

**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, Bieuel, LaRochelle,  
Mathews & Zirbel, LLP

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

**NOTICE OF MEETING**

**NOTICE IS HEREBY GIVEN** that the Pleasant Valley County Water District Board of Directors will hold a **SPECIAL MEETING** at 10:00 a.m. on Tuesday, June 23, 2020, at the District Office located at 154 S. Las Posas Road, Camarillo, CA 93010-8570.

In accordance with the Governor's Executive Order N-29-20 and the Ventura County Stay Well at Home Order resulting from the Novel Coronavirus the Meeting will be held virtually using the ZOOM platform by calling 1-669-900-6833 and entering Meeting ID: 985 9202 5621

**AGENDA**

The agenda is posted at least 24 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:
  - a. **October 10, 2019**
  - b. **November 7, 2019**
- 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 Items

- A. RATIFICATION OF CHECKS.** The Board will review and ratify checks issued and funds transferred since the Board of Directors meeting of Tuesday, October 10, 2019.

**Recommendation:** Approve

- B. CONSIDER FY 2020/ 2021 BUDGET**

**Recommendation:** Review and approve the FY 20/21 budget

- C. CONSIDER ANNUAL AUDIT** for Fiscal year Ended June 30, 2019 Independent Auditor's Report.

**Recommendation :** Approve the Audit as Presented

- D. FIRST READING OF ORDINACE 20-01 PLEASANT VALLEY COUNTY AN ORDINANCE ESTABLISHING FEES RELATED TO THE PROVISION OF WATER SERVICE**

**Recommendation:** Conduct First Reading and set a public hearing date for consideration of pass through rate increases.

- E. CONSIDER PROPOSAL FOR BILLING AND WATER ALLOCATION TRACKING SOFTWARE WITH MUNI BILLING UTILITY BILLING SOLUTIONS**

**Recommendation:** Authorize the General to execute agreements and implement software solutions by October 1 2020. Initial Capital Outlay not to exceed \$120,000

- F. CONSIDER AMENDMENT NO 1. TO THE WATER DELIVERY CONTRACT BETWEEN UNITED WATER CONSERVATION DISTRICT AND PLEASANT VALLEY COUNTY WATER DISTRICT**

**Recommendation:** Approve Amendment No 1 modifying the location of metering for billing of Santa Clara River Surface Water

- G. BOARD DISCUSSION OF SETTING PVCWD ALLOCATIONS RELATED TO THE PROPOSED FOX CANYON GROUND WATER MANAGEMENT AGENCY ALLOCATION ORDINANCE**

**Recommendation:** Board Discretion

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:

DIRECTORS

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



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Mathews & Zirbel, LLP

A. Conference with legal counsel-potential/anticipated litigation. Subdivision (d) of Section 54956.9 of *California Government Code*. (One case)

**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/>

A handwritten signature in black ink, appearing to read 'J. Bouchard', written over a horizontal line.

**Jared Bouchard**  
General Manager

MINUTES OF SPECIAL MEETING OF THE  
BOARD OF DIRECTORS  
PLEASANT VALLEY COUNTY WATER DISTRICT HELD  
Thursday October 10<sup>th</sup>, 2019

Pursuant of notice given, a Special Meeting of the Board of Directors of the Pleasant Valley County Water District was held on Thursday October 10<sup>th</sup>, 2019 in the District headquarters facility, 154 S. Las Posas Rd, Camarillo, CA.

Call to Order

The meeting was called to order at 11:30 a.m. by President, Thomas P. Vujovich, Jr.

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

Agenda #2- Roll Call

Attendance at the meeting was as follows:

Directors' Present: Thomas P. Vujovich, Jr., President

Craig Kaihara, Vice President

Pete Hansen

John Broome

John Menne

Staff Present: John Matthews, Attorney

Jared Bouchard, General Manager

Agenda #3 – Determination of Quorum

Quorum was established

Agenda Item #4 – Approval of Agenda

Motion to approve by Director Hansen; seconded by Director Menne, motion passed unanimously.

Agenda Item #5 – Approval of Minutes

Moved by Director Broome to approve the minutes of the Special Board Meeting held on Thursday June 4<sup>th</sup>, 2019 seconded by Director Kiahara, motion passed unanimously, and minutes were approved as presented.

## Agenda item #6 – Open Forum

Public comment:

No members of the public present. No items to be considered.

## Agenda Item #7 – Action Items

### A. – Ratification of Checks

It was moved by Director Menne to ratify the checks issued from June 4<sup>th</sup>, 2019 to October 10<sup>th</sup>, 2019 by the District, seconded by Director Hansen. The motion passed unanimously, and the list of checks ratified is appended to these minutes.

### B. – Board review of current PVCWD rates since last proposition 218 rate increase in July 2016 and consider setting a public hearing date to consider pass through increase to the rates

General Manager Bouchard reviewed 2018 sales and deficit. Last rate increase was July 2016. Compared to today's revenue and overview of 2016 vs 2019 increases, a 10% increase in rates is suggested, set date for public hearing and notice will be done with an increase of \$30.00. Date for public hearing will be Tuesday November 19<sup>th</sup>, 2019. It was moved by Director Menne to approve a 10% rate increase, seconded by Director Hansen.

### C. - Board Discussion of setting PVCWD allocations related to the proposed Fox Canyon Ground Water Agency allocation ordinance

- 1.) FCGMA is looking at an October 2020 implementation date for allocation. Policy and internal data management will need to be developed. Allocation options were discussed as well as the need for meter to parcel tracking. Allocation from PVCWD to turnouts will need to be developed and ready to implement when the final allocation is handed down from FCGMA.
- 2.) Direction provided to staff is to collect current and historical use, and meter to parcel identification data.

### D. – Consider Resolution 19-02 Adopting a 457 Plan Option for Employees

General Manager Bouchard presented the no cost to district 457 plan for employees to the Board of Directors. Motion to approve by Director Broome and Seconded by Director Kiahara, motion passed unanimously.

E.- Consider Regular Board Meeting Schedule for the remainder of 2019 and 2020

Dates were discussed to hold regular scheduled meetings. It was suggested that a quarterly schedule on the second Tuesday of the corresponding month be considered. No finite decision was made.

Agenda Item #8 – General Manager Comments

General Manager Bouchard reported on Well 5. Well 5 is out of the ground and work is being done to figure out what the issue is.

Agenda Item #9 – Other Business

No other business to report.

Agenda Item #10 – Closed Session

The Board went into closed session per Government Code sec 54956.9© to conference with legal counsel on existing litigations. No action to report on item #10.

The board came out of session at 2:08 p.m.

Agenda Item #11 – Adjournment

The meeting was adjourned upon a motion duly made seconded, and carried unanimously at 2:10 p.m.

Respectfully Submitted:

Minutes Approval:

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Jared Bouchard, General Manager

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Thomas P. Vujovich, Jr., President

MINUTES OF SPECIAL MEETING OF THE  
BOARD OF DIRECTORS  
PLEASANT VALLEY COUNTY WATER DISTRICT HELD  
Thursday November 7th, 2019

Pursuant of notice given, a Special Meeting of the Board of Directors of the Pleasant Valley County Water District was held on Thursday November 7th, 2019 @ 10:00 am in the District headquarters facility, 154 S. Las Posas Rd, Camarillo, CA.

Call to Order

The meeting was called to order at 10:00 a.m. by President, Thomas P. Vujovich, Jr.

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

Agenda #2- Roll Call

Attendance at the meeting was as follows:

Directors' Present: Thomas P. Vujovich, Jr., President

Craig Kaihara, Vice President

Pete Hansen

John Broome

John Menne

Staff Present: John Matthews, Attorney

Jared Bouchard, General Manager

Agenda #3 – Determination of Quorum

Quorum was established

Agenda Item #4 – Approval of Agenda

Motion to approve by Director Broome; seconded by Director Hansen, motion passed unanimously.

Agenda Item #5 – Approval of Minutes

No minutes to approve.

Agenda item #6 – Open Forum

Public comment:

No members of the public present. No items to be considered.

Agenda Item #7 – Closed Session

The Board went into closed session per Government Code sec 54956.9© to conference with legal counsel on existing litigations. No action to report on item #10.

The board came out of session at 1:55 p.m.

Agenda Item #11 – Adjournment

The meeting was adjourned upon a motion duly made seconded, and carried unanimously at 1:56 p.m.

Respectfully Submitted:

Minutes Approval:

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Jared Bouchard, General Manager

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Thomas P. Vujovich, Jr., President



**Pleasant Valley County Water District**  
**Bank Accounts Register**  
**As of June 19, 2020**

06/19/20

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
<b>1000 · Cash</b>				
<b>1010 · Pacific Western-Checking</b>				
Bill Pmt -Check	10/10/2019	8000	Access Information Man...	(247.34)
Bill Pmt -Check	10/10/2019	8001	ACWA/JPIA	
Bill Pmt -Check	10/10/2019	8002	AIRGAS USA, LLC	(31.90)
Bill Pmt -Check	10/10/2019	8003	Arnold, LaRochelle, Etal	(5,697.62)
Bill Pmt -Check	10/10/2019	8004	BONDY GROUNDWATE...	(4,259.73)
Bill Pmt -Check	10/10/2019	8005	BROWNSTEIN HYATT F...	(19,369.62)
Bill Pmt -Check	10/10/2019	8006	Dial Security	
Bill Pmt -Check	10/10/2019	8007	DREAMING TREE CIVIL	(8,798.76)
Bill Pmt -Check	10/10/2019	8008	FGL Environmental	(145.00)
Bill Pmt -Check	10/10/2019	8009	FRONTIER	(183.34)
Bill Pmt -Check	10/10/2019	8010	Hands-On Consultations	(429.30)
Bill Pmt -Check	10/10/2019	8011	Pacific Surveys	(2,485.00)
Bill Pmt -Check	10/10/2019	8012	Pitney Bowes	(164.55)
Bill Pmt -Check	10/10/2019	8013	Promaid, Inc.	(195.00)
Bill Pmt -Check	10/10/2019	8014	Prudential Overall Supply	(282.60)
Bill Pmt -Check	10/10/2019	8015	Reliable Pump	(1,350.00)
Bill Pmt -Check	10/10/2019	8016	SOARES, SANDALL & P...	(940.00)
Bill Pmt -Check	10/10/2019	8017	The Gas Company	(16.90)
Bill Pmt -Check	10/10/2019	8018	U S Bank Payment Center	(982.80)
Bill Pmt -Check	10/10/2019	8019	UWCD	(26,850.07)
Bill Pmt -Check	10/10/2019	8020	Walton Motors & Contro...	(9,757.59)
Bill Pmt -Check	10/10/2019	8021	WEX BANK	(905.81)
Bill Pmt -Check	10/10/2019	7653	Paul Otero	(23.56)
Check	10/10/2019	EFT	CalPERS	(1,517.54)
Check	10/10/2019	EFT	CalPERS	(13.96)
Check	10/10/2019	EFT	CalPERS-Retirement	(384.78)
Check	10/10/2019	eft	CalPERS-Retirement	(1,498.54)
Check	10/15/2019	EFT	AT & T	(70.58)
Bill Pmt -Check	10/16/2019	8022	Light Gabler	(50.00)
Check	10/21/2019	eft	CalPERS-Retirement	(384.78)
Check	10/21/2019	eft	CalPERS-Retirement	(1,498.54)
Liability Check	10/22/2019		QuickBooks Payroll Serv...	(13,668.26)
Paycheck	10/23/2019	DD13...	Daniel J Vasquez	
Paycheck	10/23/2019	DD13...	Jared Bouchard	
Paycheck	10/23/2019	DD13...	Nancy M Lawrence	
Paycheck	10/23/2019	DD13...	Paul A Otero	
Bill Pmt -Check	10/23/2019	8023	Arnold, LaRochelle, Etal	(6,141.34)
Bill Pmt -Check	10/23/2019	8024	City of Camarillo	(138.08)
Bill Pmt -Check	10/23/2019	8025	City of Oxnard	(178,702.92)
Bill Pmt -Check	10/23/2019	8026	Diener's Electric	(14,479.69)
Bill Pmt -Check	10/23/2019	8027	E.J. Harrison & Sons	(396.24)
Bill Pmt -Check	10/23/2019	8028	FGL Environmental	(145.00)
Bill Pmt -Check	10/23/2019	8029	Harris Water Conditioni...	(93.50)
Bill Pmt -Check	10/23/2019	8030	Prudential Overall Supply	(56.52)
Bill Pmt -Check	10/23/2019	8031	Walton Motors & Contro...	(9,141.37)
Bill Pmt -Check	10/23/2019	8032	ACWA/JPIA	(3,767.77)
Bill Pmt -Check	10/23/2019	8033	Association of California ...	(12,775.00)
Bill Pmt -Check	10/23/2019	8034	ACWA/JPIA	(470.42)
Bill Pmt -Check	11/04/2019	8035	ACWA/JPIA	(13,338.00)
Bill Pmt -Check	11/04/2019	8036	Diener's Electric	
Bill Pmt -Check	11/04/2019	8037	Dig Safe Board	(14.32)
Bill Pmt -Check	11/04/2019	8038	FRONTIER	(191.77)
Bill Pmt -Check	11/04/2019	8039	Macvalley Oil Company	(1,112.69)
Bill Pmt -Check	11/04/2019	8040	Pitney Bowes	(142.34)

