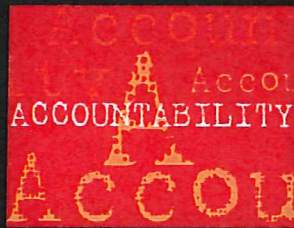


ROWLAND WATER DISTRICT

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 14, 2017
6:00 p.m.**



AGENDA

Regular Meeting of the Board of Directors

November 14, 2017

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 10, 2017**
Recommendation: The Board of Directors approve the Minutes as presented.
- 1.2 Approval of the Minutes of Special Board Meeting held on October 17, 2017**
Recommendation: The Board of Directors approve the Minutes as presented.
- 1.3 Demands on General Fund Account for September 2017**
Recommendation: The Board of Directors approve the demands on the general fund account as presented.
- 1.4 Investment Report for September 2017**
Recommendation: The Board of Directors approve the Investment Report as presented.
- 1.5 Water Purchases for September 2017**
For information purposes only.

Next Special Board Meeting:
Next Regular Board Meeting:

November 28, 2017, 5:00 p.m.
December 12, 2017, 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 2017**
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 2016-2017 Prepared by White Nelson Diehl Evans LLP**
No recommendation provided.
- 2.3 Consider Nomination of LAFCO Representative and Alternate Representative**
No Recommendation.
- 2.4 Select Voting Delegate to Vote at the ACWA Fall Conference for ACWA President and Vice President for the 2018-2019 Term**
No recommendation.

- 2.5 **Public Relations (Rose Perea)**
 - **Communications Outreach (CV Strategies)**
 - **Education Update**

For information purposes only.
- 2.6 **Discussion of Upcoming Conferences, Workshops, or Events (Including Items that May Have Arisen after the Posting of the Agenda)**
 - None.

Tab 3 LEGISLATIVE INFORMATION

- 3.1 **Updates on Legislative Issues**

Intentionally left blank.

Tab 4 REVIEW OF CORRESPONDENCE

- 4.1
 - OPARC Thank You Letter
 - Letter from Steven E. LaMar, Irvine Ranch Water District

For information purposes only.

Tab 5 COMMITTEE REPORTS

- 5.1 **Three Valleys Municipal Water District** (Directors Lu-Yang/Lima)
 - Action Line/Agenda Regular Board Meeting held October 18, 2017

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. Joe Byrne)

Tab 8 CLOSED SESSION

**CONFERENCE WITH LEGAL COUNSEL—
ANTICIPATED LITIGATION**

**Initiation of litigation pursuant to paragraph (4) of
subdivision (d) of Section 54956.9: (One Case)**

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 10, 2017 - 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
Kirk Howie, Three Valleys Municipal Water District
Joe Ruzicka, Three Valleys Municipal Water District
Dan Horan, Three Valleys Municipal Water District
David Malkin, 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, provided an update on the Buckboard Days Parade Pancake Breakfast and business card advertising opportunities.

Tab 1 - CONSENT CALENDAR

Upon motion by Director Lima, seconded by Director Lewis, 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 12, 2017**
- 1.2 Approval of the Minutes of Special Board Meeting Held on September 19, 2017**
- 1.3 Demands on General Fund Account for August 2017**
- 1.4 Investment Report for August 2017**
- 1.5 Water Purchases for August 2017**

Next Special Board Meeting	October 17, 2017, 5:00 p.m.
Next Regular Board Meeting	November 14, 2017, 6:00 p.m.

Tab 2 - ACTION ITEMS

2.1 Review and Approve Directors’ Meeting Reimbursements for September 2017
 Upon motion by Director Lima, seconded by Director Lewis, the Directors’ Meeting Reimbursements were unanimously approved.

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

2.2 Ratify Lease Agreement between City of La Verne and Puente Basin Water Agency
 General Manager, Tom Coleman, advised the Board that the Puente Basin Water Agency had approved the Lease Agreement at its October 5, 2017 Board Meeting. The provisions of the Lease were reviewed by the General Manager. After discussion by the Board, a motion was made by Director Lima, seconded by Director Lewis, ratifying the Lease Agreement as presented. The motion was unanimously approved.

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

2.3

Public Relations (Rose Perea)

Mrs. Perea advised that the float for the Buckboard Days Parade is in the process of being completed in time for the parade date, October 21, 2017. Brittne has scheduled over 20 classroom presentations to date and has also been approved to provide education projects information to the Hacienda-La Puente School District.

Communications Outreach (CV Strategies)

Erin La Combe Gilhuly, CV Strategies, reported that all collateral for the Buckboard Days Parade had been designed and delivered. The *Municipal Water Leader* magazine will feature the OPARC/RWD article in December and CV Strategies will draft and provide photography. A press release will accompany the magazine release. The District newsletter distributed through "Constant Contact" on our website has been redesigned and named "Rowland Quarterly". A press release will accompany the launching of the newsletter. The Tagline/Messaging for the District Filling Station has been developed and a press release announcing its debut is being developed.

Education Update

No comments.

2.9

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

- **Regional Chamber of Commerce. "Legislative Power Luncheon", October 23, 2017, 11:30 a.m. California Country Club**
No requests for registration and attendance received.

Tab 3 LEGISLATIVE INFORMATION

3.1

Updates on Legislative Issues

General Manager, Tom Coleman, advised the Board that today the MWD Board had voted to participate in the California "Water Fix" and approved Southern California's \$4.3 billion share of the project which would help secure future water reliability for Southern California.

Tab 4 REVIEW OF CORRESPONDENCE

4.1

General Manager, Tom Coleman, advised that the Nomination of Candidates, for the LAFCO Representative and Alternate are due by December 21, 2017. This item will be included in the November Agenda. He also provided an update on the 2018 District Calendar which includes holidays and office closures.

Tab 5 COMMITTEE REPORTS

5.1

Three Valleys Municipal Water District

Directors Lima and Lu-Yang reported on their attendance at the October 4, 2017 Board meeting and advised that the Board approved the 2016-2017 Fiscal Year Audit and the Comprehensive Annual Financial Report. And Overview of current projects was also presented.

5.2

Joint Powers Insurance Authority

Director Lewis advised that open enrollment for health care benefits is currently taking place. General Manager, Tom Coleman, advised that the JPIA Property Committee has called a special meeting on October 31, 2017 to consider changing carriers for the Property Program which will provide more coverage at a lower cost.

5.3

Association of California Water Agencies

Directors Bellah and Lewis reported on their participation in the ACWA Regions 9 and 10 Prado Dam Tour which was conducted on October 6, 2017. Director Lewis advised that he will be attending the ACWA Fall Conference in Anaheim which will be held November 28-December 1, 2017.

5.4

Puente Basin Water Agency

Mr. Lima reported on his attendance at the Strategic Planning Session held on September 19, 2017. CV Strategies reviewed the website which is being developed and the one-page fact sheet they are developing for the Agency. The meeting held on October 5, 2017 provided a review of the Financial Statements for the Fourth Quarter, FY 2016-17. Staff provided an update on the Regional Water Supply Reliability Program, the Pomona Basin Regional Groundwater Project and State and Federal project funding. The next meeting is scheduled for November 9, 2017.

5.5

Project Ad-Hoc Committee

Nothing to report.

5.6

Regional Chamber of Commerce

Director Lewis reported on his attendance at the Government Affairs Committee (GAC) meeting which was held on October 9, 2017 and advised that the main presenter was Southern California Edison. The November 13, 2017, GAC meeting will be held at the Rowland Water District and Rowland will sponsor lunch for the group.

5.7

PWR Joint Water Line Commission

Director Lima reported that the next meeting will be held on October 19, 2017.

5.8

Sheriff's Community Advisory Council

Nothing to report.

5.9

Rowland Heights Community Coordinating Council

Director Bellah advised that Senator Josh Newman attended the meeting and discussed his position on the possibility of his recall in November. President Lu-Yang advised that CHP officers reported that 59 DUI arrests had been made in this area and that amending the Community Standards to disallow cannabis dispensaries in unincorporated Rowland Heights had been discussed.

General Manager, Tom Coleman, advised that he and resident, Teri Malkin, had discussed the need to contact the County of Los Angeles with a request that they conduct a traffic study to determine the need for a traffic signal at Harbor and Old Fullerton Road. Mrs. Malkin had written communication with the County and the District has been advised that the traffic study was completed indicating the need for a traffic signal and that the traffic signal will be installed as soon as funds are available.

Tab 6 OTHER REPORTS, INFORMATION ITEMS AND COMMENTS

6.1

Finance Report

Finance Officer, Sean Henry, presented a monthly revenue summary and comparison showing that revenues had increased from the same time period in the last fiscal year and that District reserves had also increased.

6.2

Operations Report

Director of Operations, Dave Warren, reported that the Cal Domestic connection continued to flow water through the summer months and that during the July through September period 307.8 acre feet was received through this connection.

6.3

Personnel Report

General Manager, Tom Coleman, advised the Board that the District recruitment for the Water System Operator I-II position had closed. The District received 44 applications and the District is considering 22 applicants who will participate in the written and field exams. The top 10 candidates will move onto an interview process with an outside oral board who will determine the top 3 candidates to be considered by 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 7:10 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.

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

**Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:
(One Case)**

The closed session was adjourned and the Board resumed the meeting in open session at 7:41p.m.

Upon returning to open session, legal counsel reported upon motion by Director Lewis, seconded by Director Lima, the Board authorized staff to initiate a court action and that the action and adverse party shall be disclosed upon request after the action is commenced. The motion was unanimously approved.

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

Directors’ and General Manager’s Comments

None.

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 7:43 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 17, 2017 – 5:00 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 Byrne, Legal Counsel, Best Best & Krieger

Brian Bowcock, Director, Three Valleys Municipal Water District

Dan Horan, Director, Three Valleys Municipal Water District

ROWLAND WATER DISTRICT STAFF:

Tom Coleman, General Manager

Rose Perea, Director of Administrative Services

Dave Warren, Director of Operations

Sean Henry, Finance Officer

PUBLIC COMMENT ON NON-AGENDA ITEMS

COMMENTS:

None.

Tab 1 ACTION ITEMS

1.1

AB 1234 Ethics Training. Training Provided by Attorney, Joseph Byrne, Best Best & Krieger, Pursuant to Guidelines Established by the California Attorney General

Legal counsel, Joseph Byrne, presented Power Point slides covering California Ethics Laws and Principles of Public Service Ethics. He provided information and hypothetical examples in the areas of Personal Financial Interests, Financial Interest in Public Contracts (Government Code §1090), Misuse of Public Resources and Gifts of Public Funds. Government Transparency Laws (Government Code Sections 54950 et seq., 6250, et seq. and California Constitution) were covered in detail as well as Fair Process which included Due Process, Bias, Competitive Bidding, Incompatible Offices and Incompatible Activities.

1.2

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.

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (One Case)

The closed session was adjourned and the Board resumed the meeting in open session at 8:11 p.m.

Upon returning to open session, legal counsel reported that the Board took no reportable action in connection with this matter.

Directors' and General Manager's Comments

None.

Future Agenda Items

None.

