

ROWLAND WATER DISTRICT

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

RWD BOARD VISION



Our Mission:

"Bound by our core values -- Accountability, Communication and Teamwork -- we are committed to providing the highest level of service to our customers --

DEDICATED-RELIABLE-OUTSTANDING-PROFESSIONAL SERVICE"

**Board of Directors Regular Meeting
November 13, 2018
6:00 p.m.**



AGENDA

Regular Meeting of the Board of Directors

November 13, 2018

6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

Szu Pei Lu-Yang, President

Robert W. Lewis, Vice President

Anthony J. Lima

John Bellah

Teresa P. Rios

ADDITION(S) TO THE AGENDA

PUBLIC COMMENT ON NON-AGENDA ITEMS

Any member of the public wishing to address the Board of Directors regarding items not on the Agenda within the subject matter jurisdiction of the Board should do so at this time. With respect to items on the agenda, the Board will receive public comments at the time the item is opened for discussion, prior to any vote or other Board action. A three-minute time limit on remarks is requested.

Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning Rose Perea, Secretary to the Board at (562) 697-1726, or writing to Rowland Water District, at 3021 Fullerton Road, Rowland Heights, CA 91748. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included, so that District staff may discuss appropriate arrangements. Anyone requesting a disability-related accommodation should make the request with adequate time prior to the meeting in order for the District to provide the requested accommodation.

Any member of the public wishing to participate in the meeting, who requires a translator to understand or communicate in English, should arrange to bring a translator with them to the meeting.

Materials related to an item on this Agenda submitted after distribution of the Agenda packet are available for public review at the District office, located at 3021 Fullerton Road, Rowland Heights, CA 91748.

Tab 1 CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine matters, status reports, or documents covering previous Board instruction. The items listed on the Consent Calendar will be enacted by one motion, unless separate discussion is requested.

- 1.1 Approval of the Minutes of Regular Board Meeting held on October 9, 2018**
Recommendation: The Board of Directors approve the Minutes as presented.
- 1.2 Approval of the Minutes of Special Board Meeting held on October 23, 2018**
Recommendation: The Board of Directors approve the Minutes as presented.
- 1.3 Demands on General Fund Account for September 2018**
Recommendation: The Board of Directors approve the demands on the general fund account as presented.
- 1.4 Investment Report for September 2018**
Recommendation: The Board of Directors approve the Investment Report as presented.
- 1.5 Water Purchases for September 2018**
For information purposes only.

Next Special Board Meeting: November 20, 2018, 6:00 p.m.
Next Regular Board Meeting: December 11, 2018, 6:00 p.m.

Tab 2 ACTION ITEMS

This portion of the Agenda is for items where staff presentations and Board discussions are needed prior to formal Board action.

- 2.1 Review and Approve Directors' Meeting Reimbursements for October 2018**
Recommendation: The Board of Directors approve the Meeting Reimbursements as presented.
- 2.2 Receive and File PWR Joint Water Line Commission Audit Report for Fiscal Year 2017-2018 Prepared by White Nelson Diehl Evans LLP**
No recommendation provided.
- 2.3 Receive and File Rowland Water District's Statement of Operations For Period Ending September 30, 2018**
To be provided at time of meeting.
- 2.4 Receive and File Rowland Water District's Quarterly Investment Report as of September 30, 2018**
To be provided at time of meeting.

- 2.5 Review and Approval final Draft of District 2018 Strategic Plan Document**
Recommendation: The Board of Directors approve the 2018 Strategic Plan document as presented.
- 2.6 Public Relations (Rose Perea)**
- **Communications Outreach (CV Strategies)**
 - **Education Update**
For information purposes only.
- 2.7 Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)**
- Solar Cup, May 17-19, 2019, Temecula, CA

Tab 3 LEGISLATIVE INFORMATION

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

Tab 4 REVIEW OF CORRESPONDENCE

Intentionally left blank.

Tab 5 COMMITTEE REPORTS

- 5.1 Three Valleys Municipal Water District** (Directors Lu-Yang/Lima)
- Agenda Regular Board Meeting held October 17, 2018
 - Action Line Regular Board Meeting held October 17, 2018

There are no tabs for the remainder of the meeting.

- 5.2 Joint Powers Insurance Authority** (Director Lewis/Mr. Coleman)
- 5.3 Association of California Water Agencies** (Directors Lewis/Bellah)
- 5.4 Puente Basin Water Agency** (Directors Lima/Lewis)
- 5.5 Project Ad-Hoc Committee** (Directors Lima/Lu-Yang)
- 5.6 Regional Chamber of Commerce-Government Affairs Committee**
(Directors Lewis/Bellah)
- 5.7 PWR Joint Water Line Commission** (Directors Lima/Rios)
- 5.8 Sheriff's Community Advisory Council** (Directors Lu-Yang/Rios)
- 5.9 Rowland Heights Community Coordinating Council**
(Directors Lu-Yang/Bellah)

Tab 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

- 6.1 Finance Report (Mr. Henry)**
- 6.2 Operations Report (Mr. Warren)**
- 6.3 Personnel Report (Mr. Coleman)**

Tab 7 ATTORNEY'S REPORT (Mr. Joseph Byrne)

Tab 8 CLOSED SESSION

- a. CONFERENCE WITH LEGAL COUNSEL—
Existing Litigation Paragraph (1) of subdivision (d) of Section 54956.9
Name of Case: Rowland Water District vs. La Habra Heights County Water District
Case No. KC070088**
- b. Personnel; Public Employee Performance Evaluation; Cross Connection Control
Specialist, Pursuant to Government Code Section 54957**

Directors' and General Manager's Comments

Future Agenda Items

Late Business

No action shall be taken on any items not appearing on the posted agenda, except upon a determination by a majority of the Board that an emergency situation exists, or that the need to take action arose after the posting of the agenda.

ADJOURNMENT

President SZU PEI LU-YANG, Presiding

Tab

1.1



Minutes of the Regular Meeting
of the Board of Directors of the Rowland Water District
October 9, 2018 - 6:00 p.m.
Location: District Office

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

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

ABSENT:

None

OTHERS PRESENT:

Joseph P. Byrne, Legal Counsel, Best Best & Krieger
Erin La Combe Gilhuly, CV Strategies
Joe Ruzicka, Three Valleys Municipal Water District
Kirk Howie, Three Valleys Municipal Water District
David Malkin, Resident
Denise Jackman, Resident

ROWLAND WATER DISTRICT STAFF

Tom Coleman, General Manager
Rose Perea, Director of Administrative Services
Dave Warren, Director of Operations
Sean Henry, Finance Officer

ADDITION(S) TO THE AGENDA

None.

PUBLIC COMMENT ON NON-AGENDA ITEMS

Resident, David Malkin, thanked the District for its sponsorship of the State of the Schools Breakfast (FORUS) to be held on October 19, 2018, and for its participation in the Buckboard Days Parade to be held on October 20, 2018.

Tab 1 - CONSENT CALENDAR

Upon motion by Director Lima, seconded by Director Rios, the Consent Calendar was unanimously approved.

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

The approval of the Consent Calendar included:

1.1

Approval of the Minutes of Regular Board Meeting Held on September 11, 2018

1.2

Demands on General Fund Account for August 2018

1.3

Investment Report for August 2018

1.4

Water Purchases for August 2018

Next Special Board Meeting
Next Regular Board Meeting

October 23, 2018, 6:00 p.m.
November 13, 2018, 6:00 p.m.

Tab 2 - ACTION ITEMS

2.1

Review and Approve Directors' Meeting Reimbursements for September 2018

Upon motion by Director Lima, seconded by Director Lewis, the Directors' Meeting Reimbursement Report was unanimously approved.

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

2.2

Review and Approve Resolution No. 10-2018 Requesting Appointment in Lieu of Election for the Office of Member, Board of Directors, Divisions 3, 4 and 5

After discussion, a motion was made by Director Rios and seconded by Director Lima to approve the Resolution as presented.

The motion was approved with the following 5-0 roll-call vote:

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

2.3

Review and Approve Mutual Response Agreement (Public Water Agencies Group – PWAG)

After discussion, upon motion by Director Lewis, seconded by Director Bellah, the Agreement was unanimously approved as presented.

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

2.4

Public Relations (Rose Perea)

Mrs. Perea reported that Nogales High School's name was drawn to participate in this year's Solar Cup event at Lake Skinner. District Directors and staff will attend the "Friends of Rowland Unified Schools" (FOR US) Breakfast on October 19, 2018 as well as the Buckboard Days Parade on October 20, 2018. All of the collateral for the parade has been created by CV Strategies, the t-shirts have been ordered and field staff will build the float for the parade.

Communications Outreach (CV Strategies)

Erin La Combe Gilhuly, CV Strategies, reported that the "Draft" Strategic Plan document is nearly complete and will be e-mailed to Board members prior to the workshop on October 23, 2018. The Customer Survey questions have been developed and will be completed within the next two weeks. The article on the dedication of the Marcos Aspeitia building was published in the ACWA News.

Education Update

No update provided.

2.5

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

- **Three Valleys MWD Leadership Breakfast, October 31, 2018, 7:30 a.m., Sheraton Fairplex Hotel, Pomona, CA**
Staff was asked to make reservations for the attendance of Directors Lu-Yang, Lewis, Lima, Rios and Bellah at the breakfast.
- **ACWA Conference, November 27-30, 2018, San Diego, CA**
Staff was asked to make reservations for the following Directors' attendance at the Conference: Directors Rios, Lu-Yang, Lewis and Bellah.
- **Solar Cup, May 17-19, 2019, Temecula, CA** – To be brought back next month.

Tab 3 LEGISLATIVE INFORMATION

3.1

Updates on Legislative Issues

General Manager, Tom Coleman, advised the Board that Senate Bill 998 containing provisions regarding the discontinuance of water service to certain types of residences for nonpayment will require the District to post, on an annual basis to the District's website, a list of the customers whose water service has been discontinued. He also reminded the Board that these requirements do not go into effect until 2020.

Tab 4 REVIEW OF CORRESPONDENCE

- S&P Global Bond Rating Letter
- Thank You Letter from OPARC

For information purposes only.

Tab 5 COMMITTEE REPORTS

5.1

Three Valleys Municipal Water District

- TVMWD – “District News” – Press Release “Three Valleys Municipal Water District General Manager Announces Retirement”

For information purposes only.

Directors Lima and Lu-Yang reported on their attendance at the September 19, 2018 meeting. Director Lima reported that project updates were provided and that General Manager, Rick Hansen, announced that his retirement would be effective as of December 28, 2018. Interim General Manager, Matt Litchfield, was given an 18-month contract to serve as General Manager, effective January 2, 2019. President Lu-Yang reported that California Proposition 3, Water Infrastructure and Watershed Conservation Bond Initiative, would be included in the November ballot and that a Resolution in favor of the Bond initiative would be presented to the Board for approval. Interim General Manager, Matt Litchfield, discussed the three-year on-call contracts.

5.2

Joint Powers Insurance Authority

- JPIA Letter – Workers' Compensation, Liability and Property Risk Assessment

For information purposes only.

5.3

Association of California Water Agencies

Nothing to report.

5.4

Puente Basin Water Agency

Director Lima reported on his attendance at the October 4, 2018 meeting. Project updates were provided. The Central Basin Well project was discussed and it was noted that the Cal Domestic water delivery for the month of September was interrupted.

5.5

Project Ad-Hoc Committee

President, Lu-Yang, advised that the Ad Hoc Committee met and discussed modifications to the Tuition Reimbursement Policy and to the Group Life Insurance benefits. A Board workshop will be scheduled to discuss these proposed modifications in more detail.

5.6

Regional Chamber of Commerce-Government Affairs Committee

Director Lewis reported on the meeting of the Government Affairs Committee which was held on October 8, 2018. He also provided a written "Summary Report San Gabriel Valley Water Forum September 18, 2018 and Regional San Gabriel Valley Power Lunch September 21, 2018."

5.7

PWR Joint Water Line Commission

Director Lima advised that the next quarterly meeting will be held on October 25, 2018.

5.8

Sheriff's Community Advisory Council

Nothing to report.

5.9

Rowland Heights Community Coordinating Council

President Lu-Yang, reported on her attendance at the October 8, 2018, meeting and advised that a presentation was made by the developer of the proposed car wash to be constructed at 18220 Colima Road, Rowland Heights, CA. The developer provided information on the site plan, the design of the facility and how cars would flow through it and the impact on traffic on Fullerton Road. Director Bellah advised that the California Highway Patrol provided statistics on accidents which have occurred in the Rowland Heights area.

Tab 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

6.1

Finance Report

Finance officer, Sean Henry, made a power point presentation which reflected potable water revenue consistent for the months of July and August. He also presented slides that indicated that there was no change to District Reserves during the months of July and August.

6.2

Operations Report

Director of Operations, Dave Warren, reported that Senate Bill 555 requiring urban retail water suppliers to submit a complete and validated water loss audit report on or before October 1, 2018 for the previous calendar year had been completed by the District and that it was validated and approved by the Department of Water Resources.

6.3

Personnel Report

General Manager, Tom Coleman, advised the Board that a new employee would be starting with the District on October 16, 2018, in the position of Water Systems Operator I. This individual was a former Intern with the District.

Tab 7 ATTORNEY’S REPORT

Nothing to report.

Tab 8 CLOSED SESSION

Legal Counsel, Joe Byrne, adjourned the meeting to closed session at 6:59 p.m. and announced that the purpose of the closed session, and the provisions of the Brown Act authorizing the closed session were listed in the agenda.

- a. **CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Paragraph (1) of subdivision (d) of Section 54956.9: Name of Case: Rowland Water District vs. La Habra Heights County Water District, Case No. KC070088**
- b. **Personnel; Public Employee Performance Evaluation; Cross Connection Control Specialist, Pursuant to Government Code Section 54957**

The closed session was adjourned and the Board resumed the meeting in open session at 7:08 p.m.

Upon returning to open session, Legal Counsel reported that the Board took no reportable action in connection with these matters.

Directors’ and General Manager’s Comments

General Manager, Tom Coleman, reminded the Board of the upcoming Buckboard Days Parade to be held on October 20, 2018, he also reviewed the 2019 Workday Calendar with the Board. Directors Lewis and Bellah reported on their attendance at the CSDA Conference which was held on September 24-27, 2018, in Indian Wells, CA.

Future Agenda Items

None.

Late Business

None.

A motion was made by Director Lima seconded by Director Rios, and unanimously carried to adjourn the meeting. The meeting was adjourned at 7:27 p.m.

SZU PEI LU-YANG
Board President

Attest: _____
TOM COLEMAN
Board Secretary

Tab

1.2



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

October 23, 2018 – 6:00 p.m.
Location: District Office

PLEDGE OF ALLEGIANCE

ROLL CALL OF DIRECTORS

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

ABSENT:

Director John Bellah

OTHERS PRESENT:

Joseph P. Byrne, Legal Counsel, Best Best & Krieger
Erin La Combe Gilhuly, CV Strategies

ROWLAND WATER DISTRICT STAFF:

Tom Coleman, General Manager
Dave Warren, Director of Operations
Rose Perea, Director of Administrative Services
Sean Henry, Finance Officer
Brittnie Van De Car, Public Affairs representative

ADDITION(S) TO THE AGENDA

None.

PUBLIC COMMENT ON NON-AGENDA ITEMS

COMMENTS:

None.

Tab 1 ACTION ITEMS

1.1

Strategic Planning Workshop

Overview and comments were provided by Erin LaCombe Gilhuly, CV Strategies. A print-out of the Plan was provided to all members of the Board for review and discussion.

Members of the Board of Directors discussed, at length, the final draft of the updated District Strategic Plan and asked questions for clarification.

A motion was made by Director Lewis, seconded by Director Rios, and carried with a 4-0 vote approving the "Draft" Strategic Plan document.

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

The Board was advised that a Final Strategic Plan incorporating the items discussed would be brought back to the Board for approval at the next regularly scheduled Board meeting.

1.2

CLOSED SESSION

- a. **CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION**
Paragraph (1) of subdivision (d) of Section 54956.9: Name of Case: Rowland Water District vs. La Habra Heights County Water District, Case No. KC070088
- b. **Personnel; Public Employee Performance Evaluation; Cross Connection Control Specialist, Pursuant to Government Code Section 54957**

Legal Counsel, Joe Byrne, adjourned the meeting to closed session at 6:15 p.m. and announced that the purpose of the closed session, and the provisions of the Brown Act authorizing the closed session were listed in the agenda.

- a. **CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION**
Paragraph (1) of subdivision (d) of Section 54956.9: Name of Case: Rowland Water District vs. La Habra Heights County Water District, Case No. KC070088
- b. **Personnel; Public Employee Performance Evaluation; Cross Connection Control Specialist, Pursuant to Government Code Section 54957**

The closed session was adjourned and the Board resumed the meeting in open session at 6:25 p.m.