**Pleasant Valley County Water District**  
**Bank Accounts Register**  
**As of June 19, 2020**

<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
Bill Pmt -Check	11/04/2019	8041	Prudential Overall Supply	(56.52)
Bill Pmt -Check	11/04/2019	8042	Travis AG Construction	
Bill Pmt -Check	11/04/2019	8043	U S Bank Payment Center	(1,259.71)
Bill Pmt -Check	11/04/2019	8044	Underground Service Alert	(39.70)
Bill Pmt -Check	11/04/2019	8045	WEX BANK	(1,021.45)
Bill Pmt -Check	11/04/2019	8046	City of Oxnard	(82,742.47)
Liability Check	11/05/2019		QuickBooks Payroll Serv...	(13,605.59)
Check	11/05/2019	eft	CalPERS-Retirement	(13.96)
Check	11/05/2019	eft	Southern California Edis...	(1,052.52)
Check	11/05/2019	eft	CalPERS-Retirement	(1,517.54)
Check	11/05/2019	eft	CalPERS	(5,462.44)
Paycheck	11/06/2019	DD13...	Daniel J Vasquez	
Paycheck	11/06/2019	DD13...	Paul A Otero	
Paycheck	11/06/2019	DD13...	Nancy M Lawrence	
Paycheck	11/06/2019	DD13...	Jared Bouchard	
Check	11/06/2019	EFT	SCE/Payment Processing	(73,453.13)
Check	11/12/2019	eft	AT&T Mobility	(70.69)
Bill Pmt -Check	11/14/2019	8050	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	11/14/2019	8051	Camrosa Water District	(50,058.25)
Bill Pmt -Check	11/14/2019	8052	Dial Security	(127.03)
Bill Pmt -Check	11/14/2019	8053	Diener's Electric	(14,784.87)
Bill Pmt -Check	11/14/2019	8054	Progressive Land Manag...	(1,585.00)
Bill Pmt -Check	11/14/2019	8055	Promaid, Inc.	(195.00)
Bill Pmt -Check	11/14/2019	8056	Prudential Overall Supply	(113.04)
Bill Pmt -Check	11/14/2019	8057	RICOH USA, INC	(18.50)
Bill Pmt -Check	11/14/2019	8058	SOARES, SANDALL & P...	(1,370.00)
Bill Pmt -Check	11/14/2019	8059	STREAMLINE	(300.00)
Bill Pmt -Check	11/14/2019	8060	UWCD	(26,850.07)
Bill Pmt -Check	11/14/2019	8061	XIO, INC.	(928.00)
Bill Pmt -Check	11/15/2019	8062	Access Information Man...	(247.34)
Liability Check	11/19/2019		QuickBooks Payroll Serv...	(13,122.86)
Paycheck	11/20/2019	DD13...	Daniel J Vasquez	
Paycheck	11/20/2019	DD13...	Paul A Otero	
Paycheck	11/20/2019	DD13...	Jared Bouchard	
Paycheck	11/20/2019	DD13...	Nancy M Lawrence	
Check	11/21/2019	eft	DCSS	(367.85)
Liability Check	11/25/2019		QuickBooks Payroll Serv...	(245.34)
Paycheck	11/26/2019	DD13...	Paul A Otero	
Liability Check	11/26/2019		QuickBooks Payroll Serv...	(815.87)
Bill Pmt -Check	11/26/2019	8063	ACWA/JPIA	(470.42)
Bill Pmt -Check	11/26/2019	8064	AIRGAS USA, LLC	(37.97)
Bill Pmt -Check	11/26/2019	8065	Arnold, LaRochelle, Etal	(11,231.48)
Bill Pmt -Check	11/26/2019	8066	Camrosa Water District	(47,143.36)
Bill Pmt -Check	11/26/2019	8067	City of Camarillo	(82.42)
Bill Pmt -Check	11/26/2019	8068	Dial Security	(175.00)
Bill Pmt -Check	11/26/2019	8069	Diener's Electric	(202.96)
Bill Pmt -Check	11/26/2019	8070	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	11/26/2019	8071	FGL Environmental	(145.00)
Bill Pmt -Check	11/26/2019	8072	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	11/26/2019	8073	Prudential Overall Supply	(112.10)
Bill Pmt -Check	11/26/2019	8074	Underground Service Alert	(19.90)
Paycheck	11/27/2019	DD13...	Jared Bouchard	
Check	11/27/2019	EFT	SCE/Payment Processing	(75,093.74)
Check	11/27/2019	EFT	CalPERS	(5,462.44)
Check	11/27/2019	eft	CalPERS	(384.78)
Check	11/27/2019	eft	CalPERS-Retirement	(682.36)

**Pleasant Valley County Water District**  
**Bank Accounts Register**  
**As of June 19, 2020**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Check	11/30/2019	eft	Pacific Western Bank	(2.80)
Liability Check	12/03/2019		QuickBooks Payroll Serv...	(14,540.68)
Paycheck	12/04/2019	DD13...	Daniel J Vasquez	
Paycheck	12/04/2019	DD13...	Nancy M Lawrence	
Paycheck	12/04/2019	DD13...	Jared Bouchard	
Paycheck	12/04/2019	DD13...	Paul A Otero	
Bill Pmt -Check	12/09/2019	8075	Access Information Man...	(247.34)
Bill Pmt -Check	12/09/2019	8076	ACWA/JPIA	(470.42)
Bill Pmt -Check	12/09/2019	8077	BONDY GROUNDWATE...	(5,014.53)
Bill Pmt -Check	12/09/2019	8078	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	12/09/2019	8079	BROWNSTEIN HYATT F...	(19,394.79)
Bill Pmt -Check	12/09/2019	8080	Dig Safe Board	(14.32)
Bill Pmt -Check	12/09/2019	8081	DREAMING TREE CIVIL	(552.00)
Bill Pmt -Check	12/09/2019	8082	Environmental Health Div	(1,247.93)
Bill Pmt -Check	12/09/2019	8083	Fanning & Karrh	(8,500.00)
Bill Pmt -Check	12/09/2019	8084	FGL Environmental	(145.00)
Bill Pmt -Check	12/09/2019	8085	FRONTIER	(183.16)
Bill Pmt -Check	12/09/2019	8086	Hands-On Consultations	(119.00)
Bill Pmt -Check	12/09/2019	8087	Michael K. Nunley & Ass...	(5,565.69)
Bill Pmt -Check	12/09/2019	8088	Promaid, Inc.	(195.00)
Bill Pmt -Check	12/09/2019	8089	Prudential Overall Supply	(56.52)
Bill Pmt -Check	12/09/2019	8090	Underground Service Alert	(24.85)
Bill Pmt -Check	12/09/2019	8091	WEX BANK	(686.19)
Bill Pmt -Check	12/09/2019	8092	Dial Security	(255.03)
Bill Pmt -Check	12/09/2019	8093	U S Bank Payment Center	(783.93)
Check	12/10/2019	eft	CalPERS-Retirement	(13.96)
Check	12/10/2019		CalPERS	(200.00)
Check	12/10/2019	eft	CalPERS-Retirement	(384.78)
Check	12/10/2019	eft	CalPERS-Retirement	(384.78)
Check	12/10/2019	eft	CalPERS-Retirement	(682.36)
Check	12/10/2019	eft	CalPERS-Retirement	(711.03)
Check	12/10/2019	eft	CalPERS	(1,517.54)
Check	12/12/2019		AT&T Mobility	(91.81)
Liability Check	12/17/2019		QuickBooks Payroll Serv...	(13,187.75)
Check	12/17/2019		SoCalGas	(56.15)
Check	12/17/2019		DCSS	(797.00)
Paycheck	12/18/2019	DD13...	Daniel J Vasquez	
Paycheck	12/18/2019	DD13...	Nancy M Lawrence	
Paycheck	12/18/2019	DD13...	Jared Bouchard	
Paycheck	12/18/2019	DD13...	Paul A Otero	
Check	12/19/2019		CalPERS	(5,818.78)
Bill Pmt -Check	12/23/2019	8095	Arnold, LaRochelle, Etal	(3,640.00)
Bill Pmt -Check	12/23/2019	8096	Camrosa Water District	(86,829.76)
Bill Pmt -Check	12/23/2019	8097	City of Camarillo	(55.74)
Bill Pmt -Check	12/23/2019	8098	Dial Security	(72.00)
Bill Pmt -Check	12/23/2019	8099	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	12/23/2019	8100	Hands-On Consultations	(279.65)
Bill Pmt -Check	12/23/2019	8101	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	12/23/2019	8102	Prudential Overall Supply	(113.04)
Bill Pmt -Check	12/23/2019	8103	SOARES, SANDALL & P...	(6,539.85)
Bill Pmt -Check	12/23/2019	8104	STREAMLINE	(300.00)
Bill Pmt -Check	12/23/2019	8105	UWCD	(26,849.93)
Bill Pmt -Check	12/23/2019	8106	ACWA/JPIA	(470.42)
Liability Check	12/27/2019		QuickBooks Payroll Serv...	(13,586.23)
Paycheck	12/30/2019	DD13...	Daniel J Vasquez	
Paycheck	12/30/2019	DD13...	Nancy M Lawrence	

**Pleasant Valley County Water District**  
**Bank Accounts Register**  
**As of June 19, 2020**

06/19/20

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Paycheck	12/30/2019	DD13...	Paul A Otero	
Paycheck	12/30/2019	DD13...	Jared Bouchard	
Check	12/31/2019	eft	Pacific Western Bank	(7.00)
Bill Pmt -Check	01/09/2020	8115	Access Information Man...	(247.34)
Bill Pmt -Check	01/09/2020	8116	AT&T Mobility	(158.03)
Bill Pmt -Check	01/09/2020	8117	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	01/09/2020	8118	Dial Security	(72.00)
Bill Pmt -Check	01/09/2020	8119	Diener's Electric	(5,438.36)
Bill Pmt -Check	01/09/2020	8120	FGL Environmental	(145.00)
Bill Pmt -Check	01/09/2020	8121	FRONTIER	(186.67)
Bill Pmt -Check	01/09/2020	8122	Hands-On Consultations	(143.10)
Bill Pmt -Check	01/09/2020	8123	Jared. Bouchard	(317.31)
Bill Pmt -Check	01/09/2020	8124	Pitney Bowes	
Bill Pmt -Check	01/09/2020	8125	Promaid, Inc.	(195.00)
Bill Pmt -Check	01/09/2020	8126	Prudential Overall Supply	(116.98)
Bill Pmt -Check	01/09/2020	8127	RICOH USA, INC	(16.78)
Bill Pmt -Check	01/09/2020	8128	Secretary of State	(21.00)
Bill Pmt -Check	01/09/2020	8129	U S Bank Payment Center	(2,352.11)
Bill Pmt -Check	01/09/2020	8130	WEX BANK	(834.28)
Bill Pmt -Check	01/09/2020	8131	BROADBAND MICROWA...	(149.00)
Check	01/10/2020	eft	DCSS	(398.50)
Check	01/10/2020	eft	SCE/Payment Processing	(47,843.54)
Liability Check	01/13/2020		QuickBooks Payroll Serv...	(91.00)
Bill Pmt -Check	01/13/2020	8134	BROWNSTEIN HYATT F...	(26,193.35)
Bill Pmt -Check	01/13/2020	8135	Digital Deployment	(300.00)
Bill Pmt -Check	01/13/2020	8136	Michael K. Nunley & Ass...	(6,212.23)
Bill Pmt -Check	01/13/2020	8137	Pitney Bowes	(108.99)
Bill Pmt -Check	01/13/2020	8138	Pitney Bowes Global Fin...	(164.55)
Check	01/13/2020	eft	AT&T Mobility	(60.63)
Check	01/13/2020	eft	DCSS	(367.85)
Liability Check	01/14/2020		QuickBooks Payroll Serv...	(13,846.73)
Check	01/14/2020	eft	CalPERS-Retirement	(13.96)
Check	01/14/2020	eft	CalPERS-Retirement	(384.78)
Check	01/14/2020	eft	CalPERS-Retirement	(384.78)
Check	01/14/2020	eft	CalPERS-Retirement	(711.03)
Check	01/14/2020	eft	CalPERS-Retirement	(711.03)
Check	01/14/2020	eft	CalPERS	(1,517.54)
Paycheck	01/15/2020	DD13...	Daniel J Vasquez	
Paycheck	01/15/2020	DD13...	Jared Bouchard	
Paycheck	01/15/2020	DD13...	Nancy M Lawrence	
Paycheck	01/15/2020	DD13...	Paul A Otero	
Check	01/22/2020	eft	SoCalGas	(48.87)
Check	01/22/2020	eft	AT&T Mobility	(72.40)
Check	01/22/2020	eft	CalPERS-Retirement	(384.78)
Check	01/22/2020	eft	CalPERS	(1,527.21)
Check	01/22/2020	eft	CalPERS	(5,818.78)
Check	01/23/2020	eft	DCSS	(367.85)
Check	01/23/2020	eft	CalPERS-Retirement	(384.78)
Check	01/23/2020	eft	CalPERS	(1,527.21)
Liability Check	01/28/2020		QuickBooks Payroll Serv...	(13,623.92)
Paycheck	01/29/2020	DD13...	Daniel J Vasquez	
Paycheck	01/29/2020	DD13...	Paul A Otero	
Paycheck	01/29/2020	DD13...	Nancy M Lawrence	
Paycheck	01/29/2020	DD13...	Jared Bouchard	
Bill Pmt -Check	01/30/2020	8139	ACWA/JPIA	(3,697.35)
Bill Pmt -Check	01/30/2020	8140	AIRGAS USA, LLC	(279.92)

**Pleasant Valley County Water District**  
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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	01/30/2020	8141	Arnold, LaRochelle, Etal	(3,588.00)
Bill Pmt -Check	01/30/2020	8142	Asbury Environmental S...	(65.00)
Bill Pmt -Check	01/30/2020	8143	BROWNSTEIN HYATT F...	(5,958.03)
Bill Pmt -Check	01/30/2020	8144	City of Camarillo	(55.74)
Bill Pmt -Check	01/30/2020	8145	Diener's Electric	(1,438.58)
Bill Pmt -Check	01/30/2020	8146	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	01/30/2020	8147	FGL Environmental	(145.00)
Bill Pmt -Check	01/30/2020	8148	Gold Coast Steel & Supp...	(32.20)
Bill Pmt -Check	01/30/2020	8149	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	01/30/2020	8150	Prudential Overall Supply	(56.52)
Bill Pmt -Check	01/30/2020	8151	Purchase Power	(141.96)
Bill Pmt -Check	01/30/2020	8152	Red Wing Shoes	(214.22)
Bill Pmt -Check	01/30/2020	8153	SOARES, SANDALL & P...	(1,400.00)
Bill Pmt -Check	01/30/2020	8154	UWCD	(26,850.00)
Check	01/30/2020	eft	WEX BANK	(1,445.16)
Check	02/03/2020	eft	Southern California Edis...	(2,413.94)
Check	02/04/2020	eft	CalPERS-Retirement	(13.96)
Check	02/04/2020	eft	CalPERS-Retirement	(1,517.54)
Bill Pmt -Check	02/06/2020	8173	Access Information Man...	(247.34)
Bill Pmt -Check	02/06/2020	8172	ACWA/JPIA	(470.42)
Bill Pmt -Check	02/06/2020	8171	Ag Rx	(68.79)
Bill Pmt -Check	02/06/2020	8170	BONDY GROUNDWATE...	(1,280.75)
Bill Pmt -Check	02/06/2020	8169	BROWNSTEIN HYATT F...	(904.22)
Bill Pmt -Check	02/06/2020	8168	Dig Safe Board	(41.88)
Bill Pmt -Check	02/06/2020	8167	Digital Deployment	(600.00)
Bill Pmt -Check	02/06/2020	8166	Employment Developme...	(648.31)
Bill Pmt -Check	02/06/2020	8165	FRONTIER	(184.04)
Bill Pmt -Check	02/06/2020	8164	Hands-On Consultations	(756.40)
Bill Pmt -Check	02/06/2020	8163	Michael K. Nunley & Ass...	(1,937.50)
Bill Pmt -Check	02/06/2020	8162	Promaid, Inc.	(195.00)
Bill Pmt -Check	02/06/2020	8161	Prudential Overall Supply	(282.60)
Bill Pmt -Check	02/06/2020	8160	UWCD	(380,665.78)
Bill Pmt -Check	02/06/2020	8159	U S Bank Payment Center	(353.99)
Liability Check	02/11/2020		QuickBooks Payroll Serv...	(13,649.76)
Check	02/11/2020	eft	DCSS	(367.85)
Check	02/11/2020	eft	Deluxe	(403.75)
Paycheck	02/12/2020	DD13...	Daniel J Vasquez	
Paycheck	02/12/2020	DD13...	Nancy M Lawrence	
Paycheck	02/12/2020	DD13...	Paul A Otero	
Paycheck	02/12/2020	DD13...	Jared Bouchard	
Bill Pmt -Check	02/18/2020	8174	AIRGAS USA, LLC	(107.84)
Bill Pmt -Check	02/18/2020	8175	BATTERIES PLUS BULBS	(294.08)
Bill Pmt -Check	02/18/2020	8176	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	02/18/2020	8177	BROWNSTEIN HYATT F...	(36.81)
Bill Pmt -Check	02/18/2020	8178	Camrosa Water District	(296,931.20)
Bill Pmt -Check	02/18/2020	8179	Dial Security	(347.04)
Bill Pmt -Check	02/18/2020	8180	Digital Deployment	(300.00)
Bill Pmt -Check	02/18/2020	8181	DREAMING TREE CIVIL	(2,200.00)
Bill Pmt -Check	02/18/2020	8182	Famcon Pipe & Supply	(139.43)
Bill Pmt -Check	02/18/2020	8183	Fanning & Karrh	(5,000.00)
Bill Pmt -Check	02/18/2020	8184	FCGMA	(70,320.33)
Bill Pmt -Check	02/18/2020	8185	Jared. Bouchard	(26.37)
Bill Pmt -Check	02/18/2020	8186	SOARES, SANDALL & P...	(4,795.00)
Bill Pmt -Check	02/18/2020	8187	UWCD	(37,981.51)
Bill Pmt -Check	02/18/2020	8157	AT&T Mobility	(537.29)
Check	02/19/2020	eft	SoCalGas	(58.19)

