitted in person, virtually via Zoom, or written. In-person and virtual comments should be no longer than 3 minutes. In-Person: Complete a speaker request form located at the entrance of the Council Chamber and give it to the Agency Clerk. Your name will be called when it is your turn to speak. Virtually via Zoom: Access the meeting Zoom link to provide real-time (virtual) comments at appropriate public comment times throughout the meeting by using the raise hand feature. Written: All written public comments should be no more than 500 words and are subject to the Public Records Request Act. Written comments should be submitted to the Agency Clerk by 9:00 a.m. on the day of the Water Agency meeting by email or directly to the Agency Clerk’s Office. Email [nancy@pvcwater.com](mailto:nancy@pvcwater.com) and enter “Public Comment” in the Subject line (and agenda item number if applicable). Mail or drop off written comments to the Agency Clerk’s Office located at 154 S. Las Posas Rd. Please clearly mark envelope with “PVCWD Public Comment and meeting date.”

## AGENDA

The agenda is posted at least 72 hours preceding the Board meeting and contains all items on which Board action will be allowed pursuant to Government Code Section 54954.2. Action will be taken on unanticipated items only when an emergency (as defined in Section 54956.5) exists or as otherwise allowed under Section 54954.2(b).

An opportunity for members of the public to briefly address the Board on items not on the agenda is provided at the beginning and end of each meeting. Persons wishing to comment on agenda items should complete a speaker card and submit it (preferably before the meeting) to the Clerk. The Chairman will then recognize them at the appropriate time. Once recognized, persons should step to the podium, clearly state their name, and address for the record, and address the item being considered in as brief, clear, and concise a manner as possible.

### **OPEN SESSION AND CALL TO ORDER:**

- 1) **Pledge of allegiance.**
- 2) **Roll call.**
- 3) **Determination of quorum.**
- 4) **Approval of agenda.**
- 5) **Approval of Minutes – May 23<sup>rd</sup>, 2023**
- 6) **Open Forum.**

This is an opportunity for the public to address the Board on matters not appearing on the agenda. No action may be taken by the Board at this time, but items can be considered for placing on the agenda for a subsequent meeting.

### 7) **Action Calendar:**

- A. **FIRST READING OF ORDINANCE 23-01 PLEASANT VALLEY COUNTY WATER DISTRICT AN ORDINANCE ESTABLISHING FEES RELATED TO THE PROVISION OF WATER SERVICE Recommendation:**
  1. **Perform First Reading of Ordinance 23-01 in title only**
  2. **Set Public Hearing Date for September 20<sup>th</sup>, 2023**
- B. **Consider FY 2022/ 2023 Audit Services with Fanning & Karrh in amount not to exceed 20k.**

**Recommendation:** Review and approve Engagement Letter with Fanning & Karrh for an amount not to exceed 20k for Fiscal Year 2022/2023 audit services

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**C. Consider the engagement of Eide Bailly LLC CPA firm as the CPA for Pleasant Valley County Water District.**

**Recommendation:** Authorize the General Manager to engage Eide Bailey LLC as District CPA

**D. RATIFICATION OF CHECKS** The Board will review and ratify checks issued and funds transferred for the period May 20th, 2023, through August 4<sup>th</sup>, 2023.

**Recommendation:** Approve

**8) GENERAL MANAGER COMMENTS.**

**9) OTHER BUSINESS.**

**10) CLOSED SESSION** It is the intention of the Pleasant Valley County Water District Board of Directors to be in closed session to consider the following items:

**CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

Authority: California Government Code § 54956.9(d)(1)

Pursuant to Government Code § 54956.9(d)(1), the Board of Directors will meet in closed session to discuss, confer with, and receive advice from legal counsel regarding existing litigation to which the District is a named party, specifically OPV Coalition, et. al. v. Fox Canyon Groundwater Management Agency, et. al., Santa Barbara County Superior Court Case No. VENCI00555357

**11) ADJOURNMENT.**

In compliance with the Americans with Disabilities Act, all possible accommodations will be made for individuals with disabilities so they may attend and participate in meetings. If special assistance is needed, please call the Agency staff at (805) 482-2119 at least 24 hours prior to the meeting so proper arrangements may be assured. If requested, and as possible, agendas will be provided in alternative formats.

**Agenda Posting Certification:** This agenda was posted not less than 24 hours prior to the scheduled meeting date and time at 154 S. Las Posas Road Camarillo CA, 93010 in a location that is accessible 24 hours a day to the General Public and is posted on the Pleasant Valley County Water District website <https://www.pleasantvalleycountywaterdistrict.com/board-meetings>

**Jared Bouchard,  
General Manager**

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LLP

MINUTES OF SPECIAL MEETING OF THE  
BOARD OF DIRECTORS  
PLEASANT VALLEY COUNTY WATER DISTRICT HELD  
Monday May 23<sup>rd</sup>, 2023 @ 10:00a.m.

Pursuant to notice given, a Special Meeting of the Board of Directors of the Pleasant Valley County Water District was held on Monday May 23<sup>rd</sup>, 2023 @ 10:00 a.m. in the district headquarters facility, 154 S. Las Posas Rd, Camarillo, CA.

Call to Order

The meeting was called to order at 10:03 a.m. by Board President Vujovich.