Upon returning to open session, Legal Counsel reported that the Board took no reportable action in connection with these matters.

Directors' and General Manager's Comments

None.

Future Agenda Items

- Discuss Roth 457 Plan

Late Business

None.

Next Regular Board Meeting

November 13, 2018, 6:00 p.m.

A motion was made by Director Lima, seconded by Director Rios, and unanimously carried to adjourn the meeting. The meeting was adjourned at 6:40 p.m.

 SZU PEI LU-YANG
 Board President

Attest: _____
 TOM COLEMAN
 Board Secretary

Tab

1.3

Report Criteria:
 Report type: GL detail

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
24930						
09/18	09/10/2018	24930	1000	ACWA JPIA	EMPLOYEE HEALTH BENEFITS	34,210.20
09/18	09/10/2018	24930	1000	ACWA JPIA	EMPLOYEE VISION BENEFITS	444.78
09/18	09/10/2018	24930	1000	ACWA JPIA	EMPLOYEE ASSISTANCE PROGRAM	39.95
09/18	09/10/2018	24930	1000	ACWA JPIA	EMPLOYEE DENTAL BENEFITS	2,316.05
09/18	09/10/2018	24930	1000	ACWA JPIA	RETIREEES HEALTH BENEFITS	12,222.13
09/18	09/10/2018	24930	1000	ACWA JPIA	DIRECTORS HEALTH BENEFITS	10,230.55
Total 24930:						59,463.66
24931						
09/18	09/10/2018	24931	3375	ANTHONY J. LIMA	MILEAGE REIMBURSEMENT	7.63
Total 24931:						7.63
24932						
09/18	09/10/2018	24932	62597	BEST BEST & KRIEGER	LEGAL FEES-PP&E ANNUAL BILLING	2,100.00
09/18	09/10/2018	24932	62597	BEST BEST & KRIEGER	LEGAL FEES-GENERAL COUNSEL	3,669.45
09/18	09/10/2018	24932	62597	BEST BEST & KRIEGER	LEGAL FEES-LABOR AND EMPLOYMENT	124.40
09/18	09/10/2018	24932	62597	BEST BEST & KRIEGER	LEGAL FEES-LHHCWD	3,886.04
09/18	09/10/2018	24932	62597	BEST BEST & KRIEGER	LEGAL FEES	173.93
Total 24932:						9,953.82
24933						
09/18	09/10/2018	24933	62700	CITIZENS TRUST C/O CITIZEN BUSIN	TRUSTEES FEES	719.49
Total 24933:						719.49
24934						
09/18	09/10/2018	24934	2057	COUNTY OF LA-PUBLIC WORKS	PERMIT NATIVE MAINLINE	632.98
Total 24934:						632.98
24935						
09/18	09/10/2018	24935	16	DAVE WARREN	TOTAL EXPENSES-GAS	317.60
Total 24935:						317.60
24936						
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	180.35
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	198.67
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	180.35
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	152.17
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR WHITTIER BOOSTER	462.15
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	215.57
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	253.62
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	183.17
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	126.81
09/18	09/10/2018	24936	62624	HASA INC	CHEMICALS FOR RCS	154.99
Total 24936:						2,107.85

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
24937						
09/18	09/10/2018	24937	2724	HOME DEPOT CREDIT SERVICES	TOOLS & SUPPLIES	1,485.65
09/18	09/10/2018	24937	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR RES	336.86
09/18	09/10/2018	24937	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	43.71
09/18	09/10/2018	24937	2724	HOME DEPOT CREDIT SERVICES	SUPPLIES FOR VEHICLES	4.65
Total 24937:						1,870.87
24938						
09/18	09/10/2018	24938	62233	JOHN BELLAH	MILEAGE REIMBURSMENT	104.00
09/18	09/10/2018	24938	62233	JOHN BELLAH	TOTAL EXPENSES-URBAN WATER CONFERENCE	86.59
Total 24938:						190.59
24939						
09/18	09/10/2018	24939	62709	KEEN WRAPS	TAILGATE WRAPS (3)	840.00
09/18	09/10/2018	24939	62709	KEEN WRAPS	TAILGATE WRAPS-REVISED	1,120.00
Total 24939:						1,960.00
24940						
09/18	09/10/2018	24940	62630	PEP BOYS	AUTO SUPPLIES	60.65
Total 24940:						60.65
24941						
09/18	09/10/2018	24941	4500	PETTY CASH	MISC EXPENSES	138.30
Total 24941:						138.30
24942						
09/18	09/10/2018	24942	5000	PUENTE BASIN WATER AGENCY	ECOTECH-JULY 2018	237.50
09/18	09/10/2018	24942	5000	PUENTE BASIN WATER AGENCY	DOTY LABOR-JULY 2018	1,581.66
09/18	09/10/2018	24942	5000	PUENTE BASIN WATER AGENCY	LASER-JULY 2018	1,674.84
09/18	09/10/2018	24942	5000	PUENTE BASIN WATER AGENCY	MAIN SAN GABRIEL BASIN WATERMASTER FEE-J	85,687.63
09/18	09/10/2018	24942	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR WHITTIER BOOSTER STATION	15.83
Total 24942:						89,197.46
24943						
09/18	09/10/2018	24943	385	R AND I HOLDINGS INC	EQUIPMENT REPAIR-ENGINE ON TRAILER	378.39
Total 24943:						378.39
24944						
09/18	09/10/2018	24944	62710	ROWLAND HEIGHTS WOMENS CLUB	SPONSORSHIP-TRUNK OR TREAT	200.00
Total 24944:						200.00
24945						
09/18	09/10/2018	24945	62502	S & J SUPPLY COMPANY, INC	SENTOUS VALVE 3 REPLACEMENT	27,643.27
09/18	09/10/2018	24945	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR FULLERTON RD GRADE SEP	6,154.11
09/18	09/10/2018	24945	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR SENTOUS VALVE	5,061.52
09/18	09/10/2018	24945	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR SERVICES	343.56
Total 24945:						39,202.46

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
24946						
09/18	09/10/2018	24946	339	S C W U A	REGISTRATION-VENDORS FAIR (17)	510.00
09/18	09/13/2018	24946	339	S C W U A	REGISTRATION-VENDORS FAIR (17)	510.00-
Total 24946:						.00
24947						
09/18	09/10/2018	24947	5900	SOCALGAS	GAS UTILITY BILL	22.68
Total 24947:						22.68
24948						
09/18	09/10/2018	24948	62058	SOUTHERN CA. SECURITY CENTER	VON DUPRIN SOLENOID KIT & LABOR	838.75
Total 24948:						838.75
24949						
09/18	09/10/2018	24949	3550	SOUTHERN COUNTIES FUELS	GASOLINE, REGULAR GRADE	2,699.80
09/18	09/10/2018	24949	3550	SOUTHERN COUNTIES FUELS	DIESEL, CLEAR	656.61
09/18	09/10/2018	24949	3550	SOUTHERN COUNTIES FUELS	TAX & FEES	211.20
Total 24949:						3,567.61
24950						
09/18	09/10/2018	24950	62521	TRIPEPI SMITH & ASSOCIATES	MONTHLY WEBSITE MAINTENANCE	300.00
09/18	09/10/2018	24950	62521	TRIPEPI SMITH & ASSOCIATES	PROJECT-WATER CYCLE BOOKMARK	1,246.74
Total 24950:						1,546.74
24951						
09/18	09/10/2018	24951	62585	UNICORN METALS RECYCLING CO.	METAL TUBING, STEEL FLAT	26.79
Total 24951:						26.79
24952						
09/18	09/10/2018	24952	323	UPS	POSTAGE	10.44
Total 24952:						10.44
24953						
09/18	09/10/2018	24953	62353	VERIZON	CONFERENCE CALLS	61.64
Total 24953:						61.64
24954						
09/18	09/10/2018	24954	62665	VERIZON	SCADA ALARM MODEM	21.39
Total 24954:						21.39
24955						
09/18	09/10/2018	24955	205	WARREN GRAPHICS	RECYCLED RULES AND REGS	1,217.00
Total 24955:						1,217.00
24966						
09/18	09/13/2018	24966	339	S C W U A	REGISTRATION-VENDORS FAIR (17)	510.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 24966:						510.00
24967						
09/18	09/17/2018	24967	4750	PWR JT WATER LINE COMMISSION	253.8 AC FT-JULY 2018 WATER	256,338.00
09/18	09/17/2018	24967	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	7,356.17
09/18	09/17/2018	24967	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	1,073.05
09/18	09/17/2018	24967	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	1,736.18
Total 24967:						266,503.40
24968						
09/18	09/18/2018	24968	4600	AIRGAS USA LLC	TANK RENTAL	81.84
Total 24968:						81.84
24969						
09/18	09/18/2018	24969	3850	ATHENS SERVICES (MODERN SVC)	TRASH SERVICE	312.06
Total 24969:						312.06
24970						
09/18	09/18/2018	24970	402	BOOMERANG BLUEPRINT	BLACK & WHITE SCANNING, PDF FILE	29.57
09/18	09/18/2018	24970	402	BOOMERANG BLUEPRINT	COLOR SCANNING	35.48
Total 24970:						65.05
24971						
09/18	09/18/2018	24971	62524	BRITTNIE VAN DE CAR	MILEAGE REIMBURSEMENT	10.90
Total 24971:						10.90
24972						
09/18	09/18/2018	24972	62493	CADWAY INC (CAL DOMESTIC WATE	WATER CHARGE	15,833.46
09/18	09/18/2018	24972	62493	CADWAY INC (CAL DOMESTIC WATE	RTC CDWC	619.66
Total 24972:						16,453.12
24973						
09/18	09/18/2018	24973	62071	CALIFORNIA LIVING INC	INTERIOR PLANT MAINTENANCE	430.00
Total 24973:						430.00
24974						
09/18	09/18/2018	24974	403	CASELLE INC	CONTRACT SUPPORT CHARGES	1,884.00
Total 24974:						1,884.00
24975						
09/18	09/18/2018	24975	62552	CINTAS CORP-FIRST AID & SAFETY	FIRST AID SUPPLIES	1,908.67
Total 24975:						1,908.67
24976						
09/18	09/18/2018	24976	6966	CINTAS CORPORATION LOC 693	UNIFORM RENTAL	3,983.94

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 24976:						3,983.94
24977						
09/18	09/18/2018	24977	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM	27,348.00
Total 24977:						27,348.00
24978						
09/18	09/18/2018	24978	2125	DANIELS TIRE SERVICE	TIRES TRUCK #6	646.53
Total 24978:						646.53
24979						
09/18	09/18/2018	24979	15	DAVE SHUBIN	MILEAGE REIMBURSEMENT	90.95
09/18	09/18/2018	24979	15	DAVE SHUBIN	TOTAL EXPENSES-CUEMA CONFERENCE	53.88
Total 24979:						144.83
24980						
09/18	09/18/2018	24980	2253	DUKE'S LANDSCAPING INC	GARDENING SERVICE	2,100.00
Total 24980:						2,100.00
24981						
09/18	09/18/2018	24981	62519	FOR US FOUNDATION	SPONSORSHIP-ANNUAL STATE OF THE SCHOOLS	3,000.00
Total 24981:						3,000.00
24982						
09/18	09/18/2018	24982	2550	FRONTIER	INTERNET ACCESS	803.00
Total 24982:						803.00
24983						
09/18	09/18/2018	24983	62624	HASA INC	CHEMICALS FOR RCS	152.17
09/18	09/18/2018	24983	62624	HASA INC	CHEMICALS FOR RCS	183.17
09/18	09/18/2018	24983	62624	HASA INC	CHEMICALS FOR RCS	146.53
09/18	09/18/2018	24983	62624	HASA INC	CHEMICALS FOR RCS	281.80
09/18	09/18/2018	24983	62624	HASA INC	CHEMICALS FOR RCS	295.89
Total 24983:						1,059.56
24984						
09/18	09/18/2018	24984	379	HIGHROAD INFORMATION TECHNOL	MANAGED SERVICES	4,416.67
09/18	09/18/2018	24984	379	HIGHROAD INFORMATION TECHNOL	DATA CENTER	2,557.00
Total 24984:						6,973.67
24985						
09/18	09/18/2018	24985	27211	HILL BROS CHEMICAL CO	CHEMICAL FOR RES	910.10
Total 24985:						910.10
24986						
09/18	09/18/2018	24986	2975	INDUSTRY LIFT INC	SERVICE CALL	348.59
09/18	09/18/2018	24986	2975	INDUSTRY LIFT INC	SERVICE CALL FORKLIFT	108.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 24986:						456.59
24987						
09/18	09/18/2018	24987	244	INFOSEND INC	BILLING SERVICE	1,684.46
09/18	09/18/2018	24987	244	INFOSEND INC	BILLING SERVICE	1,602.65
09/18	09/18/2018	24987	244	INFOSEND INC	BILLING SERVICE	33.93
09/18	09/18/2018	24987	244	INFOSEND INC	PROGRAMMING-ADDING CONSUMPTION GRAPH	1,800.00
Total 24987:						5,121.04
24988						
09/18	09/18/2018	24988	62226	INLAND DESERT SECURITY &	ANSWERING SERVICE	347.60
Total 24988:						347.60
24989						
09/18	09/18/2018	24989	6800	J G TUCKER & SONS	CALIBRATION MX 4	311.08
Total 24989:						311.08
24990						
09/18	09/18/2018	24990	62066	JANITORIAL SYSTEMS	MONTHLY JANITORIAL SERVICES	600.00
09/18	09/18/2018	24990	62066	JANITORIAL SYSTEMS	WINDOW CLEANING INSIDE & OUT	300.00
Total 24990:						900.00
24991						
09/18	09/18/2018	24991	2056	LOS ANGELES COUNTY	HAZARDOUS MATERIALS DISCLOSURE PROGRA	692.00
09/18	09/18/2018	24991	2056	LOS ANGELES COUNTY	HAZADOUS WASTE GENERATOR PROGRAM	1,066.00
09/18	09/18/2018	24991	2056	LOS ANGELES COUNTY	UNDERGROUND STORAGE TANK PROGRAM	1,586.00
09/18	09/18/2018	24991	2056	LOS ANGELES COUNTY	STATE SERVICE CHARGES	69.00
Total 24991:						3,413.00
24992						
09/18	09/18/2018	24992	62691	LYONS CONSTRUCTION	CANOPY ADDITION	34,477.87
Total 24992:						34,477.87
24993						
09/18	09/18/2018	24993	189	NOBEL SYSTEMS	GIS SUBSCRIPTION	5,000.00
Total 24993:						5,000.00
24994						
09/18	09/18/2018	24994	46201	PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER-LEASING CHARGE	231.81
Total 24994:						231.81
24995						
09/18	09/18/2018	24995	5000	PUENTE BASIN WATER AGENCY	ECOTECH-AUG 2018	475.00
09/18	09/18/2018	24995	5000	PUENTE BASIN WATER AGENCY	DOTY LABOR-AUG 2018	1,666.00
Total 24995:						2,141.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
24996						
09/18	09/18/2018	24996	5740	QUINN COMPANY	PM3 SERVICE ON VANTAGE POINT BOOSTER & F	2,620.31
09/18	09/18/2018	24996	5740	QUINN COMPANY	REPLACE BATTERY	563.32
09/18	09/18/2018	24996	5740	QUINN COMPANY	LEVEL 3 PM ENGINE & GENERATOR	2,294.52
Total 24996:						5,478.15
24997						
09/18	09/18/2018	24997	62458	RH BUCKBOARD DAYS PARADE	SPONSORSHIP-BUCKBOARD DAY PARADE	500.00
Total 24997:						500.00
24998						
09/18	09/18/2018	24998	62062	ROBERT LEAMY	MILEAGE REIMBURSEMENT	142.79
Total 24998:						142.79
24999						
09/18	09/18/2018	24999	36	ROSEMARIE PEREA	MILEAGE REIMBURSEMENT-CUEMA CONFERENC	112.26
09/18	09/18/2018	24999	36	ROSEMARIE PEREA	TOTAL EXPENSES-CUEMA CONFERENCE	46.58
Total 24999:						158.84
25000						
09/18	09/18/2018	25000	62460	RYAN WHITE	MILEAGE REIMBURSEMENT	95.38
Total 25000:						95.38
25001						
09/18	09/18/2018	25001	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR MAINS	571.60
09/18	09/18/2018	25001	62502	S & J SUPPLY COMPANY, INC	TOOLS & SUPPLIES	236.96
Total 25001:						808.56
25002						
09/18	09/18/2018	25002	62249	SECURE SITE SOLUTIONS INC	GRANBY REMOTE SITE	2,405.83
Total 25002:						2,405.83
25003						
09/18	09/18/2018	25003	62166	SO CAL GAS CO	GAS UTILITY BILL-2505 ARTIGAS	52.25
Total 25003:						52.25
25004						
09/18	09/18/2018	25004	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	42,377.68
09/18	09/18/2018	25004	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	4,708.63
Total 25004:						47,086.31
25005						
09/18	09/18/2018	25005	62481	STAPLES ADVANTAGE	OFFICE SUPPLIES	1,027.24
Total 25005:						1,027.24
25006						
09/18	09/18/2018	25006	6725	TRENCH SHORING COMPANY	6X10X1 STEEL PLATES	9,274.65