**Pleasant Valley County Water District**  
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Check	02/24/2020	eft	DCSS	(367.85)
Check	02/24/2020	eft ba...	Pacific Western Bank	(10.00)
Liability Check	02/25/2020		QuickBooks Payroll Serv...	(13,550.82)
Paycheck	02/26/2020	DD13...	Daniel J Vasquez	
Paycheck	02/26/2020	DD13...	Nancy M Lawrence	
Paycheck	02/26/2020	DD13...	Paul A Otero	
Paycheck	02/26/2020	DD13...	Jared Bouchard	
Check	02/27/2020		Palmas produce, Inc.	(2,644.00)
Check	02/29/2020		Pacific Western Bank	(8.05)
Bill Pmt -Check	03/03/2020	8158	Arnold, LaRochelle, Etal	(2,345.33)
Bill Pmt -Check	03/03/2020	8188	City of Camarillo	(63.02)
Bill Pmt -Check	03/03/2020	8189	Dial Security	(72.00)
Bill Pmt -Check	03/03/2020	8190	Dig Safe Board	(33.63)
Bill Pmt -Check	03/03/2020	8191	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	03/03/2020	8192	FRONTIER	(182.93)
Bill Pmt -Check	03/03/2020	8193	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	03/03/2020	8194	Nancy Lawrence	(3.77)
Bill Pmt -Check	03/03/2020	8195	Paul Otero	(26.77)
Bill Pmt -Check	03/03/2020	8196	Prudential Overall Supply	(169.56)
Bill Pmt -Check	03/03/2020	8197	Revolon Drainage Corp.	(2,196.16)
Bill Pmt -Check	03/03/2020	8198	Underground Service Alert	(61.25)
Bill Pmt -Check	03/03/2020	8199	WEX BANK	(209.21)
Bill Pmt -Check	03/03/2020	8200	ACWA/JPIA	(470.42)
Check	03/04/2020		CalPERS-Retirement	(1,527.21)
Check	03/04/2020		SCE/Payment Processing	(4,547.57)
Check	03/04/2020		CalPERS	(5,818.78)
Check	03/04/2020		CalPERS	(384.78)
Liability Check	03/09/2020		QuickBooks Payroll Serv...	(84.00)
Check	03/09/2020		DCSS	(367.85)
Liability Check	03/10/2020		QuickBooks Payroll Serv...	(13,510.65)
Paycheck	03/11/2020	DD13...	Daniel J Vasquez	
Paycheck	03/11/2020	DD13...	Nancy M Lawrence	
Paycheck	03/11/2020	DD13...	Paul A Otero	
Paycheck	03/11/2020	DD13...	Jared Bouchard	
Bill Pmt -Check	03/16/2020	8201	AAA Propane Service	(151.90)
Bill Pmt -Check	03/16/2020	8202	Access Information Man...	(247.34)
Bill Pmt -Check	03/16/2020	8203	AIRGAS USA, LLC	(32.59)
Bill Pmt -Check	03/16/2020	8204	Assoc. of Water Agencies...	(1,500.00)
Bill Pmt -Check	03/16/2020	8205	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	03/16/2020	8206	BROWNSTEIN HYATT F...	(2,467.69)
Bill Pmt -Check	03/16/2020	8207	FGL Environmental	(145.00)
Bill Pmt -Check	03/16/2020	8208	Promaid, Inc.	(195.00)
Bill Pmt -Check	03/16/2020	8209	Prudential Overall Supply	(56.52)
Bill Pmt -Check	03/16/2020	8210	Red Wing Shoes	(195.98)
Bill Pmt -Check	03/16/2020	8211	SOARES, SANDALL & P...	(810.00)
Bill Pmt -Check	03/16/2020	8212	UWCD	(69,400.27)
Bill Pmt -Check	03/16/2020	8213	Prudential Overall Supply	(56.52)
Check	03/16/2020		CalPERS	(13.96)
Check	03/16/2020		CalPERS-Retirement	(1,517.54)
Check	03/16/2020		CalPERS-Retirement	(1,527.21)
Check	03/16/2020		CalPERS-Retirement	(384.78)
Check	03/18/2020		CalPERS-Retirement	(1,527.21)
Check	03/18/2020		CalPERS	(5,818.78)
Check	03/18/2020		CalPERS-Retirement	(384.78)
Check	03/19/2020		SoCalGas	(49.15)
Check	03/19/2020		DCSS	(367.85)

**Pleasant Valley County Water District**  
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<i>Type</i>	<i>Date</i>	<i>Num</i>	<i>Name</i>	<i>Amount</i>
Liability Check	03/24/2020		QuickBooks Payroll Serv...	(13,411.48)
Paycheck	03/25/2020	DD13...	Daniel J Vasquez	
Paycheck	03/25/2020	DD13...	Nancy M Lawrence	
Paycheck	03/25/2020	DD13...	Paul A Otero	
Paycheck	03/25/2020	DD13...	Jared Bouchard	
Bill Pmt -Check	03/31/2020	8214	Arnold, LaRochelle, Etal	(3,978.00)
Bill Pmt -Check	03/31/2020	8266	Camrosa Water District	(169,106.15)
Bill Pmt -Check	03/31/2020	8216	City of Camarillo	(63.20)
Bill Pmt -Check	03/31/2020	8217	Dial Security	(72.00)
Bill Pmt -Check	03/31/2020	8218	DREAMING TREE CIVIL	(240.00)
Bill Pmt -Check	03/31/2020	8219	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	03/31/2020	8220	FRONTIER	(182.10)
Bill Pmt -Check	03/31/2020	8221	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	03/31/2020	8222	Macvalley Oil Company	(306.88)
Bill Pmt -Check	03/31/2020	8223	Prudential Overall Supply	(56.52)
Bill Pmt -Check	03/31/2020	8224	RICOH USA, INC	(96.93)
Bill Pmt -Check	03/31/2020	8225	U S Bank Payment Center	(784.50)
Bill Pmt -Check	03/31/2020	8226	WEX BANK	(491.42)
Bill Pmt -Check	03/31/2020	8227	XIO, INC.	(4,597.51)
Bill Pmt -Check	03/31/2020	8228	Coastal Pipco Irrigation	(189.60)
Check	04/01/2020		DCSS	(367.85)
Check	04/02/2020		CalPERS-Retirement	(384.78)
Check	04/02/2020		CalPERS-Retirement	(1,527.21)
Check	04/06/2020	EFT	SCE/Payment Processing	(12,421.10)
Liability Check	04/07/2020		QuickBooks Payroll Serv...	(13,498.66)
Paycheck	04/08/2020	DD13...	Jared Bouchard	
Paycheck	04/08/2020	DD13...	Daniel J Vasquez	
Paycheck	04/08/2020	DD13...	Nancy M Lawrence	
Paycheck	04/08/2020	DD13...	Paul A Otero	
Check	04/09/2020		Southern California Edis...	(12,508.05)
Bill Pmt -Check	04/13/2020	8229	Access Information Man...	(247.34)
Bill Pmt -Check	04/13/2020	8230	AIRGAS USA, LLC	(39.81)
Bill Pmt -Check	04/13/2020	8231	Arnold, LaRochelle, Etal	(3,614.00)
Bill Pmt -Check	04/13/2020	8232	AT&T Mobility	(16.08)
Bill Pmt -Check	04/13/2020	8233	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	04/13/2020	8234	Coastal Pipco Irrigation	(129.56)
Bill Pmt -Check	04/13/2020	8235	Diener's Electric	(6,533.69)
Bill Pmt -Check	04/13/2020	8236	Dig Safe Board	(20.33)
Bill Pmt -Check	04/13/2020	8237	Digital Deployment	(300.00)
Bill Pmt -Check	04/13/2020	8238	Hands-On Consultations	(119.00)
Bill Pmt -Check	04/13/2020	8239	Michael K. Nunley & Ass...	(1,020.00)
Bill Pmt -Check	04/13/2020	8240	Pitney Bowes Global Fin...	(164.55)
Bill Pmt -Check	04/13/2020	8241	Prudential Overall Supply	(101.91)
Bill Pmt -Check	04/13/2020	8242	U S Bank Payment Center	(855.82)
Bill Pmt -Check	04/17/2020	8243	AT&T Mobility	(194.74)
Bill Pmt -Check	04/17/2020	8244	California School Boards...	(2,500.00)
Bill Pmt -Check	04/17/2020	8245	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	04/17/2020	8246	Michael K. Nunley & Ass...	(1,897.50)
Bill Pmt -Check	04/17/2020	8247	Prudential Overall Supply	(44.58)
Bill Pmt -Check	04/17/2020	8248	UWCD	(42,471.56)
Check	04/17/2020		SoCalGas	(52.13)
Check	04/20/2020		CalPERS-Retirement	(13.96)
Check	04/20/2020		DCSS	(367.85)
Check	04/20/2020		CalPERS-Retirement	(1,517.54)
Liability Check	04/21/2020		QuickBooks Payroll Serv...	(13,411.40)
Check	04/21/2020		AT&T Mobility	(16.08)

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Paycheck	04/22/2020	DD13...	Jared Bouchard	
Paycheck	04/22/2020	DD13...	Daniel J Vasquez	
Paycheck	04/22/2020	DD13...	Nancy M Lawrence	
Paycheck	04/22/2020	DD13...	Paul A Otero	
Bill Pmt -Check	05/02/2020	8249	ACWA/JPIA	(4,228.38)
Bill Pmt -Check	05/02/2020	8250	BROWNSTEIN HYATT F...	(2,522.53)
Bill Pmt -Check	05/02/2020	8251	Camrosa Water District	(105,820.05)
Bill Pmt -Check	05/02/2020	8252	City of Camarillo	(76.84)
Bill Pmt -Check	05/02/2020	8253	Dial Security	(72.00)
Bill Pmt -Check	05/02/2020	8254	Dig Safe Board	(51.97)
Bill Pmt -Check	05/02/2020	8255	Digital Deployment	(300.00)
Bill Pmt -Check	05/02/2020	8256	ERIKA DAVIS	(650.00)
Bill Pmt -Check	05/02/2020	8257	FGL Environmental	(145.00)
Bill Pmt -Check	05/02/2020	8258	FRONTIER	(181.39)
Bill Pmt -Check	05/02/2020	8259	Hands-On Consultations	(458.15)
Bill Pmt -Check	05/02/2020	8260	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	05/02/2020	8261	Longmire Swaging Inc.	(7,300.00)
Bill Pmt -Check	05/02/2020	8262	Macvalley Oil Company	(1,112.69)
Bill Pmt -Check	05/02/2020	8263	Prudential Overall Supply	(147.30)
Bill Pmt -Check	05/02/2020	8264	U S Bank Payment Center	(1,990.78)
Bill Pmt -Check	05/02/2020	8265	WEX BANK	(314.36)
Check	05/02/2020		CalPERS-Retirement	(384.78)
Check	05/02/2020		CalPERS-Retirement	(1,527.21)
Check	05/02/2020		CalPERS	(5,818.78)
Check	05/03/2020		Southern California Edis...	(4,314.65)
Liability Check	05/05/2020		QuickBooks Payroll Serv...	(13,520.41)
Paycheck	05/06/2020	DD13...	Jared Bouchard	
Paycheck	05/06/2020	DD13...	Daniel J Vasquez	
Paycheck	05/06/2020	DD13...	Nancy M Lawrence	
Paycheck	05/06/2020	DD14...	Paul A Otero	
Liability Check	05/19/2020		QuickBooks Payroll Serv...	(13,608.32)
Paycheck	05/20/2020	DD14...	Daniel J Vasquez	
Paycheck	05/20/2020	DD14...	Paul A Otero	
Paycheck	05/20/2020	DD14...	Jared Bouchard	
Paycheck	05/20/2020	DD14...	Nancy M Lawrence	
Check	05/20/2020	eft	AT&T Mobility	(50.67)
Bill Pmt -Check	06/01/2020	8267	Access Information Man...	(247.34)
Bill Pmt -Check	06/01/2020	8268	ACWA/JPIA	(470.42)
Bill Pmt -Check	06/01/2020	8269	AIRGAS USA, LLC	(38.95)
Bill Pmt -Check	06/01/2020	8270	Arnold, LaRochelle, Etal	(2,241.33)
Bill Pmt -Check	06/01/2020	8271	AT&T Mobility	(97.33)
Bill Pmt -Check	06/01/2020	8272	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	06/01/2020	8273	BROWNSTEIN HYATT F...	(987.07)
Bill Pmt -Check	06/01/2020	8274	City of Camarillo	(70.02)
Bill Pmt -Check	06/01/2020	8275	Dial Security	(72.00)
Bill Pmt -Check	06/01/2020	8276	Digital Deployment	(300.00)
Bill Pmt -Check	06/01/2020	8277	E.J. Harrison & Sons	(198.12)
Bill Pmt -Check	06/01/2020	8278	FGL Environmental	(145.00)
Bill Pmt -Check	06/01/2020	8279	Harris Water Conditioni...	(46.75)
Bill Pmt -Check	06/01/2020	8280	Prudential Overall Supply	(90.78)
Bill Pmt -Check	06/01/2020	8281	SOARES, SANDALL & P...	(1,105.00)
Bill Pmt -Check	06/01/2020	8282	UWCD	(28,026.14)
Bill Pmt -Check	06/01/2020	8283	XIO, INC.	(928.00)
Check	06/01/2020	eft	SCE/Payment Processing	(14,010.53)
Liability Check	06/02/2020		QuickBooks Payroll Serv...	(13,520.43)
Bill Pmt -Check	06/02/2020	8291	Dig Safe Board	(8.78)



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06/19/20

Accrual Basis

**Pleasant Valley County Water District**  
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Bill Pmt -Check	06/02/2020	8292	U S Bank Payment Center	(320.24)
Bill Pmt -Check	06/02/2020	8293	Underground Service Alert	(23.20)
Paycheck	06/03/2020	DD14...	Daniel J Vasquez	
Paycheck	06/03/2020	DD14...	Paul A Otero	
Paycheck	06/03/2020	DD14...	Jared Bouchard	
Paycheck	06/03/2020	DD14...	Nancy M Lawrence	
Bill Pmt -Check	06/09/2020	8294	Tony Bura	(176.00)
Check	06/14/2020	eft	The Gas Company	(18.14)
Bill Pmt -Check	06/15/2020	8295	AIRGAS USA, LLC	(38.95)
Bill Pmt -Check	06/15/2020	8296	AT&T Mobility	(97.33)
Bill Pmt -Check	06/15/2020	8297	BROADBAND MICROWA...	(149.00)
Bill Pmt -Check	06/15/2020	8298	BROWNSTEIN HYATT F...	(2,321.16)
Bill Pmt -Check	06/15/2020	8299	Camrosa Water District	(326,873.55)
Bill Pmt -Check	06/15/2020	8300	Digital Deployment	(300.00)
Bill Pmt -Check	06/15/2020	8301	FRONTIER	(180.22)
Bill Pmt -Check	06/15/2020	8302	Promaid, Inc.	(146.25)
Bill Pmt -Check	06/15/2020	8303	Prudential Overall Supply	(136.17)
Bill Pmt -Check	06/15/2020	8304	SOARES, SANDALL & P...	(3,950.00)
Bill Pmt -Check	06/15/2020	8305	Travis AG Construction	(3,321.06)
Bill Pmt -Check	06/15/2020	8306	UWCD	(26,850.00)
Bill Pmt -Check	06/15/2020	8307	WEX BANK	(314.36)
Bill Pmt -Check	06/15/2020	8308	Reliable Pump	(40,000.00)
Bill Pmt -Check	06/15/2020	8309	Access Information Man...	(247.34)
Liability Check	06/16/2020		QuickBooks Payroll Serv...	(13,411.42)
Paycheck	06/17/2020	DD14...	Daniel J Vasquez	
Paycheck	06/17/2020	DD14...	Jared Bouchard	
Paycheck	06/17/2020	DD14...	Nancy M Lawrence	
Paycheck	06/17/2020	DD14...	Paul A Otero	
Total 1010 · Pacific Western-Checking				(3,095,499.60)
Total 1000 · Cash				(3,095,499.60)
<b>TOTAL</b>				<b>(3095499.60)</b>

**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

**June 23, 2020 SPECIAL MEETING**

**TO: BOARD OF DIRECTORS**

**FROM: GENERAL MANAGER**

**Subject: Consider FY 2020/21 Budget**

**AGENDA ITEM: 7B**

Attached for review is the proposed budget for Pleasant Valley County Water District Fiscal Year 2020/21.