Late Business

None

Next Regular Board Meeting

November 14, 2017, 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 8:19 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
23399						
09/17	09/01/2017	23399	62476	NETWORKFLEET INC	MONTHLY SERVICE-JAN 2015	399.20
Total 23399:						399.20
23411						
09/17	09/11/2017	23411	1000	ACWA JPIA	EMPLOYEE HEALTH BENEFITS	38,237.61
09/17	09/11/2017	23411	1000	ACWA JPIA	EMPLOYEE VISION BENEFITS	508.32
09/17	09/11/2017	23411	1000	ACWA JPIA	EMPLOYEE ASSISTANCE PROGRAM	56.40
09/17	09/11/2017	23411	1000	ACWA JPIA	EMPLOYEE DENTAL BENEFITS	3,000.08
09/17	09/11/2017	23411	1000	ACWA JPIA	RETIREES HEALTH BENEFITS	12,567.76
09/17	09/11/2017	23411	1000	ACWA JPIA	DIRECTORS HEALTH BENEFITS	9,665.45
Total 23411:						64,035.62
23412						
09/17	09/11/2017	23412	1400	BADGER METER INC	SERVICE RENEWAL-READCTR DATA 9/28/17-9/27/	1,652.52
Total 23412:						1,652.52
23413						
09/17	09/11/2017	23413	62597	BEST BEST & KRIEGER	LEGAL FEES-PP&E ANNUAL BILLING	2,100.00
Total 23413:						2,100.00
23414						
09/17	09/11/2017	23414	62493	CADWAY INC (CAL DOMESTIC WATE	WATER CHARGE	34,821.59
09/17	09/11/2017	23414	62493	CADWAY INC (CAL DOMESTIC WATE	RTC CDWA	619.66
Total 23414:						35,441.25
23415						
09/17	09/11/2017	23415	383	CLA-VAL	MATERIAL FOR COI	11,426.80
09/17	09/11/2017	23415	383	CLA-VAL	MATERIAL FOR COI	12,495.03
09/17	09/11/2017	23415	383	CLA-VAL	MATERIAL FOR COI	3,494.78
Total 23415:						27,416.61
23416						
09/17	09/11/2017	23416	62505	D & H WATER SYSTEMS	BLUE & WHITE M-3 CHEMICAL PUMP	4,302.68
Total 23416:						4,302.68
23417						
09/17	09/11/2017	23417	16	DAVE WARREN	TOTAL EXPENSES-GAS	228.87
09/17	09/11/2017	23417	16	DAVE WARREN	TOTAL EXPENSES-BELLFLOWER SOMERSET LUN	143.30
Total 23417:						372.17
23418						
09/17	09/11/2017	23418	62639	ELITE SIGNS AND GRAPHICS	PRINT & CUT OUT-WATER DROP COWBOY	605.35
Total 23418:						605.35

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
23419						
09/17	09/11/2017	23419	62671	HALCYON ELECTRIC INC	PROJECT RETENTION-TOMICH BOOSTER STATIO	15,343.68
Total 23419:						15,343.68
23420						
09/17	09/11/2017	23420	27211	HILL BROS CHEMICAL CO	CHEMICAL FOR RES	1,290.24
Total 23420:						1,290.24
23421						
09/17	09/11/2017	23421	62265	HI-WAY SAFETY INC	TOOLS & SUPPLIES	1,002.67
Total 23421:						1,002.67
23422						
09/17	09/11/2017	23422	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	42.31
09/17	09/11/2017	23422	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	10.13
09/17	09/11/2017	23422	2724	HOME DEPOT CREDIT SERVICES	MATERIAL & SUPPLIES	460.07
Total 23422:						512.51
23423						
09/17	09/11/2017	23423	244	INFOSEND INC	BILLING SERVICE	1,612.87
09/17	09/11/2017	23423	244	INFOSEND INC	BILLING SERVICE	39.93
09/17	09/11/2017	23423	244	INFOSEND INC	BILLING SERVICE	11.96
Total 23423:						1,664.76
23424						
09/17	09/11/2017	23424	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	176.71
09/17	09/11/2017	23424	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	138.30
09/17	09/11/2017	23424	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	245.86
09/17	09/11/2017	23424	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	176.71
09/17	09/11/2017	23424	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	307.33
Total 23424:						1,044.91
23425						
09/17	09/11/2017	23425	3105	JACK'S LOCK & KEY	REMOVE LOCK/INSTALL COVER	86.52
Total 23425:						86.52
23426						
09/17	09/11/2017	23426	257	MCMASTER-CARR SUPPLY CO	SUPPLIES FOR PUMPS	73.13
Total 23426:						73.13
23427						
09/17	09/11/2017	23427	62159	REGISTER-RECORDER/COUNTY CLE	VOTER NOTIFICATION POST CARDS-POSTAGE	7,930.50
Total 23427:						7,930.50
23428						
09/17	09/11/2017	23428	62062	ROBERT LEAMY	MILEAGE REIMBURSEMENT	77.04

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23428:						77.04
23429						
09/17	09/11/2017	23429	62460	RYAN WHITE	MILEAGE REIMBURSMENT	64.21
Total 23429:						64.21
23430						
09/17	09/11/2017	23430	62502	S & J SUPPLY COMPANY, INC	8" X 12-1/2" SB 226	166.00
09/17	09/11/2017	23430	62502	S & J SUPPLY COMPANY, INC	8.54-8.94 FCRC W/SS B&N AMERICAN	168.65
09/17	09/11/2017	23430	62502	S & J SUPPLY COMPANY, INC	8.99-9.39 FCRC W/SS B&N	224.14
Total 23430:						558.79
23431						
09/17	09/11/2017	23431	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	29,656.22
09/17	09/11/2017	23431	5800	SO CALIFORNIA EDISON	OFFICE & PUMPING POWER	3,295.13
Total 23431:						32,951.35
23432						
09/17	09/11/2017	23432	5900	SOCALGAS	GAS UTILITY BILL	19.91
Total 23432:						19.91
23433						
09/17	09/11/2017	23433	3550	SOUTHERN COUNTIES FUELS	DIESEL, CLEAR	669.05
09/17	09/11/2017	23433	3550	SOUTHERN COUNTIES FUELS	GASOLINE, REGULAR GRADE	2,845.50
09/17	09/11/2017	23433	3550	SOUTHERN COUNTIES FUELS	TAX & FEES	190.11
Total 23433:						3,704.66
23434						
09/17	09/11/2017	23434	62641	STANTEC CONSULTING SERVICES IN	SCADA UPGRADE-COI	13,000.00
Total 23434:						13,000.00
23435						
09/17	09/11/2017	23435	6500	THERMALAIR INC	REPIPED DRAIN LINE TO ROOF VENT	667.92
Total 23435:						667.92
23436						
09/17	09/11/2017	23436	323	UPS	POSTAGE	24.93
Total 23436:						24.93
23437						
09/17	09/11/2017	23437	62353	VERIZON	CONFERENCE CALLS	95.93
Total 23437:						95.93
23438						
09/17	09/11/2017	23438	62665	VERIZON	SCADA ALARM MODEM	5.13

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23438:						5.13
23439						
09/17	09/12/2017	23439	3375	ANTHONY LIMA	MILEAGE REIMBURSEMENT	7.49
Total 23439:						7.49
23440						
09/17	09/12/2017	23440	62233	JOHN BELLAH	MILEAGE REIMBURSEMENT-URBAN WATER CONFE	113.00
Total 23440:						113.00
23441						
09/17	09/12/2017	23441	3360	ROBERT LEWIS	MILEAGE REIMBURSEMENT	13.38
Total 23441:						13.38
23443						
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	490 AC FT-AUG 2017 WATER	483,728.70
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	490 AC FT-AUG 2017 WATER	483,728.70-
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	6,908.79
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	6,908.79-
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	1,091.75
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	1,091.75-
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	1,648.68
09/17	09/18/2017	23443	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	1,648.68-
Total 23443:						.00
23444						
09/17	09/18/2017	23444	4600	AIRGAS USA LLC	TANK RENTAL	74.34
Total 23444:						74.34
23445						
09/17	09/18/2017	23445	3850	ATHENS SERVICES (MODERN SVC)	TRASH SERVICE	283.69
Total 23445:						283.69
23446						
09/17	09/18/2017	23446	403	CASELLE INC	CONTRACT SUPPORT CHARGES	1,884.00
Total 23446:						1,884.00
23447						
09/17	09/18/2017	23447	6966	CINTAS CORPORATION LOC 693	UNIFORM RENTAL	3,432.82
Total 23447:						3,432.82
23448						
09/17	09/18/2017	23448	62309	CITY OF INDUSTRY CITY HALL	RECYCLED WATER SYSTEM	40,359.50
Total 23448:						40,359.50
23449						
09/17	09/18/2017	23449	1270	CORELOGIC SOLUTIONS LLC	PROPERTY DATA INFO	100.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23449:						100.00
23450						
09/17	09/18/2017	23450	2253	DUKE'S LANDSCAPING INC	GARDENING SERVICE	2,100.00
Total 23450:						2,100.00
23451						
09/17	09/18/2017	23451	2300	FEDERAL EXPRESS	POSTAGE	55.43
Total 23451:						55.43
23452						
09/17	09/18/2017	23452	62239	FRANKLIN TRUCK PARTS	AUTO SUPPLIES	73.51
09/17	09/18/2017	23452	62239	FRANKLIN TRUCK PARTS	AUTO SUPPLIES	8.48
Total 23452:						81.99
23453						
09/17	09/18/2017	23453	2550	FRONTIER	INTERNET ACCESS	803.00
Total 23453:						803.00
23454						
09/17	09/18/2017	23454	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	1,521.85
09/17	09/18/2017	23454	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	806.60
09/17	09/18/2017	23454	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	449.54
09/17	09/18/2017	23454	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	67.94
09/17	09/18/2017	23454	2600	HACH COMPANY	WATER QUALITY TESTING SUPPLIES	272.09
Total 23454:						3,118.02
23455						
09/17	09/18/2017	23455	62526	HARRINGTON INDUSTRIAL PLASTICS	SUPPLIES FOR RES	147.40
Total 23455:						147.40
23456						
09/17	09/18/2017	23456	379	HIGHROAD INFORMATION TECHNOL	MANAGED SERVICES	4,416.67
09/17	09/18/2017	23456	379	HIGHROAD INFORMATION TECHNOL	DATA CENTER	3,157.00
09/17	09/18/2017	23456	379	HIGHROAD INFORMATION TECHNOL	LOGMEIN ANNUAL SUBSCRIPTION	700.00
Total 23456:						8,273.67
23457						
09/17	09/18/2017	23457	27211	HILL BROS CHEMICAL CO	CHEMICAL FOR PBWA	867.45
09/17	09/18/2017	23457	27211	HILL BROS CHEMICAL CO	CHEMICAL FOR RES	1,205.68
Total 23457:						2,073.13
23458						
09/17	09/18/2017	23458	2975	INDUSTRY LIFT INC	MAINTANENCE ON FORKLIFT	997.19
Total 23458:						997.19

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
23459						
09/17	09/18/2017	23459	244	INFOSEND INC	BILLING SERVICE	2,323.12
Total 23459:						2,323.12
23460						
09/17	09/18/2017	23460	62226	INLAND DESERT SECURITY &	ANSWERING SERVICE	336.90
Total 23460:						336.90
23461						
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	199.76
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	169.03
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	176.71
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	161.34
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	368.80
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	216.67
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	215.13
09/17	09/18/2017	23461	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	176.71
Total 23461:						1,684.15
23462						
09/17	09/18/2017	23462	6800	J G TUCKER & SONS	CALIBRATION MX 4, FILTER INTERNAL F/MX-6 SE	123.27
Total 23462:						123.27
23463						
09/17	09/18/2017	23463	62066	JANITORIAL SYSTEMS	MONTHLY JANITORIAL SERVICES	600.00
09/17	09/18/2017	23463	62066	JANITORIAL SYSTEMS	WINDOW CLEANING INSIDE & OUT	300.00
Total 23463:						900.00
23464						
09/17	09/18/2017	23464	28	MARCOS ASPEITIA IV	MILEAGE REIMBURSEMENT	188.32
Total 23464:						188.32
23465						
09/17	09/18/2017	23465	62078	MCKINNEY CONSTRUCTION CO INC	EMERGENCY LEAK-2258 WORMWOOD	4,007.68
Total 23465:						4,007.68
23466						
09/17	09/18/2017	23466	257	MCMASTER-CARR SUPPLY CO	SUPPLIES FOR RC	13.92
09/17	09/18/2017	23466	257	MCMASTER-CARR SUPPLY CO	TOOLS & SUPPLIES	12.94
Total 23466:						26.86
23467						
09/17	09/18/2017	23467	62525	MORROW-MEADOWS CORPORATION	TROUBLESHOOT CONTROL FUSE-ZONE 6 BOOST	118.96
Total 23467:						118.96
23468						
09/17	09/18/2017	23468	62476	NETWORKFLEET INC	MONTHLY SERVICE	449.10

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23468:						449.10
23469						
09/17	09/18/2017	23469	189	NOBEL SYSTEMS	GIS SUBSCRIPTION	5,000.00
Total 23469:						5,000.00
23470						
09/17	09/18/2017	23470	62669	NYHART	GASB 68 REPORT	1,250.00
Total 23470:						1,250.00
23471						
09/17	09/18/2017	23471	62630	PEP BOYS	AUTO SUPPLIES	72.56
Total 23471:						72.56
23472						
09/17	09/18/2017	23472	46201	PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER-LEASING CHARGE	263.28
Total 23472:						263.28
23473						
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR PROFESSIONAL FEES	2,667.28
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR PROFESSIONAL FEES	3,785.00
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR ATTORNEY FEES	622.50
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR PROFESSIONAL SERVICES	175.00
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR WATERMASTER PER AF	20,019.50
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR MAINTENANCE RESERVE	51,540.00
09/17	09/18/2017	23473	5000	PUENTE BASIN WATER AGENCY	ASSESSMENT FOR CONSULTING FEES-SIX BASIN	163.25
Total 23473:						78,972.53
23474						
09/17	09/18/2017	23474	4750	PWR JT WATER LINE COMMISSION	515.3 AC FT-JULY 2017 WATER	508,601.10
09/17	09/18/2017	23474	4750	PWR JT WATER LINE COMMISSION	MWD CAPACITY RESERVATION CHARGE	6,908.79
09/17	09/18/2017	23474	4750	PWR JT WATER LINE COMMISSION	TVMWD CONNECTED CAPACITY CHARGE	1,091.75
09/17	09/18/2017	23474	4750	PWR JT WATER LINE COMMISSION	TVMWD WATER USE CHARGE	1,648.68
Total 23474:						518,250.32
23475						
09/17	09/18/2017	23475	36	ROSEMARIE PEREA	MILEAGE REIMBURSEMENT-CUEMA CONFERENC	110.21
Total 23475:						110.21
23476						
09/17	09/18/2017	23476	62502	S & J SUPPLY COMPANY, INC	SUPPLIES FO RES	5,905.93
Total 23476:						5,905.93
23477						
09/17	09/18/2017	23477	336	SGV NEWSPAPER GROUP	PUBLIC NOTICE	505.76
Total 23477:						505.76