Agenda Item #1- Pledge of Allegiance - led by Board President Vujovich.

Agenda #2- Roll Call

Attendance was as follows:

Directors Present:

President Thomas P. Vujovich, Jr.

Vice President Craig Kaihara (arrived at 10:05 a.m.)

Director John Broome

Director Peter Hansen

Directors Absent:

Director John Menne

Staff Present:

Dennis McNulty, Attorney

Jared Bouchard, General Manager

### Agenda Item #3 – Determination of Quorum

Quorum was established.

### Agenda Item #4 – Approval of Agenda

A motion to approve the agenda was made by Director Broome; seconded by Director Hansen. Motion passed unanimously with a 3-0 vote and the agenda was approved as presented.

Ayes: -3- Directors: Hansen, Broome, Vujovich

Ney's: -0-

Absent: -2- Kaihara, Menne

Abstained: - 0-

### Agenda Item #5 -Approval of Minutes

A motion to approve the minutes of the Special Board meetings held on January 24<sup>th</sup>, 2023, March 8<sup>th</sup>, 2023, and May 8<sup>th</sup>, 2023, was made by Director Broome, seconded by Director Hansen. Motion passed unanimously with a 3-0 vote, and minutes were approved as presented.

Ayes: -3- Directors: Vujovich, Broome, Hansen

Ney's: -0-

Absent: -2- Kaihara, Menne

Abstained: - 0-

### Agenda Item #6 -Open Forum

Public in attendance: Heidy Gonzalez of Reiter Brothers. Daniel Naumann, Mauricio Guardado, Anthony Emerit and Brian Zahn of United Water Conservation District. Sam Collie of OVP. Tim Redmond and Makenna Hopwood of So Cal Ren.

Public comment: No public comments were made.

### Agenda Item - Presentations

#### A. United Water Conservation District

Daniel Naumann, Mauricio Guardado, Anthony Emerit and Brian Zahn of United Water Conservation District presented their 2023-24 PV Pipeline proposed budget review, Total UWCD expenditures are 12% higher than 2022. An AG rate increase of 26.4% was presented.

#### B. So Cal Ren

Makenna Haywood and Tim Redmond of So Cal Ren presented PVCWD as the top energy saver out of a total of 218 Agencies in the Project Savings Report. PVCWD saved over 6.5 million kwh of energy which is equivalent to removing 1,036 cars from the road.

## Agenda Item #7- Action Calendar

### A. Board review of 2<sup>nd</sup> draft of rates by Raftelis Financial Consultants Inc.

Raftelis presented board directed changes to the Rate study including staying below a double-digit increase, increased legal and provided options for meeting reserve target balances over an increased amount of time. Board direction was to move forward with the 218 public hearing notice for a 2-year rate increase.

### B. Consider Annual Audit

Audit for the Fiscal Year ended June 30<sup>th</sup>, 2022, by independent Auditor Fanning and Karrh was presented. A motion to receive, approve as presented and file was made by Director Broome, seconded by Director Kaihara. Motion passed unanimously with a 4-0 vote.

Ayes: - 4 - Directors: Vujovich, Broome, Hansen, Kaihara

Ney's: - 0 -

Absent: -1- Menne

Abstained: - 0 -

### C. Ratification of Checks

A motion was made by Director Broome, seconded by Director Hansen to ratify checks issued from March 7<sup>th</sup>, 2023, through May 19<sup>th</sup>, 2023. The motion passed unanimously with a 4-0 vote, and the list of checks ratified is appended to these minutes.

Ayes: -4- Directors: Vujovich, Broome, Hansen, Kaihara

Ney's: -0-

Absent: -1- Menne

Abstained: -0-

## Agenda Item #8 - General Manager Comments

No comments

## Agenda Item # 9 - Other Business

No other Business

Agenda Item # 10 - Closed Session

The Board went into closed session per Subdivision (d) of the California Government Code Section 54956.9© to conference with legal counsel on potential or existing litigations.

The Board concluded closed session at 11:38 a.m. During closed session the Board elected to convene an adhoc committee consisting of Director Broom and Director Vujovich for purposes of meeting and conferring with Untied Water Conservation District regarding an existing litigation.

Agenda Item # 11 - Adjournment

The meeting was adjourned upon a motion duly made seconded, and carried unanimously at 12:30 p.m.

Respectfully Submitted:

Minutes Approval:

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Jared Bouchard, General Manager

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Thomas Vujovich, Board President

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**August 9, 2023, SPECIAL MEETING**

**TO: BOARD OF DIRECTORS**

**FROM: GENERAL MANAGER**

**Subject: FIRST READING OF ORDINANCE 23-01 PLEASANT VALLEY COUNTY WATER DISTRICT AN ORDINANCE ESTABLISHING FEES RELATED TO THE PROVISION OF WATER SERVICE**

**AGENDA ITEM: 7A**

Attached for Board review is Ordinance 23-01, the purpose of the ordinance is to implement rates consistent with the Cost of Service and Rate Study performed by Raftellis Financial Consultants inc.

The Ordinance will establish a volumetric rate of \$360.18 per acre foot of delivered water and establish a new monthly Fixed Charge of \$360.18 per turnout.

Also attached is a copy oof the Proposition 218 Notice that went out to all landowners and customers of PVCWD. The 218 Hearing notice describes the new charges and the purpose for which the District is proposing the new rates and fees.