**BUDGET SUMMARY**

The first page of the budget is a summary sheet that contains all the various expenses the Districts anticipates paying. The Line item on the left has a corresponding back up page where you may reference the calculations used to populate the summary sheet.

The 20/21 budget as proposed anticipates revenues in excess of expenditures of approximately \$750k or 13% of total revenues. However last year the Board adopted a reserve policy that requires additional funding to establish adequate reserves. If the projected revenues are met this year it would be anticipated that 500k of the 750k would be moved directly into the reserve accounts in order to meet the goals of the reserve policy.

As in previous years the anticipated margins will only be met if PVCWD meets its projected water sales of 17700 ac/ft. For comparison, in this fiscal year to date, PVCWD revenues or water sales are only at 62% of what was projected for the year.

Staff felt it prudent to include additional water sales in the 2020/21 fiscal year budget in spite of this years' low deliveries in part, because of the FCGMA ordinance that will take effect October 1, 2020 and require most lands within PV to begin taking the bulk of their water from PVCWD.

Highlights of the budget and some factors driving the anticipated increase in cost are:

- Technical experts to deal with forthcoming Sustainable Ground Water Management Act (SGMA) issues.
- Funding the implementation of software necessary to manage future allocations.

- Increased Pump Fees to United Water Conservation District ( \$7.38/ acft) and FCGMA fees ( \$8/acft)
- Increased use of higher cost source water- Camrosa and Cam San Recycled Water

In summary the proposed budget anticipates a 3% increase in operational cost. The majority of increases can be identified by increase in water purchase cost.

**Recommendation:** 1. Review and approve the FY 20/21 budget

**Pleasant Valley County Water District  
Recommendation for board designated reserves**

Recommended  
Reserve for  
2019/2020

**Operating reserve to be 25% of budgeted operating expenses**

**Operating reserve**

25% of budgeted operating expenses

1,243,930

**Rate Stabilization reserve to be 10% of budgeted operating revenue**

Start with 5% in 2019/2020 and gradually get to 10% over 5 years

**Rate stabilization reserve**

for 2020/2021 6.25% of budgeted operating revenue

250,500

**Capital reserve to be 35% of cost of district's historical fixed assets cost**

Start with 5% of historical cost of district's fixed assets then gradually get to 35% over 6 years

**Capital reserve**

for 2020/2021 5% of historic cost of fixed assets \$8,600,000

430,000

**Total recommended reserve at beginning of fiscal year**

1,924,430

Recommended Reserve for 2020/2021	Additional transfer to reserve in				Reserve balance at June 30, 2025
	2021/2022	2022/2023	2023/2024	2024/2025	
1,284,440	0	0	0	0	1,284,440
362,297	50,700	50,700	50,700		514,397
860,000	430,000	430,000	430,000	430,000	2,580,000
<b><u>2,506,737</u></b>					<b><u>4,378,837</u></b>

	A	B	C	D	E	F	G	H
1	<b>PLEASANT VALLEY COUNTY WATER DISTRICT</b>							
2	Adopted Budget Fiscal Year Ending June 30, 2021							
3							% of	20/21
4	Line		G/L	6/30/2019	19/20	YTD Actual	Budget	Adopted
5	Item		Account	Audited	Budget	03/31/20		Budget
6	<b>OPERATING REVENUES</b>							
7								
8	1	Water revenue	3000.1	-	5,010,000	3,014,319	60%	5,796,750
9	<b>TOTAL OPERATING REVENUE</b>			0	5,010,000	3,014,319		5,796,750
10								
11	<b>OPERATING EXPENSES</b>							
12	<b>Cost of Water</b>							
13	2	Water Purchases	4010	-	2,980,340	2,107,728	71%	3,174,990
14	3	Water pumping cost	4020	-	760,000	347,524	46%	722,000
15	4	Water transportation/distribution	4030	-	40,000	29,895	75%	40,000
16	5	Repair and maintenance	4040	-	70,000	38,719	55%	60,000
17	6	Other distribution costs	4050	-	59,000	35,822	61%	59,000
18	<b>Total Cost of Water</b>			0	3,909,340	2,559,688		4,055,990
19								
20	<b>Salaries &amp; Benefits</b>							
21	7	Salaries	5010	-	374,000	297,509	80%	376,000
22	8	Payroll taxes	5020	-	37,400	20,467	55%	37,600
23	9	Worker's compensation	5030	-	9,580	9,319	97%	9,770
24	10	Medical Insurance	5040	-	56,000	41,225	74%	61,000
25	11	Retirement Contributions	5050	-	46,000	38,893	85%	50,000
26	12	Education and training	5060	-	3,000	50	2%	2,000
27	<b>Total Salaries &amp; Benefits</b>			0	525,980	407,463		536,370
28								
29	<b>Administrative Expenses</b>							
30	13	Bank charges	6010	-	1,200	59	5%	1,200
31	14	Contract labor	6020	-	6,000	0	0%	3,000
32	15	Dues and subscription	6040	-	4,000	3,170	79%	5,000
33	16	Election Expenses	6050	-	2,000	0	0%	2,000
34	17	Insurance	6060	-	15,000	0	0%	15,000
35	18	Legal and professional	6070	-	443,500	228,688	52%	448,500
36	19	Membership	6080	-	15,000	11,140	74%	15,000
37	20	Miscellaneous expenses	6090	-	2,000	6,554	328%	9,000
38	21	Office expenses	6100	-	1,200	1,365	114%	1,200
39	22	Office Supplies	6110	-	12,000	3,897	32%	6,000
40	23	Postage	6120	-	1,500	570	38%	1,500
41	24	Printing	6130	-	1,000	168	17%	1,000
42	25	Publication	6140	-	4,000	1,500	38%	4,000
43	26	Rent and leasing	6150	-	2,000	658	33%	2,000
44	27	Repair and maintenance	6160	-	15,000	8,078	54%	12,000
45	28	Security	6170	-	4,000	1,416	35%	2,000
46	29	Telephone/Internet	6180	-	5,000	6,575	132%	9,000
47	30	Travel	6190	-	1,000	0	0%	1,000
48	31	Utilities	6200	-	5,000	4,975	100%	7,000
49	<b>Total Administrative Expenses</b>			0	540,400	278,813		545,400
50								
51	<b>TOTAL OPERATING EXPENSES</b>			0	4,975,720	3,245,964		5,137,760
52								
53	<b>OTHER REVENUES</b>							
54	32	Property tax revenue	9000	-	250,000	1,370	1%	250,000
55	33	Late charges	3000.2	-	12,000	0	0%	12,000
56	34	Interest income	9100	-	14,000	2,484	18%	10,000
57	35	Other income	9200	-	10,000	7,236	72%	10,000
58	<b>TOTAL OTHER REVENUES</b>			0	286,000	11,090		282,000
59								
60	<b>OTHER EXPENSES</b>							
61	36	(Gain)/Loss on disposal	9300	-		0		0
62	37	Other expenses	9400	-	2,000	3,722		5,000
63	<b>TOTAL OTHER EXPENSES</b>			0	2,000	3,722		5,000
64								
65	<b>OPERATING INCOME (LOSS)</b>			0	318,280	(224,277)		935,990
66	<b>Capital Improvement/Acquisition</b>							
67	38	Capital acquisition			55,000	57,487		187,000
68	<b>NET CASH SURPLUSE(DEFECIT)</b>			-	263,280	(281,764)		748,990
69								
70	<b>NON-CASH CHARGES</b>							
71	39	Depreciation Expense				0		

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

<b>Description:</b>	<b>Operating Water Revenues</b>
<b>Account Name:</b>	<b>Water revenue</b>
<b>Account Number:</b>	<b>3000.1</b>
<b>Budget Line Item:</b>	<b>1</b>

<b>19/20 Budget</b>	5,010,000	
<b>Actual thru 3/31/2020</b>	3,014,319	60.1660%
<b>Projected thru 6/30/2020</b>	4,019,092	
<b>20/21 Adopted Budget</b>	5,796,750	

COMMENTS:

Budgeted water sale in acre feet	17,700	
Rate through July 31, 2020	300	442,500
Rate after July 31, 2020	330	<u>5,354,250</u>
Total revenue		<u><u>5,796,750</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

**Description:**  
**Account Name:**  
**Account Number:**  
**Budget Line Item:**

**Cost of Water  
Water Purchases  
4010  
15**

<b>19/20 Budget</b>	2,980,340	
<b>Actual thru 3/31/2020</b>	2,107,728	70.7211%
<b>Projected thru 6/30/2020</b>	2,810,304	
<b>20/21 Adopted Budget</b>	3,174,990	

**COMMENTS:**

Water sources and costs are projected to be as follows

<u>Source</u>	<u>Acre Feet</u>	<u>Rate</u>	<u>Total</u>	<u>% of Supply</u>	<u>% of Expense</u>
Regular Canejo Creek	4000	185.00	740,000.00	22.60%	23.31%
Camarosa Recycled	1200	622.20	746,640.00	6.78%	23.52%
Oxnard	500	413.10	206,550.00	2.82%	6.51%
Santa Clara Surface Water	2000	93.80	187,600.00	11.30%	5.91%
<b>Ground Water</b>					
Groundwater Zone 1	10000	57.50	575,000.00	56.50%	40.76%
Groundwater Zone 2		36.30	363,000.00		
Fox Canyon GMA		20.00	200,000.00		
State Fees		2.30	23,000.00		
UWCD Minimum Fixed Cost per year \$11,100 x 12			133,200.00	100.00%	100.00%
<b>Total</b>	<u>17700</u>		<u>3,174,990.00</u>		

These calculations hasn't been updated to 2020/21

**Ground water breakdown**

UWCD	93.80
GMA	20.00
Basic Cost	113.80
Estimated Electrical Cost	13.32
Estimated cost	127.12
Rounded	127.00

**United Water Conservation District charges are as follows**

Groundwater Zone 1	57.50
Groundwater Zone 2	36.30
Surface water	93.80



PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET

Description: Cost of Water  
 Account Name: Water pumping costs 4020  
 Account Number: 3  
 Budget Line Item:

19/20 Budget	760,000
Actual thru 3/31/2020	347,524
Projected thru 6/30/2020	463,365
20/21 Adopted Budget	722,000

Moved cost totaling \$28605 representing lateral pump from this amount

COMMENTS:

The district has 11 well pumps:  
 Estimated electricity cost based on 10,000 acre feet at \$65 per acre feet.

10,000 x \$65 650,000

The district also pays for electricity charges separately to Camrosa  
 4000x\$18 72,000

722,000

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Cost of Water</b>
<b>Account Name:</b>	Water transportation/distribution
<b>Account Number:</b>	4030
<b>Budget Line Item:</b>	4

<b>19/20 Budget</b>	40,000	
<b>Actual thru 3/31/2020</b>	29,895	Moved SEC Charges from account #4020 related to lateral pumps totaling \$28604
<b>Projected thru 6/30/2020</b>	39,860	
<b>20/21 Adopted Budget</b>	40,000	

**COMMENTS:**

Lateral pump - Utilities	<u>40,000</u>
Total	<u><u>40,000</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Cost of Water</b>
<b>Account Name:</b>	<b>Repair and Maintenance</b>
<b>Account Number:</b>	<b>4040</b>
<b>Budget Line Item:</b>	<b>5</b>

<b>19/20 Budget</b>	70,000	
<b>Actual thru 3/31/2020</b>	38,719	Moved \$9757.59 repair cost from account 4040
<b>Projected thru 6/30/2020</b>	51,625	
<b>20/21 Adopted Budget</b>	60,000	

**COMMENTS:**

The district has 11 wells and we are budgeting \$4,000 for routine maintenance of the well and another \$16,000 for other water distribution infrastructure

Routine well maintenace	11 x \$4,000	44,000
Other water distribution infrastructure		<u>16,000</u>
Budgeted expenses		<u><u>60,000</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Cost of Water</b>
<b>Account Name:</b>	<b>Other distribution costs</b>
<b>Account Number:</b>	<b>4050</b>
<b>Budget Line Item:</b>	<b>6</b>

<b>19/20 Budget</b>	59,000	
<b>Actual thru 3/31/2020</b>	35,822	Moved \$9757.59 repair cost to account 4040
<b>Projected thru 6/30/2020</b>	47,763	
<b>20/21 Adopted Budget</b>	59,000	

**COMMENTS:**

Various water distribution related costs

Water testing and sample  
 Small Tools and supplies  
 Maintenance  
 Truck Expenses  
 SMP monitoring  
 SCADA charges  
 Recycle water O&M

Total

<u>59,000</u>
---------------

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

**Description:**  
**Account Name:**  
**Account Number:**  
**Budget Line Item:**

**Salaries and Benefits**

**Salaries**

5010

7

**19/20 Budget**  
**Actual thru 3/31/2020**  
**Projected thru 6/30/2020**  
**20/21 Adopted Budget**

374,000

297,509

396,679

376,000

**COMMENTS:**

**Field**

General Manager (JB)  
Field (DV) 2080 regular and 156 OT hours per year, \$32.25/hr  
Field (PO) 2080 regular and 156 OT hours per year, \$26.71/hr  
Total field