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
23478						
09/17	09/18/2017	23478	62534	SHRED IT USA	SHREDDING SERVICE	89.76
Total 23478:						89.76
23479						
09/17	09/18/2017	23479	62166	SO CAL GAS CO	GAS UTILITY BILL-2505 ARTIGAS	52.25
Total 23479:						52.25
23480						
09/17	09/18/2017	23480	143	ST JOSEPH HERITAGE HEALTHCARE	PHYSICAL EXAM-C CASTRO & V PARRA	110.00
Total 23480:						110.00
23481						
09/17	09/18/2017	23481	62632	THE TACO BAR	CATERING SERVICES-C.S. APPRECIATION WEEK	572.25
Total 23481:						572.25
23482						
09/17	09/18/2017	23482	6600	THREE VALLEYS MUN WATER DIST	LEADERSHIP BREAKFAST-RESERVATIONS 9	180.00
Total 23482:						180.00
23483						
09/17	09/18/2017	23483	6950	UNDERGROUND SERVICE ALERT	SERVICE ALERT	255.85
Total 23483:						255.85
23484						
09/17	09/18/2017	23484	62585	UNICORN METALS RECYCLING CO.	STEEL FLAT	58.46
Total 23484:						58.46
23485						
09/17	09/18/2017	23485	7700	WALNUT VALLEY WATER DISTRICT	RECLAIMED WATER	1,048.83
Total 23485:						1,048.83
23486						
09/17	09/18/2017	23486	62432	WASTE MANAGEMENT COMPANY	HAUL DIRT	304.44
Total 23486:						304.44
23487						
09/17	09/18/2017	23487	7975	WEWAC	WEWAC PROGRAMS FOR 2017-18	1,500.00
Total 23487:						1,500.00
23488						
09/17	09/18/2017	23488	2212	WHITE NELSON DIEHL EVANS LLP	FIRST INTERIM BILLING FISCAL YR 6/30/17	11,750.00
Total 23488:						11,750.00
23489						
09/17	09/18/2017	23489	321	WIENHOFF DRUG TESTING INC	PRE-EMPLOYMENT TEST	130.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23489:						130.00
23490						
09/17	09/18/2017	23490	62485	YOUTH SCIENCE CENTER	PROJECT WET PROGRAM	2,600.00
Total 23490:						2,600.00
23491						
09/17	09/28/2017	23491	62531	KEN GRODY FORD	2018 FORD F150	22,045.17
Total 23491:						22,045.17
23492						
09/17	09/28/2017	23492	62531	KEN GRODY FORD	2018 FORD F150	20,295.17
Total 23492:						20,295.17
23493						
09/17	09/28/2017	23493	1625	ANTHEM BLUE CROSS	RETIREE HEALTH BENEFITS	960.84
Total 23493:						960.84
23494						
09/17	09/28/2017	23494	400	AT&T MOBILITY	MOBILE PHONES, IPADS	2,392.18
Total 23494:						2,392.18
23495						
09/17	09/28/2017	23495	1400	BADGER METER INC	SERVICE RENEWAL-PREM MRS USMAP 10/13/17-1	4,033.32
Total 23495:						4,033.32
23496						
09/17	09/28/2017	23496	62597	BEST BEST & KRIEGER	LEGAL FEES-GENERAL COUNSEL	3,269.07
09/17	09/28/2017	23496	62597	BEST BEST & KRIEGER	LEGAL FEES-LABOR AND EMPLOYMENT	666.60
09/17	09/28/2017	23496	62597	BEST BEST & KRIEGER	LEGAL FEES-CELL LEASES AND RELATED ISSUES	393.90
09/17	09/28/2017	23496	62597	BEST BEST & KRIEGER	LEGAL FEES-PARALLEX CEQA REVIEW	30.30
Total 23496:						4,359.87
23497						
09/17	09/28/2017	23497	1476	BUSINESS CARD (VISA)	VEHICLE EXPENSE	17.29
09/17	09/28/2017	23497	1476	BUSINESS CARD (VISA)	MEMBERSHIP FEES	25.00
09/17	09/28/2017	23497	1476	BUSINESS CARD (VISA)	CONSERVATION EXPENSE	1,268.80
09/17	09/28/2017	23497	1476	BUSINESS CARD (VISA)	MISC EXPENSES	632.37
Total 23497:						1,943.46
23498						
09/17	09/28/2017	23498	62071	CALIFORNIA LIVING INC	INTERIOR PLANT MAINTENANCE	430.00
Total 23498:						430.00
23499						
09/17	09/28/2017	23499	1079	CA-NV SECTION AWWA	CROSS CONNECTION SPECIALIST RENEWAL-DAV	80.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23499:						80.00
23500						
09/17	09/28/2017	23500	371	CIVILTEC ENGINEERING INC	PIPELINE REPLACEMENT VALLEY BLVD	1,100.00
Total 23500:						1,100.00
23501						
09/17	09/28/2017	23501	1900	CLINICAL LAB OF S B	WATER SAMPLES	1,117.50
Total 23501:						1,117.50
23502						
09/17	09/28/2017	23502	62439	CVSTRATEGIES	COMMUNICATION SERVICES	9,576.25
Total 23502:						9,576.25
23503						
09/17	09/28/2017	23503	62519	FOR US FOUNDATION	SPONSORSHIP-STATE OF THE SCHOOLS BREAKF	2,500.00
Total 23503:						2,500.00
23504						
09/17	09/28/2017	23504	2550	FRONTIER	PHONE SERVICE	314.40
Total 23504:						314.40
23505						
09/17	09/28/2017	23505	62435	INDUSTRY PUBLIC UTILITY COMMISS	PUMPING POWER-PUMPSTATION 2A	8,333.84
Total 23505:						8,333.84
23506						
09/17	09/28/2017	23506	244	INFOSEND INC	BILLING SERVICE	3,048.84
Total 23506:						3,048.84
23507						
09/17	09/28/2017	23507	62624	INTER VALLEY POOL SUPPLY INC	CHEMICALS FOR RCS	264.30
Total 23507:						264.30
23508						
09/17	09/28/2017	23508	62066	JANITORIAL SYSTEMS	WINDOW CLEANING INSIDE & OUT	300.00
Total 23508:						300.00
23509						
09/17	09/28/2017	23509	3300	LAGERLOF SENECA ET AL	PWAG WEBSITE	126.70
Total 23509:						126.70
23510						
09/17	09/28/2017	23510	62583	LINCOLN FINANCIAL GROUP	LIFE INSURANCE	299.24
09/17	09/28/2017	23510	62583	LINCOLN FINANCIAL GROUP	SHORT/LONG TERM DISABILITY	913.03
09/17	09/28/2017	23510	62583	LINCOLN FINANCIAL GROUP	DIRECTORS LIFE INSURANCE	45.11

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23510:						1,257.38
23511						
09/17	09/28/2017	23511	257	MCMaster-CARR SUPPLY CO	SUPPLIES FOR RES	14.24
Total 23511:						14.24
23512						
09/17	09/28/2017	23512	62181	ONE TOUCH OFFICE TECHNOLOGY	RICOH STAPLE REFILL	56.94
Total 23512:						56.94
23513						
09/17	09/28/2017	23513	62649	OPARC	PAINTING FIRE HYDRANTS	4,342.75
Total 23513:						4,342.75
23514						
09/17	09/28/2017	23514	62448	PARS	GASBY 45 MANAGEMENT FEE	639.99
Total 23514:						639.99
23515						
09/17	09/28/2017	23515	4500	PETTY CASH	MISC EXPENSE	87.88
Total 23515:						87.88
23516						
09/17	09/28/2017	23516	385	R AND I HOLDINGS INC	EQUIPMENT REPAIR-WILDEN PUMP	263.34
Total 23516:						263.34
23517						
09/17	09/28/2017	23517	62447	REEB GOVERNMENT RELATIONS LLC	LOBBYIST	1,500.00
Total 23517:						1,500.00
23518						
09/17	09/28/2017	23518	62562	RMC WATER AND ENVIRONMENT	PHASE 3 CONSTRUCTION-FULLERTON RD GRADE	5,564.75
Total 23518:						5,564.75
23519						
09/17	09/28/2017	23519	62502	S & J SUPPLY COMPANY, INC	CLOW 865 FIRE HYD DC 8H (SCHOOL BUS YELLO	2,235.50
09/17	09/28/2017	23519	62502	S & J SUPPLY COMPANY, INC	MATERIAL FOR FIRE HYDRANTS	2,235.50
09/17	09/28/2017	23519	62502	S & J SUPPLY COMPANY, INC	PENT 1-1/8" NUT OVER STEM SCHOOL BUS YELLO	2,943.30
09/17	09/28/2017	23519	62502	S & J SUPPLY COMPANY, INC	CLOW 865 FIRE HYD DC 8H - SCHOOL BUS YELLO	9,194.00
09/17	09/28/2017	23519	62502	S & J SUPPLY COMPANY, INC	CLOW 850 FIRE HYD DC 8H - SCHOOL BUS YELLO	2,694.10
09/17	09/28/2017	23519	62502	S & J SUPPLY COMPANY, INC	6" X 1/8" 150# RED RBR RING GSKT	30.00
Total 23519:						19,332.40
23520						
09/17	09/28/2017	23520	62259	SITEONE LANDSCAPE SUPPLY	SUPPLIES FOR RES	32.99

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Description	Check Amount
Total 23520:						32.99
23521						
09/17	09/28/2017	23521	62481	STAPLES ADVANTAGE	OFFICE SUPPLIES	641.90
Total 23521:						641.90
23522						
09/17	09/28/2017	23522	6075	STAPLES CREDIT PLAN	OFFICE SUPPLIES	174.65
Total 23522:						174.65
23523						
09/17	09/28/2017	23523	62521	TRIPEPI SMITH & ASSOCIATES	MONTHLY WEBSITE MAINTENANCE	300.00
Total 23523:						300.00
23524						
09/17	09/28/2017	23524	323	UPS	POSTAGE	59.99
Total 23524:						59.99
91517						
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	PM 22/P9 CONNECTION	352,655.10
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	TVMWD CONNECTION CAPACITY	1,353.41
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	TVMWD EQUIVALENT SMALL METER	1,723.73
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	TVMWD WATER USE CHARGE	1,402.68
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	MWD CAPACITY CHARGE	8,209.51
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	WATER RESEARCH FOUNDATION DUES	1,030.00
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	ADJUSTMENT FOR CAL DOMESTIC PRODUCTION	64,683.05
09/17	09/15/2017	91517	62558	PUENTE BASIN WATER AGENCY	MWD LRP CREDIT	9,920.00-
Total 91517:						421,137.48
91917						
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	MISC EXPENSES	1,767.33
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	EMPLOYEE FAMILY NIGHT	633.43
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	CONSERVATION EXPENSE	1,863.62
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	OFFICE SUPPLIES	36.83
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	CANVA YEARLY FEE	119.40
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	VEHICLE EXPENSE	645.26
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	TOOLS & SUPPLIES	363.11
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	CONFERENCE EXPENSE	5,468.13
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	SEMINAR & TRAINING EXPENSE	130.00
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	POSTAGE	23.75
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	FREEDOM VOICE	1,539.59
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	DIRECTV	38.64
09/17	09/19/2017	91917	1070	AMERICAN EXPRESS	SPECTRUM	762.00
Total 91917:						13,391.09
Grand Totals:						1,471,522.64