**Recommendation:**

- 1. Perform First Reading of Ordinance 23-01 in title only**
- 2. Set Public Hearing Date for September 20<sup>th</sup>, 2023**



**Ordinance 23-01**  
**PLEASANT VALLEY COUNTY WATER DISTRICT AN ORDINANCE ESTABLISHING**  
**FEES RELATED TO THE PROVISION OF WATER SERVICE**

**SECTION 1: Short Title**

The Short Title of this Ordinance shall be: “**PVCWD Service Fee and Charges Ordinance**” and may be cited as such.

**SECTION 2: Purpose**

“The purposes of this Ordinance are:

- a. Establish sufficient rates and fees to fund Pleasant Valley County Water District Operations, including regulatory cost, legal expenses, wholesale water purchase cost and other cost necessary to the ongoing operation of the District, and
- b. Establish such other fees, including stand by fees; reconnection fees; charges for water waste. Such fees are necessary for the ongoing operations and management of the District’s water service.”

**Section 3: Definitions and Abbreviations.**

- (a) “PVCWD” shall mean Pleasant Valley County Water District
- (b) “Recycled Water” shall mean in the broad sense, all water supplied by PVCWD
- (c) “Ac/ft “ shall mean one acre foot of water
- (d) “Turnout” shall mean any connection to the PVCWD for the purpose of providing PVCWD supplied water
- (e) “Idle Turnout” shall mean an existing turnout that has been locked off or has not been immediately available for use by the customer.
- (f) “Fixed Charge”- Shall mean a fee imposed for any turnout that is open and available for use by the customer.

**Section 4: Metered Use Rates, Billing , Late Fees, Disconnection and Reconnection**

The following rates are effective beginning at 12:01am on November 1, 2023:

**Section 4.1 Metered Use Rates** - The metered use rate for turnout delivered water in accordance with Supplemental Water Availability Limits as established by Pleasant Valley County Water District Ordinance(s) shall be: **\$360.18/ Ac/ft**

**Section 4.2 Billing**- The District shall deliver a monthly bill to each customer by the 5<sup>th</sup> of each month, the bills are due and payable by the 1<sup>st</sup> day of the following month of the billing date

- i. **Late Fees**- Any account that fails to pay the bill in full will incur a 6% late fee on any unpaid balance for the billing period.
- ii. **Disconnection for Non Payment**- Any account that is delinquent beyond 30 days after the due date shall be subject to termination in accordance with Resolution 17-01 or the then current Delinquent Account Policies adopted by the Pleasant Valley County Water District Board and be subject to \$150 dollar reconnection fee if service is terminated for non payment.

**Section 4.3 Fixed Charge**– A \$360.18/month fee shall be imposed for each turnout that is available for use by a customer.

**Section 4.4 Charges for Relocation or Abandonment of Metered Service**. Charges for all meter relocation services will be billed at the District's actual cost plus a 15% administration fee to cover handling and billing costs on all materials as well as other related costs incurred by the District in connection with the provision of these services. An estimate of costs for each relocation or abandonment shall be available upon request from the District's General Manager.

**Section 4.5 Reconnection Fees for Idle Turnouts**- The following fees shall be imposed on each turnout where a customer request that an Idle Turnout be Restored to service:

The reconnection fee shall be calculated using the then effective Fixed Charge Fees times the number of months the Turnout has been Idle.

**Section 4.6 Prohibition of Water Waste**- No Customer of PVCWD shall cause or allow the direct application or runoff from lands irrigated with PVCWD waters to reach or come in contact with roads or other prohibited drainage system consistent with applicable local, state, federal or other regulatory restrictions relating to the delivery of Recycled Water.

Violation of this section shall be subject to:

1. \$50 fine for a first offense
2. \$100 for second offense within a 12 month period and the termination of water service for 48hours.
3. \$300 for a third offense in a 12 month period and the termination of water service, for a period of up to 14 days an no less than 5 days from the date of notice. The length of termination of service shall be determined by the General Manager and in no case will water service be restored until all fines and outstanding charges to the District are satisfied on the subject account.

**SECTION 5: Effective Date**

This Ordinance shall become effective at **12:01 a.m. on November 1 , 2023.**

**SECTION 6: Publication**

Upon adoption, this Ordinance shall be published in title and general description only in a newspaper of general circulation within the District’s general area of service.

**SECTION 7: Repeal of Ordinances**

Ordinance 22-02 is repealed and replaced by Ordinance 23-01

**SECTION 8: Severability**

In the event that any section, clause or portion of this Ordinance is found to be invalid, the validity of the remaining sections of the Ordinance shall not be affected.