Before COLA		
Raises	Raises	2020/2021
155,250.00	3,885.06	159,135.06
74,626.50	(1,642.16)	72,984.34
66,434.94	(1,469.65)	64,965.29
<u>296,311.44</u>	<u>773.25</u>	<u>297,084.69</u>

Increase in hourly rate but decrease in overtime hours  
Increase in hourly rate but decrease in overtime hours

**Office**

Administrative (OM), 2080 regular hours @ \$ 36 per hour

74,880.00      2,246.40      77,126.40

**Board**

5 board members, 4 meetings a year, \$100 per meeting

2,000.00      2,000.00

**Total Salaries**

373,191.44      376,211.09

**Rounded**

376,000.00

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Salaries and Benefits</b>
<b>Account Name:</b>	<b>Payroll Taxes</b>
<b>Account Number:</b>	5020
<b>Budget Line Item:</b>	8

<b>19/20 Budget</b>	37,400
<b>Actual thru 3/31/2020</b>	20,467
<b>Projected thru 6/30/2020</b>	27,289
<b>20/21 Adopted Budget</b>	37,600

**Comment**

Payroll taxes run about 10% of salaries

Budgeted salaries	376,000	
10% thereof		<u>37,600</u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

<b>Description:</b>	<b>Salaries and Benefits</b>
<b>Account Name:</b>	<b>Workers' compensation</b>
<b>Account Number:</b>	<b>5030</b>
<b>Budget Line Item:</b>	<b>9</b>

<b>19/20 Budget</b>	8,220
<b>Actual thru 3/31/2020</b>	9,319
<b>Projected thru 6/30/2020</b>	12,425
<b>20/21 Adopted Budget</b>	9,770

Comment

Worker's Comp	Regular Salary	Rate	Total budget
General Manager (JB)	159,135.06	7.28%	11,585.03
Field (DJV)	72,984.34	1.04%	759.04
Field (PO)	64,965.29	1.04%	675.64
Administrative (NML)	77,126.40	0.86%	663.29
Board	2,000.00	0.86%	17.20
Total			13,700.20
Discounts and Factors		95.00%	13,015.19
		79.00%	10,282.00
Discounted and factored total		95.00%	9,767.90
Say			<u>9,770.00</u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Salaries and Benefits</b>
<b>Account Name:</b>	<b>Medical Insurance - Benefit</b>
<b>Account Number:</b>	<b>5040</b>
<b>Budget Line Item:</b>	<b>10</b>

<b>19/20Budget</b>	56,000
<b>Actual thru 3/31/2020</b>	41,225
<b>Projected thru 6/30/2020</b>	54,967
<b>20/21 Adopted Budget</b>	61,000

**COMMENTS:**

CalPERS and JPIA coverage for EE	<u>60,982</u>
Rounded	<u><u>61,000</u></u>



**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

**Description:** **Salaries and Benefits**  
**Account Name:** **Retirement Contribution - Benefit**  
**Account Number:** **5050**  
**Budget Line Item:** **11**

<b>19/20 Budget</b>	46,000
<b>Actual thru 3/31/2020</b>	38,893
<b>Projected thru 6/30/2020</b>	51,857
<b>20/21 Adopted Budget</b>	50,000

**COMMENTS:**

	<u>Salary</u>	<u>Rate</u>	<u>Total</u>
General Manager (JB)	159,135.06	6.99%	11,115.58
Field (DJV)	72,984.34	15.08%	11,006.77
Field (PO)	64,965.29	6.99%	4,537.83
Administrative (AS)	77,126.40	6.99%	<u>5,387.28</u>
Total current			<u>32,047.46</u>

In 2019/2020 the district is also paying unfunded pension liabilities which is likely to continue during 2020/2021.

PEPRA per month	13.96	12	167.52
Classic per month	1517.54	12	<u>18,210.48</u>
Total unfunded			<u>18,378.00</u>

Total pension expenses 50,425.46

Say 50,000.00

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Salaries and Benefits</b>
<b>Account Name:</b>	<b>Education and training</b>
<b>Account Number:</b>	5060
<b>Budget Line Item:</b>	12
<b>19/20 Budget</b>	3,000
<b>Actual thru 3/31/2020</b>	50
<b>Projected thru 6/30/2020</b>	67
<b>20/21 Adopted Budget</b>	2,000

**COMMENTS:**

Education, seminars, and training for the employees and board member.

\$ 2,000

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

**Employee related expenses**

	Proposed 3% increase 2020/2021			
	Regular	Overtime/merit	Total	
General Manager (JB)	154,500.06	4,635.00	159,135.06	
Field (DJV) 32.25/hr add 3% increase to \$33.22	67,080.00	5,904.34	72,984.34	3 hours per payperiod of OT
Field (PO) 28.71/hr add 3% increase to \$29.57	59,716.80	5,248.49	64,965.29	3 hours per payperiod of OT
Administrative (NML) \$36.00/hr increase to \$37.08	74,880.00	2,246.40	77,126.40	
Board	2,000.00		2,000.00	
<b>Total</b>	<b>358,176.86</b>	<b>18,034.23</b>	<b>376,211.09</b>	

	Regular Salary	Rate	Total budget
General Manager (JB)	159,135.06	6.56%	10,431.30
Field (DJV)	72,984.34	14.16%	10,333.85
Field (PO)	64,965.29	6.56%	4,261.72
Administrative (NML)	77,126.40	6.56%	5,055.64
<b>Total</b>			<b>30,082.51</b>

	Regular Salary	Rate	Total budget
General Manager (JB)	159,135.06	7.28%	11,585.03
Field (DJV)	72,984.34	1.04%	759.04
Field (PO)	64,965.29	1.04%	675.64
Administrative (NML)	77,126.40	0.86%	663.29
Board	2,000.00	0.86%	17.20
<b>Total</b>			<b>13,700.20</b>

Discounts and Factors	0.95	13,015.19
	0.79	10,282.00
Discounted and factored total	0.95	9,767.90
<b>Say</b>		<b>9,770.00</b>

<b>Medical, dental and vision</b>			
<b>Current Monthly payments for 3 employees</b>			
CalPERS (\$989.82x3)+\$1400	4369.46	12	52,434
JPIA	470.42	12	5,645
<b>Total cost</b>			<b>58,079</b>
Expected increase of 10% starting 1.1.2021		5.00%	<b>60,982</b>

989.82\*3+1400

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>	
<b>Account Name:</b>	<b>Bank charges</b>	
<b>Account Number:</b>		<b>6010</b>
<b>Budget Line Item:</b>		<b>13</b>

<b>19/20 Budget</b>	<b>1,200</b>
<b>Actual thru 3/31/2020</b>	<b>59</b>
<b>Projected thru 6/30/2020</b>	<b>79</b>
<b>20/21 Adopted Budget</b>	<b>1,200</b>

**COMMENTS:**

Various charges imposed by banks and financial institutions  
 100\*12

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---

**1200**

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Contract labor</b>
<b>Account Number:</b>	<b>6020</b>
<b>Budget Line Item:</b>	<b>14</b>

<b>19/20Budget</b>	<b>6,000</b>
<b>Actual thru 3/31/2020</b>	
<b>Projected thru 6/30/2020</b>	<b>0</b>
<b>20/21 Adopted Budget</b>	<b>3,000</b>

**COMMENTS:**

Outside labor and temp help as and when needed

<b>3,000</b>
--------------

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Dues and Subscription</b>
<b>Account Number:</b>	<b>6040</b>
<b>Budget Line Item:</b>	<b>15</b>

<b>19/20 Budget</b>	<b>4,000</b>
<b>Actual thru 3/31/2020</b>	<b>3,170</b>
<b>Projected thru 6/30/2020</b>	<b>4,227</b>
<b>20/21 Adopted Budget</b>	<b>5,000</b>

<b>COMMENTS:</b>	
LAFCO	2,500
DMV, County, Environmental agencies, Secretary of States etc.	2,500
	<u>5,000</u>

PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET

Description:	General and Administration
Account Name:	Election expenses
Account Number:	6050
Budget Line Item:	16

19/20 Budget	2,000
Actual thru 3/31/2020	
Projected thru 6/30/2020	
20/21 Adopted Budget	2,000

**COMMENTS:**

Budgeted	<u>2,000</u>
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PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET

Description:  
 Account Name:  
 Account Number:  
 Budget Line Item:

General and Administration  
 Insurance  
 6060  
 17

19/20 Budget  
 Actual thru 3/31/2020  
 Projected thru 6/30/2020  
 20/21 Adopted Budget

15,000  
  
 15,000

Cost for 2019-20 hasn't come in yet

COMMENTS:

Auto and general liability insurance

15,000



**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Legal and Professional</b>
<b>Account Number:</b>	<b>6070</b>
<b>Budget Line Item:</b>	<b>18</b>

<b>19/20 Budget</b>	443,500
<b>Actual thru 3/31/2020</b>	228,688
<b>Projected thru 6/30/2020</b>	304,917
<b>20/21 Adopted Budget</b>	448,500

**COMMENTS:**

Professional Fees	2,500	200
Professional Fees - Payroll	2,500	1,550
Professional Fees - Audit	17,500	13,500
Professional Fees - Computer consulting	6,000	3,034
Professional Fees - Legal	300,000	154,854
Professional Fees - Accounting	40,000	35,074
Professional Fees - Engineering consulting	50,000	20,476
Professional Fees - Independent Consultant	30,000	
	<hr/>	
Total	448,500	228,688

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Membership</b>
<b>Account Number:</b>	<b>6080</b>
<b>Budget Line Item:</b>	<b>19</b>
<b>19/20 Budget</b>	<b>15,000</b>
<b>Actual thru 3/31/2020</b>	<b>11,140</b>
<b>Projected thru 6/30/2020</b>	<b>14,853</b>
<b>20/21 Adopted Budget</b>	<b>15,000</b>

**COMMENTS:**

ACWA	0
Association of water agencies of ventura	0
Various others	0
	<hr/>
Membership fees to various water related organizations	<u>15,000</u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Miscellaneous expenses</b>
<b>Account Number:</b>	<b>6090</b>
<b>Budget Line Item:</b>	<b>20</b>

<b>19/20 Budget</b>	<b>1,200</b>
<b>Actual thru 3/31/2020</b>	<b>6,554</b>
<b>Projected thru 6/30/2020</b>	<b>8,739</b>
<b>20/21 Adopted Budget</b>	<b>9,000</b>

**COMMENTS:**

Any expenses not budgeted anywhere and trivial in nature

9,000

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Office Expenses</b>
<b>Account Number:</b>	<b>6100</b>
<b>Budget Line Item:</b>	<b>21</b>
<b>19/20 Budget</b>	<b>6,000</b>
<b>Actual thru 3/31/2020</b>	<b>1,365</b>
<b>Projected thru 6/30/2020</b>	<b>1,820</b>
<b>20/21 Adopted Budget</b>	<b>1,200</b>

**COMMENTS:**

\$100 per month for 12 months  
 (Bottled water, coffee, restroom supplies,  
 etc)

**\$1,200**

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Office Supplies</b>
<b>Account Number:</b>	<b>6110</b>
<b>Budget Line Item:</b>	<b>22</b>

<b>19/20 Budget</b>	<b>9,000</b>
<b>Actual thru 3/31/2020</b>	<b>3,897</b>
<b>Projected thru 6/30/2020</b>	<b>5,196</b>
<b>20/21 Adopted Budget</b>	<b>6,000</b>

**COMMENTS:**

Printer & fax cartridges, copy paper, checks,  
printers, monitors, office furniture, computer supplies etc.

6,000

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Postage</b>
<b>Account Number:</b>	<b>6120</b>
<b>Budget Line Item:</b>	<b>23</b>
<b>19/20 Budget</b>	<b>1,500</b>
<b>Actual thru 3/31/2020</b>	<b>570</b>
<b>Projected thru 6/30/2020</b>	<b>760</b>
<b>20/21 Adopted Budget</b>	<b>1,500</b>
<b>COMMENTS:</b>	
Budgeted amount	<u><u>1,500</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

**Description:**

**Account Name:**

**Account Number:**

**Budget Line Item:**

**General and Administration**

**Printing**

**6130**

**24**

**19/20 Budget**

1,000

**Actual thru 3/31/2020**

168

**Projected thru 6/30/2020**

224

**20/21 Adopted Budget**

1,000

**COMMENTS:**

Budgeted amount

1,000

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administration</b>
<b>Account Name:</b>	<b>Publication</b>
<b>Account Number:</b>	<b>6140</b>
<b>Budget Line Item:</b>	<b>25</b>

<b>19/20 Budget</b>	<b>4,000</b>
<b>Actual thru 3/31/2020</b>	<b>1,500</b>
<b>Projected thru 6/30/2020</b>	<b>2,000</b>
<b>20/21 Adopted Budget</b>	<b>4,000</b>

**COMMENTS:**

Webhosting \$300 X 12	3,600
Print media	400
Publication on print media and website	<u>4,000</u>



**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administrative</b>
<b>Account Name:</b>	<b>Rent and leasing</b>
<b>Account Number:</b>	<b>6150</b>
<b>Budget Line Item:</b>	<b>26</b>

<b>19/20 Budget</b>	2,000
<b>Actual thru 3/31/2020</b>	658
<b>Projected thru 6/30/2020</b>	877
<b>20/21 Adopted Budget</b>	2,000

**COMMENTS:**

Lease easement	1,000
Equipment leases	<u>1,000</u>
Total	<u><u>2,000</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administrative</b>
<b>Account Name:</b>	<b>Repairs and maintenance</b>
<b>Account Number:</b>	<b>6160</b>
<b>Budget Line Item:</b>	<b>27</b>

<b>19/20 Budget</b>	15,000
<b>Actual thru 3/31/2020</b>	8,078
<b>Projected thru 6/30/2020</b>	10,771
<b>20/21 Adopted Budget</b>	12,000

**COMMENTS:**

Office repairs	6,000
Building maintenance	6,000
<b>Total</b>	<u><u>12,000</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administrative</b>
<b>Account Name:</b>	<b>Security</b>
<b>Account Number:</b>	<b>6170</b>
<b>Budget Line Item:</b>	<b>28</b>

<b>19/20 Budget</b>	<b>4,000</b>
<b>Actual thru 3/31/2020</b>	<b>1,416</b>
<b>Projected thru 6/30/2020</b>	<b>1,888</b>
<b>20/21 Adopted Budget</b>	<b>2,000</b>

**COMMENTS:**

Building security services	<u><u>2,000</u></u>
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**PLEASANT VALLEY COUNTY WATER DISTRICT  
BUDGET DETAIL  
FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administrative</b>
<b>Account Name:</b>	<b>Telephone/internet</b>
<b>Account Number:</b>	<b>6180</b>
<b>Budget Line Item:</b>	<b>29</b>

<b>19/20 Budget</b>	5,000
<b>Actual thru 3/31/2020</b>	6,575
<b>Projected thru 6/30/2020</b>	8,767
<b>20/21 Adopted Budget</b>	9,000

**COMMENTS:**

Cell phone	\$70*12	840
Landline	\$184*12	2,208
Internet	\$150*12	<u>1,800</u>
District's land line, mobile phones and internet services		4,848
Other Equipment		<u>4,000</u>
Rounded		<u><u>9,000</u></u>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administrative</b>
<b>Account Name:</b>	<b>Travel</b>
<b>Account Number:</b>	<b>6190</b>
<b>Budget Line Item:</b>	<b>30</b>