GL Account	Debit	Credit	Proof
11185-0	42,340.34	.00	42,340.34
11505-0	22,008.43	.00	22,008.43
11506-0	30.30	.00	30.30
222100	503,297.92	1,974,820.56-	1,471,522.64-
51110-0	34,821.59	.00	34,821.59
51310-0	1,409,667.95	493,648.70-	916,019.25
51410-1	4,700.04	1,648.68-	3,051.36
51410-2	3,536.91	1,091.75-	2,445.16
51410-3	1,723.73	.00	1,723.73
51410-5	22,027.09	6,908.79-	15,118.30
51510-0	41,408.33	.00	41,408.33
51610-0	619.66	.00	619.66
51910-0	78,972.53	.00	78,972.53
52210-0	192.09	.00	192.09
52310-0	37,990.06	.00	37,990.06
54209-0	13.92	.00	13.92
54210-0	873.36	.00	873.36
54211-0	4,007.68	.00	4,007.68
54213-0	6,100.56	.00	6,100.56
54215-0	23,717.46	.00	23,717.46
54217-0	6,356.73	.00	6,356.73
54218-0	40,416.61	.00	40,416.61
56210-0	4,750.63	.00	4,750.63
56211-0	639.99	.00	639.99
56214-0	910.32	.00	910.32
56215-0	2,555.00	.00	2,555.00
56216-0	8,094.60	.00	8,094.60
56217-0	573.65	.00	573.65
56218-0	7,929.57	.00	7,929.57
56218-2	126.70	.00	126.70
56219-0	8,929.61	.00	8,929.61
56220-0	9,455.07	.00	9,455.07
56221-0	12,582.01	.00	12,582.01
56223-0	5,468.13	.00	5,468.13
56312-0	28,573.71	.00	28,573.71
56320-0	310.00	.00	310.00
56411-0	38,237.61	.00	38,237.61
56413-0	3,000.08	.00	3,000.08
56415-0	508.32	.00	508.32
56416-0	299.24	.00	299.24
56417-0	13,528.60	.00	13,528.60
56418-0	913.03	.00	913.03
56419-0	56.40	.00	56.40
56421-0	9,710.56	.00	9,710.56
56710-0	1,334.87	.00	1,334.87
56811-0	13,000.00	.00	13,000.00
56812-0	4,441.91	.00	4,441.91
57312-0	1,897.25	.00	1,897.25
57314-0	754.44	.00	754.44
57315-0	1,117.50	.00	1,117.50
57319-0	5,732.42	.00	5,732.42
57320-0	80.00	.00	80.00
57321-0	2,551.42	.00	2,551.42
57323-0	5,232.55	.00	5,232.55
Grand Totals:	<u>2,478,118.48</u>	<u>2,478,118.48-</u>	<u>.00</u>

Report Criteria:

Report type: GL detail

Report Criteria:
Detail Report

Check Number	Date	Payee						
22070	09/11/2017	SEBASTIAN ULLOA						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	15-16L	Void - PROJECT REFUND	24110-0	2,748.00-	2,748.00-
23243	09/06/2017	MIAO LIU						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	878671-65	Void - DEPOSIT REFUND-1603 ORCHARD HILL	22810-0	84.10-	84.10-
23400	09/11/2017	JAMES CHAN						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	16-17Y	PROJECT REFUND	24110-0	121.37	121.37
23401	09/11/2017	STEVEN PETERSON						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	697875-60	DEPOSIT REFUND-577 LOCHMERE	22810-0	109.82	109.82
23402	09/11/2017	XIAOYAN ZHENG						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	132292-74	DEPOSIT REFUND-18562 NOTTINGHAM	22810-0	129.80	129.80
23403	09/11/2017	JING LIANG						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	111419-74	DEPOSIT REFUND-2560 CARLTON	22810-0	10.34	10.34
23404	09/11/2017	ALDRIDGE INVESTMENT LLC						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	114475-65	DEPOSIT REFUND-18801 ALDRIDGE	22810-0	61.37	61.37
23405	09/11/2017	SUN AIRONG						
			Sequence	Source	Description	GL Account	Amount	Check Amount
			1	439431-24	CREDIT REFUND-18535 FARJARDO	15210-0	169.72	169.72

Check Number	Date	Payee				
23406	09/11/2017	HORST RENNEMANN				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	849397-80	CREDIT REFUND-1711 BOLANOS	15210-0	125.94	125.94
23407	09/11/2017	LIUFENG ZHOU				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	460130-83	CREDIT REFUND-2443 CORDOZA	15210-0	46.23	46.23
23408	09/11/2017	EDISON JIANG				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	269597-52	CREDIT REFUND-18327 KARA	15210-0	36.79	36.79
23409	09/11/2017	HONG XIAO SHEN				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	456593-85	CREDIT REFUND-18504 LOS MACHOS	15210-0	37.65	37.65
23442	09/12/2017	HACIENDA LA PUENTE USD				
	<u>Sequence</u>	<u>Source</u>	<u>Description</u>	<u>GL Account</u>	<u>Amount</u>	<u>Check Amount</u>
	1	15-16L	PROJECT REFUND-16455 WEDGEWORTH	24110-0	2,748.00	2,748.00
Grand Totals:						<u>764.93</u>

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, 2017

Subject: Investment Update – September 2017

Economic Review: The next meeting of the Federal Reserve is scheduled for October 31st. The last meeting was held on September 19th. The Fed Funds rate was maintained at target ranges of 1 to 1-1/4 percent. At the meeting, the Federal Reserve stated “the labor market has continued to strengthen and economic activity has been rising moderately so far this year. Job gains have remained solid in recent months, and the unemployment rate has stayed low. Household spending has been expanding at a moderate rate, and growth in business fixed investment has picked up in recent quarters. On a 12-month basis, overall inflation and the measure excluding food and energy prices have declined this year and are running below 2 percent. Storm-related disruptions and rebuilding will affect economic activity in the near term.” The latest reading of the Consumer Price Index (CPI) for Los Angeles, Riverside and Orange Counties was 2.8 for the month of August. The previous reading was 2.5 in the month of July.

LAIF Update: LAIF ended the month of August with a yield of 1.08%. This represents a .03 basis point increase from the month of July. A comparison with last year shows a .47 basis point increase from August 2017 when the yield stood at 0.61%.

RWD Investments: Rowland Water District’s bond portfolio carries an average yield of 1.27%. This is a .01 basis point increase from the month of August and a 0.19 basis point premium to LAIF. The District CD Placement program carries an effective yield of 1.32% and an average maturity of 571 days. The District had two bond purchase in the month of September. Two \$250,000 FNMA Notes yielding 1.88% and 1.38%. The District is looking into reinvesting 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, 2017



CASH	
Citizens Business Bank	2,230,219.67
Comerica Bank MMIA	11,259.69
TOTAL CASH	<u>2,241,479.36</u>

COMERICA SECURITIES CD PLACEMENT	NA	1mth - 2 Years	NA	NA	NA	1.32%	571	1,221,000.00	8.18%
LOCAL AGENCY INVESTMENT FUND (LAIF)	NA	NA	NA	NA	NA	1.08%	NA	1,440,860.06	9.65%

**BNY MELLON INVESTMENTS
(UNION BANK CUSTODIAN)**

	Term	Quantity	Purchase Price	Current Price	Maturity Date	Effective Yield	Next Call	Current Value	% of Portfolio
US Treasury Note	5 Year	250,000.00	99.559	100.00	09/30/17	0.63%	NA	250,000.00	1.67%
Fed Natl Mtg Assn	5 Year	250,000.00	100.019	99.952	12/20/17	0.88%	NA	249,880.00	1.67%
Fed Home Loan Mtg Corp	5 Year	200,000.00	99.289	99.883	01/12/18	0.75%	NA	199,766.00	1.34%
US Treasury Note	5 Year	200,000.00	99.742	99.813	02/28/18	0.75%	NA	199,626.00	1.34%
Fed Natl Mtg Assn	5 Year	500,000.00	100.300	99.744	05/21/18	0.88%	NA	498,720.00	3.34%
US Treasury Note	5 Year	250,000.00	99.727	99.996	09/30/18	1.38%	NA	249,990.00	1.67%
US Treasury Note	5 Year	250,000.00	99.868	99.973	11/30/18	1.38%	NA	249,932.50	1.67%
US Treasury Note	5 Year	250,000.00	99.137	100.109	12/31/18	1.50%	NA	250,272.50	1.68%
US Treasury Note	5 Year	250,000.00	100.172	100.106	01/31/19	1.50%	NA	250,265.00	1.68%
US Treasury Note	5 Year	250,000.00	99.140	100.094	02/28/19	1.50%	NA	250,235.00	1.68%
US Treasury Note	5 Year	250,000.00	99.617	100.293	03/31/19	1.63%	NA	250,732.50	1.68%
US Treasury Note	5 Year	100,000.00	98.532	99.512	10/31/19	1.27%	NA	99,512.00	0.67%
US Treasury Note	5 Year	250,000.00	99.359	99.637	01/31/20	1.38%	NA	249,092.50	1.67%
US Treasury Note	5 Year	250,000.00	99.047	98.941	03/31/20	1.14%	NA	247,352.50	1.66%
US Treasury Note	5 Year	250,000.00	99.016	99.500	04/30/20	1.38%	NA	248,750.00	1.67%
US Treasury Note	5 Year	250,000.00	99.633	98.047	02/28/21	1.13%	NA	245,117.50	1.64%
US Treasury Note	5 Year	250,000.00	100.184	97.566	07/31/21	1.13%	NA	243,915.00	1.63%
US Treasury Note	5 Year	250,000.00	99.059	97.469	08/31/21	1.13%	NA	243,672.50	1.63%
Cash Reserve Account						0.68%		276,544.35	1.85%
Total BNY Mellon Investments								4,753,375.85	31.83%

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

	Term	Quantity	Purchase Price	Current Price	Maturity Date	Effective Yield	Next Call	Current Value	% of Portfolio
Fedl Natl Mtg Assn	5 Year	495,000.00	100.650	99.952	12/20/17	0.88%	NA	494,762.40	3.31%
Fedl Home Loan Mtg Corp	5 Year	495,000.00	100.066	99.883	01/12/18	0.75%	NA	494,420.85	3.31%
Fedl Natl Mtg Assn	5 Year	495,000.00	100.448	99.867	02/08/18	0.88%	NA	494,341.65	3.31%
Fedl Home Loan Mtg Corp	5 Year	495,000.00	100.392	99.858	03/07/18	0.88%	NA	494,297.10	3.31%
Fedl Natl Mtg Assn	5 Year	500,000.00	100.530	99.744	05/21/18	0.88%	NA	498,720.00	3.34%
Fedl Natl Mtg Assn	4 Year	250,000.00	98.671	99.900	09/27/18	1.27%	NA	249,750.00	1.67%
Fedl Natl Mtg Assn	5 Year	245,000.00	100.061	100.130	11/27/18	1.63%	NA	245,318.50	1.64%
Fedl Home Loan Mtg Corp	5 Year	275,000.00	99.581	99.525	08/01/19	1.25%	NA	273,693.75	1.83%
Fedl Home Loan Mtg Corp	5 Year	275,000.00	99.344	99.427	10/02/19	1.25%	NA	273,424.25	1.83%
Fedl Farm Credit Bank	5 Year	240,000.00	98.229	99.306	10/22/19	1.29%	NA	238,334.40	1.60%
Fedl Natl Mtg Assn	4 Year	250,000.00	100.141	98.113	10/07/21	1.38%	NA	245,282.50	1.64%
Fedl Home Loan Bank	4 Year	250,000.00	100.987	100.082	11/29/21	1.88%	NA	250,205.00	1.68%
Fedl Natl Mtg Assn	5 Year	300,000.00	101.614	100.254	01/05/22	2.00%	NA	300,762.00	2.01%
Fedl Home Loan Bank	5 Year	125,000.00	101.153	99.773	04/05/22	1.88%	NA	374,148.75	2.51%
Fedl Home Loan Bank	5 Year	200,000.00	99.334	97.476	04/13/22	1.52%	NA	194,952.00	1.31%
Fedl Home Loan Bank	5 Year	125,000.00	101.067	99.043	12/09/22	1.89%	NA	123,803.75	0.83%
Cash Reserve Account						0.68%		29,881.66	0.20%
Total Wells Fargo Investments								5,276,098.56	35.33%

TOTAL INVESTMENTS	12,691,334.47	100%
TOTAL CASH AND INVESTMENTS	14,932,813.83	

Weighted Average Yield of Total Investment Portfolio: 1.00%

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
 Sean S. Henry, Finance Officer