**PASSED, APPROVED and ADOPTED** by the Pleasant Valley County Water District Board of Directors on this \_\_\_ **day of September, 2023**, by the following vote:

**AYES:** Directors:

**NOES:** Directors:

**ABSENT:** Directors:

\_\_\_\_\_  
**Thomas Vujovich, BOARD PRESIDENT**

\_\_\_\_\_  
**Dennis McNulty, General Counsel**

\_\_\_\_\_  
**Jared Bouchard, GENERAL MANAGER**

**ATTEST:**  
**APPROVED AS TO FORM:**



**DIRECTORS**

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LLP

August 3, 2023

**Re: Notice of Public Hearing to Consider Water Rate Adjustment**

Dear Valued Customer,

With the help of a consultant, Raftelis, the Pleasant Valley County Water District (District) recently completed a comprehensive evaluation of the total cost of providing water service. Known as a rate study, this work is how water providers can be confident that the rates that they charge customers are:

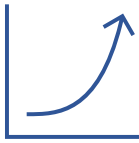
- **Comprehensive.** Rates generate income for the District and must cover all costs from daily operations, maintenance and repairs, infrastructure replacement, building and maintaining responsible reserve funds, costs of purchasing water, and more.
- **Accurate.** The District is NOT a for-profit enterprise and may not collect revenues that exceed the costs of providing the service. Accuracy ensures we don't over or under-collect revenues.
- **Compliant.** The District is subject to various state laws (Proposition 218), and those laws place restrictions on what and how we charge customers for water service. The rates study is a critical part of how we retain the confidence of our customers that their water service is priced fairly and accurately.

**Changes Under Consideration**

One recommendation from the rates study was to institute a fixed charge – a common feature of most California water providers. This charge will recover the fixed costs of operating the system, which includes fixed operational costs from United Water Conservation District, customer billing, and meter maintenance costs. In addition, the District is considering adopting modest annual increases in the volumetric rate we charge customers.

## Covering Increases in Costs

If approved by the Board of Directors, revenue increases will fund:



**A Direct Pass-through of Higher Costs of Purchased Water.** The water we purchase from wholesale providers accounts for more than 80% of our costs each year. Our updated rates under consideration account for the annual increases we expect from United Water, which historically increases rates by nearly 10% each year.



**Critical Infrastructure Investment.** The District plans ongoing capital investment each year to ensure our ability to continue delivering reliable water you count on for your livelihood. We intend to use a pay-as-you-go approach to these investments to avoid incurring costly interest charges, which we would have to pass along to you.



**Responsible Financial Reserves.** For Districts, financial reserves function like your household savings account. Among other benefits, responsible financial reserves give us the resources necessary to act quickly in an emergency should the unthinkable happen. Over the next two years, the proposed rates will set us on a path to slowly build reserves to bring us in line with other similar districts.

Details on the proposed changes follow, along with information on the upcoming public hearing and how you may express your support for or opposition to these changes. Please reach out to me directly should you have questions or concerns.

Sincerely,

*Jared L. Bouchard*

Jared L. Bouchard  
General Manager  
805-482-2119 | [Jared@pvcwater.com](mailto:Jared@pvcwater.com)

# Notice of Public Hearing

## On Proposed Water Rate and Rate Structure Adjustments

The Public Hearing before the Board of Directors will cover proposed rate increases and rate structure changes for water services. If adopted, the proposed rate adjustments would become effective November 1<sup>st</sup>, 2023. All interested persons are invited to appear at the Public Hearing on September 20<sup>th</sup>, 2023 at 10:00 a.m. to give oral or written testimony, as well as written protests, regarding proposed rate adjustments. Details on the written protest process can be found below.

### Public Hearing Details

**Date:** September 20<sup>th</sup>, 2023

**Time:** 10:00 a.m.

**Location:**

Pleasant Valley County Water District Office  
154 S. Las Posas Road  
Camarillo, CA 93010-8570

**Join:** For meeting and agenda information, and how to participate in person or virtually, go to <https://www.pleasantvalleycountywaterdistrict.com/board-meetings>.

As an industry best practice and to comply with applicable laws, the District recently evaluated water rates to ensure sufficient revenue will be available to provide reliable service. Results of the Rate Study showed that rate increases are needed over the next two years to continue to operate and maintain the systems, repair and replace aging infrastructure, secure water supplies, and keep up with cost increases. Details regarding the proposed rate structure changes and increases are detailed on the following pages and in the Rate Study available at: <https://www.pleasantvalleycountywaterdistrict.com/2023-cost-of-service-and-rate-study>

### Your Rights

You have the right to protest the proposed rate increases. To be valid, each written protest must (1) state the name of the identified property owner or ratepayer; (2) provide the location of the identified property (by street address or assessor's parcel number); (3) include an original signature of the submitting property owner or ratepayer.

Written protests may be submitted by mail or in person prior to or during the public hearing or prior to the conclusion of the public hearing on September 20<sup>th</sup>, 2023 to: Pleasant Valley County Water District, Attn: Nancy Lawrence, Office Manager, 154 S. Las Posas Road, Camarillo, CA 93010-8570.

Only one written protest per affected property will be counted. Telephone, e-mail, and fax protests will not be accepted.

Written protests must be received by the Office Manager prior to the conclusion of the public hearing; she will not accept or consider any protest received after the conclusion of the public hearing.

At the public hearing, the Board of Directors will accept and consider all written protests and hear all oral comments on the Proposed Changes. Oral comments will not be counted as protests unless accompanied by a written protest. At the conclusion of the public hearing, the Board will consider adoption of the proposed changes as follows:

1. If less than a majority of property owners or ratepayers file a protest, the Board of Directors will consider increasing water rates, effective November 1<sup>st</sup>, 2023.
2. If a majority of affected property owners or ratepayers protest the increase before the conclusion of a required public hearing, the District is prohibited by law from increasing water rates.