<b>19/20 Budget</b>	<b>1,000</b>
<b>Actual thru 3/31/2020</b>	
<b>Projected thru 6/30/2020</b>	<b>0</b>
<b>20/21 Adopted Budget</b>	<b>1,000</b>

**COMMENTS:**

Mileage reimbursement and travel	<u><u>1,000</u></u>
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**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>General and Administrative</b>
<b>Account Name:</b>	<b>Utilities</b>
<b>Account Number:</b>	<b>6200</b>
<b>Budget Line Item:</b>	<b>31</b>

<b>19/20 Budget</b>	<b>5,000</b>
<b>Actual thru 3/31/2020</b>	<b>4,975</b>
<b>Projected thru 6/30/2020</b>	<b>6,633</b>
<b>20/21 Adopted Budget</b>	<b>7,000</b>

**COMMENTS:**

Utility charges for the District Offices	<u><u>\$7,000</u></u>
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**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Non Operating Revenue</b>
<b>Account Name:</b>	<b>Property tax revenue</b>
<b>Account Number:</b>	<b>9000</b>
<b>Budget Line Item:</b>	<b>32</b>

<b>19/20 Budget</b>	250,000
<b>Actual thru 3/31/2020</b>	1,370
<b>Projected thru 6/30/2020</b>	1,827
<b>20/21 Adopted Budget</b>	250,000

**COMMENTS:**

Total property tax revenue and RDA passthrough from County	<u>250000</u>
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PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET

<b>Description:</b>	<b>Non operating revenue</b>	
<b>Account Name:</b>	Late charges	
<b>Account Number:</b>		3000.2
<b>Budget Line Item:</b>		33

<b>19/20 Budget</b>	12,000
<b>Actual thru 3/31/2020</b>	
<b>Projected thru 6/30/2020</b>	0
<b>20/21 Adopted Budget</b>	12,000

This revenue might have been included in water charges revenue in 2019/20

**COMMENTS:**

Late charges (\$1000*12)	<u>12,000</u>
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**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Non operating revenue</b>	
<b>Account Name:</b>	<b>Interest income</b>	
<b>Account Number:</b>		<b>9100</b>
<b>Budget Line Item:</b>		<b>34</b>

<b>19/20Budget</b>	<b>14,000</b>
<b>Actual thru 3/31/2020</b>	<b>2,484</b>
<b>Projected thru 6/30/2020</b>	<b>3,312</b>
<b>20/21 Adopted Budget</b>	<b>10,000</b>

**COMMENTS:**

Bank interest and interest from County	10000
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**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Non operating revenue</b>	
<b>Account Name:</b>	<b>Other income</b>	
<b>Account Number:</b>		<b>9200</b>
<b>Budget Line Item:</b>		<b>35</b>

<b>19/20 Budget</b>	10,000
<b>Actual thru 3/31/2020</b>	7,236
<b>Projected thru 6/30/2020</b>	9,648
<b>20/21 Adopted Budget</b>	10,000

**COMMENTS:**

Monthly charges to Revolon Corporation	\$720*12	8,640
Other non-operating income		1,360
		<hr/>
Other income		10,000
		<hr/> <hr/>

**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Non operating expenses</b>
<b>Account Name:</b>	<b>(Gain) Loss on disposal of assets</b>
<b>Account Number:</b>	9300
<b>Budget Line Item:</b>	36

<b>19/20Budget</b>	#REF!	Generally not budgeted
<b>Actual thru 3/31/2020</b>		
<b>Projected thru 6/30/2020</b>	0	
<b>20/21 Adopted Budget</b>	0	

**COMMENTS:**

Generally not significant and not a cashflows item	<u>0</u>
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**PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET**

<b>Description:</b>	<b>Non Operating expenses</b>	
<b>Account Name:</b>	Other expenses	
<b>Account Number:</b>		<b>9400</b>
<b>Budget Line Item:</b>		<b>37</b>

<b>19/20Budget</b>	2,000	
<b>Actual thru 3/31/2020</b>	3,722	(included account # 6300,9140 and 9000)
<b>Projected thru 6/30/2020</b>	4,963	
<b>20/21 Adopted Budget</b>	5,000	

**COMMENTS:**

Other non-operating expenses including penalties ets 5,000

PLEASANT VALLEY COUNTY WATER DISTRICT  
 BUDGET DETAIL  
 FY 20/21 BUDGET

Description: Capital expenditure  
 Account Name: Capital acquisition  
 Account Number:  
 Budget Line Item: 38

19/20 Budget	55,000	
Actual thru 3/31/2020	57,487	\$40,000 already paid in 19/20, more expense to be incurred in 2020/2021
Projected thru 6/30/2020		
20/21 Adopted Budget	187,000	

COMMENTS:  
 List of Items to budget for 2020/2021

New billing system	100,000
Well 5 Repair	37,000
Various capital items	50,000
	<u>187,000</u>

**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, Bieuel, LaRochelle,  
Mathews & Zirbel, LLP

**June 23, 2020, SPECIAL MEETING**

**TO: BOARD OF DIRECTORS**

**FROM: GENERAL MANAGER**

**Subject: Consider Annual Audit for Fiscal year Ended June 30, 2019 and 2018 and Independent Auditor's Report.**

**AGENDA ITEM: 7c**

Attached is the Annual Audit for Fiscal year Ended June 30, 2019 and 2018 and Independent Auditor's Report, issued by Fanning & Karrh Certified Public Accountants.

The audit issues a clean opinion of the District's finances. Staff will be prepared to answer any questions the Board may have regarding the audit at the meeting.

**Recommendation:** Approve the Audit as presented

**PLEASANT VALLEY COUNTY WATER DISTRICT**

Financial Statements for the  
Years Ended June 30, 2019 and 2018  
And Independent Auditor's Report

**Fanning & Karrh**

Certified Public Accountants

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A Professional Corporation



PLEASANT VALLEY COUNTY WATER DISTRICT  
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**Fanning & Karrh**  
Certified Public Accountants

A Professional Corporation

290 Maple Court, Suite 140  
Ventura, California 93003  
Telephone (805) 654-0450  
Fax (805) 654-0325

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Directors of  
Pleasant Valley County Water District:

We have audited the accompanying financial statements of Pleasant Valley County Water District (District) as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pleasant Valley County Water District as of June 30, 2019 and 2018, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6, the Schedules of Proportionate Share of the Net Pension Liability and of Contributions for the Cost Sharing defined Benefit Pension Plan on page 22, and the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Fanning & Karrh*

Ventura, California  
June 2, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Pleasant Valley County Water District's (District) financial performance for the fiscal period ended June 30, 2019 provides an overview of the District's operational activities that impacted the financial position of the District. The District's financial statements which begin on page 7 should be used in conjunction with this discussion and analysis.

### **Using this Annual Report**

The annual report consists of a sequence of financial statements with accompanying notes. The Statements of Net Position provides a comparison of the assets and liabilities which existed at the end of the current and prior fiscal year ends and in addition, manifests the solvency of the District as a going concern. The Statements of Revenues and Expenses and Changes in Net Position provides the results of operations for the fiscal year end, comparing this result with the prior year end, and the effect on the District's net position due from these results.

The District's financial strength can be evaluated by reviewing the Statements of Net Position and measuring the difference between the assets the District owns and the liabilities/debt the District owes. The increase or decrease in the net position over time is an indicator of the wellbeing of the District. However, other non-financial aspects need to be considered when evaluating the District's wellbeing such as capital projects and the District's philosophy to maintain low water rates for its customers.

*Method of Accounting:* The District uses a single enterprise fund for accounting and reporting the results of all operation. The District's financial statements are presented on the accrual basis of accounting, which is generally used by private-sector businesses. Current year revenue and expenses are recognized as earned or owed, regardless of when the cash is received or paid

*Notes to Financial Statements:* The notes which follow the financial statements provide indispensable information for a full understanding of the details provided in these financial statements. The notes to these financial statements begin on page 10 of this report.

### **District as a Whole**

The District is operated and reported as a single enterprise fund; therefore, there are no subsidiary fund statements presented as part of this report. The operating results in the accompanying financial statements reflect the total performance of the District as a whole.

The District has contracted to purchase water for delivery to its customers from United Water Conservation District (UWCD), and Camrosa Water District (Camrosa). Additionally, the District owns a series of wells which allows the District to deliver water to its customers when none is available from the other sources. The District entered into an agreement with the City of Oxnard during the fiscal year 2016/17 to purchase recycled water.

Operating performance in any given year relates to the weather. The water used is applied to the irrigation needs of the District's agricultural customers; therefore, sales increase or decrease depending on how much rain falls in any given year. The amount of "effective" rain correlates with the demand by the District's customers. Effective rain is the amount of rain needed to benefit the evapotranspiration requirements of the crops. Rainfall after the plants root zone has sufficient moisture and minor rainfall which does not penetrate the root zone, add no benefit. Rain which comes in smaller amounts and is well spaced several days apart throughout the rainy season is ideal.

The rainfall total as recorded at the District's Rainfall Station for year ended September 30, 2019 was 15.85 inches, which is 3.41 inches above the average for Ventura County, California.

District water deliveries vary in any given year depending on the amount of rain, farmer's crop rotation, the economy and the number of fallow fields. During the fiscal year ended June 30, 2019, the water deliveries decreased approximately 24% from the prior year due mainly to increase usage of water by the customers.

In 2016, the connection to the City of Oxnard's Groundwater Recovery Enhancement and Treatment Program (GREAT) was substantially completed and the District began receiving recycled water from the facility. The expected cost of the water will be based on first, second, and third priority rates ranging up to \$650 per acre foot, adjusted annually based on the Consumer Price Index. Although the cost of this water is significantly higher than the cost of well and groundwater, the water source is a supplemental source. The blending of this water with well water and groundwater will improve the overall quality of water the District provides to its customers. As the region had above-normal rainfall, the District only purchased water from the City of Oxnard for four months of the year.

The District continues to enjoy a strong balance sheet as well as a strong long-term financial policy implemented by the Board of Directors.

A summary of the net assets of the District and the change in net position from the prior fiscal year end is as follows:

	(In Millions)	
<u>Assets</u>	<u>2019</u>	<u>2018</u>
Current Assets	\$ 2.54	\$ 2.66
Capital Assets (net of depreciation)	2.50	2.46
Total Assets	<u>5.04</u>	<u>5.12</u>
Deferred Outflows of Resources	\$ 0.10	\$ 0.13
<u>Liabilities</u>		
Current Liabilities	\$ 0.38	\$ 0.49
Long-term Liabilities	0.29	0.27
Total Liabilities	<u>\$ 0.67</u>	<u>\$ 0.76</u>
Deferred inflows of Resources	<u>\$ 0.03</u>	<u>\$ 0.05</u>
<u>Net Position</u>		
Invested in Capital Assets (Net of related Debt)	\$ 2.50	\$ 2.46
Unrestricted Net Position	1.94	1.98
Total Net Position	<u>\$ 4.44</u>	<u>\$ 4.44</u>

Current liabilities decreased compared to prior year as water liability decreased from prior year. There is a slight increase in long-term liabilities. This is related to the pension and other postemployment obligations. There is very little change in net position as current year's net profit is very small. The current year's net profit is lower compared to prior year. This is due to decrease in water sales.

Revenue compared with the prior fiscal year is as follows:

	(In Millions)	
<u>Operating Revenue</u>	<u>2019</u>	<u>2018</u>
Water Sales	<u>\$ 3.40</u>	<u>\$ 4.45</u>
 <u>Non - operating Revenue</u> 		
Property Taxes	\$ 0.28	\$ 0.27
Other Revenue	<u>0.04</u>	<u>0.28</u>
Total Non-operating Revenue	<u>\$ 0.32</u>	<u>\$ 0.55</u>
Water purchases	\$ 2.18	\$ 2.52
Salaries, wages & benefits	0.49	0.54
Utilities	0.42	0.60
Other	<u>0.45</u>	<u>0.38</u>
Total District Operating Expenses	<u>\$ 3.54</u>	<u>\$ 4.04</u>
Depreciation and amortization	<u>0.17</u>	<u>0.16</u>
Total Operating Expenses	\$ 3.71	\$ 4.20

Operating revenue decreased by approximately 24% from the prior fiscal year. Decrease in operating revenue is mainly due to decrease in consumption of water compared to prior year. Overall Water sales generated 91% of the total revenue earned and non-operating income generated 9%. There is a decrease in non-operating revenue in 2019 because in prior year there was the insurance reimbursement that is not present in the current year.

Expenses for water purchases and utilities represent 73% of the total direct operating expenses and salaries and benefits represent 14%. All other expenses account for 13% of the total expenses for the period.

#### **Actual Results vs. Budget**

The Board of Directors adopts an annual budget in June of each year for the fiscal year beginning on July 1. The following is a summary of actual results in comparison to the budget.

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenues	\$ 3.40	\$ 5.01
Less Operating Expenses:		
Water Purchases and Utilities	2.18	3.70
Salaries, wages and Benefits	0.49	0.46
Services and Supplies	<u>0.87</u>	<u>0.48</u>
Net Operating Revenues	<u>(0.14)</u>	<u>0.37</u>
Non-operating Revenues		
Property Taxes	0.28	0.19
Other	<u>0.04</u>	<u>0.03</u>
Total non-operating revenues	<u>0.32</u>	<u>0.22</u>
Net income (loss) before depreciation	<u>0.18</u>	<u>0.59</u>
Depreciation	<u>0.17</u>	
Change in net position	<u>\$ 0.01</u>	

The District's actual Fiscal Year 2018-2019 operating revenue was approximately 32% under budget and operating expenses were approximately 24% under budget.

#### **Debt Administration**

The District has no long-term debt.

#### **Economic Factors**

**Budgeting:** The FY 2018 - 2019 budget was prepared with a conservative expectation of a below normal weather pattern; increased pump charges being assessed by UWCD and no surface water available from UWCD.

**Covid-19:** The COVID-19 outbreak in the United States and entire world has caused considerable business disruption through mandated and voluntary closing of many businesses. The outbreak is disrupting supply chains and affecting production and sales of across a range of industries including agriculture industry. As the district's main source of revenue is generated by supplying water for irrigation purposes to growers within its boundary, the district's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the operation of growers in Oxnard plains, availability and safety of employees and vendors all of which are uncertain and cannot be predicted at this time. District's management is evaluating the impact of COVID-19 outbreak as and when relevant information becomes available and is in the process of developing an action plan to be approved by its board of directors.

#### **Request for Information**

This financial report is designed to provide a general overview for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the General Manager, 154 S. Las Posas Road, Camarillo, CA 93010.