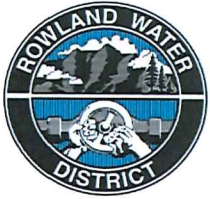


COMPARATIVE PURCHASED WATER REPORT FOR THE MONTH OF AUGUST 2017

SOURCE / DESCRIPTION	2017			2016		
	ACRE-FEET	COST	COST/A.F.	ACRE-FEET	COST	COST/A.F.
WATER CHARGES:						
POTABLE WATER						
PUENTE BASIN WATER AGENCY / TVMWD	390.2	433,722.35	1,111.54	395.5	363,069.00	918.00
POMONA-WALNUT-ROWLAND JWLC	490.1	483,728.70	987.00	608.9	558,970.20	918.00
CAL. DOMESTIC WATER COMPANY (CDWC)	98.5	34,821.59	353.52	0.0	-	-
LA HABRA HEIGHTS	0.0	-	-	0.0	-	-
WATER REPLENISHMENT DISTRICT (WRD)	0.0	-	-	0.0	-	-
	978.8	952,272.64		1,004.4	922,039.2	
RECLAIMED WATER	155.3	39,294.76	253.02	103.5	24,342.44	235.19
TOTAL WATER CHARGES	1,134.1	991,567.40		1,107.9	946,381.64	
FIXED CHARGES:						
PUENTE BASIN WATER AGENCY / TVMWD						
CAPACITY RESERVATION		8,209.51			11,203.21	
CONNECTED CAPACITY		1,353.41			1,425.23	
WATER USE CHARGE		1,402.68			1,457.58	
EQUIV. SMALL METER		1,723.73			1,828.86	
SUBTOTAL		12,689.33			15,914.88	
PWR JWLC						
CAPACITY RESERVATION		6,908.79			10,739.20	
CONNECTED CAPACITY		1,091.75			1,149.69	
WATER USE CHARGE		1,648.68			1,992.76	
DEPRECIATION		-			-	
REPLACEMENT		-			-	
BUDGET ASSESSMENT		-			-	
SUBTOTAL		9,649.22			13,881.65	
CDWC / LHH / ODWD						
FIXED CHARGES		619.66			-	
SUBTOTAL						
TOTAL FIXED CHARGES		22,958.21			29,796.53	
TOTAL PURCHASED WATER CHARGES		1,014,525.61			976,178.17	
AVERAGE WATER CHARGE:		\$ 894.56			\$ 881.11	

Tab

1.5

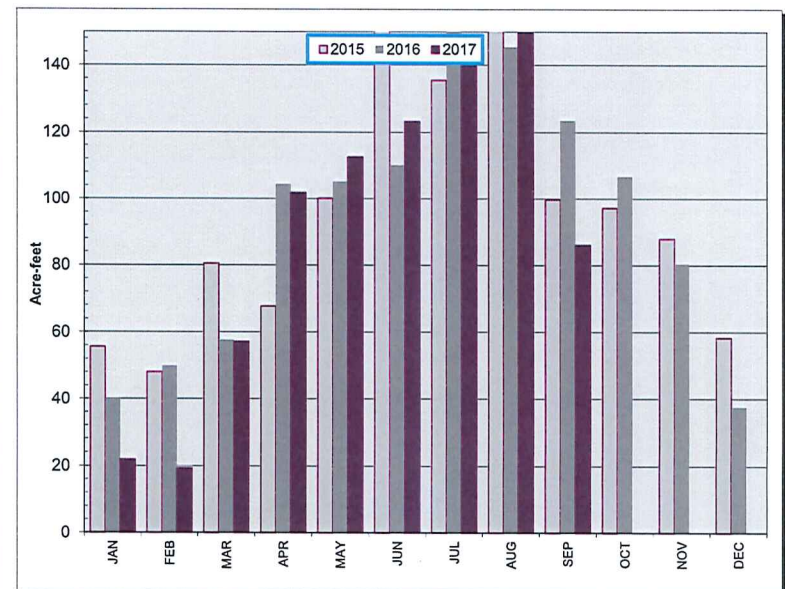
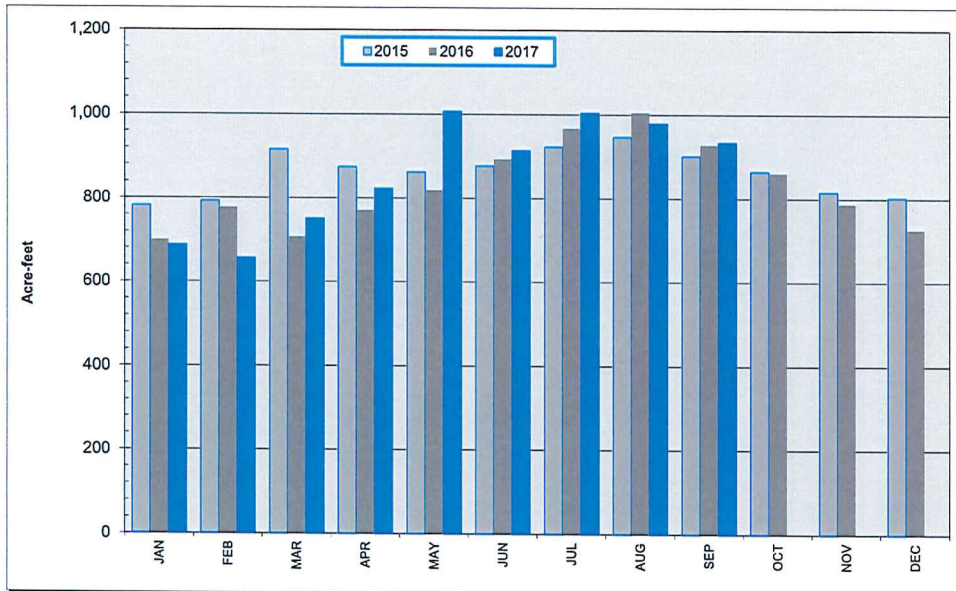


Water Purchases for CY 2017 (Acre-feet)



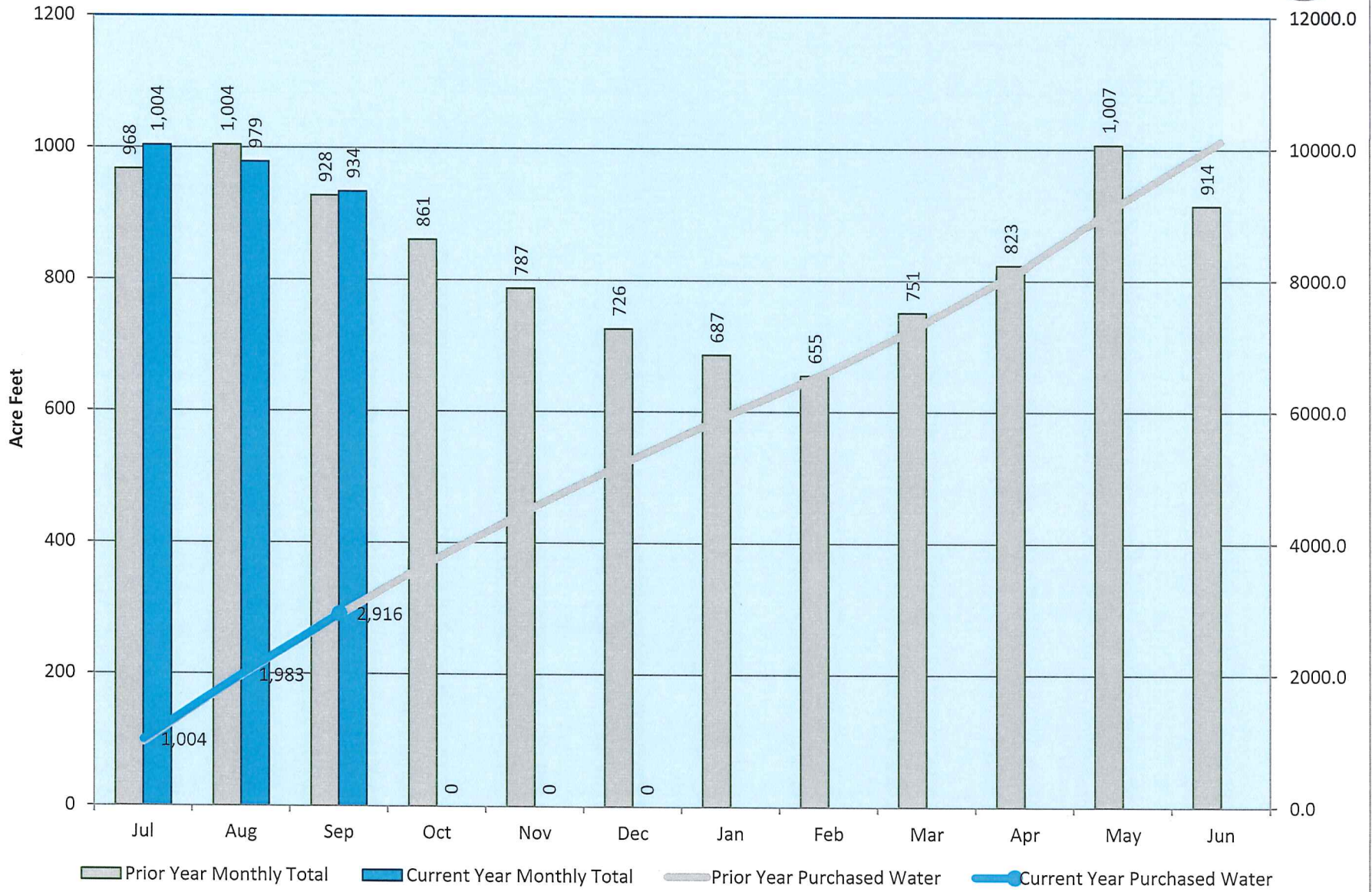
	POTABLE SYSTEM					TOTAL
	WBS	LHH	PM-22	JWL		
				PM-15	Miramar	
JAN	2.3	0.0	282.9	275.6	126.0	686.8
FEB		0.0	473.0	168.7	13.7	655.4
MAR	15.9	0.0	381.6	203.2	150.0	750.7
APR	200.2	0.0	139.2	350.3	133.5	823.2
MAY	190.0	0.0	367.8	342.1	106.7	1,006.6
JUN	201.1	0.0	290.9	325.6	96.3	913.9
JUL	131.1	0.0	357.3	433.6	81.7	1,003.7
AUG	98.5	0.0	390.2	490.1	0.0	978.8
SEP	78.3	0.0	334.5	521.1	0.0	933.9
OCT						0.0
NOV						0.0
DEC						0.0
TOTAL	917.4	0.0	3,017.4	3,110.3	707.9	7,753.0

RECYCLED SYSTEM					TOTAL
Well 1	Wet Well	WVWD	Industry	Potable Make-up	
0.0	7.6	0.0	11.9	2.3	21.8
0.0	6.3	0.0	8.4	4.7	19.4
0.0	20.3	1.0	35.9	0.0	57.2
0.0	10.3	1.0	90.6	0.0	101.9
0.0	25.3	2.0	85.3	0.0	112.6
0.0	9.5	3.0	110.7	0.0	123.2
0.1	3.1	2.0	141.0	0.0	146.2
0.0	0.0	3.0	152.3	0.0	155.3
0.0	5.8	2.0	78.3	0.0	86.1
					0.0
					0.0
					0.0
0.1	88.2	14.0	714.4	7.0	823.7



Potable Water Purchases For FY 2017-2018

(Acre-feet)



Tab

2.1



OCTOBER 2017-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					
	10/4/2017	Three Valleys Board Meeting	\$110.00		Mileage
	10/5/2017	PBWA Meeting at RWD	\$110.00		
	10/10/2017	RWD Board Meeting	\$110.00		
	10/12/2017	Three Valleys Leadership Breakfast		X	
	10/17/2017	RWD Special Board Meeting	\$110.00		
	10/18/2017	Three Valleys Board Meeting	\$110.00		Mileage
	10/19/2017	PWR Meeting at Walnut	\$110.00		Mileage
	10/21/2017	Buckboard Day Parade		X	
		TOTAL PAYMENT	\$660.00		
John Bellah					
	10/6/2017	Prado Dam Tour		X	
	10/9/2017	SGV Chamber Gov Affairs	\$110.00		
	10/9/2017	RHCC Meeting		X	
	10/10/2017	RWD Board Meeting	\$110.00		
	10/12/2017	Three Valleys Leadership Breakfast		X	
	10/17/2017	RWD Special Board Meeting	\$110.00		
	10/21/2017	Buckboard Day Parade		X	
		TOTAL PAYMENT	\$330.00		
Robert W. Lewis					
	10/5/2017	PBWA Meeting at RWD	\$110.00		
	10/6/2017	Prado Dam Tour		X	Mileage
	10/9/2017	SGV Chamber Gov Affairs	\$110.00		
	10/10/2017	RWD Board Meeting	\$110.00		
	10/12/2017	Three Valleys Leadership Breakfast		X	
	10/17/2017	RWD Special Board Meeting	\$110.00		
	10/20/2017	FORUS Foundation Breakfast		X	
	10/21/2017	Buckboard Day Parade		X	
		TOTAL PAYMENT	\$440.00		
Szu-Pei Lu					
	10/4/2017	Three Valleys Board Meeting	\$110.00		Mileage
	10/9/2017	RHCC Meeting	\$110.00		
	10/10/2017	RWD Board Meeting	\$110.00		
	10/12/2017	Three Valleys Leadership Breakfast		X	Mileage
	10/17/2017	RWD Special Board Meeting	\$110.00		
	10/18/2017	Three Valleys Board Meeting	\$110.00		Mileage
	10/20/2017	FORUS Foundation Breakfast		X	
	10/21/2017	Buckboard Day Parade		X	
		TOTAL PAYMENT	\$550.00		
Teresa Rios					
	10/10/2017	RWD Board Meeting	\$110.00		
	10/12/2017	Three Valleys Leadership Breakfast		X	
	10/17/2017	RWD Special Board Meeting	\$110.00		
	10/19/2017	PWR Meeting at Walnut	\$110.00		
	10/20/2017	FORUS Foundation Breakfast		X	
	10/21/2017	Buckboard Day Parade		X	
		TOTAL PAYMENT	\$330.00		

APPROVED FOR PAYMENT:

Tom Coleman

Tab

2.2

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

BASIC FINANCIAL STATEMENTS

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

JUNE 30, 2017 AND 2016

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

TABLE OF CONTENTS

June 30, 2017 and 2016

	<u>Page Number</u>
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis (Required Supplementary Information)	3 - 10
Basic Financial Statements:	
Statements of Net Position	11
Statements of Revenues, Expenses and Changes in Net Position	12
Statements of Cash Flows	13
Notes to Financial Statements	14 - 24
Supplementary Information:	
Schedules of Revenues, Expenses and Changes in Net Position	25 - 26
Schedule of Assets Invested in Capital Assets by Member Agency	27
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 <i>Government Auditing Standards</i>	28 - 29

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, 2017 and 2016, 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, 2017 and 2016, 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 September 27, 2017, 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

September 27, 2017

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2017 and 2016

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, 2017 and 2016. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

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 over the prior year amount, and operating expenses increased to \$19,559,501 or 19.16 percent under the prior year amount.