Please note that there is a 120-day statute of limitations from the effective date of the resolution or ordinance adopting the rates to challenge any of the rates described herein. This notice is required in order to take advantage of the statute of limitations.

For more information, please go to the District website at [www.pleasantvalleycountywaterdistrict.com](http://www.pleasantvalleycountywaterdistrict.com).

**Proposed Rates and Fees:**

Volumetric Rate (\$ / AF) and Fixed Charge	Current Vol Rate	FYE 2024	FYE 2025
Volumetric Rate	\$355.00	\$360.18	\$395.30
Fixed Charge		\$360.18	\$395.30

**Anticipated Bill Impacts – FY 2024**

Water Use (AF)	Current Charge	Proposed Charge	\$ Difference	% Difference
6	\$2,130	\$2,521	\$391	18.4%
12	\$4,260	\$4,682	\$422	9.9%
18	\$6,390	\$6,843	\$453	7.1%
24	\$8,520	\$9,005	\$485	5.7%



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## **August 9, 2023 SPECIAL MEETING**

**TO: BOARD OF DIRECTORS**

**FROM: GENERAL MANAGER**

**Subject: FY 2022/2023 AUDIT SERVICES**

### **AGENDA ITEM: 7B**

Attached is the proposed engagement letter prepared by the CPA Firm Fanning and Karrh to perform the annual audit of PVCWD for fiscal year 2022/2023.

The engagement letter describes the work to be performed in conformance with public accounting/ auditing guidelines and principals. Fanning and Karrh proposes to perform the annual audit for an amount not to exceed 20k.

**Recommendation:** Review and approve the engagement letter with Fanning and Karrh for an amount not to exceed 20k for Fiscal Year 22/23 Audit Services.



July 3, 2023

To the Board of Directors and Management of  
Pleasant Valley County Water District:

We are pleased to confirm our understanding of the services we are to provide Pleasant Valley County Water District (District) for the year ended June 30, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statements of Pleasant Valley County Water District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Cost Sharing Defined Benefit Pension Plan – Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions
- 3) Schedule of Changes in the Net OPEB Liability and Related Ratios

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill the District for responding to this inquiry.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pleasant Valley County Water District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also assist in preparing the financial statements of Pleasant Valley County Water District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations or schedules we request and will locate any documents selected by us for testing.

Cynthia Fanning is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in October 2023.

Our fee estimate anticipates keeping our time to a reasonable minimum by maximizing the participation of your personnel in routine aspects of the audit, such as preparation of schedules and analyses. The professional fees for our services described above will not exceed \$20,000. You will also be billed for travel and other out-of-pocket costs such as report production, typing, postage, etc. Additional expenses will not exceed \$500 per year.

Estimating the fees for work to be performed is extremely difficult to do; however, we are willing to perform the proposed engagement with the understanding that our fees will not exceed the above maximum estimate unless unforeseen circumstances arise. If a circumstance such as this arises, we will advise you as soon as possible and obtain agreement on how we should proceed. Should the engagement require less time than is presently anticipated, our fees would be reduced accordingly. Our fees for any additional services you may request will be mutually agreed upon before we commence work.

**Reporting**

We will issue a written report upon completion of our audit of Pleasant Valley County Water District's financial statements. Our report will be addressed to the Board of Directors of Pleasant Valley County Water District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to continue to be of service to Pleasant Valley County Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

Fanning & Karrh, CPAs

  
Cynthia L. Fanning

RESPONSE:

This letter correctly sets forth the understanding of Pleasant Valley County Water District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## CINDY BYERRUM, CPA

Partner

**INSPIRATION:** I am inspired when helping governmental agencies, who serve the community, achieve their highest potential. Most of my clients are critical infrastructure and essential workers, and I appreciate and applaud all that they do for the community!

909.755.2673 | cbyerrum@eidebailly.com

Cindy has been providing consulting services to special districts for nearly 20 years, working with agencies such as community services districts, water/sewer utilities, fire protection districts, library districts, resource conservation districts and LAFCOs. She has a wide variety of past experience that includes being a full-time tenured faculty and department head at a junior college, an executive headhunter, a CFO at a water agency, Interim Finance Director at several special districts, and a governmental auditor in one of the big four accounting firms.

Cindy's experience allows her to serve as the part-time Finance Director to many special districts throughout the state of California. Her clients rely on her to function as a trusted advisor and they see her as a valuable part of their team. Cindy's approach is from a training and teaching perspective. She is a strong believer in helping clients to become as self-sufficient in the finance and accounting department as they want to be, all while being there to monitor and assist when needed. Some of her clients want her and her team to do all the accounting, and that is OK too! She is a strong believer in tailoring the consulting experience to each client's need, wants and capabilities.

Outside of work, Cindy likes to visit Joshua Tree National Park, which is 10 minutes from her house. Cindy and her husband are also very involved in the water community providing assistance to smaller water agencies throughout California through the multiple associations they work with in their free time.



### Memberships

California Special Districts Association  
California Society of Municipal Finance Officers  
California Mutual Water Company Association  
Association of Women in Water, Energy & Environment  
QuickBooks ProAdvisor

### Designations/Licensures

Certified Public Accountant

### Education

Bachelor of Science – California State San University Bernardino  
Master of Public Administration – California State University of San Bernardino

### Community

Former CPA review instructor  
Former tenured accounting professor

## Client Work

Provides overall accounting and finance department assessments, looking at policies and procedures, staffing, best practices, grant management, and compliance with ever changing state and federal regulations.