PLEASANT VALLEY COUNTY WATER DISTRICT  
 STATEMENTS OF NET POSITION  
 June 30, 2019 and 2018

ASSETS	Notes	2019	2018
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	\$ 1,999,706	\$ 2,086,008
Time certificates of deposit	2	156,909	156,533
Accounts receivable		377,364	409,672
Prepaid expenses		9,879	9,735
<b>TOTAL CURRENT ASSETS</b>		<u>2,543,858</u>	<u>2,661,948</u>
<b>CAPITAL ASSETS</b>			
Land and easements		231,144	231,144
Utility plant		7,946,943	7,742,582
Buildings and equipment		741,639	741,639
<b>TOTAL CAPITAL ASSETS</b>		<u>8,919,726</u>	<u>8,715,365</u>
Less: Accumulated depreciation and amortization		(6,417,917)	(6,252,663)
<b>NET CAPITAL ASSETS</b>	3	<u>2,501,809</u>	<u>2,462,702</u>
<b>TOTAL ASSETS</b>		<u>5,045,667</u>	<u>5,124,650</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	4	<u>104,250</u>	<u>129,269</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable		91,285	56,550
Accrued water liability		224,964	374,689
Accrued utilities and other expenses		70,649	60,854
<b>TOTAL CURRENT LIABILITIES</b>		<u>386,898</u>	<u>492,093</u>
<b>LONG-TERM LIABILITIES</b>			
Net pension liability	4	256,318	267,969
Net other postemployment liability	5	33,713	-
<b>TOTAL LONG-TERM LIABILITIES</b>		<u>290,031</u>	<u>267,969</u>
<b>TOTAL LIABILITIES</b>		<u>676,929</u>	<u>760,062</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	4	<u>26,835</u>	<u>54,854</u>
<b>NET POSITION</b>			
Net investment in capital assets		2,501,809	2,462,702
Unrestricted		1,944,344	1,976,301
<b>TOTAL NET POSITION</b>		<u>\$ 4,446,153</u>	<u>\$ 4,439,003</u>

See accompanying notes to financial statements.



PLEASANT VALLEY COUNTY WATER DISTRICT  
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION  
 For the Years Ended June 30, 2019 and 2018

	<u>Notes</u>	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUES</b>			
Water sales and irrigation		\$ 3,389,824	\$ 4,454,287
<b>OPERATING EXPENSES</b>			
Water purchases		2,179,438	2,524,041
Salaries, wages and benefits		489,078	542,824
Utilities		420,230	602,369
Professional fees		296,112	227,909
Repairs and maintenance		55,091	53,494
Outside services		45,138	54,344
Insurance		18,168	11,719
Other		35,979	32,430
Depreciation and amortization		<u>165,254</u>	<u>159,076</u>
<b>TOTAL OPERATING EXPENSES</b>		<u>3,704,488</u>	<u>4,208,206</u>
<b>(LOSS) INCOME FROM OPERATIONS</b>		<u>(314,664)</u>	<u>246,081</u>
<b>NON-OPERATING REVENUES AND EXPENSES</b>			
Property taxes		281,035	271,819
Interest income		24,970	6,278
Other revenue		6,193	41,421
Insurance recoveries		9,616	243,831
Loss from employee theft		<u>-</u>	<u>(5,012)</u>
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>		<u>321,814</u>	<u>558,337</u>
<b>CHANGE IN NET POSITION</b>		7,150	804,418
<b>NET POSITION - Beginning of year</b>		<u>4,439,003</u>	<u>3,634,585</u>
<b>NET POSITION - End of year</b>		<u>\$ 4,446,153</u>	<u>\$ 4,439,003</u>

See accompanying notes to financial statements.

PLEASANT VALLEY COUNTY WATER DISTRICT  
STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from user charges	\$ 3,428,718	\$ 4,454,694
Cash payments to employees	(473,925)	(534,654)
Cash payments for operating expenses	<u>(3,151,586)</u>	<u>(3,486,771)</u>
<b>NET CASH (USED FOR) PROVIDED BY OPERATING ACTIVITIES</b>	<u>(196,793)</u>	<u>433,269</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of capital assets	(204,361)	(226,974)
Proceeds from insurance recoveries	9,616	243,831
Loss from employee theft	<u>-</u>	<u>(5,012)</u>
<b>NET CASH (USED FOR) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(194,745)</u>	<u>11,845</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Property taxes collected	<u>281,035</u>	<u>271,819</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest income	18,008	5,021
Other revenue	<u>6,193</u>	<u>41,421</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>24,201</u>	<u>46,442</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	(86,302)	763,375
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>2,086,008</u>	<u>1,322,633</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 1,999,706</u>	<u>\$ 2,086,008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating (loss) income	\$ (314,664)	\$ 246,081
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	165,254	159,076
Changes in assets, deferred outflows, liabilities and deferred inflows:		
Accounts receivable - customers	38,894	407
Prepays and other current assets	(144)	(4,454)
Deferred outflows of resources	25,019	(26,212)
Accounts payable	34,735	8,613
Accrued water liability	(149,725)	27,366
Accrued utilities and other expenses	9,795	(10,700)
Deferred inflows of resources	(28,019)	(7,790)
Net pension liability	(11,651)	40,882
Net other postemployment liability	<u>33,713</u>	<u>-</u>
<b>NET CASH (USED FOR) PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ (196,793)</u>	<u>\$ 433,269</u>
<b>NONCASH ACTIVITIES</b>		
Reinvestment of interest on time certificates of deposit	<u>\$ 376</u>	<u>\$ 547</u>

See accompanying notes to financial statements.

PLEASANT VALLEY COUNTY WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – The Pleasant Valley County Water District (District), a special district of the State of California, was organized in 1956 and formed under the County Water District Law of the State of California, as amended, Government Code Sections 30,000 et seq. The District is located in the easternmost section of the Oxnard plain in Ventura County, California and comprises an area of approximately 12,500 acres within the United Water Conservation District. Management of the District is by a five-member Board of Directors. All of the Directors own property within the District boundaries and either purchase water from the District or guarantee the payment of water purchases by tenants. Directors are elected for four-year terms. The current directors are:

Thomas P. Vujovich, Jr.	President
Craig R. Kaihara	Vice- President
John S. Broome	Member
Peter W. Hansen	Member
John Menne	Member

The water distribution system is connected to the Pleasant Valley terminal reservoir constructed by the United Water Conservation District for the purpose of providing a supplemental agricultural water supply to the land in the Pleasant Valley area. The water transported into the District serves to alleviate the problems of groundwater overdraft and saltwater intrusion into the underground basin presently supplying the District. In addition, the distribution system provides means of serving the intruded areas near the coast from inland wells should supplemental water not be available from the United Water Conservation District or Calleguas Water District.

The District has also constructed a series of wells which allows it to deliver water to its customers when none is available from United Water Conservation District or Calleguas Water District.

The District receives property taxes from the County of Ventura. The amount received approximates the current year property tax times a historical percentage, which is based on the three-year period prior to the passage of Proposition 13.

Reporting Entity – The District's reporting entity includes all significant operation and revenue sources which the District Board of Directors exercises oversight responsibility. Oversight responsibility is determined on the basis of selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters, and the scope of public service. There are no component units included in this report.

Basis of Accounting – The Pleasant Valley County Water District is accounted for as a proprietary fund in accordance with generally accepted accounting principles as applied to governmental units. Proprietary funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the expenses, including depreciation, of providing goods or services to the general public are recovered through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and other purposes. Because the District is accounted for as a proprietary fund, the District uses the economic resources measurement focus and the accrual basis of accounting is used for financial statement reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. Net position is segregated into investment in capital and unrestricted.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Principles of Presentation – The accompanying financial statements are presented utilizing the accrual method of accounting.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Significant estimates used in preparing these financial statements include:

- Depreciation expense
- Accrual of net pension liability
- Accrual of net other postemployment liability

Cash and Cash Equivalents – For the purpose of the Statement of Cash Flows, the District considers all highly liquid investments with original maturities of 90 days or less to be cash and cash equivalents. The District considers funds in the Ventura County Treasury Fund to be cash equivalents.

Capital Assets – Capital assets are recorded at cost. Depreciation is calculated using the straight-line and accelerated rates to distribute the cost of properties over their estimated service lives, ranging from three to fifty years.

Deferred Outflows of Resources and Deferred Inflows of Resources – Deferred outflows of resources is a consumption of net position by the District that is applicable to a future period and deferred inflows of resources is an acquisition of net position by the District that is applicable to a future reporting period. Both deferred outflows and inflows are reported in the Statements of Net Position, but are not recognized in the financial statements as revenue and expenses until the period(s) to which they relate. Deferred outflows of resources and deferred inflows of resources are related to pensions.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) cost-sharing multiple-employer defined benefit plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) – The District adopted GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, as of July 1, 2018. The District does not pre-fund the OPEB plan in a trust. The total OPEB liability represented the actuarial present value of projected OPEB benefit payments attributable to employees' past services as of June 30, 2019.

Net Position – Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the financial statements. Net position is classified in the following categories:

- Net investment in capital assets – This category includes capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction, or improvement of those assets.
- Restricted – This category consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws, or regulations, or

through constitutional provision, or enabling legislation. As of June 30, 2019 and 2018, the District did not have restricted net position.

- Unrestricted net position – This category consists of all other net position that does not meet the definition of restrict or invested in capital assets.

Subsequent Events – The District has evaluated subsequent events through June 2, 2020, the date which the financial statements were available to be issued.

Reclassifications - Certain reclassifications have been made to the prior year financial statements in order to conform to the presentation of the current year financial statements for comparative purposes. There is no material effect on the financial statements.

## 2. DEPOSITS AND INVESTMENTS

The District's carrying value of deposits with a bank was \$1,217,852 and \$1,598,459 at June 30, 2019 and 2018, respectively. The corresponding bank balance was \$1,280,186 and \$1,619,676, respectively. Of the bank balance at June 30, 2019, \$250,000 was covered by Federal deposit insurance. The California Government Code requires all financial institutions to secure a local government agency's deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits, and collateral is considered to be held in the name of the District. All cash held by financial institutions is, therefore, entirely insured or collateralized.

At June 30, 2019 and 2018, the District had \$938,763 and \$644,058, respectively, held in an external investment pool in the County of Ventura. Carrying value approximates fair value.

The County Treasurer maintains a cash investment pool for all funds of the County and other agencies for which the County treasury is the depository. Interest earned on the pooled funds is allocated and credited to these funds quarterly. Interest is apportioned to the District based on the average daily balances on deposit with the County Treasurer. Investment earnings are accrued at year-end. The investment pool operates in accordance with appropriate state laws and regulations and the investment policy of the County. The District's investment in the County of Ventura Investment Pool was rated AAA by Standard & Poor's for a primary objective of safety and SI by Standard & Poor's for a secondary objective of liquidity.

To address credit risk, the District invests its funds in accordance with state statutes and the District's investment policy. The criteria for selecting investments are, in order of priority, (1) safety – consideration of the potential loss of principal or interest, (2) liquidity – the ability to have funds available at any moment in time with a minimal potential loss and (3) yield – the optimum rate of return while preserving capital.

### 3. CAPITAL ASSETS

	Balance June 30, 2018	Increases	Decreases	Balance June 30, 2019
Capital assets not being depreciated -				
Land and permanent easements	\$ 231,144	\$ -	\$ -	\$ 231,144
Construction in progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets not being depreciated	<u>231,144</u>	<u>-</u>	<u>-</u>	<u>231,144</u>
Capital assets being depreciated:				
Water distribution system	7,742,582	204,361	-	7,946,943
Buildings and equipment	<u>741,639</u>	<u>-</u>	<u>-</u>	<u>741,639</u>
Total capital assets being depreciated	<u>8,484,221</u>	<u>204,361</u>	<u>-</u>	<u>8,688,582</u>
Less accumulated depreciation and amortization for:				
Water distribution system	(5,681,032)	(140,328)	-	(5,821,360)
Buildings and equipment	<u>(571,631)</u>	<u>(24,926)</u>	<u>-</u>	<u>(596,557)</u>
Total accumulated depreciation and amortization	<u>(6,252,663)</u>	<u>(165,254)</u>	<u>-</u>	<u>(6,417,917)</u>
Total capital assets being depreciated and amortized, net	<u>2,231,558</u>	<u>39,107</u>	<u>-</u>	<u>2,270,665</u>
Total capital assets, net	<u>\$ 2,462,702</u>	<u>\$ 39,107</u>	<u>\$ -</u>	<u>\$ 2,501,809</u>

### 4. DEFINED BENEFIT PENSION PLAN

#### A. General Information about the Pension Plan

Plan Descriptions, Benefits Provided and Employees Covered – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan). The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. A full description regarding number of employees covered, benefit provisions, assumptions, and membership information for the Plan is listed in the District's June 30, 2016 Annual Valuation Report. This report and CalPERS audited financial statements are publicly available reports that can be found on CalPERS website.

The Plan's provisions and benefits in effect at June 30, 2019, as summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date	<u>2% @ 60</u>	<u>2% @ 62</u>
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	monthly for life	monthly for life
Benefit payments	50	52
Retirement age	7%	6.25%
Required employee contribution rates	7.634%	6.842%
Required employer contribution rates		

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits

earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning for the year ended June 30, 2016, CalPERS collected employer contributions towards unfunded liability as a dollar amount instead of the prior method of a contribution rate. The pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. The District's unfunded liability payment for the year ended June 30, 2019 was \$15,909.

For the year ended June 30, 2019, the contributions recognized as part of pension expense were as follows:

Contributions - employer	\$	37,042
Contributions - employee (paid by employer)	\$	5,986

B. Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District's reported net liability for its proportionate share of the net pension liability was \$256,318.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2019 and 2018 was as follows:

Proportion - June 30, 2018	0.00680%
Proportion - June 30, 2019	0.00680%
Change - Increase (Decrease)	0.00000%

For the year ended June 30, 2019, the District recognized pension expense of \$22,390. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 37,042	\$ -
Net differences between projected and actual earnings on plan investments	1,267	-
Difference between Expected and Actual Experiences	9,834	3,347
Changes in assumptions	29,221	7,161
Differences between Actual Contributions and Proportionate Share of Contributions	-	16,327
Change in Employer's Proportion	<u>26,886</u>	<u>-</u>
Total	<u>\$ 104,250</u>	<u>\$ 26,835</u>

The \$37,042 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(Inflows) of Resources, Net
2020	\$ 29,255
2021	17,152
2022	(3,728)
2023	(2,306)
Total	\$ 40,373

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2018 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2017 total pension liability determined in the June 30, 2017 actuarial accounting valuation. The June 30, 2018 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15%
Mortality	Derived using CalPERS' Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

The underlying mortality assumption and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be found on the CalPERS' website under Forms and Publications.

Discount Rate - The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is deemed adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one



calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by assets class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%

(a) An expected inflation of 2.0% used for this period

(b) An expected inflation of 2.92% used for this period

Amortization of Deferred Outflows and Deferred Inflows of Resources – Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflow and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with pensions (active, inactive, and retired) as of the beginning of the measurement period

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining net difference between projected and actual investment earnings on pension plan investments at the measurement date is to be amortized over the remaining four-year period. The net difference between projected and actual investment earnings on pension plan investments in the schedule of collective pension amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to differences between expected and actual experience, changes of assumptions and employer-specific amounts should be amortized over EARSL of members provided with pensions through the plan.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) higher than the current year:

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 461,043	\$ 256,318	\$ 87,320

Pension Plan Fiduciary Net Position – The plan's fiduciary net position disclosed in the District's GASB 68 accounting valuation report may differ from the plan assets reported in the District's funding actuarial valuation report due to several reasons. For the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in the District's funding actuarial valuation. Detailed information about the pension plan's fiduciary net position is available in the separately CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2019, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

5. OTHER POST EMPLOYMENT BENEFITS

A. General Information about the Pension Plan

Plan description – The District's defined benefit OPEB plan (Plan) provides lifetime post-employment medical insurance to eligible retirees and their spouses through the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits provided – Employees may retire directly from the District under PERS (age 50 and 5 years of PERS service) and receive a District-paid contribution towards medical premiums. The District joined PEMHCA in 2007 and has been subject to the unequal method since 2016, with the monthly cap being based on the Blue Shield Los Angeles single non-Medicare premium. As of 2018, the District contributes up to 55% of the non-Medicare premium, and this will increase 5% each year. The cap is scheduled to increase not more than \$100 each year per the unequal method rule, until/unless the cap equals the Blue Shield Los Angeles single non-Medicare premium, after which the \$100 rule no longer applies. Survivor benefits are available and spouse benefits are available until the cap. The District also pays the CalPERS administrative fee. The District does not offer vision, dental, or life benefits for retirees.