Fiscal Year 2016

- The Commission's net position increased by \$50,528 or 2.10 percent.
- During the year, the Commission's total operating revenues decreased to \$16,418,204 or 4.12 percent under the prior year amount, and operating expenses decreased to \$16,415,037 or 4.20 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, 2017 and 2016

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 2017	Fiscal Year 2016	Dollar Change	Fiscal Year 2015	Dollar Change
Assets:					
Current and other assets	\$ 4,918,447	\$ 4,108,621	\$ 809,826	\$ 3,850,811	\$ 257,810
Capital assets	1,339,911	1,364,458	(24,547)	1,389,007	(24,549)
Total Assets	<u>6,258,358</u>	<u>5,473,079</u>	<u>785,279</u>	<u>5,239,818</u>	<u>233,261</u>
Liabilities:					
Current liabilities	<u>3,776,256</u>	<u>3,020,343</u>	<u>755,913</u>	<u>2,837,610</u>	<u>182,733</u>
Net Position:					
Net investment in capital assets	1,339,911	1,364,458	(24,547)	1,389,007	(24,549)
Restricted	629,751	586,428	43,323	543,105	43,323
Unrestricted	512,440	501,850	10,590	470,096	31,754
Total Net Position	<u>\$ 2,482,102</u>	<u>\$ 2,452,736</u>	<u>\$ 29,366</u>	<u>\$ 2,402,208</u>	<u>\$ 50,528</u>

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.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2017 and 2016

NET POSITION (CONTINUED)

Fiscal Year 2016

As you can see from Table 1, net position increased by \$50,528 from fiscal year 2015 to 2016.

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 \$586,428 in fiscal year 2016 due to the assessment of the Depreciation and Replacement Reserve capital surcharge. This additional \$43,323 was added to the \$543,105 collected in previous years.

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

	Fiscal Year 2017	Fiscal Year 2016	Dollar Change	Fiscal Year 2015	Dollar Change
Operating Revenues:					
Water sales to member agencies	\$19,427,414	\$16,312,820	\$ 3,114,594	\$17,029,370	\$ (716,550)
Member agency assessments	110,689	105,384	5,305	93,564	11,820
Other income	-	-	-	-	-
Total Operating Revenues	<u>19,538,103</u>	<u>16,418,204</u>	<u>3,119,899</u>	<u>17,122,934</u>	<u>(704,730)</u>
Operating Expenses:					
Water operations	19,440,065	16,322,503	3,117,562	17,038,880	(716,377)
Depreciation	24,547	24,549	(2)	16,541	8,008
General and administration	94,889	67,985	26,904	79,480	(11,495)
Total Operating Expenses	<u>19,559,501</u>	<u>16,415,037</u>	<u>3,144,464</u>	<u>17,134,901</u>	<u>(719,864)</u>
Operating Loss	(21,398)	3,167	(24,565)	(11,967)	15,134
Nonoperating Revenues:					
Investment income	7,441	4,038	3,403	2,555	1,483
Income (Loss) Before Capital Contributions	(13,957)	7,205	(21,162)	(9,412)	16,617
Capital Contributions - Surcharges	43,323	43,323	-	43,323	-
Changes in Net Position	29,366	50,528	(21,162)	33,911	16,617
Net Position At:					
Beginning of Year	<u>2,452,736</u>	<u>2,402,208</u>	<u>50,528</u>	<u>2,368,297</u>	<u>33,911</u>
End 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>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2017 and 2016

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 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 a decrease in net position of \$29,366 in fiscal year 2017 as opposed to a \$50,528 increase in 2016. This represents a dollar change of \$(21,162) or a 41.88 percent decrease. The reason for the variance from 2016 to 2017 was due to an increase in general and administration operating expense. This was simply due to invoices for work performed in fiscal year 2016 not being received until fiscal year 2017. This caused an increase in expenses for this fiscal year and a decrease in expenses in last fiscal year. 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 1.051% as compared to 0.58% in fiscal year June 30, 2016.

Fiscal Year 2016

As you can see in Table 2, Operating Revenues decreased by \$704,730, Nonoperating Revenues increased by \$1,483 and Total Revenues decreased by \$703,247.

A closer examination of the source of changes in net position reveals the Commission had an increase in net position of \$50,528 in fiscal year 2016 as opposed to a \$33,911 increase in 2015. This represents a dollar change of \$16,617 or a 49.0 percent increase. The reason for the variance from 2015 to 2016 was due to an increase in the amount collected from each agency in the form of the budget assessment. The budget assessment was increased in preparation for additional legal expenses that the Commission had anticipated. The increase in nonoperating revenue of \$1,483 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, 2016 with a yield of 0.58% as compared to 0.30% in fiscal year June 30, 2015.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2017 and 2016

NET POSITION (CONTINUED)

TABLE 3
Budget vs. Actual

	Fiscal Year 2017 Budget	Fiscal Year 2017 Actual	Dollar Change	Total Percent Change
Revenues:				
Operating revenues	\$17,690,394	\$19,538,103	\$ 1,847,709	10.44 %
Nonoperating revenues	3,000	7,441	4,441	148.03
Capital contributions	43,323	43,323	-	-
Total Revenues	17,736,717	19,588,867	1,852,150	10.44
Expenses:				
Water operations	17,626,194	19,440,065	(1,813,871)	(10.29)
Depreciation	-	24,547	(24,547)	-
General and administration	64,200	94,889	(30,689)	(47.80)
Total Expenses	17,690,394	19,559,501	(1,869,107)	(10.57)
Changes in Net Position	\$ 46,323	\$ 29,366	\$ (16,957)	(36.61) %

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 2016-2017, the Commission estimated 17,918 acre-feet of Tier I water at an average rate of \$953.00. The Commission did not estimate any Tier II purchases in fiscal year 2017. The Commission purchased 20,028 acre-feet in 2017. In fiscal year 2015-2016, the Commission estimated 17,429 acre-feet of Tier I water at an average rate of \$956 per acre foot. The Commission did not estimate any Tier II purchases in fiscal year 2016. The Commission purchased 17,303 acre-feet in 2016.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2017 and 2016

CAPITAL ASSETS

The Commission's net investment in capital assets totaled \$1,339,911 and \$1,364,458 as of June 30, 2017 and 2016, respectively. This investment in capital assets includes pipelines and improvements, service connections, telemetry system and engineering costs for proposed roads. There were no capital assets additions in fiscal year 2017 or 2016. During fiscal year 2017 the fully depreciated engineering costs were written off.

TABLE 4
Summary of Changes in Capital Assets

	Fiscal Year 2017	Fiscal Year 2016	Dollar Change	Fiscal Year 2015	Dollar Change
Capital assets, being depreciated:					
Pipelines and improvements	\$ 2,036,847	\$ 2,036,847	\$ -	\$ 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)	2,201	-
	<u>2,226,124</u>	<u>2,228,325</u>	<u>(2,201)</u>	<u>2,228,325</u>	<u>-</u>
Total capital assets, being depreciated					
Less accumulated depreciation:					
Pipelines and improvements	(828,318)	(814,739)	(13,579)	(801,160)	(13,579)
Service connections	(34,702)	(34,134)	(568)	(33,564)	(570)
Telemetry system	(23,193)	(12,793)	(10,400)	(2,393)	(10,400)
Engineering for proposed roads	-	(2,201)	2,201	(2,201)	-
	<u>(886,213)</u>	<u>(863,867)</u>	<u>(22,346)</u>	<u>(839,318)</u>	<u>(24,549)</u>
Total accumulated depreciation					
Total capital assets, net	<u>\$ 1,339,911</u>	<u>\$ 1,364,458</u>	<u>\$ (24,547)</u>	<u>\$ 1,389,007</u>	<u>\$ (24,549)</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, 2017 and 2016

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 2017, 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 \$49,323 change in ending net position, shown in Table 5 below, is projected to be transferred to reserves for depreciation and replacement.

TABLE 5
Fiscal Year 2017 Actual vs. Fiscal Year 2018 Budget

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budget	Dollar Change	Total Percent Change
Revenues:				
Operating revenues	\$19,538,103	\$19,631,748	\$ 93,645	0.48 %
Nonoperating revenues	7,441	6,000	(1,441)	(19.37)
Capital contributions	43,323	43,323	-	-
Total Revenues	19,588,867	19,681,071	92,204	0.47
Expenses	19,559,501	19,631,748	(72,247)	(0.37)
Changes in Net Position	29,366	49,323	19,957	67.96
Net Position At:				
Beginning of Year	2,452,736	2,482,102	29,366	1.20
End of Year	<u>\$ 2,482,102</u>	<u>\$ 2,531,425</u>	<u>\$ 49,323</u>	1.99 %

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

June 30, 2017 and 2016

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, 2017 and 2016

	2017	2016
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 500,447	\$ 476,075
Accounts receivable from member agencies	3,785,365	3,044,252
Interest receivable	2,321	1,303
Prepaid insurance	563	563
TOTAL CURRENT ASSETS	4,288,696	3,522,193
RESTRICTED ASSETS:		
Cash and cash equivalents	618,920	575,597
Accounts receivable from member agencies	10,831	10,831
TOTAL RESTRICTED ASSETS	629,751	586,428
NONCURRENT ASSETS:		
Capital assets:		
Capital assets, at cost	2,226,124	2,228,325
Less accumulated depreciation	(886,213)	(863,867)
Capital assets, net	1,339,911	1,364,458
TOTAL NONCURRENT ASSETS	1,339,911	1,364,458
TOTAL ASSETS	6,258,358	5,473,079
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	3,776,256	3,020,343
NET POSITION:		
Net investment in capital assets	1,339,911	1,364,458
Restricted for capital asset repairs and replacement	629,751	586,428
Unrestricted	512,440	501,850
TOTAL NET POSITION	\$ 2,482,102	\$ 2,452,736

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, 2017 and 2016

	2017	2016
OPERATING REVENUES:		
Water sales to member agencies	\$ 19,427,414	\$ 16,312,820
Member agency assessments	110,689	105,384
TOTAL OPERATING REVENUES	19,538,103	16,418,204
OPERATING EXPENSES:		
Water purchases	19,427,414	16,312,820
Maintenance	12,651	9,683
Depreciation	24,547	24,549
General and administrative contractual services	77,700	50,700
Insurance expense	2,183	2,183
Legal fees	5,265	6,225
Auditing	5,220	5,100
Other	4,521	3,777
TOTAL OPERATING EXPENSES	19,559,501	16,415,037
OPERATING INCOME (LOSS)	(21,398)	3,167
NONOPERATING REVENUES:		
Investment income	7,441	4,038
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(13,957)	7,205
CAPITAL CONTRIBUTIONS - SURCHARGES	43,323	43,323
CHANGES IN NET POSITION	29,366	50,528
NET POSITION AT BEGINNING OF YEAR	2,452,736	2,402,208
NET POSITION AT END OF YEAR	\$ 2,482,102	\$ 2,452,736

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from member agencies	\$ 18,796,990	\$ 16,216,971
Cash paid to suppliers	(18,779,041)	(16,207,755)
NET CASH PROVIDED BY OPERATING ACTIVITIES	17,949	9,216
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital surcharge	43,323	43,323
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	6,423	3,399
NET INCREASE IN CASH AND CASH EQUIVALENTS	67,695	55,938
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,051,672	995,734
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,119,367	\$ 1,051,672
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ (21,398)	\$ 3,167
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	24,547	24,549
(Increase) decrease in accounts receivable	(741,113)	(201,233)
Increase (decrease) in accounts payable	755,913	182,733
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 17,949	\$ 9,216

See accompanying notes to financial statements.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS

June 30, 2017 and 2016

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. For the years ended June 30, 2017 and 2016, the Commission has purchased all of its water from Three Valleys Municipal Water District.