Permanent part-time external Finance Director to agencies that do not need, and cannot afford a team of CPAs on staff. Monthly account reconciliations, financial statement and board package preparation, budget and long range cash flow preparation, audit preparation, compliance reports with the state, 1099s and W-2 preparation, process payroll and CalPERS reporting, train staff and provide other services as needed.

Project assistance for finance departments, including budget preparation, financial systems implementations, audit preparation, account reconciliations and financial statement preparation, and overall accounting catch up and clean up.

Expert in payroll preparation in house or in conjunction with an outside provider, employment taxation rules and regulations, IRS and California tax return preparation, W-2 and 1099 reporting, and reporting to CalPERS. Assisted multiple agencies in IRS and California EDD employment taxation audits.

QuickBooks Pro Advisor and expert in all versions of QuickBooks and its use at governmental agencies.



June 8, 2023

Jarod Bouchard, General Manager  
Pleasant Valley County Water District  
154 s. Las Posas Road  
Camarillo, CA 93010-8570

Dear Mr. Bouchard,

This letter outlines the understanding of the terms and objectives of the consulting engagement between Eide Bailly LLP (Eide Bailly) and Pleasant Valley County Water District (PVCWD).

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). We will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA *Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide us, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

#### **SCOPE OF WORK**

We will provide the District accounting consulting services as needed.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management

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responsibilities, including determining account coding and approving journal entries. Our firm will advise PVCWD with regard to tax positions taken in the preparation of the tax return, but PVCWD must make all decisions with regard to those matters.

## **OTHER**

If you intend to publish or otherwise reproduce documents and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of your financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Cindy Byerrum is the engagement partner for the services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to approve release of the financial statements.

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We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such documentation will be provided under the supervision of Eide Bailly LLP's personnel.

Furthermore, upon request, we may provide copies of selected documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our documentation for this engagement. Our engagement documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the completion of our preparation of the financial statements.

We agree to retain our documentation or work papers for a period of at least eight years from the date of the completion of our financial statement preparation procedures.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, (HLB). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim

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any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for PVCWD.

#### **INDEMNITY**

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements and/or tax return that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

#### **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

#### **TIME LIMITATION**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the agreed-upon procedure report.

The Limitations Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of the existence or possible existence of a Dispute.

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**GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in Rancho Cucamonga, California.

**FEES**

Our Fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses for mileage or incidentals. We also charge half of our hourly rate for travel time. Invoices are payable upon presentation.

Staff Level	Hourly Rate
Partner	\$285
Senior Manager	\$230
Manager	\$210
Senior Associate	\$175
Associate	\$145

A 10% premium is applied to the above stand rate schedule for all services provided for payroll, employment taxation, and CalPERS reporting. This premium is due to the specialized knowledge required in these areas, and the urgency required in fixing any issues.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm’s performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before the financial statement preparation procedures are, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney’s fees will be added to the amount due.

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If the PVCWD hires any of the staff working on this engagement, the PVCWD agrees to reimburse Eide Bailly LLP a one-time fee of fifty percent (50%) of the staff member's annual compensation to cover recruitment and training costs.

#### **SERVICES**

Our services can be provided remotely as we are fully set up to be 100% remote. However, we will provide services onsite when needed and when requested by the client.

#### **TRAVEL**

We charge for general travel expenses, mileage at the Standard IRS rate, and travel time at 50% hourly rates.

#### **ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our preparation of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Cindy Byerrum, CPA  
Government Advisory Services Partner



\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of PVCWD by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Pleasant Valley County Water District**  
**Meeting Bank Accounts Register**  
**As of August 4, 2023**