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 25006:						9,274.65
25007						
09/18	09/18/2018	25007	6950	UNDERGROUND SERVICE ALERT	SERVICE ALERT	282.25
Total 25007:						282.25
25008						
09/18	09/18/2018	25008	382	W A RASIC CONSTRUCTION CO INC	INSTALL 1" SVC-MARCOLA	7,816.00
Total 25008:						7,816.00
25009						
09/18	09/18/2018	25009	7975	WEWAC	WEWAC PROGRAMS FOR 2018-19	1,500.00
Total 25009:						1,500.00
25010						
09/18	09/24/2018	25010	1625	ANTHEM BLUE CROSS	RETIREE HEALTH BENEFITS	989.67
Total 25010:						989.67
25011						
09/18	09/24/2018	25011	400	AT&T MOBILITY	MOBILE PHONES, IPADS	2,484.43
Total 25011:						2,484.43
25012						
09/18	09/24/2018	25012	1476	BUSINESS CARD (VISA)	MISC EXPENSES	4,376.94
09/18	09/24/2018	25012	1476	BUSINESS CARD (VISA)	CONFERENCE EXPENSE	14.55
09/18	09/24/2018	25012	1476	BUSINESS CARD (VISA)	VEHICLE EXPENSE	19.99
09/18	09/24/2018	25012	1476	BUSINESS CARD (VISA)	MEMBERSHIP FEES	25.00
Total 25012:						4,436.48
25013						
09/18	09/24/2018	25013	1900	CLINICAL LAB OF S B	WATER SAMPLES	1,306.25
Total 25013:						1,306.25
25014						
09/18	09/24/2018	25014	1270	CORELOGIC SOLUTIONS LLC	PROPERTY DATA INFO	113.75
Total 25014:						113.75
25015						
09/18	09/24/2018	25015	22541	DOTY BROS CONSTRUCTION CO	LABOR-9979 ARENTH	1,088.26
09/18	09/24/2018	25015	22541	DOTY BROS CONSTRUCTION CO	INSTALL 1-4" FS	27,545.49
Total 25015:						28,633.75
25016						
09/18	09/24/2018	25016	62039	FAST EDDIE'S TRUCKING	HAUL DIRT	1,040.00
Total 25016:						1,040.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
25017						
09/18	09/24/2018	25017	2300	FEDERAL EXPRESS	POSTAGE	94.01
Total 25017:						94.01
25018						
09/18	09/24/2018	25018	2550	FRONTIER	PHONE SERVICE	318.69
Total 25018:						318.69
25019						
09/18	09/24/2018	25019	330	FUEL PRO INC	D/O INSPECTION	170.00
Total 25019:						170.00
25020						
09/18	09/24/2018	25020	62624	HASA INC	CHEMICALS FOR RCS	133.85
09/18	09/24/2018	25020	62624	HASA INC	CHEMICALS FOR RCS	281.80
09/18	09/24/2018	25020	62624	HASA INC	CHEMICALS FOR RCS	183.17
Total 25020:						598.82
25021						
09/18	09/24/2018	25021	27211	HILL BROS CHEMICAL CO	CHEMICAL FOR RES	794.00
Total 25021:						794.00
25022						
09/18	09/24/2018	25022	2975	INDUSTRY LIFT INC	SERVICE CALL	108.00
Total 25022:						108.00
25023						
09/18	09/24/2018	25023	62435	INDUSTRY PUBLIC UTILITY COMMISS	PUMPING POWER-PUMPSTATION 2A	4,819.51
Total 25023:						4,819.51
25024						
09/18	09/24/2018	25024	244	INFOSEND INC	BILLING SERVICE	2,266.83
Total 25024:						2,266.83
25025						
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	8 AMP HR BATTERY	833.36
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	26 AMP HR BATTERY	898.50
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	44 AMP HR BATTERY	1,703.73
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	UPS APCRPC110	27.88
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	UPS RBC2	27.88
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	UPS APCRBC124	93.73
09/18	09/24/2018	25025	62015	INTERSTATE BATTERIES	TAX & SHIPPING	340.58
Total 25025:						3,925.66
25026						
09/18	09/24/2018	25026	62684	KDC SYSTEMS	INTRUSION SWITCH INSTALL	1,601.82

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 25026:						<u>1,601.82</u>
25027						
09/18	09/24/2018	25027	62709	KEEN WRAPS	(7) TAILGATE WRAPS	<u>2,240.00</u>
Total 25027:						<u>2,240.00</u>
25028						
09/18	09/24/2018	25028	62583	LINCOLN FINANCIAL GROUP	LIFE INSURANCE	291.00
09/18	09/24/2018	25028	62583	LINCOLN FINANCIAL GROUP	SHORT/LONG TERM DISABILITY	875.44
09/18	09/24/2018	25028	62583	LINCOLN FINANCIAL GROUP	DIRECTORS LIFE INSURANCE	43.65
Total 25028:						<u>1,210.09</u>
25029						
09/18	09/24/2018	25029	62078	MCKINNEY CONSTRUCTION CO INC	NATIVE MAINLINE REPLACEMENT UPGRADE	<u>56,185.00</u>
Total 25029:						<u>56,185.00</u>
25030						
09/18	09/24/2018	25030	257	MCMASTER-CARR SUPPLY CO	SUPPLIES FOR RES	<u>427.36</u>
Total 25030:						<u>427.36</u>
25031						
09/18	09/24/2018	25031	62476	NETWORKFLEET INC	MONTHLY SERVICE	<u>374.25</u>
Total 25031:						<u>374.25</u>
25032						
09/18	09/24/2018	25032	62649	OPARC	PAINTING FIRE HYDRANTS	<u>574.05</u>
Total 25032:						<u>574.05</u>
25033						
09/18	09/24/2018	25033	62630	PEP BOYS	AUTO SUPPLIES	<u>233.54</u>
Total 25033:						<u>233.54</u>
25034						
09/18	09/24/2018	25034	5000	PUENTE BASIN WATER AGENCY	DOTY LABOR-17-0004	<u>16,625.00</u>
Total 25034:						<u>16,625.00</u>
25035						
09/18	09/24/2018	25035	62660	PUENTE HILLS FORD	MAINTENANCE TRUCK 11	<u>577.80</u>
Total 25035:						<u>577.80</u>
25036						
09/18	09/24/2018	25036	5100	PUENTE READY MIX INC	WASH CONCRETE SAND	<u>776.30</u>
Total 25036:						<u>776.30</u>
25037						
09/18	09/24/2018	25037	5740	QUINN COMPANY	PM3 SERVICE ON RWD OFFICE GENSET	<u>3,038.10</u>

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 25037:						3,038.10
25038						
09/18	09/24/2018	25038	62447	REEB GOVERNMENT RELATIONS LLC	LOBBYIST	2,000.00
Total 25038:						2,000.00
25039						
09/18	09/24/2018	25039	4621	RESERVE ACCOUNT	REPLENISH POSTAGE METER	3,000.00
Total 25039:						3,000.00
25040						
09/18	09/24/2018	25040	62712	ROWLAND WATER DISTRICT	PWAG-SEMS/NIMS TRAINING (14)	700.00
Total 25040:						700.00
25041						
09/18	09/24/2018	25041	62502	S & J SUPPLY COMPANY, INC	HYDRANTS	9,108.59
09/18	09/24/2018	25041	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FOR HYDRANTS	223.38
Total 25041:						9,331.97
25042						
09/18	09/24/2018	25042	62534	SHRED IT USA	SHREDDING SERVICE	98.74
Total 25042:						98.74
25043						
09/18	09/24/2018	25043	6075	STAPLES CREDIT PLAN	OFFICE SUPPLIES	206.50
Total 25043:						206.50
25044						
09/18	09/24/2018	25044	2180	SWRCB-DWOCF	T1 RENEWAL-JOSH CLARK	55.00
Total 25044:						55.00
25045						
09/18	09/24/2018	25045	6500	THERMALAIR INC	REFRIGERATION LINES-KEARN CREEK PUMP FAC	2,378.86
Total 25045:						2,378.86
25046						
09/18	09/24/2018	25046	323	UPS	POSTAGE	10.44
Total 25046:						10.44
25047						
09/18	09/24/2018	25047	2900	VULCAN MATERIAL COMPANY	COLD MIX	1,751.86
Total 25047:						1,751.86
25048						
09/18	09/24/2018	25048	7700	WALNUT VALLEY WATER DISTRICT	RECYCLED WATER	1,161.05
09/18	09/24/2018	25048	7700	WALNUT VALLEY WATER DISTRICT	INTERTIE USAGE 3.62 AF	1,128.10

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 25048:						2,289.15
25049						
09/18	09/24/2018	25049	2212	WHITE NELSON DIEHL EVANS LLP	FIRST INTERIM BILLING FISCAL YR 6/30/18	13,500.00
Total 25049:						13,500.00
91718						
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	PM 22/PM 9 CONNECTION	604,687.00
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	TVMWD CONNECTION CAPACITY	1,330.23
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	TVMWD EQUIVALENT SMALL METER	1,794.36
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	TVMWD WATER USE CHARGE	1,509.14
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	MWD CAPACITY CHARGE	8,122.36
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	WATER RESEARCH FOUNDATION DUES	1,030.00
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	ADJUSTMENT FOR CAL DOMESTIC PRODUCTION	76,441.85
09/18	09/17/2018	91718	62558	PUENTE BASIN WATER AGENCY	MWD LRP CREDIT	3,910.00-
Total 91718:						691,004.94
92018						
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	TOOLS & SUPPLIES	432.35
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	CONFERENCE EXPENSES	2,550.85
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	SERVICE CUTS	2,140.00
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	SEMINAR & TRAINING EXPENSES	565.00
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	MISC EXPENSES	4,271.65
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	VEHICLE EXPENSE	1,643.99
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	SPECTRUM	762.00
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	FREEDOM VOICE	1,485.05
09/18	09/20/2018	92018	1070	AMERICAN EXPRESS	DIRECTV	78.66
Total 92018:						13,929.55
Grand Totals:						1,554,091.87

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
11505-0	167,922.07	.00	167,922.07
222100	4,420.00	1,558,511.87-	1,554,091.87-
51110-0	15,833.46	.00	15,833.46
51310-0	937,466.85	3,910.00-	933,556.85
51410-1	3,245.32	.00	3,245.32
51410-2	2,403.28	.00	2,403.28
51410-3	1,794.36	.00	1,794.36
51410-5	15,478.53	.00	15,478.53
51510-0	29,637.15	.00	29,637.15
51610-0	619.66	.00	619.66
51910-0	87,362.47	.00	87,362.47
52210-0	7,857.01	.00	7,857.01
52310-0	47,197.19	.00	47,197.19
54210-0	1,659.86	.00	1,659.86
54211-0	6,051.72	.00	6,051.72
54213-0	2,366.04	.00	2,366.04

GL Account	Debit	Credit	Proof
54215-0	9,906.02	.00	9,906.02
54216-0	3,925.66	.00	3,925.66
54217-0	5,470.33	.00	5,470.33
54219-0	20,585.16	.00	20,585.16
56210-0	11,272.36	.00	11,272.36
56211-0	719.49	.00	719.49
56214-0	1,233.74	.00	1,233.74
56215-0	2,555.00	.00	2,555.00
56216-0	3,179.94	.00	3,179.94
56217-0	563.91	.00	563.91
56218-0	11,953.82	.00	11,953.82
56219-0	10,348.48	.00	10,348.48
56220-0	8,035.67	.00	8,035.67
56221-0	6,163.74	.00	6,163.74
56223-0	2,752.45	.00	2,752.45
56312-0	23,134.21	.00	23,134.21
56320-0	1,265.00	.00	1,265.00
56411-0	34,210.20	.00	34,210.20
56413-0	2,316.05	.00	2,316.05
56415-0	444.78	.00	444.78
56416-0	291.00	.00	291.00
56417-0	13,211.80	.00	13,211.80
56418-0	875.44	.00	875.44
56419-0	39.95	.00	39.95
56421-0	10,274.20	.00	10,274.20
56710-0	10,299.47	.00	10,299.47
56811-0	13,500.00	.00	13,500.00
56812-0	11,731.39	510.00-	11,221.39
57312-0	2,154.96	.00	2,154.96
57314-0	3,947.35	.00	3,947.35
57315-0	1,306.25	.00	1,306.25
57320-0	55.00	.00	55.00
57321-0	3,583.00	.00	3,583.00
57323-0	311.08	.00	311.08
Grand Totals:	<u>1,562,931.87</u>	<u>1,562,931.87-</u>	<u>.00</u>

Report Criteria:
 Report type: GL detail

Report Criteria:
Detail Report

Check Number	Date	Payee					
24560	09/12/2018	BUY LOW MARKET C/O KARINA GARCIA					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	629316-23	CREDIT REFUND	15210-0	580.59	580.59
24560	09/12/2018	BUY LOW MARKET C/O KARINA GARCIA					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	629316-23	Void - CREDIT REFUND	15210-0	580.59-	580.59-
24561	09/12/2018	MARVIN MENDOZA					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	595394-49	CREDIT REFUND	15210-0	52.90	52.90
24561	09/12/2018	MARVIN MENDOZA					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	595394-49	Void - CREDIT REFUND	15210-0	52.90-	52.90-
24562	09/12/2018	HIN QUEK					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	449840-53	CREDIT REFUND	15210-0	21.57	21.57
24562	09/12/2018	HIN QUEK					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	449840-53	Void - CREDIT REFUND	15210-0	21.57-	21.57-
24563	09/12/2018	BARRY RICHMAN					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	96702-04	CREDIT REFUND	15210-0	20.86	20.86
24563	09/12/2018	BARRY RICHMAN					
		Sequence	Source	Description	GL Account	Amount	Check Amount
		1	96702-04	Void - CREDIT REFUND	15210-0	20.86-	20.86-

<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
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Report Criteria:
Detail Report

Tab

1.4



Rowland Water District Memorandum

To: Thomas Coleman, General Manager

From: Sean S. Henry, Finance Officer

CC:

Date: October 2, 2018

Subject: Investment Update – September 2018

Economic Review: The next meeting of the Federal Reserve is scheduled for November 7th. The last meeting was held on July 31st. The Fed Funds rate was raised to a target range of 2 to 2-1/4 percent. At the meeting, the Federal Reserve stated “the labor market has continued to strengthen and that economic activity has been rising at a strong rate. Job gains have been strong, on average, in recent months, and the unemployment rate has stayed low. Household spending and business fixed investment have grown strongly. On a 12-month basis, both overall inflation and inflation for items other than food and energy remain near 2 percent.” The latest reading of the Consumer Price Index (CPI) for Los Angeles, Riverside and Orange Counties was 3.9 for the month of August. The previous reading was 3.9 for the month of July.

LAIF Update: LAIF ended the month of August with a yield of 2.00%. This represents a .06 basis point increase from the month of July. A comparison with last year shows a 0.98 basis point increase from August 2017 when the yield stood at 1.08%.