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.

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, 2017 and 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

e. New Accounting Pronouncements:

Current Year Standards:

GASB 74 - *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, effective for periods beginning after June 15, 2016, and did not impact the Commission.

GASB 77 - *Tax Abatement Disclosure*, effective for periods beginning after December 15, 2015, and did not impact the Commission.

GASB 79 - *Certain External Investment Pools and Pool Participants*, contains certain provisions on portfolio quality, custodial credit risk, and shadow pricing, effective for periods beginning after December 15, 2015, and did not impact the Commission.

GASB 80 - *Blending Requirements for Certain Component Units*, effective for periods beginning after June 15, 2016, and did not impact the Commission.

Pending Accounting Standards

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

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

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2017 and 2016

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, 2017 and 2016

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

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, 2017 or 2016.

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2017 and 2016

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, 2017</u>	<u>June 30, 2016</u>
Statements of Net Position:		
Cash and cash equivalents	\$ 500,447	\$ 476,075
Restricted cash and cash equivalents	<u>618,920</u>	<u>575,597</u>
Total cash and investments	<u>\$ 1,119,367</u>	<u>\$ 1,051,672</u>

Cash and investments held by the Commission at June 30, 2017 and 2016, consisted of the following:

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Deposits	\$ 111,484	\$ 94,213
Investment in California Local Agency Investment Fund (LAIF)	<u>1,007,883</u>	<u>957,459</u>
Total cash and investments	<u>\$ 1,119,367</u>	<u>\$ 1,051,672</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2017 and 2016

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, 2017 and 2016

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, 2017 and 2016

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. At June 30, 2017, all bank balances were insured or collateralized.

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, 2017 and 2016, the investments in LAIF of \$1,007,883 and \$957,459, 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, 2017 and 2016

4. CAPITAL ASSETS:

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>2,201</u>	<u>(886,213)</u>
Total capital assets, net	<u>\$ 1,364,458</u>	<u>\$ (24,547)</u>	<u>\$ -</u>	<u>\$ 1,339,911</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2017 and 2016

4. CAPITAL ASSETS (CONTINUED):

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
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>-</u>	<u>2,201</u>
 Total capital assets, being depreciated	 <u>2,228,325</u>	 <u>-</u>	 <u>-</u>	 <u>2,228,325</u>
Less accumulated depreciation:				
Pipelines and improvements	(801,160)	(13,579)	-	(814,739)
Service connections	(33,564)	(570)	-	(34,134)
Telemetry system	(2,393)	(10,400)	-	(12,793)
Engineering for proposed roads	<u>(2,201)</u>	<u>-</u>	<u>-</u>	<u>(2,201)</u>
 Total accumulated depreciation	 <u>(839,318)</u>	 <u>(24,549)</u>	 <u>-</u>	 <u>(863,867)</u>
 Total capital assets, net	 <u>\$ 1,389,007</u>	 <u>\$ (25,549)</u>	 <u>\$ -</u>	 <u>\$ 1,364,458</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

June 30, 2017 and 2016

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, 2017, the Commission participated in the self-insurance program of the ACWA/JPIA as follows:

General Liability - Insured up to \$176,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

Auto Liability - Insured up to \$176,000,000; the ACWA/JPIA is self-insured up to \$5,000,000 and excess insurance coverage has been purchased.

Public Officials' Liability - Insured up to \$176,000,000; 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 (refund) for the years ended June 30, 2017 and 2016 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, 2017, have been evaluated for possible adjustment to the financial statements or disclosure as of September 27, 2017, 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, 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	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 REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the year ended June 30, 2016

	Water Operations	General and Administration	Total
OPERATING REVENUES:			
Water sales to member agencies	\$ 16,312,820	\$ -	\$ 16,312,820
Member agency assessments	9,154	96,230	105,384
TOTAL OPERATING REVENUES	<u>16,321,974</u>	<u>96,230</u>	<u>16,418,204</u>
OPERATING EXPENSES:			
Water purchases	16,312,820	-	16,312,820
Maintenance	9,683	-	9,683
Depreciation	24,549	-	24,549
General and administrative contractual services	-	50,700	50,700
Insurance	-	2,183	2,183
Legal fees	-	6,225	6,225
Auditing	-	5,100	5,100
Other	-	3,777	3,777
TOTAL OPERATING EXPENSES	<u>16,347,052</u>	<u>67,985</u>	<u>16,415,037</u>
OPERATING INCOME (LOSS)	(25,078)	28,245	3,167
NONOPERATING REVENUES:			
Investment income	4,038	-	4,038
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(21,040)	28,245	7,205
CAPITAL CONTRIBUTIONS - SURCHARGES	43,323	-	43,323
CHANGES IN NET POSITION	22,283	28,245	50,528
NET POSITION AT BEGINNING OF YEAR	2,357,448	44,760	2,402,208
NET POSITION AT END OF YEAR	<u>\$ 2,379,731</u>	<u>\$ 73,005</u>	<u>\$ 2,452,736</u>

POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION

SCHEDULE OF ASSETS INVESTED IN
CAPITAL ASSETS BY MEMBER AGENCY

June 30, 2017

	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	-	527,953	328,914	856,867
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>\$ 978,406</u>	<u>\$ 634,948</u>	<u>\$ 2,226,124</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, 2017, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated September 27, 2017.

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
September 27, 2017

Tab

2.3

*Lagerlof Senecal
Gosney & Kruse
LLP*

301 NORTH LAKE AVENUE, 10TH FLOOR
PASADENA, CALIFORNIA 91101
PHONE: (626) 793-9400 • FAX (626) 793-5900

William F. Kruse
E-MAIL: WFKRUSE@lagerlof.com

MEMORANDUM

To: Los Angeles County Independent Special Districts
From: William F. Kruse, Special Counsel
Date: October 6, 2017
Subject: Nomination of Candidate; LAFCO Representative and Alternate

As you know, since 1994 special districts in Los Angeles County have been represented by two members of the Local Agency Formation Commission. The term of office of one of those representatives, E.G. "Jerry" Gladbach, expires in May 2018 and the term of Alternate, Joseph T. Ruzicka, also expires in May 2018. On behalf of the special districts of Los Angeles County, LAFCO has appointed us to assist in conducting the election to fill this position.

By law, independent special district seats on LAFCO are filled by the Special District Selection Committee. That Committee is made up of the presiding officers of each independent special district in Los Angeles County.

In order to expedite the process of electing a representative, I have included a form to be used to nominate candidates for consideration for both positions. After nominations are received, each district will receive a complete package of nominee resumes, together with a ballot for consideration by the presiding officer of your board. Voting will be conducted by mailed ballot.

Nominations for the Committee's consideration are welcome. Please provide as much relevant information about the candidate as reasonably possible. Any biographical information and/or candidate statement should be **limited to one page**. Please remember that, to be eligible, the nominee must be an elected official or appointed to your board for a fixed term. Nominations must be received in the office of Lagerlof, Senecal, Gosney & Kruse, **ATTN: WILLIAM F. KRUSE**, no later than **5:00 p.m. on December 21, 2017**.

Please feel free to contact me directly with any questions.
Voice: (626) 793-9400
Fax: (626) 793-5900

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT **REPRESENTATIVE**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: _____

Date: _____

Name of Candidate: _____

_____ is pleased to nominate
_____ as a candidate for appointment as special
district **REPRESENTATIVE** to the Los Angeles Local Agency Formation Commission. The
nominee is an elected official or a member of the board of an independent special district appointed
for a fixed term. For your consideration, we submit the following additional information together
with a resume of the candidate's qualifications.

Elective office: _____

Agency: _____

Type of Agency: _____

Term Expires: _____

Residence Address: _____

Telephone: _____

PLEASE ATTACH RESUME OR CANDIDATE STATEMENT (limit one page)

(Name of Agency)

By: _____

Its: _____

NOMINATION
OF
INDEPENDENT SPECIAL DISTRICT REPRESENTATIVE **(ALTERNATE)**
TO THE
LOS ANGELES COUNTY LOCAL AGENCY FORMATION COMMISSION

To: Independent Special District Selection Committee

From: _____

Date: _____

Name of Candidate: _____

_____ is pleased to nominate
_____ as a candidate for appointment as
ALTERNATE special district representative to the Los Angeles Local Agency Formation
Commission. The nominee is an elected official or a member of the board of an independent special
district appointed for a fixed term. For your consideration, we submit the following additional
information together with a resume of the candidate's qualifications.

Elective office: _____

Agency: _____

Type of Agency: _____

Term Expires: _____

Residence Address: _____

Telephone: _____

(please attach resume - one page only)

(Name of Agency)

By: _____

Its: _____

Tab

2.4



PROXY DESIGNATION FORM

ASSOCIATION OF CALIFORNIA WATER AGENCIES GENERAL SESSION MEMBERSHIP MEETING(S)

WEDNESDAY, NOVEMBER 29, 2017 AT 1:20PM
THURSDAY, NOVEMBER 30, 2017 AT 1:20PM (IF NEEDED)

TO: Donna Pangborn, Clerk of the Board

EMAIL: donnap@acwa.com

FAX: 916-325-4857

The person designated below will be attending the ACWA General Session Membership Meeting(s) on **Wednesday, November 29, 2017 (and November 30, 2017 if necessary)** as our voting delegate.

<i>MEMBER AGENCY'S NAME</i>	<i>AGENCY'S TELEPHONE No.</i>
<i>MEMBER AGENCY'S AUTHORIZING REPRESENTATIVE</i>	<i>SIGNATURE</i>
<i>DELEGATE'S NAME</i>	<i>SIGNATURE</i>
<i>DELEGATE'S EMAIL</i>	<i>DELEGATE'S TELEPHONE No.</i>
<i>DELEGATE'S AFFILIATION (if different from assigning agency)¹</i>	<i>DATE</i>

¹ If your agency designates a delegate from another entity to serve as its authorized voting representative, please indicate the delegate's entity in the appropriate space above. Note: Delegates need to sign the proxy form indicating they have accepted the responsibility of carrying the proxy.

REMINDER: Proxy cards will be available for pick up on **Wednesday, November 29**, between **9:00 a.m.** and **12:00 p.m.** at the **ACWA General Session Desk** in the main foyer outside of the **Marquis Ballroom Center, Marriott Anaheim**. The luncheon and General Session Membership Meeting will be held in the Platinum Ballroom 1-6.