Employees covered by benefit terms – As of the June 30, 2018 measurement date, the following employees were covered by the benefit terms of the Plan:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	4
Total	<u>4</u>

Contributions – The District currently finances benefits on a pay-as-you-go basis.

B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as of that date. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial assumptions – The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.62%
Inflation rate	3.00%
Salary increases	3.00%
Medical cost trend rate	6.00% for 2018 decreased 0.10% each year to an ultimate rate of 5% for 2028 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Discount rate – A discount rate of 3.62% was used in the valuation. The rate, as required by GASB 75, reflects the following:

- a) The long-term expected rate of return on OPEB investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- b) A yield or index rate for 20-year, tax-exempt general obligations municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting date	Measurement Date	Long-Term Expected Return of Plan Investments (if any)	Municipal Bond 20- Year High Grade Rate Index	Discount Rate
June 30, 2019	June 30, 2018	4.00%	3.62%	3.62%

The components of the net OPEB liability are as follows:

Total OPEB liability	\$ 33,713
Plan fiduciary net position	\$ 0
Net OPEB liability	\$ 33,713
Measurement date	June 30, 2018
Reporting date	June 30, 2019

Changes in the Net OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2018	\$ -	\$ -	\$ -
Changes for the year:			
Service cost	32,631	-	32,631
Interest	1,082	-	1,082
Changes of benefit terms	-	-	-
Plan experience differences	-	-	-
Changes in assumptions	-	-	-
Contributions - employers	-	-	-
Benefit payments	-	-	-
Administrative expenses	-	-	-
Net changes	<u>33,713</u>	<u>-</u>	<u>33,713</u>
Balances at June 30, 2019	<u>\$ 33,713</u>	<u>\$ -</u>	<u>\$ 33,713</u>

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates – The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease 2.62%	Current Discount Rate 3.62%	1% Increase 4.62%
Net OPEB Liability	\$ 36,108	\$ 33,713	\$ 31,385

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease 4.00%	Healthcare Cost Trend Rate 5.00%	1% Increase 6.00%
Net OPEB Liability	\$ 30,538	\$ 33,713	\$ 37,264

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expenses of \$33,713. At June 30, 2019, the District reported deferred no outflows of resources and inflows of resources related OPEB.

## 6. COMMITMENTS

United Water Conservation District Water Delivery Contract – The District's contract with United Water Conservation District (United) calls for the District to receive 12.22% of all the water diverted at the Freeman Diversion through January 24, 2030. The cost of the water can be modified each year and is based on criteria sent out in the contract. As of June 30, 2019, the cost of the water was \$126.94 per acre foot plus a fixed monthly charge of \$26,850. As part of this agreement, the District is required to maintain a reserve account with United which equals two times the average operating and maintenance expenditures incurred by United to operate the pipeline to the District.

Camrosa Water District Water Sales Agreement – The District entered into a contract with Camrosa Water District (Camrosa) on April 10, 2014 for the purchase of recycled and recaptured water from the Conejo Creek Project. The contract was entered into concurrently with the termination of a similar agreement with between the District and Calleguas Municipal Water District. The contract calls for the District to take up 3,000 acre feet of water per year of all water made available to it by Camrosa from water harvested through the Conejo Creek Project. The base unit price of the water is \$154.89 per acre foot, subject to an annual price adjustment on September 1<sup>st</sup> of each year based on the Consumer Price Index. This contract continues through April 2054.

The District pumps groundwater from the Fox Canyon Aquifer. This aquifer is managed by the Fox Canyon Groundwater Management Agency (GMA). The GMA adopted an ordinance which requires reduction of groundwater pumping. The reduction is based on the average annual water pumped during 1985-1989. Annual pumping must ultimately be reduced 25% on a graduated basis. There are financial penalties for pumping amounts in excess of the stated base period amounts. Users can build up conservation credits by pumping less than the annual quota. To date, the District has operated below its allocation and has not paid any penalties.

However, in accordance with the agreement with Camrosa, the District has agreed to transfer to Camrosa any GMA conservation credits earned as a result of the use of water delivered by Camrosa under the water sales agreement.

Recycled Water Management and Use Agreement – In January 2014, the District entered into an agreement with the City of Oxnard (Oxnard) and other parties which provides for the delivery of recycled water from Oxnard's Groundwater Recovery Enhancement and Treatment Program (GREAT) and will be used to provide water service to its customers. The agreement also provides for the joint coordination and management of the recycled water. Water delivery rates will be based on first, second and third priority rates ranging up to \$650 per acre foot, adjusted annually based on the Consumer Price Index. The term of the Agreement will be for 10 years, with an option to renew for an additional 10 years.

## 7. MAJOR CUSTOMERS

The District has three customers whose water charges represent a significant portion of water revenue. Revenue from these three customers represented 19%, 12% and 11%, respectively, of water revenue during the fiscal year ended June 30, 2019.

## 8. RISK MANAGEMENT

The District is exposed to potential losses from claims arising from its business operations. Significant losses are covered by commercial insurance. There have been no significant reductions in insured coverage. Settlement amounts have not exceeded insurance coverage.

## 9. SUBSEQUENT EVENT

The District evaluated its June 30, 2019 financial statements for subsequent events through the date the financial statements were available for issuance. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the District's financial position, operations, and cash flows. Possible effects may include, but are not limited to, disruption to the District's customers and revenue, absenteeism in the District's labor workforce and unavailability of products and supplies used in operations.

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PLEASANT VALLEY COUNTY WATER DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 California Public Employees' Retirement System  
 June 30, 2019  
 Last 10 years \*

**Schedule of Proportionate Share of the Net Pension Liability**

Year Ended *	Proportion of the Net Pension Liability	Proportionate Share (Amount) of Net Pension Liability	Actual Covered Member Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/15	0.71300%	\$ 176,794	\$ 253,149	69.84%	86.15%
6/30/16	0.37400%	\$ 102,719	\$ 248,383	41.36%	92.31%
6/30/17	0.65400%	\$ 227,087	\$ 254,800	89.12%	83.66%
6/30/18	0.68000%	\$ 267,969	\$ 281,382	95.23%	83.66%
6/30/19	0.68000%	\$ 256,318	\$ 368,678	69.52%	83.06%

\* The data provided in the schedule is based as of the measurement date of CalPERS net pension liability, which is as of the beginning of the District's fiscal year.

**Schedule of Contributions**

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a Percentage of Covered Payroll
6/30/14	\$ 17,353	\$ 17,353	\$ -	\$ 253,149	6.85%
6/30/15	\$ 16,397	\$ 16,397	\$ -	\$ 248,383	6.60%
6/30/16	\$ 29,160	\$ 29,160	\$ -	\$ 254,800	11.44%
6/30/17	\$ 32,352	\$ 32,352	\$ -	\$ 281,382	11.50%
6/30/18	\$ 38,425	\$ 38,425	\$ -	\$ 368,678	10.42%
6/30/19	\$ 37,042	\$ 37,042	\$ -	\$ 298,715	12.40%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

PLEASANT VALLEY COUNTY WATER DISTRICT  
 REQUIRED SUPPLEMENTARY INFORMATION  
 Schedule of Changes in the Net OPEB Liability and Related Ratios  
 June 30, 2019  
 Last Ten Years\*

	Measurement Date <u>6/30/18</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 32,631
Interest	1,082
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments	-
Net change in total OPEB liability	<u>33,713</u>
Total OPEB liability - beginning	-
Total OPEB liability - ending	<u>\$ 33,713</u>
<b>Plan Fiduciary Net Position</b>	
Contribution - employer	\$ -
Net investment income	-
Benefit payments	-
Administrative expense	-
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending	<u>\$ -</u>
<b>Net OPEB liability - ending</b>	<u>\$ 33,713</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>
Covered employee payroll	<u>\$ 368,678</u>
Net OPEB liability as a percentage of covered employee payroll	<u>9.14%</u>

**Notes to Schedule:**

Changes in assumptions: none  
 Benefit changes - none

\* Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2018-2019 was the first year of implementation.



**DIRECTORS**

Peter W. Hansen

Craig R. Karihana

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

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Jared L. Bouchard  
General Manager

General Counsel  
Arnold, Blesel, LaRochelle,  
Mathews & Zibel, LLP

**June 23, 2020 SPECIAL MEETING**

**TO: BOARD OF DIRECTORS**

**FROM: GENERAL MANAGER**

**Subject: FIRST READING OF ORDINANCE 20-01 PLEASANT VALLEY COUNTY AN ORDINANCE ESTABLISHING FEES RELATED TO THE PROVISION OF WATER SERVICE**

**AGENDA ITEM: 7D**

At the Boards October 10, 2019 meeting the Board reviewed the current rates and their efficacy in meeting the financial obligations of the District, in particular the Board received a presentation regarding the increase in fees PVCWD is paying in the way of ground water pump fees to United and FCGMA and in addition, the increased cost for purchased water from Camrosa.

The Board directed staff to return with an ordinance that will implement an effective "pass through" rate increase of \$30/ acft more to the existing rate of \$300 in order to fund the increased cost of water to PVCWD.

The attached ordinance 20-01 would become effective September 1, 2020, if adopted by the Board. PVCWD will need to set a date for the public hearing no sooner than 10 days from the date of this meeting and no later than 30 days prior to September 1<sup>st</sup> in order to comply with various public notice requirements related to rate increases.

**Recommendation:** Conduct First Reading and set a public hearing date for consideration of pass through rate increases.

**Ordinance 20-01**

**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 Adjustments Ordinance**" and may be cited as such.

**SECTION 2: Purpose**

"The purposes of this Ordinance are:

- a. In order to pass through increased wholesale water costs and increased regulatory pump charges, increase the cost of water that Pleasant Valley County Water District charges to its customers, 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) "Stand By Fee"- Shall mean a fee imposed for any turnout that is open an 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 September 1, 2020:

**Section 4.1 Metered Use Rates** - The metered use rate for all turnout delivered water shall be: **\$330/ 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 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 Stand By Fees** – A \$330/month fee shall be imposed for each turnout that uses less than one ac/ft of water per month in any one month billing cycle.

**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 Stand By 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

**SECTION 5: Effective Date**

This Ordinance shall become effective at **12:01 a.m. on September 1, 20120.**

**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**

Repeal of all other Fee Ordinances related to the provisions of water service from Pleasant Valley County Water District

**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 **9th day of July, 2020**, by the following vote:

**AYES:** Directors:

**NOES:** Directors:

**ABSENT:** Directors:

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

\_\_\_\_\_  
**John Mathews, General Counsel**

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

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

**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  
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**STAFF**

Jared L. Bouchard  
General Manager

General Counsel  
Arnold, Bleuel, LaRoche,  
Mathews & Zirbel, LLP

## June 23, 2020, SPECIAL MEETING

**TO: BOARD OF DIRECTORS**

**FROM: GENERAL MANAGER**

**Subject: CONSIDER PROPOSAL FOR BILLING AND WATER ALLOCATION TRACKING SOFTWARE WITH MUNI BILLING UTILITY BILLING SOLUTIONS**

### **AGENDA ITEM: 7E**

The attached proposal is a full service contract for the development of a billing system and allocation tracking software. This effort is mainly being driven by regulations for reporting and tracking adopted by the FCGMA. It will also improve PVCWD current billing, financial tracking and reporting.

Staff interviewed multiple software solutions for billing, however only Muni Billing had experience in the complicated nature of what will be required of PVCWD. Other software exists solely for the land and water management piece of the task, but the cost of that program was comparable to the dual solution we are proposing here.

The scope of work and appendices that are part of the proposal describe the many complex scenarios of reporting and tracking that PVCWD will need to be prepared to address October 1, 2020.

Muni Billing has worked with Santa Clara Valley Water authority to build out a system that does many of the same functions PVCWD will need. Staff has spoken with SCVWA about their experience with Muni Billing , that feedback was positive. In particular the feedback provided staff with confidence that Muni Billing fully understands what PVCWD needs in order to comply with the tracking and reporting required by the FCGMA and others.

**Recommendation:** Authorize the General to execute agreements and implement software solutions by October 1 2020. Initial Capital Outlay not to exceed \$120,000

**AMENDMENT NO. 1**  
**TO THE WATER DELIVERY CONTRACT**  
**BETWEEN UNITED WATER CONSERVATION DISTRICT**  
**AND PLEASANT VALLEY COUNTY WATER DISTRICT**

This Amendment No. 1 (“Amendment”) made and entered into this \_\_\_\_ day of \_\_\_\_\_ 2020 (“Effective Date”) is made part of and modifies the Water Delivery Contract dated January 24, 1995 and any subsequent amendments thereto (hereinafter referred to as the “Original Agreement”) between United Water Conservation District (“United”) and Pleasant Valley County Water District (“Pleasant Valley”) (individually a “Party” and collectively “the Parties”). Terms not defined otherwise herein shall have the meaning ascribed to them in the Original Agreement. To the extent of any conflict or inconsistency between this Amendment and the terms and conditions of the Original Agreement, this Amendment will prevail. This Amendment, taken together with the Original Agreement, represents a new agreement and understanding between United and Pleasant Valley, hereinafter referenced as the “Agreement.”

The Agreement is hereby modified as follows:

1. Deletion of Section 6 in its entirety and restated as follows:

6. Point of Delivery. United will make delivery of water hereunder to Pleasant Valley at points designated by United, adjacent to United’s conduit or terminal reservoir. For purposes of measuring the amount of water delivered to Pleasant Valley under this agreement, United will take the total deliveries through the meter known as the “PV Meter” (see Exhibit “B”, a copy of which is attached hereto and incorporated herein).

Such readings will take place on a monthly basis and the total amount of water delivered through this meter will be billed to Pleasant Valley on a monthly basis.

United shall be responsible for the accuracy of said meter. Pleasant Valley shall have the right to calibrate said meters at reasonable times and shall have the right to install its own meter to measure the amount of water delivered to Pleasant Valley.

2. This Amendment, along with the Original Agreement to the extent it has not been altered or removed pursuant to this Amendment, incorporates all of the terms and conditions mentioned herein, or incidental hereto, and supersedes all negotiations and previous agreements between the Parties with respect to all or part of the subject matter thereof and therefore, constitutes the complete and final Agreement.

**IN WITNESS WHEREOF** the Parties hereto have executed this Amendment as of the Effective Date.

**UNITED:**

**PLEASANT VALLEY:**

**UNITED WATER CONSERVATION DISTRICT**

**PLEASANT VALLEY COUNTY WATER DISTRICT**

By: \_\_\_\_\_

By: \_\_\_\_\_

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

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

**Exhibit "B"**

PV Meter