RWD Investments: Rowland Water District’s bond portfolio carries an average yield of 1.90%. This is a .02 basis point increase from the month of August and a 0.10 basis point discount to LAIF. The District CD Placement program carries an effective yield of 1.88% and an average maturity of 640 days. The District had one bond mature in the month of September. It was a five year FNMA Note with a rate of 1.25%. The District is currently looking to reinvest these funds

Rowland Water District
3021 South Fullerton Road
Rowland Heights, CA 91748
Tel (562) 697-1726

ROWLAND WATER DISTRICT
SUMMARY OF CASH AND INVESTMENTS
FOR MONTH ENDED SEPTEMBER 30, 2018



CASH	
Citizens Business Bank	2,293,767.45
Comerica Bank MMIA	<u>22,476.79</u>
TOTAL CASH	2,316,244.24

COMERICA SECURITIES CD PLACEMENT	NA	1mth - 2 Years	NA	NA	NA	1.88%	640	1,227,000.00	7.25%
LOCAL AGENCY INVESTMENT FUND (LAIF)	NA	NA	NA	NA	NA	2.00%	NA	3,479,466.46	20.55%

**CITIZENS TRUST INVESTMENTS
(UNION BANK CUSTODIAN)**

	Term	Quantity	Purchase Price	Current Price	Maturity Date	Current Yield	Next Call	Current Value	% of Portfolio
US Treasury Note	5 Year	250,000.00	99.868	99.870	11/30/18	1.38%	NA	249,675.00	1.47%
US Treasury Note	5 Year	250,000.00	100.172	99.728	01/31/19	1.51%	NA	249,320.00	1.47%
US Treasury Note	5 Year	250,000.00	99.359	98.238	01/31/20	1.40%	NA	245,595.00	1.45%
US Treasury Note	5 Year	250,000.00	99.047	97.606	03/31/20	1.15%	NA	244,015.00	1.44%
US Treasury Note	5 Year	250,000.00	99.016	97.832	04/30/20	1.40%	NA	244,580.00	1.44%
US Treasury Note	5 Year	250,000.00	99.633	95.973	02/28/21	1.17%	NA	239,932.50	1.42%
US Treasury Note	5 Year	250,000.00	100.184	95.246	07/31/21	1.18%	NA	238,115.00	1.41%
US Treasury Note	5 Year	250,000.00	99.059	95.102	08/31/21	1.18%	NA	237,755.00	1.40%
US Treasury Note	5 Year	250,000.00	100.375	96.215	07/31/22	1.94%	NA	240,537.50	1.42%
Fedl Home Loan Bank	4 Year	100,000.00	99.529	98.550	03/11/22	2.53%	NA	98,550.00	0.58%
Fed Natl Mtg Assn	5 Year	250,000.00	100.535	96.467	04/05/22	1.93%	NA	241,167.50	1.42%
Fedl Home Loan Bank	5 Year	300,000.00	100.000	98.428	03/28/23	3.10%	NA	295,284.00	1.74%
Fedl Natl Mtg Assn	5 Year	500,000.00	100.000	99.032	05/24/23	3.25%	NA	495,160.00	2.92%
John Deere Capital Corp.	1 Year	350,000.00	100.059	99.746	04/17/19	2.26%	NA	349,111.00	2.06%
Danaher Corp.	2 Year	196,000.00	99.481	98.377	09/15/20	2.43%	NA	192,818.92	3.70%
Paccar Financial Corp.	2 Year	200,000.00	98.996	97.644	11/13/20	2.10%	NA	195,288.00	1.15%
San Diego Gas & Elec. Co.	3 Year	200,000.00	100.324	99.173	08/15/21	3.02%	NA	198,346.00	1.17%
United Parcel Service	4 Year	100,000.00	97.077	96.627	05/16/22	2.42%	NA	96,627.00	0.57%
Bank of New York Mellon Corp	5 Year	250,000.00	99.806	97.549	01/29/23	3.02%	NA	243,872.50	1.44%
Cash Reserve Account						1.76%		104,310.51	0.62%
Total Citizens Trust Investments								4,700,060.43	27.76%

**WELLS FARGO ADVISORS
(UNION BANK CUSTODIAN)**

	Term	Quantity	Purchase Price	Current Price	Maturity Date	Current Yield	Next Call	Current Value	% of Portfolio
Fedl Natl Mtg Assn	5 Year	245,000.00	100.061	99.906	11/27/18	1.63%	NA	244,769.70	1.45%
Fedl Home Loan Mtg Corp	5 Year	275,000.00	99.581	98.907	08/01/19	1.27%	NA	271,994.25	1.61%
Fedl Home Loan Mtg Corp	5 Year	275,000.00	99.344	98.622	10/02/19	1.27%	NA	271,210.50	1.60%
Fedl Farm Credit Bank	5 Year	240,000.00	98.229	98.584	10/22/19	1.27%	NA	236,601.60	1.40%
Fedl Home Loan Bank	2 Year	250,000.00	98.910	98.565	11/15/19	1.40%	NA	246,412.50	1.46%
Fedl Natl Mtg Assn	2 Year	250,000.00	99.416	97.724	07/30/20	1.53%	NA	244,310.00	1.44%
Fedl Home Loan Mtg Corp	2 Year	250,000.00	100.182	98.002	11/17/20	1.90%	NA	245,005.00	1.45%
Fedl Home Loan Bank	2 Year	250,000.00	99.786	98.148	12/11/20	2.02%	NA	245,370.00	1.45%
Fedl Home Loan Mtg Corp	3 Year	255,000.00	96.077	95.165	08/12/21	1.18%	NA	242,670.75	1.43%
Fedl Natl Mtg Assn	4 Year	250,000.00	100.141	95.535	10/07/21	1.43%	NA	238,837.50	1.41%
Fedl Home Loan Bank	4 Year	750,000.00	99.444	96.873	11/29/21	1.92%	NA	726,547.50	4.29%
Fedl Natl Mtg Assn	5 Year	300,000.00	101.614	97.113	01/05/22	2.04%	NA	291,339.00	1.72%
Fedl Home Loan Bank	5 Year	375,000.00	101.153	96.467	04/05/22	1.93%	NA	361,751.25	2.14%
Fedl Home Loan Bank	5 Year	200,000.00	99.334	95.091	04/13/22	1.55%	NA	190,182.00	1.12%
Fedl Home Loan Bank	5 Year	125,000.00	101.067	95.654	12/09/22	1.94%	NA	119,567.50	0.71%
Fedl Natl Mtg Assn	5 Year	505,000.00	100.242	97.487	01/19/23	2.42%	NA	492,309.35	2.91%
Fedl Home Loan Bank	5 Year	250,000.00	100.823	98.975	03/10/23	2.75%	NA	247,437.50	1.46%
Cash Reserve Account						1.76%		291,829.63	1.72%
Total Wells Fargo Investments								5,208,145.53	30.76%

TOTAL INVESTMENTS

TOTAL CASH AND INVESTMENTS								14,614,672.42	100%
-----------------------------------	--	--	--	--	--	--	--	----------------------	-------------

Weighted Average Yield of Total Investment Portfolio: 1.73%

Market values determined by last business day of month values.
 All listed investments comply with the District's Statement of Investment Policy as established in Resolution 2-2007.
 The District's available cash and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations for at least a six-month period of time.
NOTE: All interest values shown above are based on annual rates of return.

Sean S. Henry, Finance Officer



COMPARATIVE PURCHASED WATER REPORT FOR THE MONTH OF AUGUST 2018

SOURCE / DESCRIPTION	2018			2017		
	ACRE-FEET	COST	COST/A.F.	ACRE-FEET	COST	COST/A.F.
WATER CHARGES:						
POTABLE WATER						
PUEENTE BASIN WATER AGENCY / TVMWD	448.4	469,427.45	1,046.89	390.2	433,722.00	1,111.54
POMONA-WALNUT-ROWLAND JWLC	546.9	552,369.00	1,010.00	490.1	483,728.70	987.00
CAL. DOMESTIC WATER COMPANY (CDWC)	42.8	15,833.00	370.36	98.5	34,822.00	353.52
LA HABRA HEIGHTS	0.0	-	-	0.0	-	-
	1,038.1	1,037,629.45		978.8	952,272.7	
RECLAIMED WATER	109.2	29,637.00	271.40	155.3	41,408.00	266.63
TOTAL WATER CHARGES	1,147.3	1,067,266.45		1,134.1	993,680.70	
FIXED CHARGES:						
PUEENTE BASIN WATER AGENCY / TVMWD						
CAPACITY RESERVATION		8,122.36			8,209.51	
CONNECTED CAPACITY		1,330.23			1,353.41	
WATER USE CHARGE		1,509.14			1,402.68	
EQUIV. SMALL METER		1,794.36			1,723.73	
SUBTOTAL		12,756.09			12,689.33	
PWR JWLC						
CAPACITY RESERVATION		7,356.17			6,908.79	
CONNECTED CAPACITY		1,073.05			1,091.75	
WATER USE CHARGE		1,736.18			1,648.68	
DEPRECIATION		-			-	
REPLACEMENT		-			-	
BUDGET ASSESSMENT		-			-	
SUBTOTAL		10,165.40			9,649.22	
CDWC / LHH / ODWD						
FIXED CHARGES		309.78			309.78	
SUBTOTAL						
TOTAL FIXED CHARGES		23,231.27			22,648.33	
TOTAL PURCHASED WATER CHARGES		1,090,497.72			1,016,329.03	
AVERAGE WATER CHARGE:		\$ 950.53			\$ 896.15	

Tab

1.5

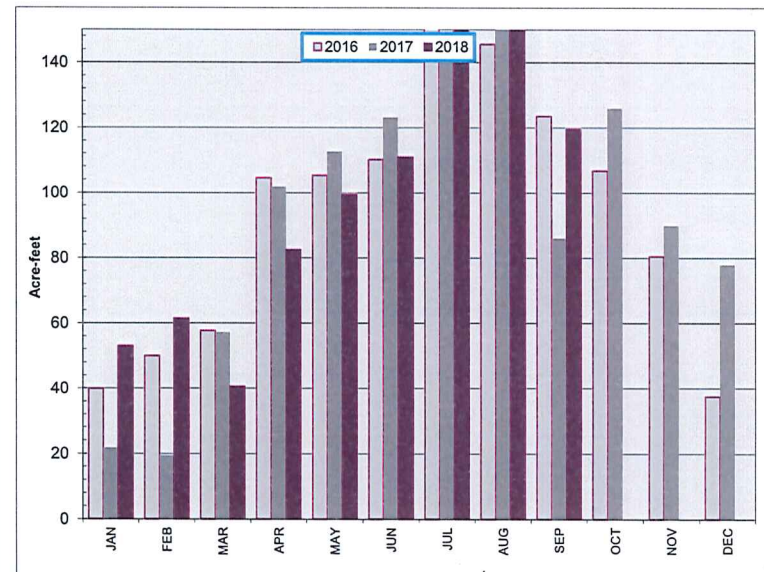
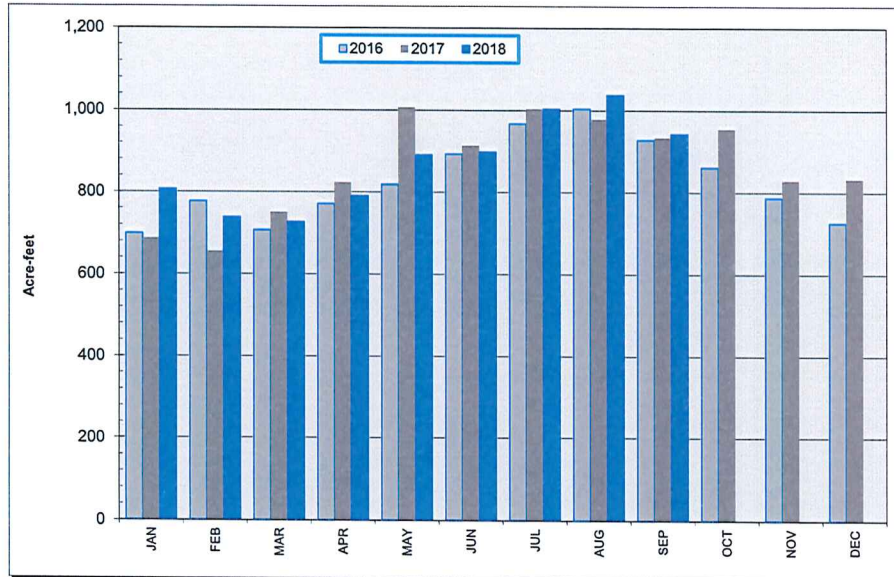


Water Purchases for CY 2018 (Acre-feet)



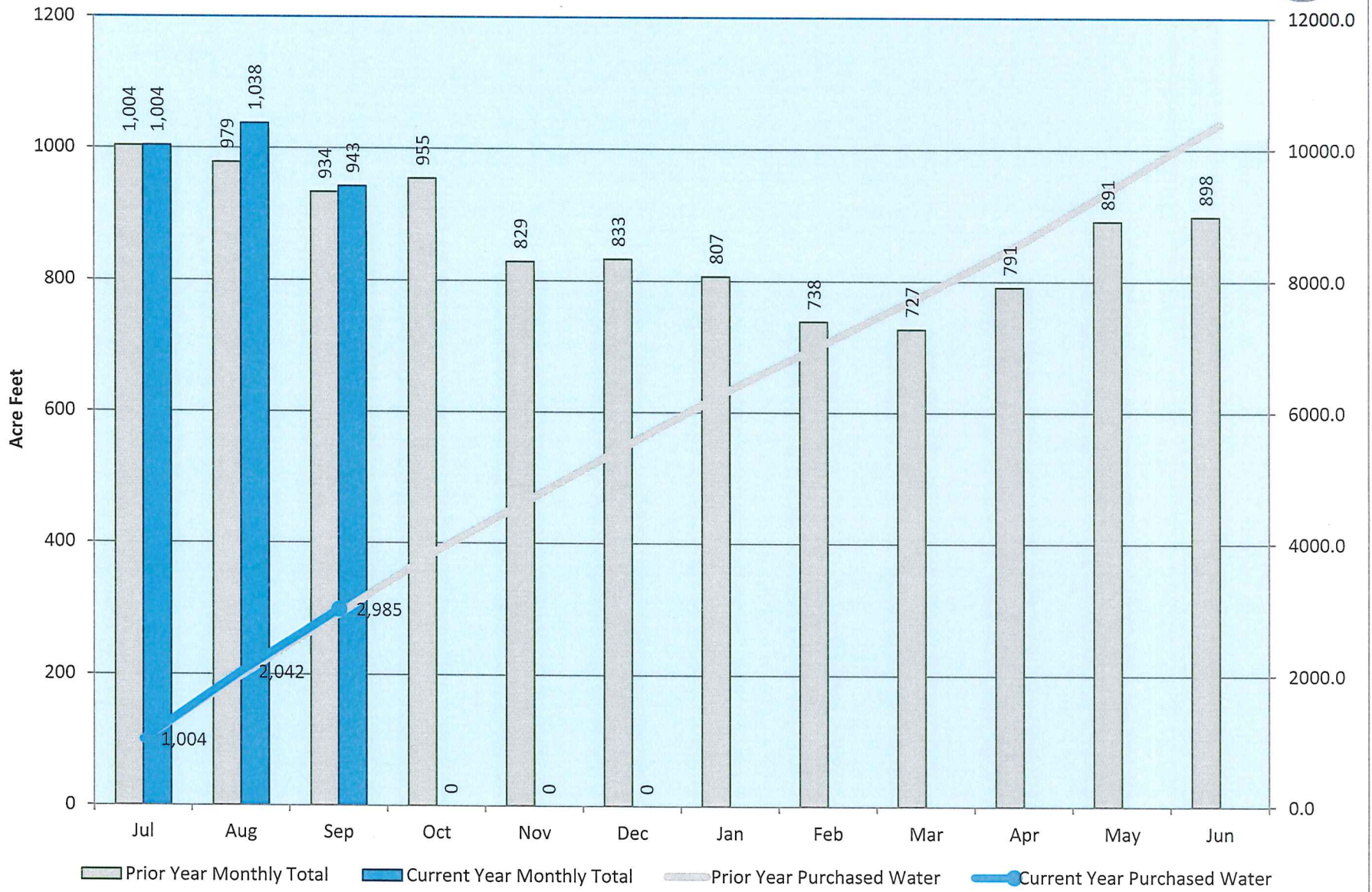
	POTABLE SYSTEM						TOTAL
	WBS	LHH	PM-9	PM-22	JWL		
					PM-15	Miramar	
JAN	194.6	0.0	0.0	127.0	347.1	138.4	807.1
FEB	156.8	0.0	0.0	211.9	313.4	56.3	738.4
MAR	125.5	0.0	0.0	204.3	242.1	155.4	727.3
APR	160.7	0.0	0.0	245.6	298.1	86.7	791.1
MAY	125.0	0.0	0.0	251.4	387.6	127.2	891.2
JUN	176.9	0.0	0.0	242.2	300.1	179.1	898.3
JUL	151.4	0.0	0.0	598.7	170.5	83.3	1,003.9
AUG	42.7	0.0	0.0	448.4	407.7	139.2	1,038.0
SEP	0.0	0.0	1.4	391.6	389.5	160.4	942.9
OCT							0.0
NOV							0.0
DEC							0.0
TOTAL	1,133.6	0.0	1.4	2,721.1	2,856.1	1,126.0	7,838.2