Tab

2.5

**Rowland Water District
Communication Strategies Update
November 14, 2017**

• **Best in Blue at ACWA Conference**

- Rowland Water is a finalist!
- Focus on OPARC program
- Press release distributed 10/27/17

• **Municipal Water Leader Magazine**

- Magazine to feature rates outreach in October issue
- Magazine to feature OPARC in December issue
- CVS will draft and provide photography
- Press releases to accompany magazine publication

• **Customer Service Communications**

- Analyzing and engaging social media tools
- Arming field staff with communication tools

• **Rowland Quarterly**

- Newsletter redesign underway
- Press release to accompany launch

• **Filling Station Debut**

- Press release being developed
- Tagline/messaging language developed

• **Miscellaneous**

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

Press Releases

Date	News Story	In Process	Completed	Distributed
7/6/16	Urban Water Management	*****	*****	*****
7/9/16	Poster Contest	*****	*****	*****
7/27/16	Level 1 Water Supply	*****	*****	*****
7/31/16	Annual Budget	*****	*****	*****
8/2/16	Conflict of Interest	*****	*****	*****
9/30/16	Customer Appreciation Week	*****	*****	*****
10/31/16	OPARC Event	*****	*****	*****
11/7/16	Santana/Solar Cup	*****	*****	*****
12/28/16	ACWA/JPIA Recognition	*****	*****	*****
1/10/17	EduBucks/Scholarships	*****	*****	*****
1/31/17	Landscape Class	*****	*****	*****
1/31/17	Rates Holding Statement	*****	*****	*****
2/7/17	Conservation Mandates	*****		
3/23/17	Fix-A-Leak Week	*****	*****	*****
3/28/17	CAPIO Submissions	*****	*****	*****
6/15/17	Annual Budget	*****	*****	*****
6/28/17	Media Contest Winners	*****	*****	*****
6/28/17	Poster Contest Winners	*****	*****	*****
7/1/17	CCR Availability	*****	*****	*****
7/7/17	AMI	*****		
8/25/17	Buckboard Days	*****	*****	*****
8/27/17	Recycled Water Expansion	*****	*****	*****
8/27/17	Election Changes	*****	*****	*****
9/20/17	Filling Station	*****	*****	
10/10/17	Newsletter Redesign	*****	*****	
10/27/17	ACWA Finalist	*****	*****	*****
11/1/17 & 12/1/17	OPARC in Municipal Water Leader	*****	*****	*****



Memorandum

To: Board of Directors

From: Brittnie Van De Car
Public Affairs Representative

Date: November 14, 2017

Re: Public Affairs & Education Update

- In the final stages of the new book that I co-wrote with a teacher from Rowland Elementary School. This book aligns with the California State Standards, Next Generation Science Standards and EEI standards. The book also encompasses activities to align with the standards.
- Updating website to make it less busy with less redundancies with forms and documents in repeated places
- Created a Survey Monkey to send out to the teachers that have participated in the classroom presentations.
 - The Teacher Evaluations are anonymous and provide valuable feedback
 - The feedback is used to develop and enhance future presentations
- Keeping up-to-date with the WaterSense partnership program:
 - 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 Player on a daily/weekly basis
- Checking the Google Analytics weekly (see attached data charts)
 - The "Website Visits and Pageviews" allows us to determine the number of **new** vs. **returning** visitors and the **source** of viewing
 - The "Pageviews" allows us to evaluate which pages on the website are viewed most frequently
 - Adding all new customer emails to Constant Contact to be utilized as a customer newsletter database
 - Creating content, ideas and layout for quarterly e-newsletter
- Checking the District's FaceBook and Twitter page Daily
 - Have created a daily "theme" for FaceBook and Twitter
 - Have a Rowland Hashtag that is on all of our 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 25, 2017

Tab

2.6

**Intentionally
Left Blank**

Tab

3.1

**Intentionally
Left Blank**

Tab

4.1



9029 Vernon Avenue
Montclair, CA 91763

P: 909-985-3116
F: 909-985-8579

www.oparc.org

October 12, 2017

Mr. Sean Henry
Rowland Water District
3021 Fullerton Rd.
Rowland Heights, CA 91748

Dearest Sean,

Thank you and the Rowland Water District for your generous donation of \$1,000.00 on 10/12/2017 to support OPARC's 4th Annual Turkey Bowl scheduled for November 4, 2017 at Chaparral Lanes, San Dimas.

As you know, OPARC is committed to achieving its mission to *support, employ, and transform the lives of people with disabilities*. The Turkey Bowl is one of OPARC's signature events to raise the funds needed to support the 900 developmentally disabled adults that we serve. However, we cannot do it alone and it is because of your support that OPARC has the ability to bring together members of the community and their families for a fun afternoon to support our cause!

Again, thank you for supporting OPARC and investing in our community of disabled adults.

Sincerely,

Andrea Erickson
President/CEO

Please give a big thank you to everyone there! You're wonderful.

OPARC is a non-profit, 501 (c)(3) corporation under IRS code. Tax ID 95-1943396. Donations are tax deductible to the extent permitted by law. No goods or services were provided in exchange for this donation.



October 18, 2017

Tom Coleman
Rowland Water District
3021 Fullerton Road
Rowland Heights, CA 91748

Dear Colleague:

I am pleased to share with you that the Association of California Water Agencies (ACWA) Nominating Committee has selected me as their recommended candidate to serve in the role of ACWA Vice President for the 2018-2019 term. I am excited about having an opportunity to play a leadership role in ACWA and represent your water agency and the other 430 ACWA member agencies in addressing California's increasingly complex water issues. I am writing to respectfully request your agency's support for my candidacy during the ACWA Officer Election at our fall conference.

My experience, in participating on various ACWA committees and in numerous events over the years, has shown me that it is the people that make the difference in the success of our statewide organization. The diversity among water agencies – north/south, east/west, large/small, ag/urban, coastal/mountain, desert/forest – provides a stellar example of the value of collaboration. Statewide, ACWA member agencies have the expertise to solve almost any water issue when given the opportunity. One of the things I enjoy most about being a part of ACWA is being able to learn from water experts from each of our regions. Together we are a mighty force throughout California and together we can solve difficult issues to the benefit of all Californians.

I have attached a brief summary of my experience with ACWA state water task forces and advisory committees. While this experience is indeed important, what I treasure most is having the support of people whom I respect within ACWA – past presidents, fellow ACWA Board members, friends from other water agency boards, general managers and district staff.

Many agencies have already supported my candidacy through resolutions, and I am very grateful for their early votes of confidence. I respectfully ask for an opportunity to represent the best interests of water agencies throughout California and ask for your agency's vote. I look forward to seeing you at our fall conference in Anaheim. Thank you in advance for your support. Please contact me if you have any questions about my candidacy at 714-227-2869.

Respectfully,

A handwritten signature in black ink that reads "Steven E. LaMar". The signature is written in a cursive style.

Steven E. LaMar
Director

Enclosure: Statement of Qualifications

STEVEN E. LAMAR

Statement of Qualifications for Vice President Association of California Water Agencies

- Inclusive Leadership
- Active Advocacy
- Strong Commitment Water Community

“Seeing things from all perspectives and working together to make a difference. This is not only the best way to forge alliances and make tough policy decisions, it’s essential for good governance.”



Inclusive Leadership: Experience that Counts

Steve LaMar has been a member of the Irvine Ranch Water District (IRWD) Board of Directors since early 2009, serving multiple terms as Board President. In his most recent election, he received support and endorsements from both the business community (e.g., Orange County Business Council, Building Industry Association) and environmental groups (e.g., Orange County League of Conservation Voters, Sierra Club).

Mr. LaMar has also served in leadership roles for the Association of California Water Agencies (ACWA). He is currently a member of its Board of Directors, Chair of the ACWA Federal Affairs Committee, and participates regularly at ACWA’s Executive Committee. He is a past-Chair of ACWA’s Headwaters Task Force. Mr. LaMar is a member of the board of directors of several other water-related organizations, including the National Water Resources Association (representing 17 Western states), the Southern California Water Committee, and CalDesal, and has served on the Board of the National Water Research Institute.

Beyond his water industry involvement, Steve had held leadership positions at a wide range of organizations such as the Natural Communities Coalition of Orange County, a nonprofit organization responsible for implementing California’s first natural community conservation plan and for protecting 37,000 acres of coastal sage scrub habitat, where he is its current Board President. He is also active in the California Building Industry Association, where he has chaired both the Water Resources Committee and Government Affairs Committee.

Active Advocacy: Not Just Words

Mr. LaMar advocates for ACWA’s policies and initiatives not only as the Chair of the ACWA Federal Affairs Committee, but also through his involvement in other key ACWA committees including the Energy Committee, the Agricultural Initiative Work Group, and the Headwaters Work Group.

Steve’s advocacy effectiveness is evidenced by his successful professional career as President of LegiSight, LLC, a legislative advocacy firm for businesses. Prior to forming this firm, he served as the Senior Policy Director for the Irvine Company and the Director of Corporate Affairs for the Mission Viejo Company.

A Long-Term Commitment to the Water Community: Live What You Believe

Mr. LaMar’s commitment to the water community pre-dates his joining the Board of IRWD. He worked on the Delta Vision Stakeholders Coordinating Group as a business representative, the AB 2717 Landscape Task Force as the Chair of the Economics Work Group, the 2005 and 2009 Advisory Committees for the California Water Plan, State Water Desalination Task Force, and Governor Davis’ Drought Advisory Panel.

Serving on the Board of IRWD has provided Mr. LaMar with the knowledge and understanding of what goes into providing retail water service to a broad and diverse community. Steve has applied this knowledge to his involvement with the Southern California Water Committee and memberships in the California Business Properties Association and the California Chamber of Commerce.

Steve LaMar has a Bachelor of Arts in Political Science from Pittsburg State University and an Environmental Management Institute Certificate from the U.S. Environmental Protection Agency.

Irvine Ranch Water District is a large retail water and sewer agency in Orange County California serving 390,000 residents, a 180-square mile area, with approximately 110,000 water and sewer service connections

Tab

5.1

ACTION AGENDA

**AGENDA
REGULAR BOARD MEETING
THREE VALLEYS MUNICIPAL WATER DISTRICT**

Wednesday, October 18, 2017 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

**Executive
Assistant**

- Bob Kuhn, President, Division IV
- David De Jesus, Vice President, Division II
- Brian Bowcock, Secretary, Division III
- Joe Ruzicka, Treasurer, Division V
- Dan Horan, Director, Division VII
- Carlos Goytia, Director, Division I
- John Mendoza, Director, Division VI

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

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.*

Kuhn

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 that is within the subject matter jurisdiction of TVMWD. 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.

Item 7 – Consent Calendar

Kuhn

ACTION AGENDA

The Board is being asked to consider the consent calendar items 7.1 – 7.6 listed below. Consent calendar items are routine in nature and may be considered 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.

7.1 – Receive, Approve and File Minutes – September 2017 [enc]

- September 6, 2017 – Regular Board Meeting
- September 20, 2017 – Regular Board Meeting

7.2 – Approve Financial Reports and Investment Update – September 2017 [enc]

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

7.3 – Cancellation of December 20, 2017 Board Meeting – **Please note**

The Board will consider approval to cancel the December 20, 2017 Board Meeting

7.4 – CY 2018 Holiday Schedule [enc]

The Board will consider approval of the CY 2018 Holiday Schedule.

7.5 – CY 2018 Meeting Schedule [enc]

The Board will consider approval of the CY 2018 Meeting Schedule.

7.6 – FY 16-17 Final Reserves / Fund Balance Schedule Correction [enc]

The Board will consider approval of minor corrections to the FY 16-17 Reserves/Fund Balance Schedule that was adopted at the October 4, 2017 meeting.

Items 7.1 – 7.6: Board Action Required – Motion No. 17-10-5152

Staff Recommendation: Approve as presented

Motion: Ruzicka

Second: Goytia

Vote: 7-0 Unanimous

Item 8 – General Manager's Report

Hansen

Item 8.A – Administration staff will provide brief updates on existing matters under their purview and will be available to respond to any questions thereof.

Howie

ACTION AGENDA

8.A.1 – Resolution No. 17-10-811 Approving Update to General Manager Responsibilities and Authorities [enc]

The Board will consider approval of Resolution No. 17-10-811 approving an update to the General Manager Responsibilities and Authorities.

Item 8.A.1: Board Action Required – Motion No. 17-10-5153

Staff Recommendation: Approve as presented

Motion: Ruzicka

Second: Horan

Vote: 7-0 Unanimous

8.A.2 – Approve Director Expense Reports, September 2017 [enc]

The Board will consider approval of the September 2017 expense reports that include disclosure of per diem requests for meeting attendance, and an itemization of any expenses incurred by TVMWD.

Item 8.A.2: Board Action Required – Motion No. 17-10-5154

Staff Recommendation: None

Motion: Ruzicka

Second: De Jesus

Vote: 7-0 Unanimous

8.A.3 – Legislative Update, October 2017 [enc]

The Board will be provided with an update of legislative activities occurring at state and federal levels, and will include the legislative year-end scorecard of matters followed by TVMWD.

Item 8.B – Engineering-Operations staff will provide brief updates on existing matters under their purview and will be available to respond to any questions thereof. Garcia

8.B.1 – Calendar Year Imported Water Purchases – Peak Flow Reports through September 30, 2017 [enc]

The Board will review the imported water purchases, and the final peak flow reports through September 30, 2017.

8.B.2 – Miramar Operations Report – September 2017 [enc]

The Board will review the monthly Miramar Operations Report that includes a summary of the following reports: water quality, monthly production, monthly and year-to-date sales, hydro-generation production and operations / maintenance review.

Item 9 – Directors' / General Manager 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 (October 11, 2017)

Ruzicka

ACTION AGENDA

- | | |
|---|----------|
| 9.B – Main San Gabriel Basin Watermaster (<i>October 4, 2017</i>) | Horan |
| 9.C – Chino Basin Watermaster (<i>September 28, 2017</i>) | Kuhn |
| 9.D – San Gabriel Basin Water Quality Authority (<i>September 20, 2017</i>) | Kuhn |
| 9.E – San Gabriel Valley Council of Governments (<i>September 21, 2017</i>) | Goytia |
| 9.F – Metropolitan Water District (<i>October 10, 2017</i>) | De Jesus |

Item 10 – Future Agenda Items

Item 11 – Adjournment

The Board will adjourn to a Regular Board Meeting on November 1, 2017.