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
<b>1000 · Cash</b>				
<b>1010 · Pacific Western-Checking</b>				
Bill Pmt -Check	05/23/2023	9614	Arnold, LaRochelle, Etal	(3,008.00)
Bill Pmt -Check	05/23/2023	9615	BROWNSTEIN HYATT F...	(3,896.39)
Bill Pmt -Check	05/23/2023	9616	FGL Environmental	(358.00)
Bill Pmt -Check	05/23/2023	9617	Michael K. Nunley & Ass...	(17,857.25)
Bill Pmt -Check	05/23/2023	9618	E.J. Harrison & Sons	(200.05)
Paycheck	05/26/2023	DD17...	Daniel J Vasquez	
Paycheck	05/26/2023	DD17...	Nancy M Lawrence	
Paycheck	05/26/2023	DD17...	Paul A Otero	
Paycheck	05/26/2023	DD17...	Jared Bouchard	
Liability Check	05/26/2023		QuickBooks Payroll Serv...	(13,797.24)
Check	05/30/2023	eft	CalPERS-Retirement	(440.64)
Check	05/30/2023	eft	CalPERS-Retirement	(1,745.50)
Paycheck	05/31/2023	9619	Craig R Kaihara	(461.75)
Paycheck	05/31/2023	9620	John Menne	(461.75)
Paycheck	05/31/2023	9621	John S. Broome	(554.10)
Paycheck	05/31/2023	9622	Peter W Hansen	(461.75)
Paycheck	05/31/2023	9623	Thomas P Vujovich	(461.75)
Liability Check	05/31/2023		QuickBooks Payroll Serv...	(449.40)
Check	05/31/2023	eft	CalPERS-Retirement	(200.00)
Check	06/02/2023	eft	SCE/Payment Processing	(7,620.70)
Check	06/09/2023	eft	CalPERS-Retirement	(2,669.17)
Check	06/09/2023	eft	CalPERS-Retirement	(131.17)
Check	06/12/2023	eft	WEX BANK	(1,326.18)
Paycheck	06/12/2023	DD17...	Daniel J Vasquez	
Paycheck	06/12/2023	DD17...	Nancy M Lawrence	
Paycheck	06/12/2023	DD17...	Paul A Otero	
Paycheck	06/12/2023	DD17...	Jared Bouchard	
Liability Check	06/12/2023		QuickBooks Payroll Serv...	(13,906.26)
Check	06/15/2023	eft	Pacific Western Bank	(90.00)
Check	06/16/2023	eft	The Gas Company	(23.74)
Check	06/19/2023	eft	SCE/Payment Processing	(69,769.47)
Bill Pmt -Check	06/20/2023	9624	Access Information Man...	(463.66)
Bill Pmt -Check	06/20/2023	9625	ACWA/JPIA	(470.42)
Bill Pmt -Check	06/20/2023	9626	AIRGAS USA, LLC	(50.42)
Bill Pmt -Check	06/20/2023	9627	Arnold, LaRochelle, Etal	(5,120.00)
Bill Pmt -Check	06/20/2023	9628	AT&T Mobility	(99.65)
Bill Pmt -Check	06/20/2023	9629	Atlantis Utility Inc	(229.64)
Bill Pmt -Check	06/20/2023	9630	BONDY GROUNDWATE...	(731.25)
Bill Pmt -Check	06/20/2023	9631	Camrosa Water District	(172,319.91)
Bill Pmt -Check	06/20/2023	9632	Castle Cleaning Services	(210.00)
Bill Pmt -Check	06/20/2023	9633	City of Camarillo	(77.90)
Bill Pmt -Check	06/20/2023	9634	City of Oxnard	(19,547.82)
Bill Pmt -Check	06/20/2023	9635	Culligan of Ventura Cou...	(66.75)
Bill Pmt -Check	06/20/2023	9636	Dial Security	(72.00)
Bill Pmt -Check	06/20/2023	9637	Dig Safe Board	(90.50)
Bill Pmt -Check	06/20/2023	9638	FCGMA	(21,970.00)
Bill Pmt -Check	06/20/2023	9639	FGL Environmental	(179.00)
Bill Pmt -Check	06/20/2023	9640	Michael K. Nunley & Ass...	(38,507.92)
Bill Pmt -Check	06/20/2023	9641	Prudential Overall Supply	(217.16)
Bill Pmt -Check	06/20/2023	9642	Raftelis	(12,727.50)
Bill Pmt -Check	06/20/2023	9643	SCE / ACCOUNTS REC...	(300.00)
Bill Pmt -Check	06/20/2023	9644	SOARES, SANDALL & P...	(410.00)
Bill Pmt -Check	06/20/2023	9645	STREAMLINE	(300.00)
Bill Pmt -Check	06/20/2023	9646	U S Bank Payment Center	(1,809.93)