RECYCLED SYSTEM						TOTAL
Well 1	Wet Well	WVWD	Industry	Potable Make-up		
21.9	8.6	0.0	22.5	0.0	53.0	
35.0	3.5	1.0	22.0	0.0	61.5	
20.5	9.9	0.0	10.1	0.0	40.5	
17.0	8.2	2.0	55.3	0.0	82.5	
24.0	10.5	2.0	62.9	0.0	99.4	
28.1	15.0	2.0	65.8	0.0	110.9	
34.8	9.4	3.0	127.3	0.0	174.5	
38.0	14.4	6.6	103.2	11.2	173.4	
32.7	10.2	3.0	73.6	0.0	119.5	
					0.0	
					0.0	
					0.0	
					0.0	
252.0	89.7	19.6	542.7	11.2	915.2	



Potable Water Purchases For FY 2018-2019

(Acre-feet)



Tab

2.1



OCTOBER 2018-DIRECTOR REIMBURSEMENTS

Director	Date of Meeting/Event	Meeting/Event Attended	Reimbursement	No Charge	Additional Comments <i>(Submit expense report if claiming mileage and/or meal reimbursement)</i>
Anthony J. Lima					
	10/3/2018	Three Valleys Board Meeting	\$185.00		Mileage
	10/4/2018	PBWA at RWD	\$185.00		
	10/9/2018	RWD Board Meeting	\$185.00		
	10/23/2018	RWD Special Board Meeting	\$185.00		
	10/25/2018	PWR Meeting at Walnut	\$185.00		Mileage
	10/31/2018	Three Valleys Leadership Breakfast		X	
		TOTAL PAYMENT	\$925.00		
John Bellah					
	10/9/2018	RWD Board Meeting	\$185.00		
	10/20/2018	Buckboard Day Parade		X	
	10/31/2018	Three Valleys Leadership Breakfast		X	
		TOTAL PAYMENT	\$185.00		
Robert W. Lewis					
	10/4/2018	PWBA at RWD	\$185.00		
	10/8/2018	SGV Chamber Gov Affairs	\$185.00		
	10/9/2018	RWD Board Meeting	\$185.00		
	10/19/2018	FOR US Foundation-Annual Breakfast		X	
	10/23/2018	RWD Special Board Meeting	\$185.00		
	10/31/2018	Three Valleys Leadership Breakfast		X	
		TOTAL PAYMENT	\$740.00		
Szu-Pei Lu					
	10/3/2018	Three Valleys Board Meeting	\$185.00		Mileage
	10/8/2018	RHCCC Meeting	\$185.00		
	10/9/2018	RWD Board Meeting	\$185.00		
	10/19/2018	FOR US Foundation-Annual Breakfast		X	
	10/20/2018	Buckboard Day Parade		X	
	10/23/2018	RWD Special Board Meeting	\$185.00		
		TOTAL PAYMENT	\$740.00		
Teresa Rios					
	10/9/2018	RWD Board Meeting	\$185.00		
	10/19/2018	FOR US Foundation-Annual Breakfast		X	
	10/23/2018	RWD Special Board Meeting	\$185.00		
	10/25/2018	PWR Meeting at Walnut	\$185.00		
		TOTAL PAYMENT	\$555.00		

APPROVED FOR PAYMENT:

Tom Coleman

Tab

2.2

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

We have audited the financial statements of Pomona-Walnut-Rowland Joint Water Line Commission (the Commission) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 16, 2018 and in our letter on planning matters dated July 19, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2018. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Commission's financial statements were depreciation expense which was derived from the estimated useful lives for capital assets which are based on industry standards, and the fair value of investments which was provided by the California Local Agency Investment Fund (LAIF). We evaluated the key factors and assumptions used to develop these estimates in determining that they were reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Audit Findings (Continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 15, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statement or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis which is required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of revenues, expenses and changes in net position, and the schedule of assets invested in capital assets by member agency (supplementary information), which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Pomona-Walnut-Rowland Joint Water Line Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

White Nelson Dick Evans LLP

Irvine, California
October 15, 2018

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**

BASIC FINANCIAL STATEMENTS

**WITH REPORT ON AUDIT
BY INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS**

JUNE 30, 2018 AND 2017

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

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June 30, 2018 and 2017

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Pomona-Walnut-Rowland Joint Water Line Commission (the Commission), as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission'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 Pomona-Walnut-Rowland Joint Water Line Commission as of June 30, 2018 and 2017, and the respective changes in its financial position and its cash flows 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, identified as Required Supplementary Information (RSI) in the accompanying table of contents, 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 RSI 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 the audit of the basic financial statements. We do not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2018, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

White Nelson Dick Evans LLP

Irvine, California
October 15, 2018

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2018 and 2017

This section of the Commission's annual financial report presents our analysis of the Commission's financial performance during the fiscal years that ended on June 30, 2018 and 2017. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Fiscal Year 2018

- The Commission's net position increased by \$484,578 or 19.52 percent.
- During the year, the Commission's total operating revenues increased to \$20,602,587 or 5.45 percent over the prior year amount, and operating expenses increased to \$20,175,221 or 3.15 percent over the prior year amount.

Fiscal Year 2017

- The Commission's net position increased by \$29,366 or 1.20 percent.
- During the year, the Commission's total operating revenues increased to \$19,538,103 or 19.00 percent under the prior year amount, and operating expenses increased to \$19,559,501 or 19.16 percent under the prior year amount.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management's Discussion and Analysis, the financial statements and supplementary information. The financial statements also include notes that explain in more detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the Commission report information about the Commission using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities. The Statement of Net Position includes all of the Commission's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing rate of return, evaluating the capital structure of the Commission and assessing the liquidity and financial flexibility of the Commission. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the Commission's operations over the past year and can be used to determine the Commission's credit worthiness and whether the Commission has successfully recovered all of its costs through its water rates and other charges. The final required financial statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the Commission's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

FINANCIAL ANALYSIS OF THE COMMISSION

One of the most important questions asked about the Commission's finances is "Is the Commission as a whole better off or worse off as a result of this year's activities?" The Statement of Net Position, and the Statement of Revenues, Expenses and Changes in Net Position report information about the Commission's activities in a way that will help answer this question. These two statements report the net position of the Commission and changes in them. You can think of the Commission's net position - the difference between assets and liabilities - as one way to measure financial health or financial position. Over time, increases or decreases in the Commission's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other nonfinancial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation.

NET POSITION

To begin our analysis, a summary of the Commission's Statements of Net Position is presented in Table 1.

TABLE 1
Condensed Statements of Net Position

	Fiscal Year 2018	Fiscal Year 2017	Dollar Change	Fiscal Year 2016	Dollar Change
Assets:					
Current and other assets	\$ 4,677,288	\$ 4,918,447	\$ (241,159)	\$ 4,108,621	\$ 809,826
Capital assets	1,464,294	1,339,911	124,383	1,364,458	(24,547)
Total Assets	<u>6,141,582</u>	<u>6,258,358</u>	<u>(116,776)</u>	<u>5,473,079</u>	<u>785,279</u>
Liabilities:					
Current liabilities	<u>3,174,902</u>	<u>3,776,256</u>	<u>(601,354)</u>	<u>3,020,343</u>	<u>755,913</u>
Net Position:					
Net investment in capital assets	1,464,294	1,339,911	124,383	1,364,458	(24,547)
Restricted	673,074	629,751	43,323	586,428	43,323
Unrestricted	829,312	512,440	316,872	501,850	10,590
Total Net Position	<u>\$ 2,966,680</u>	<u>\$ 2,482,102</u>	<u>\$ 484,578</u>	<u>\$ 2,452,736</u>	<u>\$ 29,366</u>

Fiscal Year 2018

As you can see from Table 1, net position increased by \$484,578 from fiscal year 2017 to 2018. A further review of Net Position on Table 1 shows that Restricted Net Assets (those established by Commission policy, enabling legislation, or other legal requirements), increased to \$673,074 in fiscal year 2018 due to the assessment of the Depreciation and Replacement Reserve capital surcharge. This additional \$43,323 was added to the \$629,751 collected in previous years.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

NET POSITION (CONTINUED)

Fiscal Year 2017

As you can see from Table 1, net position increased by \$29,366 from fiscal year 2016 to 2017.

A further review of Net Position on Table 1 shows that Restricted Net Assets (those established by Commission policy, enabling legislation, or other legal requirements), increased to \$629,751 in fiscal year 2017 due to the assessment of the Depreciation and Replacement Reserve capital surcharge. This additional \$43,323 was added to the \$586,428 collected in previous years.

TABLE 2
Condensed Statements of Revenues, Expenses and Changes in Net Position

	Fiscal Year 2018	Fiscal Year 2017	Dollar Change	Fiscal Year 2016	Dollar Change
Operating Revenues:					
Water sales to member agencies	\$ 20,041,712	\$ 19,427,414	\$ 614,298	\$ 16,312,820	\$ 3,114,594
Member agency assessments	560,689	110,689	450,000	105,384	5,305
Other income	186	-	186	-	-
Total Operating Revenues	<u>20,602,587</u>	<u>19,538,103</u>	<u>1,064,484</u>	<u>16,418,204</u>	<u>3,119,899</u>
Operating Expenses:					
Water operations	20,059,800	19,440,065	619,735	16,322,503	3,117,562
Depreciation	25,848	24,547	1,301	24,549	(2)
General and administration	89,573	94,889	(5,316)	67,985	26,904
Total Operating Expenses	<u>20,175,221</u>	<u>19,559,501</u>	<u>615,720</u>	<u>16,415,037</u>	<u>3,144,464</u>
Operating Loss	427,366	(21,398)	448,764	3,167	(24,565)
Nonoperating Revenues:					
Investment income	<u>13,889</u>	<u>7,441</u>	<u>6,448</u>	<u>4,038</u>	<u>3,403</u>
Income (Loss) Before Capital Contributions	441,255	(13,957)	455,212	7,205	(21,162)
Capital Contributions - Surcharges	<u>43,323</u>	<u>43,323</u>	<u>-</u>	<u>43,323</u>	<u>-</u>
Changes in Net Position	484,578	29,366	455,212	50,528	(21,162)
Net Position At:					
Beginning of Year	<u>2,482,102</u>	<u>2,452,736</u>	<u>29,366</u>	<u>2,402,208</u>	<u>50,528</u>
End of Year	<u>\$ 2,966,680</u>	<u>\$ 2,482,102</u>	<u>\$ 484,578</u>	<u>\$ 2,452,736</u>	<u>\$ 29,366</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

NET POSITION (CONTINUED)

While the Statements of Net Position show the change in financial position, the Statements of Revenues, Expenses and Changes in Net Position provide answers as to the nature and source of these changes.

Fiscal Year 2018

As you can see in Table 2, Operating Revenues increased by \$1,064,484, Nonoperating Revenues increased by \$6,448 and Total Revenues increased by \$1,070,932.

A closer examination of the source of changes in net position reveals the Commission had an increase in net position of \$484,578 in fiscal year 2018 as opposed to a \$29,366 increase in 2017. This represents a dollar change of \$455,212. The reason for the variance from 2017 to 2018 was due to an increase in member agency assessments. The Commission collected an additional \$450,000 or \$150,000 from each member agency to fund future projects. None of this funds were expended this fiscal year. The increase in nonoperating revenue of \$6,448 is due to an increase in interest income. The Commission reserves are held in the Local Agency Investment Fund (LAIF) which ended in fiscal year June 30, 2018 with a yield of 1.85% as compared to 0.98% in fiscal year June 30, 2017.

Fiscal Year 2017

As you can see in Table 2, Operating Revenues increased by \$3,119,899, Nonoperating Revenues increased by \$3,403 and Total Revenues increased by \$3,123,302.

A closer examination of the source of changes in net position reveals the Commission had an increase in net position of \$29,366 in fiscal year 2017 as opposed to \$50,528 increase in 2016. This represents a dollar change of \$(21,162). The reason for the variance from 2016 to 2017 was due to an increase in General and Administration services. The Commission had increased expenses that were performed in conjunction with Means Consulting, LLC. in fiscal year 2017 that were not an expense in 2016. The increase in nonoperating revenue of \$3,403 is due to an increase in interest income. The Commission reserves are held in the Local Agency Investment Fund (LAIF) which ended in fiscal year June 30, 2017 with a yield of 0.98% as compared to 0.58% in fiscal year June 30, 2016.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

NET POSITION (CONTINUED)

TABLE 3
Budget vs. Actual

	Fiscal Year 2018 Budget	Fiscal Year 2018 Actual	Dollar Change	Total Percent Change
Revenues:				
Operating revenues	\$ 19,631,748	\$ 20,602,587	\$ 970,839	4.95 %
Nonoperating revenues	6,000	13,889	7,889	131.48
Capital contributions	43,323	43,323	-	-
Total Revenues	<u>19,681,071</u>	<u>20,659,799</u>	<u>978,728</u>	4.97
Expenses:				
Water operations	19,534,948	20,059,800	(524,852)	(2.69)
Depreciation	-	25,848	(25,848)	-
General and administration	96,800	89,573	7,227	7.47
Total Expenses	<u>19,631,748</u>	<u>20,175,221</u>	<u>(543,473)</u>	(2.77)
Changes in Net Position	<u>\$ 49,323</u>	<u>\$ 484,578</u>	<u>\$ 435,255</u>	882.46 %

The majority of operating revenue is derived from water sales to member agencies. The Commission predicts water sales by using a three-year rolling average. This is done by estimating how many acre feet of water will be purchased from the Three Valleys Municipal Water District at the prevailing Tier I and Tier II water rates. As in previous years, these assumptions do not include any special programs offered by the Commission in the efforts to promote water conservation. In fiscal year 2017-2018, the Commission estimated 18,667 acre-feet of Tier I water at an average rate of \$999.00. The Commission did not estimate any Tier II purchases in fiscal year 2018. The Commission purchased 19,974 acre-feet in 2018. In fiscal year 2016-2017, the Commission estimated 17,918 acre-feet of Tier I water at an average rate of \$953 per acre foot. The Commission did not estimate any Tier II purchases in fiscal year 2017. The Commission purchased 20,028 acre-feet in 2017.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

CAPITAL ASSETS

The Commission's net investment in capital assets totaled \$1,464,294 and \$1,339,911 as of June 30, 2018 and 2017, respectively. This investment in capital assets includes pipelines and improvements, service connections, telemetry system and engineering costs for proposed roads. There was an addition to pipelines and improvements of \$150,231 in fiscal year 2017-2018 for a mainline repair.

TABLE 4
Summary of Changes in Capital Assets

	Fiscal Year 2018	Fiscal Year 2017	Dollar Change	Fiscal Year 2016	Dollar Change
Capital assets, being depreciated:					
Pipelines and improvements	\$ 2,187,078	\$ 2,036,847	\$ 150,231	\$ 2,036,847	\$ -
Service connections	85,277	85,277	-	85,277	-
Telemetry system	104,000	104,000	-	104,000	-
Engineering for proposed roads	-	-	-	2,201	(2,201)
	<u>2,376,355</u>	<u>2,226,124</u>	<u>150,231</u>	<u>2,228,325</u>	<u>(2,201)</u>
Total capital assets, being depreciated					
Less accumulated depreciation:					
Pipelines and improvements	(843,198)	(828,318)	(14,880)	(814,739)	(13,579)
Service connections	(35,270)	(34,702)	(568)	(34,134)	(568)
Telemetry system	(33,593)	(23,193)	(10,400)	(12,793)	(10,400)
Engineering for proposed roads	-	-	-	(2,201)	2,201
	<u>(912,061)</u>	<u>(886,213)</u>	<u>(25,848)</u>	<u>(863,867)</u>	<u>(22,346)</u>
Total accumulated depreciation					
Total capital assets, net	<u>\$ 1,464,294</u>	<u>\$ 1,339,911</u>	<u>\$ 124,383</u>	<u>\$ 1,364,458</u>	<u>\$ (24,547)</u>

Additional information on the Commission's capital assets can be found in Notes 1i and 4 of the notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Commission's board of directors and administrative officer consider several factors when setting the fiscal year budget. One factor is the water sales projection that each agency gives. This is taken into consideration along with historical water use numbers in setting future years operating revenues. As in previous years, the majority of operating revenues are directly offset by operating expenses. This is due to the correlation between water sales and purchased water costs. In 2018, the Commission factored in actual costs when looking at administrative expenses. This was determined by looking at actual time and/or material cost in all matters directly relating to the Joint Water Line. As in previous years, the last factor is the funding of depreciation and replacement of the water line. An amount equal to \$43,323 of the \$484,578 change in ending net position, shown in Table 5 below, is projected to be transferred to reserves for depreciation and replacement. A portion of the remainder of the funds will also be transferred to reserves to be held for projects that have already been identified.

TABLE 5
Fiscal Year 2018 Actual vs. Fiscal Year 2019 Budget

	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Dollar Change	Total Percent Change
Revenues:				
Operating revenues	\$ 20,602,587	\$ 20,032,899	\$ (569,688)	(2.77) %
Nonoperating revenues	13,889	12,750	(1,139)	(8.20)
Capital contributions	43,323	43,323	-	-
Total Revenues	20,659,799	20,088,972	(570,827)	(2.76)
Expenses	20,175,221	20,482,899	(307,678)	(1.53)
Changes in Net Position	484,578	(393,927)	(878,505)	(181.29)
Net Position At:				
Beginning of Year	2,482,102	2,966,680	484,578	19.52
End of Year	<u>\$ 2,966,680</u>	<u>\$ 2,572,753</u>	<u>\$ (393,927)</u>	<u>(13.28) %</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2018 and 2017

CONTACTING THE COMMISSION'S TREASURER

This financial report is designed to provide a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Sean S. Henry, Treasurer, Pomona-Walnut-Rowland Joint Water Line Commission.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF NET POSITION

June 30, 2018 and 2017

	2018	2017
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 708,527	\$ 500,447
Accounts receivable from member agencies	3,290,788	3,785,365
Interest receivable	4,336	2,321
Prepaid insurance	563	563
TOTAL CURRENT ASSETS	4,004,214	4,288,696
RESTRICTED ASSETS:		
Cash and cash equivalents	662,243	618,920
Accounts receivable from member agencies	10,831	10,831
TOTAL RESTRICTED ASSETS	673,074	629,751
NONCURRENT ASSETS:		
Capital assets:		
Capital assets, at cost	2,376,355	2,226,124
Less accumulated depreciation	(912,061)	(886,213)
Capital assets, net	1,464,294	1,339,911
TOTAL NONCURRENT ASSETS	1,464,294	1,339,911
TOTAL ASSETS	6,141,582	6,258,358
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	3,174,902	3,776,256
NET POSITION:		
Net investment in capital assets	1,464,294	1,339,911
Restricted for capital asset repairs and replacement	673,074	629,751
Unrestricted	829,312	512,440
TOTAL NET POSITION	\$ 2,966,680	\$ 2,482,102

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the years ended June 30, 2018 and 2017

	2018	2017
OPERATING REVENUES:		
Water sales to member agencies	\$ 20,041,712	\$ 19,427,414
Member agency assessments	560,689	110,689
Other income	186	-
	20,602,587	19,538,103
OPERATING EXPENSES:		
Water purchases	20,041,712	19,427,414
Maintenance	18,088	12,651
Depreciation	25,848	24,547
General and administrative contractual services	64,200	77,700
Insurance expense	2,183	2,183
Legal fees	13,888	5,265
Auditing	4,950	5,220
Other	4,352	4,521
	20,175,221	19,559,501
OPERATING INCOME (LOSS)	427,366	(21,398)
NONOPERATING REVENUES:		
Investment income	13,889	7,441
	13,889	7,441
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	441,255	(13,957)
CAPITAL CONTRIBUTIONS - SURCHARGES	43,323	43,323
	43,323	43,323
CHANGES IN NET POSITION	484,578	29,366
NET POSITION AT BEGINNING OF YEAR	2,482,102	2,452,736
	2,482,102	2,482,102
NET POSITION AT END OF YEAR	\$ 2,966,680	\$ 2,482,102

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from member agencies	\$ 21,096,978	\$ 18,796,990
Cash received JPIA RPA refund	186	-
Cash paid to suppliers	(20,750,728)	(18,779,041)
NET CASH PROVIDED BY OPERATING ACTIVITIES	346,436	17,949
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital surcharge	43,323	43,323
Acquisition of capital assets	(150,231)	-
NET CASH PROVIDED (USED) BY CAPITAL RELATED FINANCING ACTIVITIES	(106,908)	43,323
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	11,875	6,423
NET INCREASE IN CASH AND CASH EQUIVALENTS	251,403	67,695
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,119,367	1,051,672
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,370,770	\$ 1,119,367
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ 427,366	\$ (21,398)
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	25,848	24,547
(Increase) decrease in accounts receivable	494,577	(741,113)
Increase (decrease) in accounts payable	(601,355)	755,913
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 346,436	\$ 17,949

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

a. Organization:

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

b. Operations:

The Commission purchases water for resale to the member agencies at a price sufficient to provide reserve funds for emergencies. In addition, the member agencies are billed for the cost of maintenance and operation of the pipeline. For the years ended June 30, 2018 and 2017, the Commission has purchased all of its water from Three Valleys Municipal Water District.

c. Fund Accounting:

The Commission reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Commission is that the costs of providing goods and services to the member agencies on a continuing basis be financed or recovered primarily through user charges.

d. Measurement Focus and Basis of Accounting:

The Commission's financial statements are prepared using the economic resource measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred, regardless of the timing of related cash flows.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

e. New Accounting Pronouncements:

Current Year Standards:

The Governmental Accounting Standards Board (GASB) has issued the following statements which are required to be implemented in the current year. Management has determined that none of the statements impact the Commission's financial reporting requirements.

GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for periods beginning after June 15, 2017.

GASB 82 - Pension Issues, effective for periods beginning after June 15, 2016, except for certain provisions on selection of assumptions, which are effective in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

GASB 84 - Fiduciary Activities, effective for periods beginning after December 15, 2018.

GASB 85 - Omnibus 2017, effective for periods beginning after June 15, 2017.

GASB 86 - Certain Debt Extinguishment Issues, effective for periods beginning after June 15, 2017.

Pending Accounting Standards

GASB has issued the following statements, which may impact the Commission's financial reporting requirements in the future:

GASB 83 - Certain Asset Retirement Obligations, effective for periods beginning after June 15, 2018.

GASB 84 - Fiduciary Activities, effective for periods beginning after December 15, 2018.

GASB 87 - Leases, effective for periods beginning after December 15, 2019.

GASB 88 - Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, effective for periods beginning after June 15, 2018.

GASB 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, effective for periods beginning after December 15, 2019.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

f. Net Position:

Net position of the Commission can be classified into three components - net investments in capital assets, restricted and unrestricted. These classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted”.

g. Restricted Resources:

When both restricted and unrestricted resources are available for use, the Commission may use restricted resources or unrestricted resources based on the Board of Commissioners’ discretion.

h. Operating Revenues and Expenses:

Operating revenues, such as charges for services (water sales and member assessments), result from exchange transactions associated with the principal activity of the Commission. Exchange transactions are those in which each party receives and gives up essentially equal value. Nonoperating revenues, such as capital surcharges and investment income, result from nonexchange transactions or ancillary activities in which the Commission gives (receives) value without directly receiving (giving) equal value in exchange. Operating expenses include the cost of sales and services and administrative expenses. All expenses not meeting this definition are reported as nonoperating expenses, if any.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

i. Capital Assets:

Capital assets, which include pipelines and improvements, service connections, and telemetry system, are defined as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Pipelines and improvements	150
Service connections	150
Telemetry system	10
Valve replacement	50

j. Investments:

Investments are stated at their fair value, which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool.

k. Cash and Cash Equivalents:

For purposes of the statements of cash flows, the Commission considers all investment instruments purchased with a maturity date of three months or less to be cash and cash equivalents.

l. Accounts Receivable:

The Commission reports its accounts receivable at invoiced amounts less allowances for doubtful accounts and other deductions, if applicable. Management evaluates the ability to collect accounts receivable based on a combination of factors. No allowance for doubtful accounts was recorded as of June 30, 2018 or 2017.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

m. Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management, if necessary, to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS:

Cash and Investments:

Cash and investments are reported as follows:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Statements of Net Position:		
Cash and cash equivalents	\$ 708,527	\$ 500,447
Restricted cash and cash equivalents	<u>662,243</u>	<u>618,920</u>
Total cash and investments	<u>\$ 1,370,770</u>	<u>\$ 1,119,367</u>

Cash and investments held by the Commission at June 30, 2018 and 2017, consisted of the following:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Deposits	\$ 457,013	\$ 111,484
Investment in California Local Agency Investment Fund (LAIF)	<u>913,757</u>	<u>1,007,883</u>
Total cash and investments	<u>\$ 1,370,770</u>	<u>\$ 1,119,367</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

2. CASH AND INVESTMENTS (CONTINUED):

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

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Allowed</u>	<u>Maximum Investment in One Issuer</u>
United States Treasury Bills, Bonds and Notes	5 years	None	None
United States Government Sponsored Agency Securities	5 years	None	None
State of California Obligations	5 years	None	None
California Local Agency Obligations	5 years	None	None
Banker's Acceptances Notes	180 days	40%	30%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Corporate Notes	5 years	30%	None
Commercial Paper	270 days	40%	10%
Local Agency Investment Fund	N/A	None	None
Mutual Funds	N/A	20%	None
Time Deposits	5 years	None	None
County Pooled Investment Funds	N/A	None	None

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

2. CASH AND INVESTMENTS (CONTINUED):

Disclosures Relating to Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Commission manages its exposure to interest rate risk is by investing funds in the California Local Agency Investment Fund (LAIF).

The LAIF is a voluntary investment program that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. Investments in the LAIF are highly liquid, and deposits may be converted to cash within 24 hours without loss of interest. The fair value of the Commission's investment in this pool is reported in the accompanying financial statements at amounts based upon the Commission's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligation, mortgage-backed securities, other asset-backed securities, loans to certain state funds and floating rate securities issued by federal agencies, government-sponsored enterprises and corporations.

Disclosures Relating to Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The LAIF is not rated.

Concentration of Credit Risk:

The investment policy of the Commission contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

2. CASH AND INVESTMENTS (CONTINUED):

Custodial Credit Risk:

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Commission's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Commission deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The Commission's bank balances were insured or collateralized for the years ended June 30, 2018 and 2017.

Fair Value Measurements:

The Commission categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

At June 30, 2018 and 2017, the investments in LAIF of \$913,757 and \$1,007,883, respectively, are not subject to the fair value measurement hierarchy.

3. RESTRICTED ASSETS:

Restricted assets are the accumulation of capital surcharges assessed to each member agency. These funds are restricted for major repairs and replacement of water lines.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

4. CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Pipelines and improvements	\$ 2,036,847	\$ 150,231	\$ -	\$ 2,187,078
Service connections	85,277	-	-	85,277
Telemetry system	<u>104,000</u>	<u>-</u>	<u>-</u>	<u>104,000</u>
 Total capital assets, being depreciated	 <u>2,226,124</u>	 <u>150,231</u>	 <u>-</u>	 <u>2,376,355</u>
Less accumulated depreciation:				
Pipelines and improvements	(828,318)	(14,880)	-	(843,198)
Service connections	(34,702)	(568)	-	(35,270)
Telemetry system	<u>(23,193)</u>	<u>(10,400)</u>	<u>-</u>	<u>(33,593)</u>
 Total accumulated depreciation	 <u>(886,213)</u>	 <u>(25,848)</u>	 <u>-</u>	 <u>(912,061)</u>
 Total capital assets, net	 <u>\$ 1,339,911</u>	 <u>\$ 124,383</u>	 <u>\$ -</u>	 <u>\$ 1,464,294</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

4. CAPITAL ASSETS (CONTINUED):

Capital asset activity for the year ended June 30, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Pipelines and improvements	\$ 2,036,847	\$ -	\$ -	\$ 2,036,847
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Engineering for proposed roads	<u>2,201</u>	<u>-</u>	<u>(2,201)</u>	<u>-</u>
Total capital assets, being depreciated	<u>2,228,325</u>	<u>-</u>	<u>(2,201)</u>	<u>2,226,124</u>
Less accumulated depreciation:				
Pipelines and improvements	(814,739)	(13,579)	-	(828,318)
Service connections	(34,134)	(568)	-	(34,702)
Telemetry system	(12,793)	(10,400)	-	(23,193)
Engineering for proposed roads	<u>(2,201)</u>	<u>-</u>	<u>2,201</u>	<u>-</u>
Total accumulated depreciation	<u>(863,867)</u>	<u>(24,547)</u>	<u>-</u>	<u>(886,213)</u>
Total capital assets, net	<u>\$ 1,364,458</u>	<u>\$ (25,547)</u>	<u>\$ -</u>	<u>\$ 1,339,911</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2018 and 2017

5. RISK MANAGEMENT:

The Commission is a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA). The ACWA/JPIA is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et. seq. The purpose of the ACWA/JPIA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage.

At June 30, 2018, the Commission participated in the self-insurance program of the ACWA/JPIA as follows:

General Liability - Insured up to \$60,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

Auto Liability - Insured up to \$60,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

Public Officials' Liability - Insured up to \$60,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

The Commission pays annual premiums for these coverages. They are subject to retrospective adjustments based on claims experience. The nature and amounts of these adjustments cannot be estimated and are recorded to insurance expense when refunded or invoiced. The Commission's insurance expense for the years ended June 30, 2018 and 2017 was \$2,183 and \$2,183, respectively. There were no instances in the past three years where a settlement exceeded the Commission's coverage.

6. SUBSEQUENT EVENTS:

Events occurring after June 30, 2018, have been evaluated for possible adjustment to the financial statements or disclosure as of October 15, 2018, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the year ended June 30, 2018

	Water Operations	General and Administration	Total
OPERATING REVENUES:			
Water sales to member agencies	\$ 20,041,712	\$ -	\$ 20,041,712
Member agency assessments	426,400	134,289	560,689
TOTAL OPERATING REVENUES	20,468,112	134,289	20,602,587
OPERATING EXPENSES:			
Water purchases	20,041,712	-	20,041,712
Maintenance	18,088	-	18,088
Depreciation	25,848	-	25,848
General and administrative contractual services	-	64,200	64,200
Insurance	-	2,183	2,183
Legal fees	-	13,888	13,888
Auditing	-	4,950	4,950
Other	-	4,352	4,352
TOTAL OPERATING EXPENSES	20,085,648	89,573	20,175,221
OPERATING INCOME (LOSS)	382,464	44,716	427,366
NONOPERATING REVENUES:			
Investment income	13,889	-	13,889
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	396,353	44,716	441,255
CAPITAL CONTRIBUTIONS - SURCHARGES			
	43,323	-	43,323
CHANGES IN NET POSITION	439,676	44,716	484,578
NET POSITION AT BEGINNING OF YEAR	2,407,197	74,905	2,482,102
NET POSITION AT END OF YEAR	\$ 2,846,873	\$ 119,621	\$ 2,966,680

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the year ended June 30, 2017

	Water Operations	General and Administration	Total
OPERATING REVENUES:			
Water sales to member agencies	\$ 19,427,414	\$ -	\$ 19,427,414
Member agency assessments	13,900	96,789	110,689
TOTAL OPERATING REVENUES	19,441,314	96,789	19,538,103
OPERATING EXPENSES:			
Water purchases	19,427,414	-	19,427,414
Maintenance	12,651	-	12,651
Depreciation	24,547	-	24,547
General and administrative contractual services	-	77,700	77,700
Insurance	-	2,183	2,183
Legal fees	-	5,265	5,265
Auditing	-	5,220	5,220
Other	-	4,521	4,521
TOTAL OPERATING EXPENSES	19,464,612	94,889	19,559,501
OPERATING INCOME (LOSS)	(23,298)	1,900	(21,398)
NONOPERATING REVENUES:			
Investment income	7,441	-	7,441
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(15,857)	1,900	(13,957)
CAPITAL CONTRIBUTIONS - SURCHARGES			
SURCHARGES	43,323	-	43,323
CHANGES IN NET POSITION	27,466	1,900	29,366
NET POSITION AT BEGINNING OF YEAR	2,379,731	73,005	2,452,736
NET POSITION AT END OF YEAR	\$ 2,407,197	\$ 74,905	\$ 2,482,102

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF ASSETS INVESTED IN
CAPITAL ASSETS BY MEMBER AGENCY

June 30, 2018

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

Note: This schedule excludes accumulated depreciation.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Pomona-Walnut-Rowland Joint Water Line Commission (the Commission), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 15, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

White Nelson Dick Evans LLP

Irvine, California
October 15, 2018

Tab

2.3

**To be Provided
At Time of
Meeting**

Tab

2.4

**To be Provided
At Time of
Meeting**

Tab

2.5

Meeting challenges through preparation and resolve

As recent events have shown us, what we hold most dear can be taken from us in an instant. The devastating wildfires of 2018 that have decimated thousands of acres have also claimed lives, destroyed countless homes and businesses, and significantly depleted one of the Golden State's most precious natural resources: water. Water districts across the state will remain in crisis mode for some time, and how we respond to the tough challenges of today will undoubtedly affect our tomorrows and those of future generations. While we can't predict the future, we can certainly plan for the consequences of what it may bring.

California's water districts have been tasked with crafting unique strategies in recent years to effectively deal with the after effects of ongoing severe drought conditions. I am proud to say that Rowland Water District has been at the forefront of this fight to conserve and protect an ample supply of fresh, clean water for our customers.