**Pleasant Valley County Water District**  
**Meeting Bank Accounts Register**  
**As of August 4, 2023**

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
Bill Pmt -Check	06/20/2023	9647	UWCD	(83,042.74)
Bill Pmt -Check	06/20/2023	9648	XIO, INC.	(1,168.00)
Bill Pmt -Check	06/21/2023	9649	Camrosa Water District	(215,101.19)
Bill Pmt -Check	06/21/2023	9650	E.J. Harrison & Sons	(200.05)
Bill Pmt -Check	06/21/2023	9651	Prudential Overall Supply	(138.31)
Bill Pmt -Check	06/23/2023	9652	FGL Environmental	(179.00)
Bill Pmt -Check	06/23/2023	9653	RICOH USA, INC	(67.57)
Paycheck	06/26/2023	DD17...	Nancy M Lawrence	
Paycheck	06/26/2023	DD17...	Paul A Otero	
Paycheck	06/26/2023	DD17...	Daniel J Vasquez	
Paycheck	06/26/2023	DD17...	Jared Bouchard	
Liability Check	06/26/2023		QuickBooks Payroll Serv...	(13,797.24)
Bill Pmt -Check	06/26/2023	void	BROWNSTEIN HYATT F...	
Bill Pmt -Check	06/26/2023	9654	BROWNSTEIN HYATT F...	(2,350.84)
Bill Pmt -Check	06/26/2023	9655	BROWNSTEIN HYATT F...	(15,476.90)
Check	06/26/2023	eft	CalPERS-Retirement	(200.00)
Check	06/26/2023	eft	CalPERS-Retirement	(200.00)
Check	06/26/2023	eft	CalPERS-Retirement	(440.64)
Check	06/26/2023	eft	CalPERS-Retirement	(440.64)
Check	06/26/2023	eft	CalPERS-Retirement	(1,745.50)
Check	06/26/2023	eft	CalPERS-Retirement	(1,745.50)
Check	06/27/2023	eft	WEX BANK	(1,241.14)
Paycheck	06/28/2023	DD17...	Jared Bouchard	
Paycheck	06/28/2023	DD17...	Jared Bouchard	
Liability Check	06/28/2023		QuickBooks Payroll Serv...	(4,370.96)
Check	07/03/2023	eft	SCE / ACCOUNTS REC...	
Check	07/06/2023	eft	CalPERS	(7,220.78)
Paycheck	07/10/2023	DD17...	Daniel J Vasquez	
Paycheck	07/10/2023	DD17...	Jared Bouchard	
Paycheck	07/10/2023	DD17...	Nancy M Lawrence	
Paycheck	07/10/2023	DD17...	Paul A Otero	
Liability Check	07/10/2023		QuickBooks Payroll Serv...	(13,906.27)
Check	07/17/2023	eft	Staples	(100.03)
Bill Pmt -Check	07/18/2023	9656	Access Information Man...	(463.66)
Bill Pmt -Check	07/18/2023	9657	ACWA/JPIA	(470.42)
Bill Pmt -Check	07/18/2023	9658	AIRGAS USA, LLC	(49.38)
Bill Pmt -Check	07/18/2023	9659	Arnold, LaRochelle, Etal	(3,456.00)
Bill Pmt -Check	07/18/2023	9660	AT&T Mobility	(99.61)
Bill Pmt -Check	07/18/2023	9661	BROWNSTEIN HYATT F...	(2,648.00)
Bill Pmt -Check	07/18/2023	9662	Castle Cleaning Services	(210.00)
Bill Pmt -Check	07/18/2023	9663	City of Camarillo	(63.72)
Bill Pmt -Check	07/18/2023	9664	Dial Security	(72.00)
Bill Pmt -Check	07/18/2023	9665	Diener's Electric	(299.75)
Bill Pmt -Check	07/18/2023	9666	Famcon Pipe & Supply	(3,502.91)
Bill Pmt -Check	07/18/2023	9667	FGL Environmental	(179.00)
Bill Pmt -Check	07/18/2023	9668	LAFCO	(3,626.00)
Bill Pmt -Check	07/18/2023	9669	Motion Industries	(629.39)
Bill Pmt -Check	07/18/2023	9670	Pitney Bowes	(176.12)
Bill Pmt -Check	07/18/2023	9671	Prudential Overall Supply	(54.29)
Bill Pmt -Check	07/18/2023	9672	Raftelis	(5,120.00)
Bill Pmt -Check	07/18/2023	9673	U S Bank Payment Center	(1,241.36)
Bill Pmt -Check	07/18/2023	9674	UWCD	(6,580.92)
Bill Pmt -Check	07/18/2023	9675	XIO, INC.	(584.00)
Bill Pmt -Check	07/18/2023	9676	ACWA/JPIA	(529.00)
Bill Pmt -Check	07/18/2023	9677	UWCD	
Bill Pmt -Check	07/18/2023	9678	ACWA/JPIA	(2,250.56)



**Pleasant Valley County Water District**  
**Meeting Bank Accounts Register**  
**As of August 4, 2023**

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
Bill Pmt -Check	07/18/2023	9679	Pitney Bowes	(177.00)
Bill Pmt -Check	07/18/2023	9680	VCSDA	(150.00)
Paycheck	07/24/2023	DD17...	Daniel J Vasquez	
Paycheck	07/24/2023	DD17...	Nancy M Lawrence	
Paycheck	07/24/2023	DD17...	Jared Bouchard	
Paycheck	07/24/2023	DD17...	Paul A Otero	
Liability Check	07/24/2023		QuickBooks Payroll Serv...	(13,532.96)
Bill Pmt -Check	07/31/2023	9681	UWCD	(97,480.57)
Bill Pmt -Check	08/01/2023	9682	Atlantis Utility Inc	(457.80)
Bill Pmt -Check	08/01/2023	9683	BONDY GROUNDWATE...	(125.00)
Bill Pmt -Check	08/01/2023	9684	Camrosa Water District	(173,250.00)
Bill Pmt -Check	08/01/2023	9685	Culligan of Ventura Cou...	(66.75)
Bill Pmt -Check	08/01/2023	9686	Prudential Overall Supply	(217.16)
Bill Pmt -Check	08/01/2023	9687	Purchase Power	(212.69)
Bill Pmt -Check	08/01/2023	9688	SOARES, SANDALL & P...	(420.00)
Bill Pmt -Check	08/01/2023	9689	STREAMLINE	(355.00)
Bill Pmt -Check	08/01/2023	9690	Underground Service Alert	(36.25)
Bill Pmt -Check	08/01/2023	9691	XIO, INC.	(512.34)
Bill Pmt -Check	08/01/2023	9692	City of Camarillo	(70.86)
Bill Pmt -Check	08/01/2023	9693	E.J. Harrison & Sons	(201.66)
Bill Pmt -Check	08/01/2023	9694	Michael K. Nunley & Ass...	(39,910.00)
Total 1010 · Pacific Western-Checking				(1,138,477.12)
Total 1000 · Cash				(1,138,477.12)
<b>TOTAL</b>				<b>(1,138,477.12)</b>