Rowland Water delivers water to about 58,000 people in the cities of Industry and West Covina, as well as in the unincorporated areas of Hacienda Heights, La Puente, and Rowland Heights. We rely mostly on imported drinking water supplies from the Colorado River and from Northern California, which are delivered by our wholesalers, Metropolitan Water District of Southern California and Three Valleys Municipal Water District.

Our strategic plan provides the District with a benchmark so that we can adapt to the ever-changing needs of our customers, while addressing ongoing water availability concerns. These concerns have become the new normal here in the Golden State, and we take this into account each and every time we make a decision that involves YOUR water.

As the Rowland Water District Board of Directors prepared this most recent Strategic Plan, they returned their focus to the key areas that drive daily decision-making. In this document, the Board of Directors identifies its strategies to move the district forward and prioritizes the initiatives that will help the organization achieve its goals.

The third edition of "Effective Action for Sustainable Progress" is a fair and accurate representation of our core values: accountability, communication, and teamwork.

We thank you for your business and your trust, and we look forward to continuing to serve you, your families and your businesses as we move forward with our latest blueprint for success.



Tom Coleman
Tom Coleman
General Manager

BOARD OF DIRECTORS

Terisa P. Bion
Director 2

Anthony J. Lima
Director 3

John E. Bileah
Director 4

Robrie W. Lewis
Director 5

Suzi Pei-Lu-Yang
Director 6

DISTRICT SERVICE AREA

Rowland Water District | 3021 S. Fullerton Rd. | Rowland Heights, CA 91748 | (662) 697-1726 | www.RowlandWater.com

ROWLAND WATER DISTRICT STRATEGIC PLAN

EFFECTIVE ACTION FOR SUSTAINABLE PROGRESS

Third Edition

NOVEMBER 2018

FROM PLANNING TO PERFORMANCE

In 2012, Rowland Water's Board of Directors began an extensive strategic process from the inside out. An overarching vision was identified and goals were established designed to address the challenges facing the water industry and Rowland's service area in particular. Since then, "Effective Action for Sustainable Progress" has realized dozens of accomplishments through the hard work of Rowland Water's dedicated team of professionals.

- Secured more than 5000 acre-feet of alternative water supply sources
- Improved lobby, board room and overall customer experience
- Implemented district-wide technological advances
- Advanced place as regional leader and best in class organization
- Developed various new alternative water supply sources and recycled water programs
- Achieved industry recognition for outstanding outreach programs
- Upgraded reservoir management strategies, asset analysis and inventory control
- Obtained boost in credit rating to AA- from A+
- Progressed water meter reading through Automated Meter Infrastructure investment
- Adopted five-year Capital Improvement Program and capacity fee schedule
- Practiced ongoing development and training of staff and Board of Directors

As we continually monitor our progress, we are proud to present this third edition of our strategic plan along with a commitment for future growth and achievement.

Bound by our core values - Accountability, Communication and Teamwork - we are committed to providing the highest level of service to our customers.

DEDICATED ♦ RELIABLE ♦ OUTSTANDING ♦ PROFESSIONAL
S E R V I C E

COMMUNICATION

Maintaining exceptional standards through transparency, accountability and an open dialogue with customers

- Conduct comprehensive customer satisfaction survey
- Share benefit of regional water supply management with customers
- Advance video projects highlighting planning and customer involvement
- Expand native California landscape exhibition
- Finalize AMI technology upgrade
- Implement real-time billing system
- Increase local and regional sponsorships
- Advance online technologies including district app and utility dashboards



VALUE

Delivering direct customer benefit in all that we do

- Prioritize value of water messaging in video projects
- Invest in and illustrate employee development
- Pursue cutting edge technology and cost-efficient equipment
- Share regional partnership benefits with customers
- Enhance website tools and customer options



ORGANIZATIONAL DEVELOPMENT

Prioritizing an ongoing investment in our staff and Board of Directors

- Conduct comparative industry salary surveys every three years
- Develop district-wide succession plan
- Expand district internship program
- Increase support of regional water industry events
- Pursue expansion of board development and training



WATER SUPPLY DIVERSITY

Becoming a drought-proof water provider

- Continue relentless pursuit of new local water supplies
- Focus on specific portfolio development
- Initiate additional key regional relationships
- Expand role in statewide governance and legislation
- Participate in shared activities including lobbyist partnerships with other agencies



SYSTEM RELIABILITY

Insisting that each component of the system contributes to the long-term reliability of the overall operation

- Insisting that each component of the system contributes to the long-term reliability of the overall operation
- Develop system forecasting and agency analysis tools
- Maximize new Puente Basin Water Agency water supply options including City of La Verne Six Basins Project and City of Pomona Reservoir 5 Project
- Update hydraulic models for potable and recycled water
- Analyze system reliability through growth projections and changes in customer profiles
- Secure water contract for valve maintenance program
- Continue leadership role in Emergency Coordination Programs through the Public Water Agencies Group (PWAG)



CAPITAL INVESTMENT

Developing long-term planning strategies that advance the service performance of the District

- Institute proactive mainline replacement program
- Implement strategic meter change-out program
- Expand monitoring of security and operations through new radio mesh network
- Continue investments in water quality RCS systems
- Advance use of AMI system for better accountability of water use and billing



FINANCIAL STEWARDSHIP

Providing prudent stewardship of all financial decisions that affect the District and its customers

- Update rate model
- Apply sensible financial planning policies and practical investment strategies
- Diversify investments to include more corporate bonds
- Prepare mid-cycle rate review model based on internal and external conditions
- Continued review of finance department policies and procedures that reflect the values of the organization



DISTRICT AT A GLANCE

We currently deliver **10 million gallons** of safe drinking water to approximately **58,000 people** every day (10,000 acre feet per year)



Across **17.2 sq. mi.** and portions of five different cities



We maintain **219 miles** of potable water pipeline



To reliably serve **13,500** customer connections



Tab

2.6

**Rowland Water District
Communication Strategies Update
November 13, 2018**

• **Customer Survey Update**

- In the field, early October
- 150 plus completed surveys as of 11/1/18
- Survey will rest 10/23 thru Election Day
- 39th Congressional District is hotly contested; residents/rate payers are bombarded with campaign calls which may affect polling and cause fatigue
- Results expected by mid-late November

• **2018 Strategic Plan Update**

- Final draft approved 10/23
- First run at printer

• **District Press Releases**

- S&P ratings improvement
- ForUs sponsorships
- Strategic Plan
- Industry Coverage

• **Miscellaneous**

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

Press Releases

Date	News Story	In Process	Completed	Distributed
1/5/18	GM Evaluation	*****	*****	*****
1/5/18	Annual Audit Completion	*****	*****	*****
2/27/18	Fix-A-Leak Week	*****	*****	*****
2/27/18	Wonderful World of Water	*****	*****	*****
3/10/18	AMI Consideration	*****		
3/29/18	EduBucks	*****	*****	*****
4/3/18	ADDY Awards	*****	*****	*****
5/1/18	CCR Availability	*****	*****	*****
5/1/18	Educational Campaign/SB 623	*****	*****	*****
5/18/18	Poster Contest Winners	*****	*****	*****
5/21/18	Water Tax Legislation	*****	*****	*****
5/30/18	Transparency Award	*****	*****	*****
6/18/18	Annual Budget Approval	*****	*****	*****
7/22/18	Conservation Ordinance	*****	*****	*****
8/23/18	Patch Program	*****	*****	*****
9/1/18	Employee Bldg Dedication	*****	*****	*****
9/24/18	S&P Ratings	*****	*****	*****
9/27/18	Buckboard Days	*****	*****	*****
10/15/18	ForUs Sponsorship	*****	*****	*****
11/1/18	Solar Cup/Other MWD	*****	*****	
11/13/18	Strategic Plan	*****	*****	
11/15/18	Industry Coverage	*****	*****	



Memorandum

To: Board of Directors

From: Brittnie Van De Car
Public Affairs Representative

Date: November 13, 2018

Re: Community Affairs & Education Update

- Classroom Presentations:

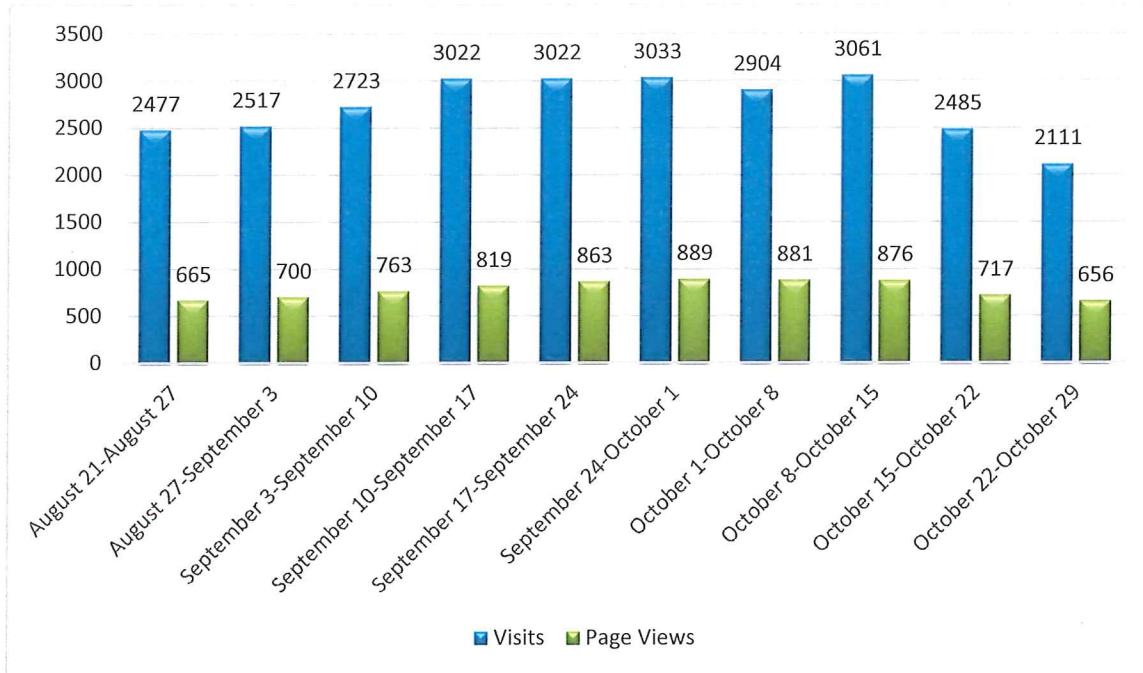
- October 16
 - Northam Elementary School
 - Water Cycle Bracelet
 - 2nd Grade
 - 44 Students
- October 17
 - Northam Elementary School
 - Water Cycle Bracelet
 - 2nd Grade
 - 23 Students
- October 23
 - Rowland Elementary School
 - Water Cycle Bracelet
 - TK
 - 27 Students
- October 30
 - Rowland Elementary School
 - Water Cycle Bracelet
 - 1st Grade
 - 52 Students
- October 31
 - Rowland Elementary School
 - Water Cycle Bracelet
 - 1st Grade
 - 26 Students
- **172 TOTAL STUDENTS**
- Delivered Media Contest and Water Scholar Program Flyers to schools
- Buckboard Days Parade Theme 2019-“FALL In Love With Rowland Heights”
- Updating website to make it less busy with less redundancies with forms and documents in repeated places



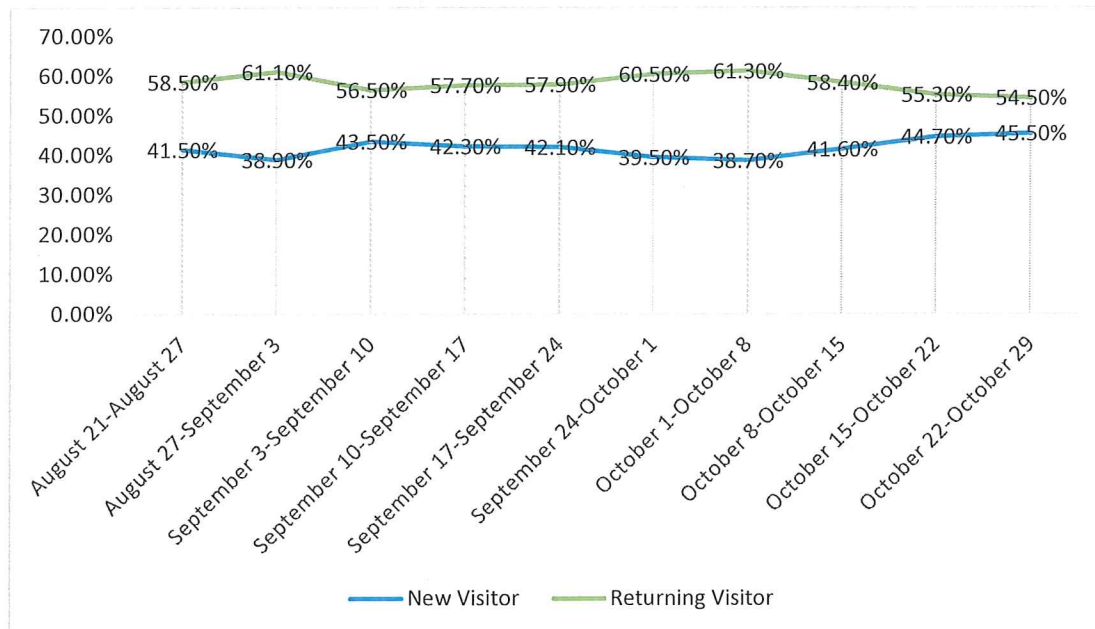
- Website re-design in process and we are shooting to go live January 2019
- Working with 5th grade lead teachers to work on new STEAM (Science, Technology, Engineering, ART and Math) curriculum
 - The curriculum we are working on is a “Mini Solar Challenge” where 4-6th graders will compete in a mini solar boat challenge at a local high school. We are mocking the Solar Cup Event from MWD but making it relevant to the 4-6th grade standards.
- Printing appropriate promotional material and placing it at the Customer Service Counter for distribution to customers
- Attending bi-monthly webinars on upcoming promotional items and programs put on by the Environmental Protection Agency (EPA) WaterSense program
- Updating the Lobby TV on a daily/weekly/monthly basis
- Monitoring the District’s social media pages Daily
 - Use the same hashtag on all of our posts #DiscoverRWD and #RWDeducation for all educational posts
- Maintain and view District website on a daily basis
 - Update pages
 - Make relevant changes
 - Updating the Drought Monitor page weekly
 - Upload the Board packet, minutes and agendas when necessary
- Attended the monthly WEWAC meeting on Wednesday, October 24, 2018

August-October 2018 Website Google Analytics

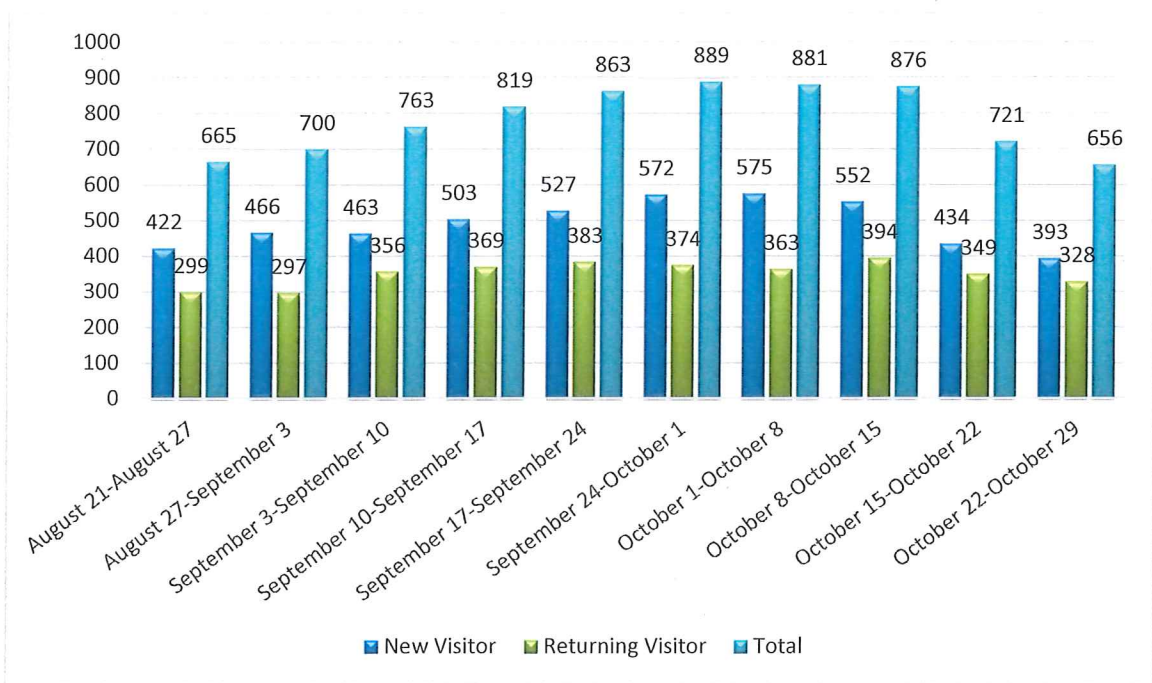
Website Visits and Pageviews



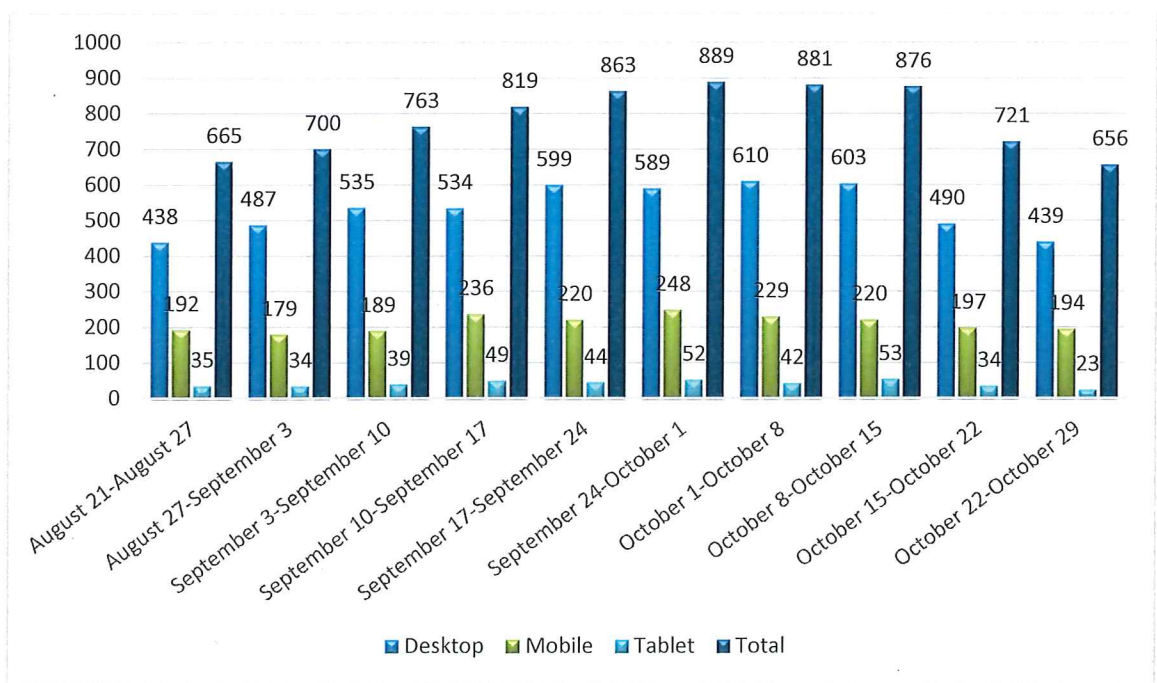
Percentage of Website Viewers- New vs. Returning



New vs. Returning Visitors



Source of Viewing



Tab

2.7



SOLAR CUP 2019 TIMELINE

August 2018

Teams selected by MWD member agencies

September 2018

Schools select team members and communicate with MWD

October 2018

10/27 New Teacher ½ day Workshop—Solar Cup Basics

November 2018

11/3 The Only Boat Building Workshop session

December 2018

12/1 First Technical Workshop – Mandatory for Rookie Teams

January 2019

1/7 First Technical Report due – Drive Train/Steering

1/26 Second Technical Workshop – Mandatory for all teams

February 2019

2/7 Second Technical Report due – Electrical/Solar Array

2/28 Draft Public Service Message due

March 2019

3/1 Boat expenditure submission

3/11 School Site Visits begin (progress check and troubleshooting)

3/21 Liability forms for entire team due

April 2019

4/12 Final Public Service Message due

4/19 School Site Visits end

4/26 Boat expenditure submission

May 2019 – Solar Cup Event

5/4 Technical Inspection Workshop – Mandatory for all teams

5/17 Solar Cup: Qualifying events

5/18 Solar Cup: Endurance races

5/19 Solar Cup: Sprint races and awards ceremony

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As a matter of proper business decorum, the Board of Directors respectfully request that all cell phones be turned off or placed on vibrate. To prevent any potential distraction of the proceeding, we request that side conversations be taken outside of the meeting room.

**AGENDA
REGULAR BOARD MEETING
THREE VALLEYS MUNICIPAL WATER DISTRICT
1021 E. MIRAMAR AVENUE, CLAREMONT, CA 91711
Wednesday, October 17, 2018 at 8:00 AM**

The mission of Three Valleys Municipal Water District is to supplement and enhance local water supplies to meet our region's needs in a reliable and cost-effective manner.

Item 1 – Call to Order

Kuhn

Item 2 – Pledge of Allegiance

Kuhn

Item 3 – Roll Call

Kuhn

Item 4 – Additions to Agenda (Government Code Section 54954.2(b)(2))

Kuhn

Additions to the agenda may be considered when two-thirds of the Board members present determine a need for immediate action, and the need to act came to the attention of TVMWD after the agenda was posted; this exception requires a degree of urgency. If fewer than two-thirds of the Board members are present, all must affirm the action to add an item to the agenda. *The Board shall call for public comment prior to voting to add any item to the agenda after posting.*

Item 5 – Reorder Agenda

Kuhn

Item 6 – Public Comment (Government Code Section 54954.3)

Kuhn

Opportunity for members of the public to directly address the Board on items of public interest within its jurisdiction. The public may also address the Board on items being considered on this agenda. TVMWD requests that all public speakers complete a speaker's card and provide it to the Executive Assistant.

We request that remarks be limited to five minutes or less. Pursuant to Government Code Section 54954.3, if speaker is utilizing a translator, the total allotted time will be doubled.

Item 7 – Consent Calendar

The Board is being asked to consider consent calendar items 7.A – 7.I listed below. Consent calendar items are routine in nature and approved by a single motion. Any member of the Board may request that a specific item be pulled from the consent calendar for further discussion.

7.A – Receive, Approve and File Minutes – September 2018 [enc]

- September 5, 2018 – Regular Board Meeting
- September 19, 2018 – Regular Board Meeting

7.B – Receive, Approve and File Financial Reports and Investment Update – September 2018 [enc]

- Change in Cash and Cash Equivalents Reports
- Consolidated Listing of Investment Portfolio and Investment Report
- YTD District Budget Monthly Status Reports
- Warrant Summary Disbursements

7.C – Imported Water Sales and Peak Flow Reports [enc]

The Board will review the imported water sales report period ending September 30, 2018; this is the final peak flow report for the 2018 season.

7.D – Miramar Operations Report [enc]

The Board will review the Miramar Operations report for the period ending September 30, 2018.

7.E – On-call Emergency Contractors – Request to Enter into Long-Term Contracts [enc]

The Board will consider approval of and authorize the General Manager to negotiate and enter into one or more on-call emergency services contracts.

7.F – FY 2017-18 Reserve Schedule and Encumbrance Carryforward [enc]

The Board will consider approval of recommendations to carry forward project funds from FY 17-18 to FY 18-19 and reserve fund year end allocations for FYE June 30, 2018.

7.G – Contribution to Pension Trust [enc]

The Board will consider approval to disburse \$50,000 to TVMWD's Pension Trust.

7.H – Cancellation of November 21, 2018 and December 19, 2018 Regular Board Meeting [enc]

The Board will consider approval to cancel the November 21, 2018 and December 19, 2018 regularly scheduled board meetings.

7.I – Resolution No. 18-10-837 Appointing Directors from Division 3 and Division 5 in lieu of election [enc]

TVMWD received notice on September 20, 2018 that that Los Angeles County Registrar/Recorder County Clerk has certified that there were two candidates, the seated incumbents, for the November 6, 2018 election in Division 3 and Division 5. Approval of this resolution will seek to appoint Director Brian Bowcock, Division 3 and Director Joe Ruzicka, Division 5 to a four-year term commencing upon approval by the Los Angeles County Board of Supervisors and running through December 2, 2022.

Items 7.A – 7.I: Board Action Required – Motion No. 18-10-5192

Staff Recommendation: Approve as presented

Item 8 – General Manager’s Report

Hansen

The Executive Leadership Team will provide brief updates on existing matters under their purview and will be available to respond to any questions thereof.

8.A – Legislative Update, October 2018 / Resolution No. 18-10-838 Support Proposition 3 Water Supply and Water Quality Act of 2018 [enc]

Howie

The Board will be provided a legislative update of current activities that will include a preview of the upcoming November 6, 2018 election. The Board will also consider approval of Resolution No. 18-10-838 in support of Proposition 3 Water Supply and Water Quality Act of 2018.

Items 8.A: Board Action Required – Motion No. 18-10-5193

Staff Recommendation: Approve as presented

8.B – Director Expense Reports, September 2018 [enc]

Kuhn

The Board will consider approval of the September 2018 Director expense reports that include disclosure of per diem requests for meeting attendance, and an itemization of any expenses incurred by TVMWD.

Item 8.B: Board Action Required – Motion No. 18-10-5194

Staff Recommendation: None

8.C – FY 17-18 Audit and Comprehensive Annual Financial Report (CAFR) [enc]

Linthicum

The Board will receive and file the FYE 6/30/2018 Audit and CAFR.

Items 8.C: Board Action Required – Motion No. 18-10-5195

Staff Recommendation: Approve as presented

8.D –Instrumentation/Electrical System Operator [enc]

Lang

The Board will consider the addition of a new position, Instrumentation/Electrical System Operator to the organizational chart and salary schedule.

Items 8.D: Board Action Required – Motion No. 18-10-5196

Staff Recommendation: Approve as presented

Item 9 – Directors’ / GM / AGM Oral Reports

The following reports are provided by Directors as it concerns activities at meetings of which they are assigned to serve as the representative or alternate of the District.

- 9.A – Local Agency Formation Commission Ruzicka
- 9.B – Main San Gabriel Basin Watermaster Bowcock
- 9.C – Six Basins Watermaster Bowcock
- 9.D – San Gabriel Valley Water Quality Authority Kuhn
- 9.E – Chino Basin Watermaster Kuhn
- 9.F – Pomona City Council Mendoza
- 9.G – San Gabriel Valley Council of Governments Goytia
- 9.H – Metropolitan Water District De Jesus
- 9.I – Additional Board Member or Staff Reports / Comments All

Item 10 – Closed Session

Kuhn

10.A Conference with Labor Negotiators pursuant to Government Code 54957.6

District designated representative: Steven M. Kennedy, Esq. Law Offices of Brunick, McElhaney and Kennedy

Unrepresented employee: General Manager

Item 11 – Announcement of Closed Session Actions

Kuhn

Item 12 – Future Agenda Items

Kuhn

Item 13 – Adjournment

Kuhn

The Board will adjourn to its next meeting scheduled for Wednesday, November 7, 2018 at 8:00 a.m.

American Disabilities Act Compliance Statement

Government Code Section 54954.2(a)



Any request for disability-related modifications or accommodations (including auxiliary aids or services) sought to participate in the above public meeting should be directed to the TVMWD's Executive Assistant at (909) 621-5568 at least 24 hours prior to meeting.

Agenda items received after posting

Government Code Section 54957.5

Materials related to an item on this agenda submitted after distribution of the agenda packet are available for public review at the TVMWD office located at, 1021 East Miramar Avenue, Claremont, CA, 91711. The materials will also be posted on the TVMWD website at www.threevalleys.com.

Three Valleys MWD Board Meeting packets and agendas are available for review on its website at www.threevalleys.com. The website is updated on Sunday preceding any regularly scheduled board meeting.



Action Line

Regular Board Meeting

October 17, 2018

FOR ADDITIONAL INFORMATION: 909-621-5568

BOARD MEMBERS

CARLOS GOYTIA
DIVISION I

DAVID DE JESUS
DIVISION II

BRIAN BOWCOCK
DIVISION III

BOB KUHN
DIVISION IV

JOSEPH RUZICKA
DIVISION V

JOHN MENDOZA
DIVISION VI

DAN HORAN
DIVISION VII

THREE VALLEYS MWD

1021 E. Miramar Avenue
Claremont, CA 91711
909-621-5568 — Phone
909-625-5470 — Fax
www.threevalleys.com

Board meetings
are scheduled for
8:00 a.m. the first
and third
Wednesday of
each month at
1021 E. Miramar
Claremont, CA

Items 1-6 were proforma and included: call to order, pledge of allegiance, roll call, additions to agenda, reorder agenda and public comments.

Item 7 — The Board considered approval of the consent calendar, Items 7.A-7.I as follows: (A) receive, approve and file September 2018 board meeting minutes for September 5, 2018 and September 19, 2018; (B) receive, approve and file financial reports and investment update, September 2018; (C) receive and file imported water sales and peak flow reports, September 2018; (D) receive and file Miramar Operations Report, September 2018; (E) approve General Manager to enter into one or more on-call emergency services contracts; (F) receive, approve and file FY 2017-18 reserve schedule and encumbrance carryover recommendations for FY 2018-19; (G) approve contribution to TVMWD Pension trust in an amount of \$50,000; (H) approve cancellation of the November 21, 2018 and December 19, 2018 regular board meetings (I) **Resolution No. 18-10-837** appointing directors from Division 3 and Division 5 in lieu of election. **Board Action: Motion No. 18-10-5192 — moved by Ruzicka, seconded by Goytia, and passed by a 6-0 vote. Director Horan was absent from the vote.**

Item 8.A — The Board was provided an election preview and legislative update with emphasis on final legislative scorecard for the 2018 legislative cycle. TVMWD opposed 13 bills, nine which failed to pass. The Board also acted to approve **Resolution No. 18-10-838** in support of the Water Supply and Water Quality Act of 2018, aka Proposition 3. **Board Action: Motion No. 18-10-5193 — moved by Mendoza, seconded by Bowcock, and passed by a 6-0 vote. Director Horan was absent from the vote.**

Item 8.B — The Board approved Director expense reports for September 2018. **Board Action: Motion No. 18-10-5194 — moved by Ruzicka, seconded by Bowcock, and passed by a 6-0 vote. Director Horan was absent from the vote.**

TVMWD is a water resources management agency that covers approximately 133 square miles and is governed by an elected Board of seven officials. The present population is about 525,000. Since its formation, the Three Valleys Municipal Water District has installed some 37,000 feet of pipeline and delivered more than 175 billion gallons of water.



Action Line

Regular Board Meeting

October 17, 2018 ~ Page 2

Item 8.C — The Board acted to approve, receive and file the FY 2017-18 Audit and Comprehensive Annual Financial Report (CAFR). **Board Action: Motion No. 18-10-5195 — moved by Ruzicka, seconded by Bowcock, and passed by a 6-0 vote. Director Horan was absent from the vote.**

Item 8.D — The Board acted to authorize the reclassification of a shift operator position to Instrumentation/Electrical System Operator. This opportunity is a result of a long-term shift operator retiring and will not impact the total FTE employee count. **Board Action: Motion No. 18-10-5196 — moved by Ruzicka, seconded by Bowcock, and passed by a 6-0 vote. Director Horan was absent from the vote.**

Item 9—Closed Session

The Board met for closed session to consider one item— Conference with Labor Negotiators pursuant to Government Code Section 54957.6; District designated representative: Steven M. Kennedy, Esq. Law Offices of Brunick, McElhaney and Kennedy; Unrepresented employee: General Manager

Upon returning to closed session Mr. Kennedy provided the following announcement. The Board acted by a 6-0 vote with Director Horan absent, to agree to the terms and conditions of the early termination agreement for Mr. Richard W. Hansen, General Manager, and to enter into a new 18 month agreement with Mr. Matthew H. Litchfield to serve as the General Manager. Both agreements will be effective on December 28, 2018.

The next meeting is scheduled for Wednesday, November 7, 2018 at 8:00 a.m.

REGISTRATION NOW OPEN! — TVMWD LEADERSHIP BREAKFAST - WEDNESDAY, OCTOBER 31, 2018. **Speaker:** Mickey Chaudhuri, Assistant Group Manager (interim), Water System Operations, Metropolitan Water District of Southern California

Topic: Developing a New Source of Water for Southern California: Progress on the Regional Recycled Water Program

Venue: Sheraton Fairplex Hotel: 601 W. McKinley Avenue, Pomona, CA

RSVP: Cindy DeChaine, cdechaine@tvmwd.com or call, 909-621-5568.